Lumen Scholar Institute
Director's Annual Report
June 2026

Prepared by: Kristy Gordon

Introduction

The purpose of this report is to provide the Board of Trustees with an annual summary of school performance, organizational accomplishments, challenges, and progress toward the school's mission, charter, and strategic priorities during the 2025-2026 school year.

Enrollment Overview

School Year	October 1 Enrollment	Change
2023-2024	476	19.75% (from 2022-2023)
2024-2025	458	-3.93%
2025-2026	444	-3.15%

Although enrollment has experienced a slight decline over the past several years, the reduction has been modest and manageable. State funding increases have more than offset the impact of enrollment changes, allowing the school to remain financially healthy while continuing to invest in academic programs, student support services, technology, and school improvement efforts.

Student Population

Elementary Students K-5: 121 active students at the end of the year

Secondary Students 6-12: 285 active students at the end of the year

Special Education Students: 82

The school began the year serving more than 100 students through special education services. Throughout the year, required reevaluations and eligibility reviews were conducted in accordance with federal and state requirements. As a result of those reviews, some students were found to no longer meet eligibility criteria for special education services, while others exited the school during the year. The year concluded with 82 students receiving special education services.

Part-Time Students: 2

Split Enrollment Students: 17

Gradation and Postsecondary Outcomes

49 graduates for a 98% graduation rate. Utah's exemplary status is anywhere between 85-90%. Utah's average high school graduation rate is about 89%

- Early Graduates: 4
- Associate Degrees Earned: 13
- General Education Certificates Earned: 3
- MTECH Certificates Earned: 4

Dropout Rate

- Number of dropouts: 1

The graduating class earned an average GPA of 3.01 and an average ACT score of 21. Approximately 50% of graduating seniors reported plans to attend college following graduation, while others plan to pursue career training, employment, military service, religious service, and other postsecondary pathways.

Summary

Lumen continued to provide a student-centered educational experience that recognizes the unique strengths, interests, and goals of each learner. Throughout the year, the school remained committed to academic excellence, meaningful student connections, and strong partnerships with families across Utah.

Academic Excellence

Notable Areas of Growth:

1. Notable areas of growth included continued success in supporting students toward graduation and post-secondary readiness. The school maintained strong graduation outcomes while providing students with multiple pathways to earn college credit, industry credentials, and other advanced learning opportunities.

2. Significant progress was made in strengthening the systems that support long-term student success. During the second half of the school year, leadership teams established clearer processes for data review, instructional support, and school improvement planning, creating a stronger foundation for future academic growth.

3. The elementary program experienced significant growth during the year through the reduction of class sizes in most grade levels and the addition of several highly qualified

teachers. Many elementary classrooms were led by experienced educators, including teachers with advanced degrees, allowing for increased individualized attention and support for students. These changes strengthened the school's capacity to meet student needs and support academic success.

Strategic Priorities Progress

As the school's director, I identified three primary priorities for the 2025-2026 school year: strengthening leadership and organizational stability, strengthening academic systems and student support, and increasing student, family, and school connection. These priorities guided the work of the administrative team and staff throughout the year and served as the foundation for future improvement efforts.

Priority 1: Strengthen Leadership and Organizational Stability

Goal: Build a cohesive leadership team, clarify roles and responsibilities, and establish consistent systems for communication, decision-making, and accountability.

Highlights:

- Reorganized the administrative structure.
- Defined leadership responsibilities.
- Established regular leadership meetings and planning processes.
- Supported new administrators and staff members.

Priority 2: Strengthen Academic Systems and Student Support

Goal: Evaluate current academic programs and student support systems to identify opportunities for improved student achievement and long-term growth.

Highlights:

- Reviewed academic performance data.
- Evaluated intervention processes.
- Began planning literacy improvement efforts.
- Reviewed curriculum, assessment, and instructional practices.

Priority 3: Increase Student, Family, and School Connection

Goal: Expand opportunities for meaningful engagement among students, families, and the school community.

Highlights:

- Continued Shine Summit and student activities.
- Expanded experiential learning opportunities.
- Increased communication with families.

- Gathered stakeholder feedback to inform future planning.

Stakeholder Voice

The school gathered feedback through:

- Parent surveys
- Student surveys
- Employee surveys
- Parent meetings
- School communications
- Individual outreach

Evidence of Charter Alignment

- Personalized learning opportunities
- Flexible pathways to graduation
- Family engagement efforts
- Academic intervention systems

Based on the evidence reviewed throughout the year, I believe the school remained aligned with both the letter and spirit of the charter during the 2025-2026 school year. During the coming year, I will continue leading efforts to refine systems, monitoring measures, and reporting practices that provide the Board with clearer evidence of charter implementation and outcomes.

1. Literacy Achievement
    - Student performance data indicates a need to strengthen literacy instruction and intervention systems across grade levels. Literacy improvement will be a primary focus area during the 2026-2027 school year.
2. Use of Student Performance Data
    - Continue refining processes for reviewing and responding to student achievement data to ensure instructional decisions are informed by timely and meaningful information.
3. Student Engagement and Connection
    - Continue expanding opportunities for students to connect with peers, staff, and the school community through activities, experiential learning opportunities, and school events.
4. Stakeholder Feedback Systems
    - Strengthen formal processes for gathering, reviewing, and responding to feedback from students, families, and employees.

Leadership and Staff Recognition

I would like to express my appreciation to Dr. Jennifer Blake, Jonathan Seal, Anne Johnson, and Mandy Kartchner for their leadership and partnership throughout the year. Each played an important role in supporting students, staff, and school operations during a year of significant transition and growth.

I am equally grateful to the teachers and staff of Lumen. They embraced change, supported one another, and remained focused on serving students and families throughout the year. Their commitment to our mission and their willingness to go above and beyond for students continue to make Lumen a special place to learn and work.

EXECUTIVE SUMMARY

BOARD TRAINING – OPEN AND PUBLIC MEETINGS ACT TRAINING

Ongoing board training supports effective governance, informed decision-making, and compliance with statutory requirements. Board members participate in a minimum of three training sessions each year to strengthen their understanding of fiduciary responsibilities, policy oversight, and best practices in public education governance. These trainings ensure the board remains aligned with legal standards and well-equipped to serve the school community. Utah law (Utah Code § 52-4-104) requires all members of a public governing body to complete annual training on the Open and Public Meetings Act (OPMA). The Utah Open and Public Meetings Act requires state and local public bodies to conduct business openly, allowing public attendance at meetings where official action or deliberations occur.

Action: *No Action needed*

DIRECTOR'S REPORT

See board documentation for most up to date report.

Action: *No action needed*

TITLE IX REPORT

The Title IX Coordinator presents an annual report to the Board of Directors summarizing LSI's compliance with Title IX, which prohibits sex-based discrimination in federally funded education programs and activities. The Board receives this report to fulfill its governance oversight responsibilities and to ensure the school maintains a safe and equitable educational environment for all students.

Action: *No action needed*

FINANCE REPORT

See board documentation for most up to date report.

Action: *No action needed*

FRAUD RISK ASSESSMENT

Utah charter schools are required to complete an annual Fraud Risk Assessment as mandated by the Utah Office of the State Auditor. The purpose of the assessment is to evaluate the school's internal controls and identify areas of potential financial risk or vulnerability. Areas reviewed include separation of duties, financial oversight practices, employee training, purchasing procedures, and safeguards designed to prevent misuse of public funds. The assessment results in a risk score that helps schools and governing boards better understand their overall fraud risk exposure and identify opportunities for improvement. Completing the assessment also helps demonstrate the school's commitment to financial transparency, accountability, and compliance with state requirements.

Action: *Signature Needed*

ANNUAL COMMITMENT TO ETHICAL BEHAVIOR

Annually, board members commit to abiding by the school's ethics policy and to always engage in ethical behavior, conducting themselves in ways that are consistent with a high standard of ethics and complying with applicable law. Each board member will sign the commitment after reading the school's ethics policy.

Action: *No Board Vote, Board Signatures Required*

2025/2026 AMENDED BUDGET

This budget amendment reflects final adjustments to the prior school year's financials based on actual revenues and expenditures. Variances from the originally approved budget are primarily due to changes in enrollment, program costs, staffing adjustments, and unanticipated expenses and/or savings realized throughout the year. Board approval of this amendment is requested to formally adopt the revised figures and close out the prior fiscal year in accordance with standard financial governance practices.

Action: *Board Vote*

2026/2027 PROPOSED BUDGET

This proposed budget is balanced and designed to support the organization's mission while ensuring compliance with all financial policies and regulations. Board review and approval are requested to authorize implementation for the upcoming fiscal year.

Action: *Board Vote*

AUDIT ENGAGEMENT LETTER (STATEMENT OF WORK)

Eide Bailly is a regional certified public accounting firm that has performed the school's audit attestation services in prior years. Such attestation services include the audited financial statements, agreed-upon procedures for student enrollment, state compliance procedures, and possibly a single audit. A single audit will be required if the school incurs more than $1M in federal expenditures. Each year the school is required to approve the services. If approved, audit engagement letters will be provided for signature.

Action: *Board Vote, designee to sign at later date*

AW SPECIAL EDUCATION SERVICES CONTRACT

The Board is asked to review and approve a Special Education Services Agreement with AW to ensure that qualified personnel and resources are in place to support students with individualized education programs (IEPs) for the upcoming school year. Board approval are required to execute this agreement.

Action: *Board Vote*

2026/2027 TEACHER AND STUDENT SUCCESS ACT (TSSA) PLAN

The Teacher and Student Success Act (TSSA), requires the board to adopt a Student Success Framework and annually review and approve a Teacher and Student Success Plan. The plan outlines how funds will be allocated to support student achievement and teacher effectiveness, with periodic amendments made as needed to better align spending with identified priorities, ensure effective use of funds, and address evolving school needs.

Action: *Board Vote*

SCIENCE CURRICULUM

Lumen Scholar Institute is presenting its proposed Science Curriculum for board approval. Per state law, the board must approve each curriculum prior to implementation, and the school must allow public comment on the proposed curriculum at no fewer than two board meetings. The curriculum is being brought forward for formal board consideration and approval.

Action: *Board Vote*

READING CURRICULUM

Lumen Scholar Institute is presenting its proposed Reading Curriculum for board approval. This curriculum was previously approved by the board for Elementary, and administration is asking to expand the approval to grades 6-8.

Action: *Board Vote*

SHINE POLICY

By law, the school must update or re-approve its SHiNE Policy annually. There are no changes recommended with respect to the school's designated high-needs areas. However, in consultation with accounting and legal, some proposed provisions have been added to the policy regarding payment of the salary supplement in certain circumstances, including: (a) if an eligible teacher's employment with the school ends *before* the salary supplement is paid (e.g., a teacher quits or is fired mid-year), the teacher will receive only a prorated portion of the salary supplement based on the portion of the school year the teacher worked at the school; and (b) if an eligible teacher begins employment with the school *after* the certified list of salary supplement recipients is finalized, the teacher is not automatically entitled to a salary supplement but the administrator may in their discretion and subject to SHiNE funding award the teacher a prorated salary supplement. A couple other minor revisions to the policy are recommended as well.

Action: *Board Vote*

ZOOM INVOICE

The Board is asked to review and approve payment of an invoice from Zoom. Zoom provides the school with a reliable platform for conducting board meetings, parent communications, and staff collaboration. Board approval is required to authorize payment of this invoice in accordance with the school's financial governance policies.

Action: *Board Vote*

AWARD RFP FOR EDUCATION SERVICE PROVIDER

The Evaluation Committee recommends to the school's Board of Directors that it award the contract for Education Service Provider services to AW Services for a period of 5 years. Proposals were evaluated on the basis of cost, quality of services, responsiveness, references, and the vendor's capacity to meet the school's educational service needs.

