

HighMark Charter School Board of Directors Meeting

March 13, 2023

Location: 2467 E South Weber Drive, South Weber, UT 84405

Time: 7:00PM



The mission of HighMark Charter School is to equip students with the highest quality education while fostering an entrepreneurial spirit by integrating practical business applications throughout the core curriculum.

AGENDA

CALL TO ORDER

PUBLIC COMMENT (Comments limited to three minutes each)

- 2023/2024 Fee Schedule & Fee Waiver Policy

REPORTS

- Principal's Report
- Budget Report

CONSENT ITEMS

- January 23, 2023 Board Meeting Minutes
- Ratify New Hires

VOTING ITEMS AND DISCUSSION ITEMS

- 2023/2024 Fee Schedule & Fee Waiver Policy
- School LAND Trust Plan
- Lawncare Agreement
- Locker Purchase
- Capitalization & Expense Policy
- Student Transportation Policy
- Selection and Purchase of Instructional Materials Policy
- Supervision of Students at School-Sponsored Activities Policy
- Board Member Applications

CALENDARING

- Annual Board Meeting

CLOSED SESSION- to discuss the character, professional competence, or physical or mental health of an individual pursuant to Utah Code 52-4-205(1)(a).

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.

EIDE BAILLY LLP
5929 FASHION POINT DR., STE. 300
OGDEN, UT 84403-4684

HIGHMARK CHARTER SCHOOL
2467 E. SOUTH WEBER DRIVE
SOUTH WEBER, UT 84405

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Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat, select the "Actual Size" in the Adobe "Print" dialog.

CLIENT'S COPY



February 22, 2023

Highmark Charter School
2467 E. South Weber Drive
South Weber, UT 84405

Highmark Charter School:

Enclosed are the original and one copy of the 2021 Exempt Organization returns and 2022 estimated tax worksheet, as follows...

2021 Form 990

2021 Form 990-T

2022 Federal Estimated Tax Worksheet – Form 990-T

2021 IRS E-File Signature Authorization for a Tax Exempt Entity (Form 8879-TE)

Please review the returns for completeness and accuracy.

In addition, we have included a separate public disclosure copy of the Form 990 and Form 990-T (if applicable) on our secure portal site. All exempt organizations are required to have a copy of their current year Form 990 and two prior year returns available for public inspection. If the Form 990 includes a Schedule of Contributors (Schedule B), we have removed the names and addresses of contributors from this return, as this information is not open to public inspection. Only organizations exempt under 501(c)(3) must make the current year Form 990-T and two prior year returns available. Please print and sign the public disclosure copy(ies) and keep them available at your primary office location.

We prepared the returns from information you furnished us without verification. Upon examination of the returns by tax authorities, requests may be made for underlying data. We therefore recommend that you preserve all records which you may be called upon to produce in connection with such possible examinations