Action: *Board Vote*

SCHOOL VISION DOCUMENT

The Board is asked to review and approve the School Vision Document for Lumen Scholar Institute. This document articulates the school's long-term direction, core values, and educational priorities, serving as a guiding framework for administrative decisions, strategic planning, and community communication. Board approval of the Vision Document ensures alignment among governance, leadership, and stakeholders in advancing the school's mission.

Action: *Board Vote*

SEX EDUCATION CURRICULUM COMMITTEE

The School's Board of Directors will review and approve the membership of the Sex Education Curriculum Committee each year. This committee shall be composed of at least 3 parents, 1 health professional, 1 school health educator, and 1 administrator, with at least as many parent members as school employee members.

Action: *Board Vote*

BOARD MEMBER ROLES AND ELECTED OFFICERS

The Board regularly reviews member terms to ensure continuity, effective governance, and compliance with bylaws. As terms expire, the Board may fill vacancies or reappoint members willing to continue serving.

Action: *Board Vote*

DIRECTOR EMPLOYMENT AGREEMENT

The Board reviews and approves the Director's annual employment agreement This process includes reviewing salary and compensation details, using a standard HR-provided agreement template, and discussing terms in a closed session. The Board determines end-of-year bonuses before formally approving and signing the agreement. Finalized documents are submitted to HR, and compensation records are updated accordingly to ensure accuracy and compliance.

Action: *Board Vote*

Lumen Scholar Institute
Board of Directors Meeting

Date: June 18, 2026
Time: 3:00 PM
Anchor Location via Teleconference: https://us02web.zoom.us/j/85350660271
Meeting ID: 853 5066 0271

AGENDA

CALL TO ORDER

CONSENT ITEMS
- May 27, 2026 Board Meeting & Closed Session Minutes

PUBLIC COMMENT
- Elementary Science Curriculum – Mystery of Science
- 6th-8th Grades Into Reading Curriculum – Into Literature

TRAINING
- Open and Public Meetings Act Training

REPORTS
- Director's Report
  - Title IX Report
- Finance Report
  - Fraud Risk Assessment
  - Annual Commitment to Ethical Behavior

VOTING & DISCUSSION ITEMS (to be discussed and/or voted on)
- 2025/2026 Amended Budget
- 2026/2027 Proposed Budget
- Audit Engagement Letter (Statement of Work)
- AW Special Education Services Contract
- 2026/2027 TSSA Plan
- Mystery of Science Curriculum
- 6th-8th Grades Into Reading Curriculum – Into Literature
- SHiNE Policy
- Zoom Invoice
- Award RFP for Education Service Provider
- School Vision Document
- Sex Education Committee
- Board Member Terms and Officers
- Director Employment Agreement

CLOSED SESSION - closed session for the sole purpose of discussing the character,

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

professional competence, or physical or mental health of an individual in accordance with Utah Code 52-4-2(1)(a).

CALENDARING

- 2026/2027 Board Meeting Calendar

ADJOURN

In compliance with the Americans with Disabilities Act, persons needing accommodations for this meeting should call 801-444-9378 to make appropriate arrangements. One or more board members may participate electronically or telephonically pursuant to UCA 52-4-207.

Teacher And Student Success Act (TSSA) Plan

School Year: 2026-2027
School: Lumen Scholar Institute
Framework approval date: 6/17/21
Plan approval date by the board: June 18, 2026

General Information - Senate Bill 149 creates the Teacher and Student Success Act (TSSA), which allows the State Board of Education to distribute funds from the Teacher and Student Success Account to the boards of local education agencies. It requires the board of a local education agency to create guidelines for creating school outcome-based program plans and requires a school to make an outcome-based program plan to use program money.

Goal-Based on School Needs:

1. **Maintain student reading literacy in Kindergarten through 6th grades, using 1st through 3rd grade as our target population.**
   a. **Measurements**: At the end of the academic year, 60% or more of the 1st through 3rd-grade students will demonstrate progress as measured by the approved State and School assessments.

2. **Increase student Math progress toward grade level in 3rd through 11th grades, using 6th and 9th grades as our target population.**
   a. **Measurements**: By the end of the academic year, at least 60% of 6th and 9th-grade students will demonstrate academic progress, as measured by the approved State and School assessments.

Action Steps:
- Instructional mentors will provide teachers with professional learning opportunities to implement a researched-based curriculum and effective teaching practices.
- Teachers will implement new interactive instructional strategies.
- Teachers will use data to work directly with students to assist in their achieving the outlined academic goals.

Budget:
- The school will use 60% of TSSA funds for instructional technology and supplies.
- The school will allocate 40% of the TSSA funds to pay salaries for teachers who support interventions.

LUMEN SCHOLAR INSTITUTE

2026–2027 Annual Vision

Excellence in Every Individual:

Board · Director · Principals · Teachers · Students

Our goal and vision is to inspire students to the highest level of achievement: and show increased EXCELLENCE in the following areas.

STUDENTS

Students excel academically as they receive quality instruction and materials, and through learning experiences that recognize their individual strengths, needs, interests, and goals.

TEACHERS

Teachers achieve excellence when they are provided with high-quality resources, meaningful professional learning, clear expectations, and recognition for outstanding performance.

CURRICULUM

Lumen’s curriculum provides a clear and effective pathway to academic excellence. It is aligned to state standards, supports high-quality instruction, and helps teachers, parents, and students work together toward meaningful academic goals.

TECHNOLOGY

Lumen's technology supports excellence by providing reliable, accessible, and effective tools that empower students, families, and staff to succeed. It is backed by exceptional support..

CONNECTION

Lumen builds excellence beyond the classroom through extracurricular activities and social experiences that foster meaningful connections, personal growth, and a strong sense of belonging within the school community.

EMPOWERMENT

We believe leadership exists at every level. By establishing clear expectations, honoring roles and responsibilities, and valuing each person's unique talents and insights, we empower individuals to take initiative, contribute meaningfully, and lead within their assigned role.

COMMUNICATION	STABILITY
We value every individual—fostering a culture of safe, open communication where ideas are considered thoughtfully, differences in perspective are welcomed and communicated clearly and professionally. We assume the best intent in one another.	We provide a stable environment through consistency, and reliability. Change is intentional, stakeholder-informed, and aligned with our mission, vision, and strategic goals. We embrace intentional improvement through predictable and transparent processes that encourage feedback, promote accountability, and ensure decisions support long-term organizational stability while advancing our mission and vision.

The goal for the 2026-2027 school year is to show improvement in all areas as measured by:

- Data relating to SIP or CIP, and other goals set by the administrative team
- Internal and external surveys to all staff and parents.

As we unify our efforts to improve communication, accountability, and transparency, individuals at every level are inspired to excellence as they see Lumen's vision reflected in its policies, practices and culture.

<u>Plan of Action</u>

- Establish a baseline
    - An internal and external survey sent out by the board with cooperation from the school, to parents/families and Lumen employees before the school year begins (prior to Aug 10th) to see where we currently stand in these areas.
- A copy of all Administrative goals shall be sent to the Board no later than Aug 1st as part of clear communication and transparency
- The Lumen Admin team and the Academic Excellence Committee shall initially meet quarterly (to be adjusted as needed) for review of goals and survey results.
- All Administration members are highly encouraged to attend Board meetings to further communication as their time and job responsibilities allow.
- Administration and the board will work cohesively to create a short climate survey.
    - This short survey to assess these areas of focus will be sent to teachers, administration, and parents/students quarterly. (Or as needed based on baseline assessment)

- The survey will be sent out anonymously by the board in cooperation with the school.

*At the quarterly meeting with the administrative team the Academic Excellence committee will meet with the intent to work cooperatively and increase communication as they review goals and all survey results, report on progress, and assess the school trajectory. Administration should be prepared to show available data supporting the execution of their goals. The Academic Committee should be prepared to share all survey results.

<u>Success looks like:</u>

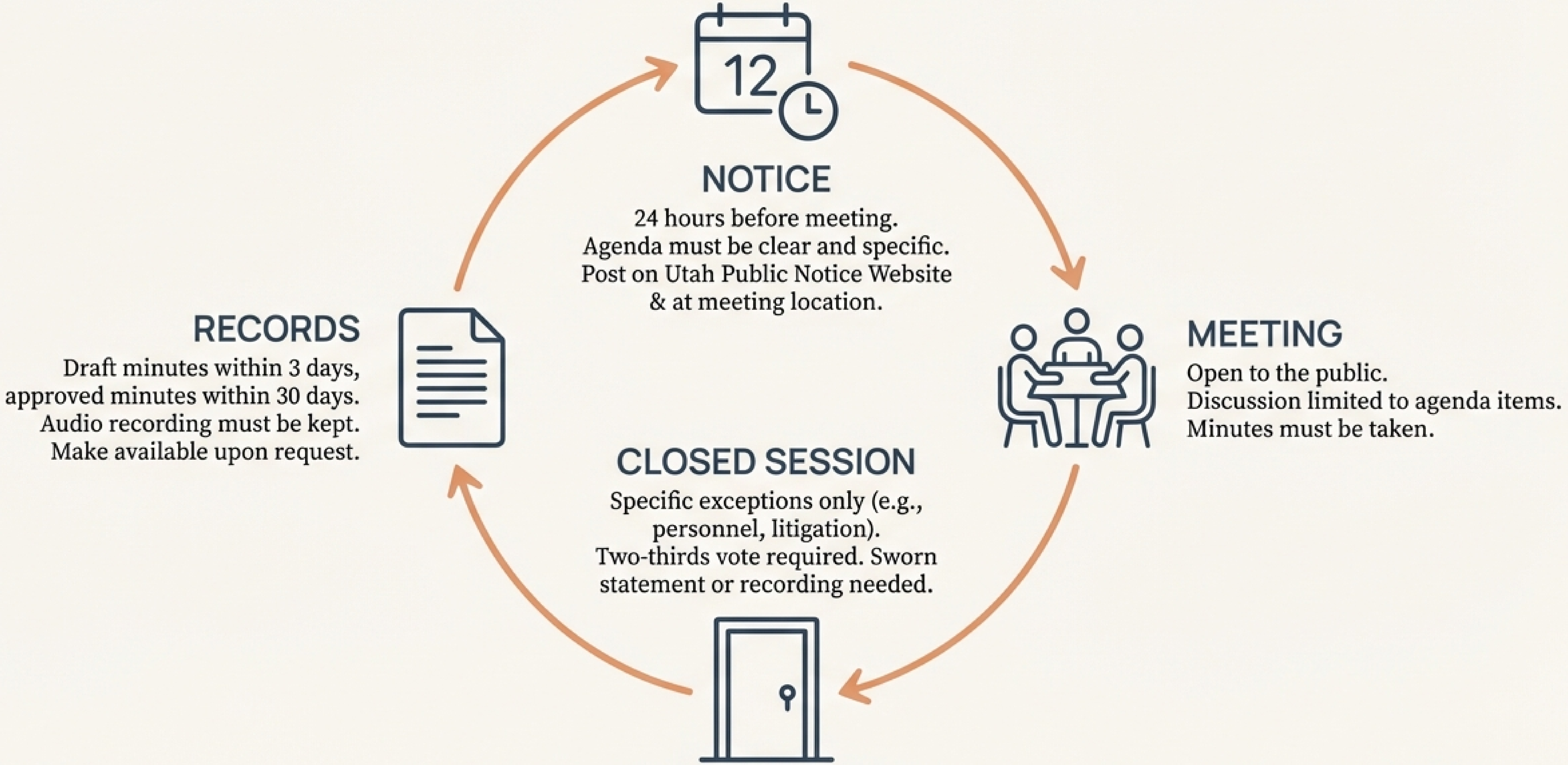
1- Data shows continuous improvement in all measurable areas.

2- Subjectively, staff, teachers, students and families will show by survey that there is an increased level of satisfaction and agreement with the school exemplifying the above mentioned values.

(Exact goals to be set after assessing baseline, but preferable that responses in relation to how well the school exemplifies this value, should be in the 9 to 10 range on a scale of 1 to 10)

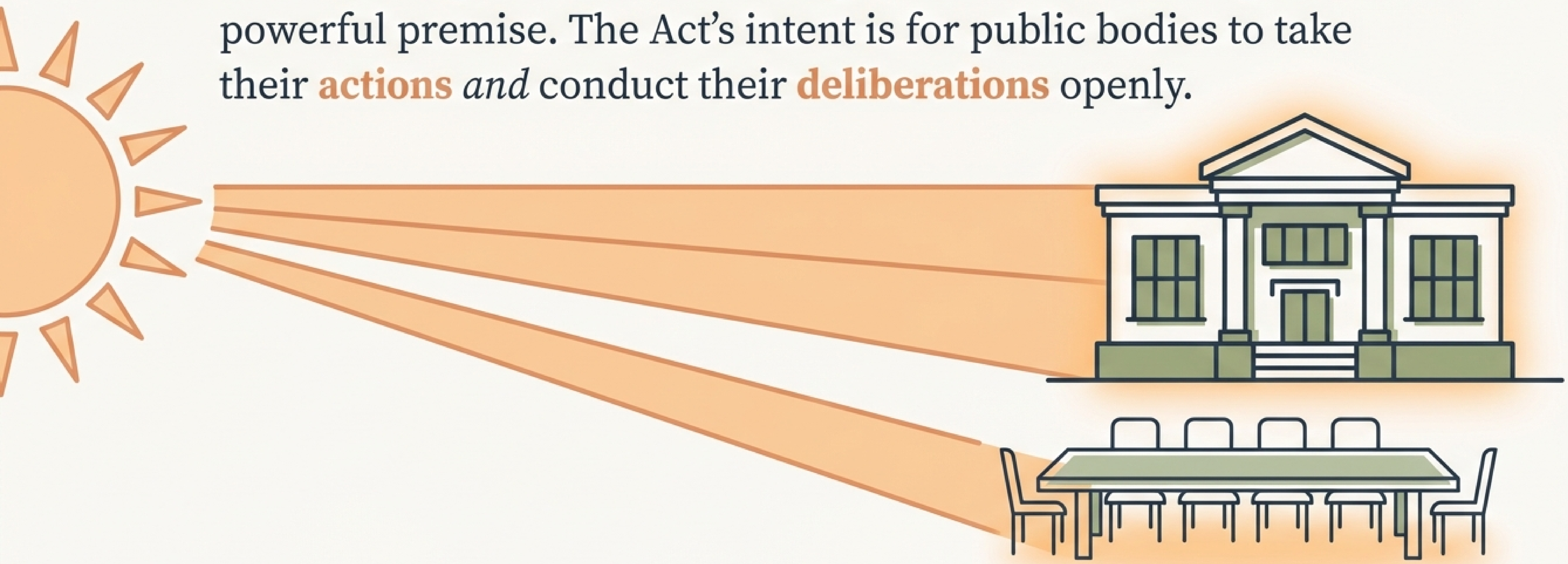
The Lifecycle of a Compliant Public Meeting

A Practical Guide to the Utah Open & Public Meetings Act (OPMA) for Public Bodies



The Guiding Principle: Government in the Sunshine

The Utah Open & Public Meetings Act is built on a simple but powerful premise. The Act's intent is for public bodies to take their **actions** *and* conduct their **deliberations** openly.



NotebookLM

When Does a Gathering Become a “Meeting”?

A gathering is an official “meeting” under the Act only when all three of the following conditions are met:

1 

A Public Body with a Quorum

A simple majority of members are present.

2 

Properly Convened

An authorized individual **convenes** the body following the proper legal process.

3 

For a Specific Purpose

The gathering is for the express purpose of discussing or acting on a “relevant matter” within the body’s authority (e.g., receiving public comment, deliberating, or taking action).

A Cautionary Note on Electronic Messages

The Act does not restrict a board member from sending electronic messages (like emails or texts) to other members when a meeting is not convened.

- **BE AWARE:** These electronic communications are still public records subject to the Government Records Access and Management Act (GRAMA).
- **REMEMBER:** A rapid, back-and-forth electronic exchange for the purpose of deliberation could be scrutinized as an improper, un-noticed "meeting".

PHASE 1: BEFORE THE MEETING

The Three Pillars of Public Notice

Notice must be provided **no less than 24 hours** prior to the meeting.

Your public notice must be posted in three places:

1. At the "anchor location" or where the meeting will be held.
2. On the Utah Public Notice Website (www.utah.gov/pmn/).
3. On your organization's website.

Pro-Tip: For regular meetings scheduled over a year, you must give notice of the annual schedule (date, time, place) at least once each year.

A Compliant Agenda is Specific and Transparent

Required Agenda Information:

- ✓ Meeting Agenda
- ✓ Date
- ✓ Time
- ✓ Place

The 'Reasonable Specificity' Rule: The agenda must clearly state each topic that will be considered. Vague descriptions are not compliant.

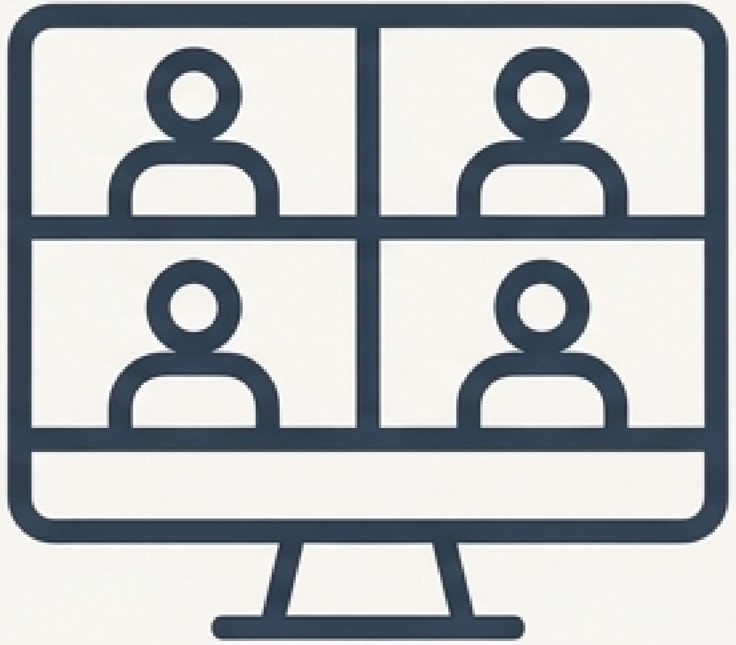
Navigating Public Comment

Discussion is Permitted: At the chair's discretion, a topic raised by the public *can* be discussed even if not on the agenda.

Final Action is Not: The board *cannot* take final action on any topic that was not included on the properly noticed agenda.

Conducting Compliant Electronic Meetings

Prerequisite: A board can only hold an electronic meeting if it has formally adopted a resolution, rule, or ordinance governing their use.



Additional Notice Requirements

1. **Standard Public Notice**: All the requirements from the previous slides.

2. **Anchor Location Notice**: Written notice posted at the physical anchor location (unless an exception applies).

3. **Board Member Notice**: Notice to board members at least 24 hours prior, with instructions on how to connect.

The Anchor Location: A Physical Connection for the Public

What is an Anchor Location?

When holding an electronic meeting, the board must provide a physical “anchor location” where the public can attend and observe the open portions of the meeting in person.

Where must it be?

Option A: The building/location where the board would normally meet.

Option B: Another location that is reasonably as accessible to the public.

When is an Anchor Location Not Required?

Exception 1: Health & Safety Risk

Condition: The board chair determines that an anchor location presents a substantial risk to health or safety OR the normal meeting location has been ordered closed.

Required for Public Notice:

- A statement of the chair's determination.
- A summary of the facts supporting it.
- Clear information on how the public can attend electronically.

Duration: This determination is valid for 30 days.

Exception 2: Fully Remote Meeting with No Public Request

Condition: ALL board members are attending remotely, AND the board has not received a written request to provide an anchor location.

Critical Deadline: The written request from the public must be received at least twelve (12) hours before the meeting time.

SPECIAL CIRCUMSTANCES: CLOSED SESSIONS

Closing a Meeting: A Deliberate and Public Process

The Default Rule: All meetings of a public body are open to the public unless they are closed by following the strict procedures in the Act.

1. **Public Motion**: A motion must be made to enter a closed session during an open meeting.

2. **Public Vote**: The meeting may be closed only upon a two-thirds (2/3) majority vote of the members present.

3. **Public Record**: The reason(s) for the closed session, the location, and a record of the vote (by name of each member) must be included in the public minutes of the open meeting.

The Limited and Specific Reasons for a Closed Session

A closed session may only be held to discuss the following topics. No final action or vote can be taken, except a majority vote to end the closed session.

- An individual's character, professional competence, or physical/mental health.
- Collective bargaining strategy.
- Pending or reasonably imminent litigation.
- The purchase, exchange, or sale of real property.
- Security personnel, devices, or systems.
- Investigative proceedings regarding allegations of criminal misconduct.
- Specific procurement-related roles (e.g., evaluation committee).

Record-Keeping for Closed Sessions

Recording is Required...: Closed meetings must be recorded in their entirety. The recording must include date, time, place, and names of all present.

...With Two Key Exceptions:

A recording is **NOT** required if the sole purpose of the session was to discuss:

1. The character, professional competence, or physical/mental health of an individual.
2. Security personnel, devices, or systems.

Sworn Statement Requirement:

If a meeting is not recorded under an exception, the board chair must sign a sworn statement affirming the sole purpose was for one of the exempt topics.

Record Status: Closed session recordings and any optional minutes are ‘protected records’ under GRAMA.

PHASE 3: AFTER THE MEETING

Creating a Complete and Accurate Public Record

1. Written Minutes

2. A Complete and Unedited Audio Recording

Checklist: What Must Be in the Written Minutes?

- ✓ Date, time, and place of the meeting.
- ✓ Names of members present and absent.
- ✓ The substance of all matters proposed, discussed, or decided.
- ✓ A record, by individual member, of each vote taken.
- ✓ The name of any person who provides public comment and a summary of their comment.
- ✓ Any other information a member requests to be entered.

The Public Availability Timeline

Pending Minutes

What: Unapproved draft minutes (must be marked as such).
When: Must be made available within a **reasonable time** after the meeting.

Audio Recording

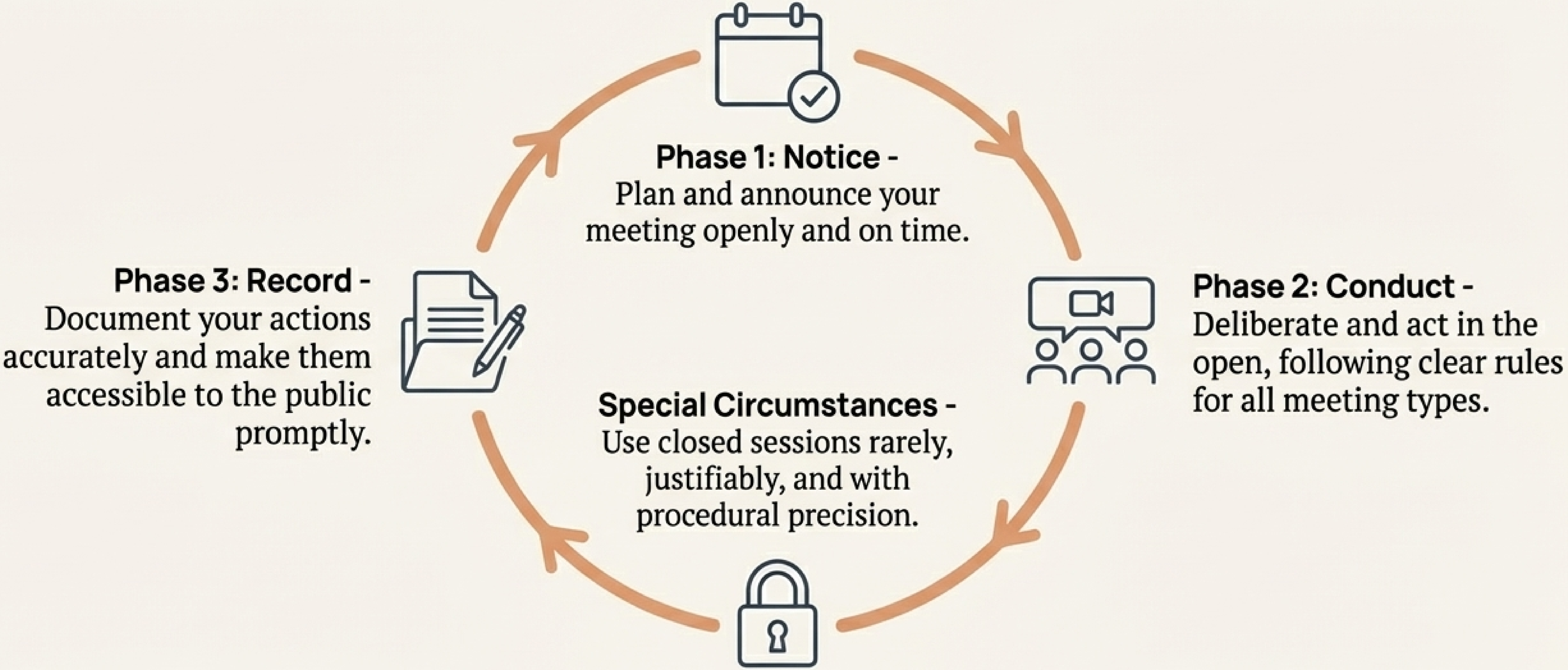
What: The complete, unedited audio recording of the open meeting.
When: Must be made available to the public within **3 business days** after the meeting.

Approved Minutes & Meeting Materials

What: The final, approved minutes and any materials distributed at the meeting.
When: Must be posted to the Public Notice Website and available at the office within **3 business days** after approval.

Note: Members of the public are permitted to record open meetings as long as it does not interfere.

Good Governance is a Cycle of Transparency



Adhering to the Open & Public Meetings Act protects the public's trust and ensures the integrity of your work.

Lumen Scholar Institute

Title IX Athletics Report

2025/ 2026 School Year

Interscholastic Sports Data

Category	Female-Designated Interscholastic Sports	Male-Designated Interscholastic Sports	Co-Ed Interscholastic Sports
Number and Type of Interscholastic Sports Available	None	None	None
Number of Students Competing in a Gender-Designated Interscholastic Sport	N/A	N/A	NA
Amount of Spending the School Devotes to Each Gender-Designated Interscholastic Sport* *The dollar amounts in this row include all funds spent by the school on gender-designated interscholastic sports, including fees collected from students/parents and then subsequently spent by the school on gender-designated interscholastic sports.*	N/A	N/A	N/A

Lumen Scholar Institute
Title IX Athletics Report
______2025/__2026 School Year

Efforts by School to Comply with Utah Code 63G-31-201 et seq. (Distinctions on the Basis of Sex) and Title IX

Category	Compliance Efforts by School
Providing Separate Accommodates for Males and Females to Protect Individual Privacy, Health, and Competitive Opportunity	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing a Sex-Designated Facility, Program, or Event of a Higher Quality to One Sex and of a Lesser Quality to the Opposite Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing Males or Females Preferred or More Advantageous Scheduling of Facilities, Programs, or Events in Comparison to the Opposite Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing Males or Females with More Sex-Designated Opportunities than the Opposite Sex in Excess of a 10% Disparity	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Requiring Males or Females to Participate or Compete Against the Opposite Sex in any Sex-Designated Facility, Program, or Event	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Requiring, Giving Official Authorization For, or Knowingly Allowing Males or Females to Use a Sex-Designated Facility in the Presence of the Oppositive Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.

Lumen Scholar Institute

Title IX Athletics Report

2025/ 2026 School Year

Action Plan to Address Discrepancy (10% or greater) Between Male-Designated and Female-Designated Interscholastic Sports at the School.

Not applicable

Lumen Scholar Institute

Title IX Athletics Report

______2025/__2026 School Year

2026-2027

Lumen Scholar Institute
Vision Document

LUMEN SCHOLAR INSTITUTE

2026–2027 Annual Vision

Excellence in Every Individual:

Board · Director · Principals · Teachers · Students

Our goal and vision is to inspire students to the highest level of achievement: and show increased EXCELLENCE in the following areas.

STUDENTS

Students excel academically as they receive quality instruction and materials, and through learning experiences that recognize their individual strengths, needs, interests, and goals.

TEACHERS

Teachers achieve excellence when they are provided with high-quality resources, meaningful professional learning, clear expectations, and recognition for outstanding performance.

CURRICULUM

Lumen's curriculum provides a clear and effective pathway to academic excellence. It is aligned to state standards, supports high-quality instruction, and helps teachers, parents, and students work together toward meaningful academic goals.

TECHNOLOGY

Lumen's technology supports excellence by providing reliable, accessible, and effective tools that empower students, families, and staff to succeed, backed by exceptional support..

CONNECTION

Lumen builds excellence beyond the classroom through extracurricular activities and social experiences that foster meaningful connections, personal growth, and a strong sense of belonging within the school community.

EMPOWERMENT

We believe leadership exists at every level. By establishing clear expectations, honoring roles and responsibilities, and valuing each person's unique talents and insights, we empower individuals to take initiative, contribute meaningfully, and lead within their assigned role.

COMMUNICATION

We value every individual—fostering a culture of safe, open communication where ideas are considered thoughtfully, differences in perspective are welcomed and communicated clearly and professionally. We assume the best intent in one another.

STABILITY

We provide a stable environment through consistency, and reliability. Change is intentional, stakeholder-informed, and aligned with our mission, vision, and strategic goals.

We embrace intentional improvement through predictable and transparent processes that encourage feedback, promote accountability, and ensure decisions support long-term organizational stability while advancing our mission and vision.

Why this vision Document?

To unify our efforts to improve communication, accountability, and transparency at all levels

Families, teachers, administration, and board.

Why these areas?

- Students and Teachers
- Curriculum and Technology
- Connection
- Communication and Stability

Chosen based on:
School priorities, money spent, feedback from teachers, parents, board members.

High Level Goal

Show improvement in all areas

As measured by:

- Data from SIP/ CIP goals, and admin teams 4 areas of focus
- Collaborative internal and external, Lumen specific, quarterly survey addressing these specific points.

Concern about over surveying -

- The state surveys are not school specific and can never adequately address what our school really needs to hear.
- A need for more frequent info to course correct quickly
- A short consistent survey allows for thoughtful responses
- The extent of survey participation is a valuable conversation.

To accomplish this we need to:

- Establish a baseline

  An internal and external survey sent out by the board with cooperation from the school, to parents/families and Lumen employees before the school year begins (Prior to Aug 10th) to see where we currently stand in these areas.

- Have all administrative goals sent to the board no later than Aug 1st
- The admin team and A.E.C. meet quarterly for review of goals and survey results
- Admins and teachers highly encouraged to attend Board meetings to further communication
- Teacher and parents are made more aware of how and when to attend Board Meetings
- Administration and the board will work cohesively to create the short climate survey.

Success looks like:

1- Data shows continuous improvement in all measurable areas.

2- Subjectively, Lumen staff and students/families will show by survey that there is an increased level of satisfaction and are in agreement that the school is exemplifying the aforementioned values.

(Improvement is subject to baseline, but preferable that responses to “How well the school exemplifies this…” be in the 9-10 range on a scale of 1-10)

Board Member Annual Commitment to Ethical Behavior

I understand that as a board member of Lumen Scholar Institute I should always engage in ethical behavior. I have read the school's Ethics Policy and am committed to abiding by the policy, conducting myself consistent with high standards of ethics, and complying with applicable law.

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Signature____ ________________________
Board Member Name Date

Lumen Scholar Institute

Budgets for Approval 6/18/2026

	Year Ending 6/30/2025	Year Ending 6/30/2026	Year To Date 5/31/2026	**Year Ending 6/30/2026**	**Year Ending 6/30/2027**
	2025 Actuals	2026 Approved	Actuals	**2026 Revised**	**2027 Preliminary**
Net Income					
Income					
Revenue From Local Sources	123,887	60,000	120,284	128,653	60,000
Revenue From State Sources	5,353,074	5,595,166	5,152,205	5,672,651	5,830,767
Revenue From Federal Sources	220,858	95,867	0	135,521	145,030
Revenue From Other Sources				769,678	0
Budget from Surplus				0	508,545
Total Income	5,697,820	5,751,033	5,272,489	6,706,503	6,544,342
Expenses					
Instruction/Salaries	3,230,877	3,474,078	2,677,989	3,377,172	3,568,702
Employee Benefits	488,072	565,670	413,769	520,773	547,852
Purchased Prof & Tech Serv	443,505	454,466	479,151	542,102	605,513
Purchased Property Services	72,121	75,546	55,864	207,764	63,317
Other Purchased Services	137,731	163,926	165,215	196,234	202,652
Supplies & Materials	386,083	614,573	365,380	398,106	1,084,851
Property	0	72,650	45,167	1,257,495	307,650
Debt Services & Miscellaneous	140,206	150,978	145,208	167,823	163,804
Total Expenses	4,898,595	5,571,888	4,347,743	6,667,469	6,544,341
Total Net Income	799,225	179,145	924,746	39,034	0

OFFICE OF THE
STATE AUDITOR

Questionnaire

Revised December 2020

Fraud Risk Assessment

INSTRUCTIONS:

- Reference the *Fraud Risk Assessment Implementation Guide* to determine which of the following recommended measures have been implemented.
- Indicate successful implementation by marking "Yes" on each of the questions in the table. Partial points may not be earned on any individual question.
- Total the points of the questions marked "Yes" and enter the total on the "Total Points Earned" line.
- Based on the points earned, circle/highlight the risk level on the "Risk Level" line.
- Enter on the lines indicated the entity name, fiscal year for which the Fraud Risk Assessment was completed, and date the Fraud Risk Assessment was completed.
- Print CAO and CFO names on the lines indicated, then have the CAO and CFO provide required signatures on the lines indicated.

Fraud Risk Assessment

Continued

*Total Points Earned: 375 /395 *Risk Level:

Very Low	Low	Moderate	High	Very High
> 355	316-355	276-315	200-275	< 200

	Yes	Pts
1. Does the entity have adequate basic separation of duties or mitigating controls as outlined in the attached Basic Separation of Duties Questionnaire?	200	200
2. Does the entity have governing body adopted written policies in the following areas:		
a. Conflict of interest?	5	5
b. Procurement?	5	5
c. Ethical behavior?	5	5
d. Reporting fraud and abuse?	5	5
e. Travel?	5	5
f. Credit/Purchasing cards (where applicable)?	5	5
g. Personal use of entity assets?	5	5
h. IT and computer security?	5	5
i. Cash receipting and deposits?	5	5
3. Does the entity have a licensed or certified (CPA, CGFM, CMA, CIA, CFE, CGAP, CPFO) expert as part of its management team?	20	20
a. Do any members of the management team have at least a bachelor's degree in accounting?	10	10
4. Are employees and elected officials required to annually commit in writing to abide by a statement of ethical behavior?	20	20
5. Have all governing body members completed entity specific (District Board Member Training for local/special service districts & interlocal entities, Introductory Training for Municipal Officials for cities & towns, etc.) online training (training.auditor.utah.gov) within four years of term appointment/election date?	20	20
6. Regardless of license or formal education, does at least one member of the management team receive at least 40 hours of formal training related to accounting, budgeting, or other financial areas each year?	20	20
7. Does the entity have or promote a fraud hotline?	20	20
8. Does the entity have a formal internal audit function?	---	20
9. Does the entity have a formal audit committee?	20	20

*Entity Name: Lumen Scholar Institute

*Completed for Fiscal Year Ending: June 30, 2026 *Completion Date: June 18, 2026

*CAO Name: Kristy Gordon *CFO Name: Jenn Singletary

*CAO Signature: ______________________ *CFO Signature: ______________________

*Required

Basic Separation of Duties

See the following page for instructions and definitions.

	Yes	No	MC*	N/A
1. Does the entity have a board chair, clerk, and treasurer who are three separate people?	X			
2. Are all the people who are able to receive cash or check payments different from all of the people who are able to make general ledger entries?	X			
3. Are all the people who are able to collect cash or check payments different from all the people who are able to adjust customer accounts? If no customer accounts, check “N/A”.				X
4. Are all the people who have access to blank checks different from those who are authorized signers?		X	X	
5. Does someone other than the clerk and treasurer reconcile all bank accounts OR are original bank statements reviewed by a person other than the clerk to detect unauthorized disbursements?	X			
6. Does someone other than the clerk review periodic reports of all general ledger accounts to identify unauthorized payments recorded in those accounts?	X			
7. Are original credit/purchase card statements received directly from the card company by someone other than the card holder? If no credit/purchase cards, check “N/A”.	X			
8. Does someone other than the credit/purchase card holder ensure that all card purchases are supported with receipts or other supporting documentation? If no credit/purchase cards, check “N/A”.	X			
9. Does someone who is not a subordinate of the credit/purchase card holder review all card purchases for appropriateness (including the chief administrative officer and board members if they have a card)? If no credit/purchase cards, check “N/A”.	X			
10. Does the person who authorizes payment for goods or services, who is not the clerk, verify the receipt of goods or services?	X			
11. Does someone authorize payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check “N/A”.	X			
12. Does someone review all payroll payments who is separate from the person who prepares payroll payments? If no W-2 employees, check “N/A”.	X			

* MC = Mitigating Control

Basic Separation of Duties

Continued

Instructions: Answer questions 1-12 on the Basic Separation of Duties Questionnaire using the definitions provided below.

☺ If all of the questions were answered “Yes” or “No” with mitigating controls (“MC”) in place, or “N/A,” the entity has achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will be answered “Yes.” 200 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

☹ If any of the questions were answered “No,” and mitigating controls are not in place, the entity has not achieved adequate basic separation of duties. Question 1 of the Fraud Risk Assessment Questionnaire will remain blank. 0 points will be awarded for question 1 of the Fraud Risk Assessment Questionnaire.

Definitions:

Board Chair is the elected or appointed chairperson of an entity’s governing body, e.g. Mayor, Commissioner, Councilmember or Trustee. The official title will vary depending on the entity type and form of government.

Clerk is the bookkeeper for the entity, e.g. Controller, Accountant, Auditor or Finance Director. Though the title for this position may vary, they validate payment requests, ensure compliance with policy and budgetary restrictions, prepare checks, and record all financial transactions.

Chief Administrative Officer (CAO) is the person who directs the day-to-day operations of the entity. The CAO of most cities and towns is the mayor, except where the city has a city manager. The CAO of most local and special districts is the board chair, except where the district has an appointed director. In school districts, the CAO is the superintendent. In counties, the CAO is the commission or council chair, except where there is an elected or appointed manager or executive.

General Ledger is a general term for accounting books. A general ledger contains all financial transactions of an organization and may include sub-ledgers that are more detailed. A general ledger may be electronic or paper based. Financial records such as invoices, purchase orders, or depreciation schedules are not part of the general ledger, but rather support the transaction in the general ledger.

Mitigating Controls are systems or procedures that effectively mitigate a risk in lieu of separation of duties.

Original Bank Statement means a document that has been received directly from the bank. Direct receipt of the document could mean having the statement 1) mailed to an address or PO Box separate from the entity’s place of business, 2) remain in an unopened envelope at the entity offices, or 3) electronically downloaded from the bank website by the intended recipient. The key risk is that a treasurer or clerk who is intending to conceal an unauthorized transaction may be able to physically or electronically alter the statement before the independent reviewer sees it.

Treasurer is the custodian of all cash accounts and is responsible for overseeing the receipt of all payments made to the entity. A treasurer is always an authorized signer of all entity checks and is responsible for ensuring cash balances are adequate to cover all payments issued by the entity.

[Date] [Client#]

Board of Directors
Client Name
Street Address
City, State Zip

This document constitutes a statement of work ("SOW") under the most recently executed Master Services Agreement ("MSA"), made by and between Eide Bailly LLP ("Eide Bailly", "we," "us," and "our") and [INSERT CLIENT NAME] ("Client," "you," "your," or "the entity"). We are pleased to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services Eide Bailly will provide for the entity as of and for the year ended June 30, 2025.

Ken Jeppesen is the engagement partner for the audit services specified in this letter. The engagement partner's responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to sign the audit report.

Scope of Audit Services

Audit of the Financial Statements

We will audit the financial statements of governmental activities, business-type activities, aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the related notes to the financial statements, which collectively comprise the entity's basic financial statements.

The Governmental Accounting Standards Board (GASB) provides for certain required supplementary information (RSI) to accompany the entity's basic financial statements. The RSI will be subjected to certain limited procedures, but will not be audited.

If presented, we will also evaluate and report on the presentation of supplementary information other than RSI accompanying the financial statements in relation to the financial statements as a whole.

Audit of Major Program Compliance

In addition, we will audit the entity's compliance over major federal award programs, as necessary.

Schedule of Expenditures of Federal Awards

We will subject the schedule of expenditures of federal awards (SEFA) to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the schedule to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on whether the schedule of expenditures of federal awards is presented fairly in all material respects in relation to the financial statements as a whole.

Audit Objectives

Our audits will be conducted with the objectives of our expressing an opinion on each opinion unit and an opinion on compliance regarding the entity's major federal award programs. The objectives of our audit of the financial statements are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America (GAAS) and in accordance with *Government Auditing Standards*, and/or any state or regulatory audit requirements will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

The objectives of our compliance audit are to obtain sufficient appropriate audit evidence to form an opinion and report at the level specified in the governmental audit requirement about whether the entity complied in all material respects with the applicable compliance requirements and identify audit and reporting requirements specified in the governmental audit requirement that are supplementary to GAAS and Government Auditing Standards , if any, and perform procedures to address those requirements.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that certain information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board (GASB), who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the required supplementary information (RSI) in accordance with auditing standards generally accepted in the United States of America. We will not express an opinion or provide any form of assurance on the RSI.

Supplementary Information other than RSI

Supplementary information other than RSI will accompany [Client] 's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling the supplementary information to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and additional procedures in accordance with auditing standards generally accepted in the United States of America. We intend to provide an opinion on the following supplementary information in relation to the basic financial statements as a whole:

- Management's Discussion and Analysis
- Statement of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual- General Fund
- Notes to Required Supplementary Information

Auditor Responsibilities, Procedures, and Limitations

We will conduct our audit in accordance with GAAS, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

As part of our audit, we will:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of the system of internal control in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies or material weaknesses in internal control relevant to the audit of the financial statements that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements, including the amounts and disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the entity's ability to continue as a going concern for a reasonable period of time.

There is an unavoidable risk, because of the inherent limitations of an audit, together with the inherent limitations of internal control, that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with U.S. GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America and/or state or regulatory audit requirements. Because we will not perform a detailed examination of all transactions, material misstatements, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity, may not be detected.

In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management and those charged with governance of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.

Audit of Major Program Compliance

Our audit of your major federal award program(s) compliance will be conducted in accordance with the requirements of the Single Audit Act, as amended; and the provisions the Uniform Guidance; and will include tests of accounting records, a determination of major programs in accordance the Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion on major federal award program compliance and to render the required reports. We cannot provide assurance that an unmodified opinion on compliance will be expressed. Circumstances may arise in which it is necessary for us to modify our opinion or withdraw from the engagement.

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

As part of a compliance audit in accordance with GAAS, *Government Auditing Standards* of the Comptroller General of the United States of America, and/or any state or regulatory audit requirements, we exercise professional judgment and maintain professional skepticism throughout the audit. We also identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks.

Our procedures will consist of determining major federal programs and performing the applicable procedures described in the U.S. Office of Management and Budget *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the entity's major programs and performing such other procedures as we considers necessary in the circumstances. The purpose of those procedures will be to express an opinion on the entity's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Also, as required by the Uniform Guidance, we will obtain an understanding of the entity's internal control over compliance relevant to the audit in order to design and perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each of the entity's major federal award programs. Our tests will be less in scope than would be necessary to render an opinion on these controls and, accordingly, no opinion will be expressed in our report. However, we will communicate to you regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we have identified during the audit.

We will issue a report on compliance that will include an opinion or disclaimer of opinion regarding the entity's major federal award programs, and a report on internal controls over compliance that will report any significant deficiencies and material weaknesses identified; however, such report will not express an opinion on internal control.

Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Management Responsibilities

Our audit will be conducted on the basis that management and, when appropriate, those charged with governance, acknowledge and understand that they have responsibility:

a. For the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America;

b. For the design, implementation, and maintenance of the system of internal control relevant to the preparation and fair presentation of basic financial statements that are free from material misstatement, whether due to error fraudulent financial reporting, misappropriation of assets, or violations of laws, governmental regulations, grant agreements, or contractual agreements;
c. For identifying, in its accounts, all federal awards received and expended during the period and the federal programs under which they were received;
d. For maintaining records that adequately identify the source and application of funds for federally funded activities;
e. For preparing the schedule of expenditures of federal awards (including notes and noncash assistance received) in accordance with the Uniform Guidance requirements;
f. For designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the entity is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards;
g. For identifying and ensuring that the entity complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs;

h. For disclosing accurately, currently, and completely the financial results of each federal award in accordance with the requirements of the award;
i. For identifying and providing report copies of previous audits, attestation engagements, or other studies that directly relate to the objectives of the audit, including whether related recommendations have been implemented;
j. For taking prompt action when instances of noncompliance are identified;
k. For addressing the findings and recommendations of auditors, for establishing and maintaining a process to track the status of such findings and recommendations and taking corrective action on reported audit findings from prior periods and preparing a summary schedule of prior audit findings;
l. For following up and taking corrective action on current year audit findings and preparing a corrective action plan for such findings;
m. For submitting the reporting package and data collection form to the appropriate parties;
n. For making the auditor aware of any significant contractor relationships where the contractor is responsible for program compliance;
o. To provide us with:
    i. Access to all information of which management is aware that is relevant to the preparation and fair presentation of the financial statements, including the disclosures, such as records, documentation, and other matters;
    ii. Additional information that we may request from management for the purpose of the audit;
    iii. Unrestricted access to persons within the entity and others from whom we determine it necessary to obtain audit evidence;
p. For identifying and ensuring that the entity complies with the laws and regulations applicable to its activities;
q. For adjusting the basic financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the current period under audit are immaterial, both individually and in the aggregate, to the financial statements as a whole;
r. For acceptance of nonattest services, including identifying the proper party to oversee nonattest work;
s. For maintaining adequate records, selecting and applying accounting principles, and safeguarding assets.
t. For informing us of any known or suspected fraud affecting the entity involving management, employees with significant role in the system of internal control and others where fraud could have a material effect on the financials; and

u. For the accuracy and completeness of all information provided.
v. If applicable, for including the auditor's report in any document containing financial statements that indicates that such financial statements have been audited by us, including:
    i. A written acknowledgement of all the documents that management expects to issue that will be included in the annual report and the planned timing and method of issuance of that annual report; and
    ii. A final version of the annual report (including all the documents that, together, comprise the annual report) in a timely manner prior to the date of the auditor's report.

With regard to the schedule of expenditures of federal awards referred to above, you acknowledge and understand your responsibility (a) for the preparation of the schedule of expenditures of federal awards in accordance with the applicable criteria, (b) to provide us with the appropriate written representations regarding the schedule of expenditures of federal awards, (c) to include our report on the schedule of expenditures of federal awards in any document that contains the supplementary information and that indicates that we have reported on such schedule, and (d) to present the schedule of expenditures of federal awards with the audited financial statements, or if the schedule of expenditures of federal awards will not be presented with the audited financial statements, to make the audited financial statements readily available to the intended users of the schedule no later than the date of issuance by you of the supplementary information and our report thereon.

With regard to the supplementary information referred to above, you acknowledge and understand your responsibility: (a) for the preparation of the supplementary information in accordance with the applicable criteria; (b) to provide us with the appropriate written representations regarding supplementary information; (c) to include our report on the supplementary information in any document that contains the supplementary information and that indicates that we have reported on such supplementary information; and (d) to present the supplementary information with the audited basic financial statements, or if the supplementary information will not be presented with the audited basic financial statements, to make the audited basic financial statements readily available to the intended users of the supplementary information no later than the date of issuance by you of the supplementary information and our report thereon.

Management agrees they are responsible for the distribution of reports issued in conjunction with this engagement to those charged with governance, entity officials, oversight bodies, or other organizations requiring audits, as applicable.

As part of our audit process, we will request from management and, when appropriate, those charged with governance, written confirmation concerning representations made to us in connection with the audit.

Responsibilities and Limitations Related to Nonattest Services
For all nonattest services we may provide to you, management agrees to assume all management responsibilities for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) designing, implementing, and maintaining the system of internal control, including the process used to monitor the system of internal control.

We will provide the following nonattest services:

- Prepare or assist with the preparation of your financial statements and the related notes.
- Prepare or assist in preparing the government-wide statements and conversion entries and note disclosures.
- Preparation of federal and state income tax returns
- Prepare or assist with the preparation of the schedule of expenditures for federal awards, as necessary.

- Completion of the Auditee's portion of the Data Collection Form, as necessary.

Our responsibilities and limitations of the nonattest services are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities.

You are also responsible for ensuring that your data and records are complete and that you have received sufficient information to oversee the services.

Reporting

We will issue a written report upon completion of our audit of your financial statements. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add an emphasis-of-matter or other-matter paragraph to our auditors' report, or if necessary, withdraw from the engagement. If our opinion is other than unmodified, we will discuss the reasons with you in advance. If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.

In accordance with the requirements of *Government Auditing Standards*, we will also issue a written report describing the scope of our testing over internal control over financial reporting and over compliance with laws, regulations, and provisions of grants and contracts, including the results of that testing. However, providing an opinion on internal control and compliance over financial reporting will not be an objective of the audit and, therefore, no such opinion will be expressed.

Data Collection Form

Prior to the completion of our engagement, we will complete the sections of the Data Collection Form that are our responsibility. The form will summarize our audit findings, amounts and conclusions. It is management's responsibility to submit a reporting package including financial statements, schedule of expenditure of federal awards, summary schedule of prior audit findings and corrective action plan along with the Data Collection Form to the Federal Audit Clearinghouse. The financial reporting package must be text searchable, unencrypted, and unlocked. Otherwise, the reporting package will not be accepted by the Federal Audit Clearinghouse. We will assist you in the electronic submission and certification. You may request from us copies of our report for you to include with the reporting package submitted to pass-through entities.

The Data Collection Form is required to be submitted within the earlier of 30 days after receipt of our auditors' reports or nine months after the end of the audit period, unless specifically waived by a federal cognizant or oversight agency for audits. Data Collection Forms submitted untimely are one of the factors in assessing programs at a higher risk.

Engagement Administration and Other Matters

We understand that your employees will prepare all confirmations, account analyses, and audit schedules we request and will locate any documents or invoices selected by us for testing. Details of information we expect to need for our audit and the dates required will be provided separately.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the date of the auditor's report but before the date your financial statements are issued.

Government Auditing Standards require that we provide, upon request, a copy of our most recent external peer review report and any subsequent review reports to the party contracting for the audit. Accordingly, we will provide a copy of our most recent peer review report at your request.

Eide Bailly LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. The nature of the services to be provided in conjunction with this engagement are such that non-licensee owners may be involved in performing our services.

Engagement Fees

Our fees are based on the amount of time required at various levels of responsibility. We estimate that our fee for the financial statement audit and state compliance procedures will be $13,600. If a Single Audit is required, these fees will be billed separately. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date.

The ability to perform and complete our engagement consistent with the estimated fee included above depends upon the quality of your underlying accounting records and the timeliness of your personnel in providing information and responding to our requests. To assist with this process, we will provide you with an itemized request list that identifies the information you will need to prepare and provide in preparation for our engagement, as well as the requested delivery date for those items. A lack of preparation, including not providing this information in an accurate and timely manner, unanticipated audit adjustments, and/or untimely assistance by your personnel may result in an increase in our fees and/or a delay in the completion of our engagement.

We will advise you if unexpected circumstances require significant additional procedures resulting in a substantial increase in the fee estimate.

Changes in Professional Standards

Standard setters and regulators continue to evaluate and modify standards. Such changes may result in new or revised financial reporting and disclosure requirements or expand the nature, timing, and scope of the activities we are required to perform. To the extent that the amount of time required to provide the services described in the SOW increases due to such changes, our fee may need to be adjusted. We will discuss such circumstances with you prior to performing the additional work.

Use of Financial Statements

Should you decide to include or incorporate by reference these financial statements and our auditors' report thereon in a future private placement or other offering of equity or debt securities, you agree that we are under no obligation to reissue our report or provide consent for the use of our report in such a registration or offering document. We will determine, at our sole discretion, whether we will reissue our report or provide consent for the use of our report only after we have performed the procedures we consider necessary in the circumstances. If we decide to reissue our report or consent to the use of our report, we will be required to perform certain procedures including, but not limited to, (a) reading other information incorporated by reference in the registration statement or other offering document, and (b) subsequent event procedures. These procedures will be considered an engagement separate and distinct from our audit engagement, and we will bill you separately.

If we decide to reissue our report or consent to the use of our report, you agree that we will be included on each distribution of draft offering materials, and we will receive a complete set of final documents.

If we decide not to reissue our report or decide to withhold our consent to the use of our report, you may be required to engage another firm to audit periods covered by our audit reports, and that firm will likely bill you for its services. While the successor auditor may request access to our workpapers for those periods, we are under no obligation to permit such access.

Termination
The engagement contemplated by this SOW shall terminate upon the earlier of completion of the services described herein or as described in the MSA.

Agreement
We appreciate the opportunity to provide the services described in this SOW under the MSA. This SOW and the MSA constitute the entire agreement regarding these services and supersedes all prior agreements (whether oral or written), understandings, negotiations, and discussions between you and Eide Bailly related to audit services. Please sign, date, and return this SOW to us to indicate your acknowledgment and understanding of, and agreement with, the arrangements for our audit of your financial statements including the terms of our engagement and the parties' respective responsibilities. By signing this SOW, you represent and warrant that you are authorized to sign on behalf of and bind each client and any affiliate identified herein.

Sincerely,

Eide Bailly LLP

Eide Bailly LLP

AGREED TO AND ACCEPTED:

Name: ____

Title: ____

Date: ____

Lumen Scholar Institute

Positive Behaviors Plan
2025-2026
Year-End Report

Prepared By: Michelle Leonard, School Counselor

Lumen Scholar Institute Positive Learning and Student Well-Being Report

Lumen Scholar Institute is a virtual public school that delivers instruction through a combination of synchronous and asynchronous learning opportunities. Because students learn primarily from home, the school intentionally designs its programs, policies, and support systems to promote positive student relationships, healthy development, and overall well-being.

Structure and Routine

Lumen's educational model is centered on live online instruction for the majority of courses. Students follow a structured daily schedule and attend classes at designated times with their teachers and peers. Small class sizes allow teachers to build meaningful relationships with students and become familiar with their individual needs and personalities. This level of connection helps staff identify concerns early and refer students to appropriate support services when needed. Regular interaction also helps students develop relationships with classmates and experience a greater sense of belonging within the school community.

Structured Online Learning Environment

Lumen utilizes a highly structured Zoom classroom environment designed to promote positive student engagement and respectful interaction. Consistent expectations for participation, communication, and online behavior help establish a safe and predictable learning atmosphere. Classroom discussions are monitored by teachers, and participation is regularly recognized and encouraged. These practices help create positive peer influence and reinforce respectful interactions among students.

Built-In Breaks and Balance

To support student wellness, classes are scheduled with at least a 10-minute break between classes. Students are encouraged to step away from their screens, move around, have a snack, and interact with family members. These breaks provide opportunities for physical activity and help students maintain a healthy balance throughout the school day.

Teacher Accessibility and Individual Support

Teachers provide designated office hours during which students and parents may schedule individual meetings. The flexibility of virtual meetings allows families to participate from home, work, or other locations. These one-on-one interactions strengthen student-teacher relationships, provide academic support, and help students build confidence in seeking assistance when needed. Parent feedback consistently reflects high levels of satisfaction with the caring and supportive nature of Lumen's teaching staff.

Family Engagement and Support

Family involvement is a central component of the Lumen model. Parents are included in school communications and play an active role in supporting student learning. Because students learn from home, family members often have greater visibility into their educational experience and daily progress. Lumen recognizes the important role strong family relationships play in student success and overall well-being and actively encourages meaningful family engagement throughout the school year.

Social Opportunities and Relationship Building

Although instruction occurs online, Lumen provides regular opportunities for students to interact with peers in person. Monthly student activities are organized throughout the year to encourage social connection, relationship building, and community involvement. These events are structured, supervised by school staff, and designed to help students develop friendships and strengthen their connection to the school community.

Shine Summit

One of Lumen's signature events is the annual Shine Summit. This multi-day experience provides high school students with opportunities to participate in team-building activities, leadership development, social events, and recreational experiences in a structured and supportive environment. Students and staff consistently identify the Summit as one of the most meaningful experiences of the year, and many report strengthened friendships and increased student engagement following participation.

Flexible Enrollment Opportunities

Lumen offers families flexibility by allowing students to participate in Lumen's online program while also attending select courses or activities through their local school when appropriate. This flexibility enables students to customize their educational experience while maintaining access to both virtual and in-person opportunities that support their academic and social development.

Comprehensive Counseling Support

Lumen employs a licensed school counselor dedicated to serving students in grades 7–12. The student-to-counselor ratio is approximately 250:1, aligning with the ratio recommended by the American School Counselor Association for effective student support. Families are invited to participate in annual individual planning meetings that address college and career readiness, academic progress, and student well-being. These meetings provide meaningful opportunities for families and students to discuss future goals and seek additional support when needed. The counselor also provides ongoing follow-up and individualized support throughout the year.

Mental Health Resources

Students and families have access to a variety of mental health resources through the school counselor. Families are connected with community supports, educational materials, and local opportunities designed to strengthen student well-being. Lumen also encourages families to participate in mental health awareness events and educational programs offered by local school districts and community organizations.

Specialized Behavioral and Executive Functioning Support

To further support student success, Lumen utilizes behavioral specialists and contracted social work services when appropriate. These professionals assist students in developing executive functioning skills, improving self-management strategies, and addressing barriers that may impact academic achievement and overall well-being.

Conclusion

Lumen Scholar Institute remains committed to fostering a positive, supportive, and student-centered learning environment. Through structured instruction, strong family partnerships, meaningful social opportunities, comprehensive counseling services, and targeted behavioral supports, the school seeks to strengthen protective factors that contribute to student success and well-being.

Research consistently demonstrates that strong relationships, positive peer connections, family involvement, access to caring adults, and opportunities for meaningful engagement contribute to improved mental health outcomes and reduced participation in risky behaviors. Lumen's approach intentionally incorporates these protective factors into the virtual school experience.

As the school continues to grow and evolve, Lumen remains dedicated to evaluating and enhancing its programs to ensure students and families receive a high-quality educational experience that supports both academic achievement and personal well-being.

Lumen Scholar Institute

Title IX Athletics Report

2025/ 2026 School Year

Interscholastic Sports Data

Category	Female-Designated Interscholastic Sports	Male-Designated Interscholastic Sports	Co-Ed Interscholastic Sports
Number and Type of Interscholastic Sports Available	None	None	None
Number of Students Competing in a Gender-Designated Interscholastic Sport	N/A	N/A	NA
Amount of Spending the School Devotes to Each Gender-Designated Interscholastic Sport* *The dollar amounts in this row include all funds spent by the school on gender-designated interscholastic sports, including fees collected from students/parents and then subsequently spent by the school on gender-designated interscholastic sports.*	N/A	N/A	N/A

Lumen Scholar Institute

Title IX Athletics Report

2025/ 2026 School Year

Efforts by School to Comply with Utah Code 63G-31-201 et seq. (Distinctions on the Basis of Sex) and Title IX

Category	Compliance Efforts by School
Providing Separate Accommodates for Males and Females to Protect Individual Privacy, Health, and Competitive Opportunity	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing a Sex-Designated Facility, Program, or Event of a Higher Quality to One Sex and of a Lesser Quality to the Opposite Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing Males or Females Preferred or More Advantageous Scheduling of Facilities, Programs, or Events in Comparison to the Opposite Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Providing Males or Females with More Sex-Designated Opportunities than the Opposite Sex in Excess of a 10% Disparity	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Requiring Males or Females to Participate or Compete Against the Opposite Sex in any Sex-Designated Facility, Program, or Event	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.
Not Requiring, Giving Official Authorization For, or Knowingly Allowing Males or Females to Use a Sex-Designated Facility in the Presence of the Oppositive Sex	Lumen Scholar Institute does not provide interscholastic athletic programs. Therefore, the school does not maintain separate athletic teams based on sex and is not required to report participation data related to school-sponsored athletics for this reporting period.

Lumen Scholar Institute

Title IX Athletics Report

2025/ 2026 School Year

Action Plan to Address Discrepancy (10% or greater) Between Male-Designated and Female-Designated Interscholastic Sports at the School.

Not applicable

Lumen Scholar Institute

Title IX Athletics Report

______2025/__2026 School Year

Lumen Scholar Institute
Director's Annual Report
June 2026

Prepared by: Kristy Gordon

Introduction

The purpose of this report is to provide the Board of Trustees with an annual summary of school performance, organizational accomplishments, challenges, and progress toward the school's mission, charter, and strategic priorities during the 2025-2026 school year.

Enrollment Overview

School Year	October 1 Enrollment	Change
2023-2024	476	19.75% (from 2022-2023)
2024-2025	458	-3.93%
2025-2026	444	-3.15%

Although enrollment has experienced a slight decline over the past several years, the reduction has been modest and manageable. State funding increases have more than offset the impact of enrollment changes, allowing the school to remain financially healthy while continuing to invest in academic programs, student support services, technology, and school improvement efforts.

Student Population

Elementary Students K-5: 121 active students at the end of the year

Secondary Students 6-12: 285 active students at the end of the year

Special Education Students: 82

The school began the year serving more than 100 students through special education services. Throughout the year, required reevaluations and eligibility reviews were conducted in accordance with federal and state requirements. As a result of those reviews, some students were found to no longer meet eligibility criteria for special education services, while others exited the school during the year. The year concluded with 82 students receiving special education services.

Part-Time Students: 2

Split Enrollment Students: 17

Gradation and Postsecondary Outcomes

49 graduates for a 100% graduation rate. Lumen has achieved a 100% graduation rate for the last two years. Utah's exemplary status is anywhere between 85-90%. Utah's average high school graduation rate is about 89%.

- Early Graduates: 4
- Associate Degrees Earned: 13
- General Education Certificates Earned: 3
- MTECH Certificates Earned: 4

Dropout Rate

- Number of dropouts: 0

The graduating class earned an average GPA of 3.01 and an average ACT score of 21. Approximately 50% of graduating seniors reported plans to attend college following graduation, while others plan to pursue career training, employment, military service, religious service, and other postsecondary pathways.

Math Competency Report for Class of 2026
31 out of 49 (63.25%) of the graduating class were math qualified.

Summary

Lumen continued to provide a student-centered educational experience that recognizes the unique strengths, interests, and goals of each learner. Throughout the year, the school remained committed to academic excellence, meaningful student connections, and strong partnerships with families across Utah.

Academic Excellence

Notable Areas of Growth:

1. Notable areas of growth included continued success in supporting students toward graduation and post-secondary readiness. The school maintained strong graduation outcomes while providing students with multiple pathways to earn college credit, industry credentials, and other advanced learning opportunities.

2. Significant progress was made in strengthening the systems that support long-term student success. During the second half of the school year, leadership teams established clearer processes for data review, instructional support, and school improvement planning, creating a stronger foundation for future academic growth.

3. The elementary program experienced significant growth during the year through the reduction of class sizes in most grade levels and the addition of several highly qualified teachers. Many elementary classrooms were led by experienced educators, including teachers with advanced degrees, allowing for increased individualized attention and support for students. These changes strengthened the school's capacity to meet student needs and support academic success.

Strategic Priorities Progress
As the school's director, I identified three primary priorities for the 2025-2026 school year: strengthening leadership and organizational stability, strengthening academic systems and student support, and increasing student, family, and school connection. These priorities guided the work of the administrative team and staff throughout the year and served as the foundation for future improvement efforts.

Priority 1: Strengthen Leadership and Organizational Stability

Goal: Build a cohesive leadership team, clarify roles and responsibilities, and establish consistent systems for communication, decision-making, and accountability.

Highlights:

- Reorganized the administrative structure.
- Defined leadership responsibilities.
- Established regular leadership meetings and planning processes.
- Supported new administrators and staff members.

Priority 2: Strengthen Academic Systems and Student Support

Goal: Evaluate current academic programs and student support systems to identify opportunities for improved student achievement and long-term growth.

Highlights:

- Reviewed academic performance data.
- Evaluated intervention processes.
- Began planning literacy improvement efforts.
- Reviewed curriculum, assessment, and instructional practices.

Priority 3: Increase Student, Family, and School Connection

Goal: Expand opportunities for meaningful engagement among students, families, and the school community.

Highlights:

- Continued Shine Summit and student activities.
- Expanded experiential learning opportunities.
- Increased communication with families.
- Gathered stakeholder feedback to inform future planning.

Stakeholder Voice

The school gathered feedback through:

- Parent surveys
- Student surveys
- Employee surveys
- Parent meetings
- School communications
- Individual outreach

Evidence of Charter Alignment

- Personalized learning opportunities
- Flexible pathways to graduation
- Family engagement efforts
- Academic intervention systems

Based on the evidence reviewed throughout the year, I believe the school remained aligned with both the letter and spirit of the charter during the 2025-2026 school year. During the coming year, I will continue leading efforts to refine systems, monitoring measures, and reporting practices that provide the Board with clearer evidence of charter implementation and outcomes.

1. Literacy Achievement
    - Student performance data indicates a need to strengthen literacy instruction and intervention systems across grade levels. Literacy improvement will be a primary focus area during the 2026-2027 school year.
2. Use of Student Performance Data
    - Continue refining processes for reviewing and responding to student achievement data to ensure instructional decisions are informed by timely and meaningful information.
3. Student Engagement and Connection
    - Continue expanding opportunities for students to connect with peers, staff, and the school community through activities, experiential learning opportunities, and school events.
4. Stakeholder Feedback Systems

- Strengthen formal processes for gathering, reviewing, and responding to feedback from students, families, and employees.

Leadership and Staff Recognition

I would like to express my appreciation to Dr. Jennifer Blake, Jonathan Seal, Anne Johnson, and Mandy Kartchner for their leadership and partnership throughout the year. Each played an important role in supporting students, staff, and school operations during a year of significant transition and growth.

I am equally grateful to the teachers and staff of Lumen. They embraced change, supported one another, and remained focused on serving students and families throughout the year. Their commitment to our mission and their willingness to go above and beyond for students continue to make Lumen a special place to learn and work.

SPECIAL EDUCATION SERVICES AGREEMENT

This **SPECIAL EDUCATION SERVICES AGREEMENT** (the "**Agreement**") is entered into with an effective date of July 1, 2026 (the "**Effective Date**") by and between **Lumen Scholar Institute**, a Utah nonprofit corporation (the "**School**"), and **Academica West, LLC**, a Utah limited liability company ("**Academica West**").

RECITALS

A. The School has received a charter (the "**Charter**") from the Utah State Charter School Board (the "**Authorizer**") to operate a charter school.

B. The School desires to ensure that it provides special education services to its students and operates its special education program in accordance with the requirements of its Charter and applicable laws.

C. Academica West has expertise and knowledge regarding the requirements associated with providing special education services and operating a special education program in compliance with applicable legal requirements.

D. The School believes that contracting with Academica West for special education services will allow the School's administration to more successfully meet the requirements associated with providing special education services to its student and operating a special education program.

E. The School and Academica West desire to enter into this Agreement for the purpose of having Academica West provide certain special education services to the School as set forth herein.

AGREEMENT

1. **Services to be Performed by Academica West.** Academica West will perform certain services related to the School's special education program (the "**Services**") as requested by the School. The Services and applicable limitations are identified in **Exhibit A** attached to this Agreement.

2. **Compensation.** As compensation for the Services, the School will pay Academica West a fee in the amount of Sixty Thousand Dollars ($60,000) (the "**Fee**"). Academica West will invoice the School for the Fee upon the execution of this Agreement, and the School will pay Academica West by check within thirty (30) days of the date of the invoice. No portion of the fee is refundable except as provided in Section 5, below.

3. **Independent Contractor Status**. The relationship between Academica West and the School shall be that of independent contractor and contractee. Academica West shall not be considered an employee, partner, joint venturer, representative or agent of the School in connection with any of the transactions or relationships contemplated under this Agreement.

Academica West shall not be authorized, without the prior written consent of the School in each specific case, to act on behalf of or to bind the School.

4. **Term and Termination**. This Agreement shall run for a term of one (1) year from the Effective Date. However, either party may terminate this Agreement at any time by giving sixty (60) days written notice of termination to the other party.

5. **Effect of Termination on Compensation**. In the event of termination of this Agreement, Academica West shall be entitled to retain the pro rata portion of the Fee through the date of termination and will refund to the School the remaining pro rata portion of the Fee within thirty (30) days of the termination date.

6. **Data Confidentiality**. The terms of the attached Data Confidentiality Addendum shall be considered part of this Agreement.

7. **Indemnification.** Each party shall defend, indemnify, and hold harmless the other party and its affiliates and their officers, directors, employees, agents, successors, and permitted assigns from and against all claims, losses, damages, liabilities, deficiencies, actions, judgments, interest, awards, penalties, fines, costs or expenses of whatever kind (including reasonable attorneys' fees) arising out of or resulting from the acts or omissions of the indemnifying party or its employees, agents or contractors in connection with the provision of special education services.

8. **Miscellaneous**.

(a) Neither party will be considered in default of this Agreement if the performance of any part or all of this Agreement is prevented, delayed, hindered or otherwise made impracticable or impossible by reason of any strike, flood, hurricane, riot, fire, explosion, war, act of God, sabotage, accident or any other casualty or cause beyond either party's control and which cannot be overcome by reasonable diligence and without unusual expense.

(b) This Agreement may be altered, changed, added to, deleted from or modified only through the voluntary, mutual consent of the parties.

(c) Neither party will assign this Agreement without the written consent of the other party; such consent will not be unreasonably withheld.

(d) No waiver of any provision of this Agreement will be deemed or will constitute a waiver of any other provision unless expressly stated.

(e) If any provision or any part of this Agreement is determined to be unlawful, void or invalid, that determination will not affect any other provision or any part of any other provision of this Agreement and all such provisions will remain in full force and effect.

(f) This Agreement is not intended to create any rights for any third-party beneficiary.

(g) This Agreement is made and entered into in the State of Utah and will be interpreted according to the laws of that state.

(h) Every notice, approval, consent or other communication authorized or required by this Agreement will not be effective unless it is in writing and sent postage prepaid by United States mail, directed to the other party at its address hereinafter provided or such other address as either party may designate by notice from time to time in accordance herewith:

Academica West, LLC
290 N. Flint St., Suite A
Kaysville, UT 84037

Lumen Scholar Institute
1353 W 760 N
Orem, Utah 84057

(i) The headings in this Agreement are for convenience and reference only and in no way define, limit or describe the scope of this Agreement and will not be considered in the interpretation of this Agreement or any provision hereof.

(j) This Agreement may be executed in any number of counterparts, each of which will be an original, but all of which together will constitute one Agreement.

(k) Each of the persons executing this Agreement has the full power and authority to execute this Agreement on behalf of the party for whom he or she signs.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the Effective Date.

Lumen Scholar Institute,
a Utah nonprofit corporation

____
Name: ______________________
Title: ______________________

ACADEMICA WEST, LLC,
a Utah limited liability company

____
Matthew Mouritsen, President

EXHIBIT A
Description of the Services

Over the term of the Agreement, Academica West will provide the School with the following services as requested by the School:

Special Education Director:

- Manage parent referral requests
- Manage the IEP, Re-evaluation Schedule
- Obtain files from transfer students (as assigned to Sped Secretary)
- Create a special education student schedule for 24/25 with sped teacher assistance
- Manage “high conflict” parents by attending IEP meetings as teacher of record
- Provide services between 4-6 hours weekly from Aug-Oct, 3-5 hours from Nov-June (adjust as needed)
- Manage Related Service Providers (scheduling, issues, etc.)
- Meet with sped teachers, related service providers 1:1 2 x’s per month
- Meet with sped team 2 x’s per month
- Meet with Lead Director 1 x per month (as needed)
- Manage parent calls
- Collaborate with special ed secretary
- Complete EYSE and Personnel Reporting
- Complete Program Improvement Plan
- Complete and/or assign Internal Monitoring
- Other duties as assigned

DATA CONFIDENTIALITY ADDENDUM
Recitals

1. The School and Academica West are parties to a Special Education Services Agreement (the "**Agreement**") to which this Addendum is attached regarding services to be provided by Academica West to the School (the "**AW Services**").

2. Utah Code § 53E-9-309 establishes requirements for contracts between educational entities such as the School and third- party providers such as Academica West.

3. The parties are entering into this Addendum, in order to ensure that the Agreement complies with Section 53E-9-309 and other applicable legal requirements.

Agreement

Now, therefore, in consideration of the foregoing and the mutual covenants and promises of the parties hereto, the parties agree as follows:

1. Except as provided in Utah Code § 53E-9-309(4), Academica West will not use any personally identifiable student data received from the School for any purpose other than to provide the AW Services to the School.

(a) "Personally identifiable student data" means student data that identifies or is used by the holder to identify a student and includes:

(i) a student's first and last name;

(ii) the first and last name of a student's family member;

(iii) a student's or a student's family's home or physical address;

(iv) a student's email address or other online contact information;

(v) a student's telephone number;

(vi) a student's social security number;

(vii) a student's biometric identifier;

(viii) a student's health or disability data;

(ix) a student's education entity student identification number;

(x) a student's social media user name and password or alias;

(b) if associated with personally identifiable student data, the student's persistent identifier, including:

(i) a customer number held in a cookie; or

(ii) a processor serial number;

(iii) a combination of a student's last name or photograph with other information that together permits a person to contact the student online;

(iv) information about a student or a student's family that a person collects online and combines with other personally identifiable student data to identify the student; and

(v) other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have first-hand knowledge of the relevant circumstances, to identify the student with reasonable certainty.

2. Academica West acknowledges that all student data of the School is the School's and/or students' property. Academica West will collect, use, store, and share personally identifiable student data only in accordance with the Agreement, this Addendum, Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education. The parties acknowledge and agree that the terms of Utah Code § 53E-9-309, as it may be amended, and any administrative rules adopted by the Utah State Board of Education implementing Utah Code § 53E-9-309 govern the relationship between the parties.

3. Academica West may only share personally identifiable student data with employees and independent contractors of Academica West who have a legitimate need to such data in order to enable Academica West to provide the AW Services to the School. The School may request that Academica West notify the School of independent contractors with whom Academica West shares such data and the purpose for which such data is shared and to verify to the School that such independent contractors are bound by confidentiality agreements similar in scope to this Addendum.

4. At the request of the School, Academica West will allow the School or its designee to audit Academica West in order to verify compliance with the terms of the Addendum that relate to the confidentiality and protection of personally identifiable student data. This right to conduct an audit is subject to Academica West's confidentiality obligations to other customers and third parties.

5. During the term of the Agreement, Academica West will delete personally identifiable student data at the request and direction of the School.

6. At the completion of the parties' agreement, if the Agreement has not been superseded by a new agreement executed in accordance with applicable procurement

requirements, Academica West shall return or delete upon the School's request all personally identifiable student data of the School in Academica West's possession and provide to the School written verification of the return or deletion of such data, including deletion from Academica West's back-up system.

7. Academica West covenants and agrees that it shall indemnify and hold the School harmless from and against any and all third party losses, claims, legal fees, and liabilities related to or derived from any breach of this Addendum by Academica West or its employees, agents, officers, and directors.

8. In the event of any conflict between the Addendum and the Agreement, the terms of this Addendum shall govern.

BOARD OF TRUSTEES ANNUAL MEETING SCHEDULE

Below are the tentative Lumen Scholar Institute Board of Trustees meeting dates for the 2026-2027 school year. Meetings are tentatively scheduled on the third Thursday at 3:00 PM and will continue as long as business requires. These dates are subject to change and additional meetings may be held. All meetings will be posted on the Utah Public Notice Website.

Meetings will generally be held electronically via Zoom. The link to join the meeting will be available on the agenda.

September 17, 2026 at 3:00 PM

November 19, 2026 at 3:00 PM

February 18, 2027 at 3:00 PM

April 15, 2027 at 3:00 PM

June 17, 2027 at 3:00 PM

LUMEN SCHOLAR INSTITUTE
BOARD MEMBER TERMS & ELECTED OFFICERS

Board terms:

1. Nancy Willison (President)
    a. Term Expires: 06/30/2030
2. Jenn Singletary (Financial Coordinator)
    a. Term Expires: 02/15/2029
3. Laura Black (Member)
    a. Term Expires: 09/19/2029
4. Stephanie Hansen (Member)
    a. Term Expires: 06/30/2026
5. Ashley Baxter (Member)
    a. Term Expires: 06/30/2028
6. Annie Astle (Member)
    a. Term Expires: 06/30/2028

Policy 0306: Salary Supplement for Highly Needed Educators Program

Original Adopted Date: 06.17.2025 | **Last Revised Date:** 06.18.2026 | **Last Reviewed Date:** 06.18.2026

Purpose

The purpose of this policy is to describe how Lumen Scholar Institute (the "School") administers the Salary Supplement for Highly Needed Educators ("SHiNE") Program. This policy is meant to comply with the requirements of Utah Code § 53F-2-504.

Definitions

"Eligible teacher" means a teacher who:

(a) has a qualifying assignment;
(b) qualifies for the teacher's assignment in accordance with an LEA's policy; and
(c) is a new employee <u>or</u> has not received an unsatisfactory rating on the teacher's three most recent evaluations.

"Qualifying assignment" means a teacher who is assigned to a high-needs area.

"High-needs area" means at least two and up to five teaching assignments that an LEA designates in a policy as challenging to fill or retain.

Policy

<u>High-Needs Areas</u>

The following teaching assignments are designated as high-needs areas at the School:

(a) Elementary Special Education (K-6); and
(b) Secondary Special Education (7-12).

<u>Process for Determining if a Teacher is an Eligible Teacher</u>

The School's Chief Administrative Officer or his/her designee shall perform due diligence in determining whether a teacher meets the definition of eligible teacher as set forth in this policy. Due diligence includes, at a minimum, verifying that a teacher:

(a) is assigned to teach in one of the high-needs areas listed above;
(b) is qualified to teach in the high-needs area (qualification factors to consider include, but are not limited to, licensure, training, education, experience, and skills); and
(c) is a new employee of the School <u>or</u> is not a new employee of the School but has not received an unsatisfactory rating on the teacher's three most recent evaluations from the School.

On an annual basis, the School's Chief Administrative Officer or his/her designee shall create a list of all teachers who have been determined to meet the definition of eligible teacher under this policy.

Process for Certifying a List of Eligible Teachers to be Awarded a Salary Supplement

On an annual basis, the School's Chief Administrative Officer or his/her designee shall review the list of all teachers who have been determined to meet the definition of eligible teacher under this policy and shall make any changes to the list he/she feels is necessary. The list is considered certified by the School's Chief Administrative Officer or his/her designee when he/she finalizes the list with accounting or human resources.

Salary Supplement Amount

All teachers at the School determined to be eligible teachers under this policy (i.e., all teachers on the certified list described above) shall receive a salary supplement under the SHiNE Program in an amount consistent with this policy and the funds allocated to and received by the School under the SHiNE Program.

Eligible teachers who are assigned 1.0 FTE in a high needs area shall receive the full salary supplement. Eligible teachers who are assigned less than 1.0 FTE in a high needs area shall receive a prorated salary supplement based on the percentage of their FTE in the high needs area. However, if an eligible teacher's employment with the School ends before the salary supplement is paid, the teacher shall receive only a prorated portion of the salary supplement based on the portion of the school year the teacher worked at the School.

In addition, an eligible teacher who begins employment with the School after the certified list described above has been finalized shall not be entitled to a salary supplement. However, the Chief Administrative Officer may, in the Chief Administrative Officer's sole discretion and subject to available SHiNE Program funding, award such teacher a prorated salary supplement based on the portion of the school year the teacher worked at the School.

The School may increase the amount of funds the School provides to eligible teachers if the School:

(a) first ensures proper distribution of funds the School receives under the SHiNE Program to the School's eligible teachers; and
(b) experiences a carry forward or leftover balance.

Appeals

If the School's Chief Administrative Officer or his/her designee determines that a teacher does not meet the definition of eligible teacher and therefore does not qualify for a salary supplement under the SHiNE Program, the teacher may appeal that decision in writing to the School's Board of Trustees (the "Board") if the teacher:

(a) believes he/she does meet the definition of eligible teacher under this policy; or
(b) has a teaching assignment at the School that is substantially equivalent to a high-needs area and otherwise meets the definition of eligible teacher under this policy.

When submitting an appeal, a teacher is required, at minimum, to provide transcripts and other documentation to the Board in order for the Board to determine if the teacher is an eligible teacher with a qualifying teaching background.

The Board shall make a decision on the appeal within thirty (30) school days.

Administrative Procedures

Each school year the Chief Administrative Officer shall establish, through administrative procedures, the salary supplement amount that each eligible teacher will receive for that school year.

Updating Policy

The School shall update this policy annually and provide notice of any changes to the policy to teachers within the School.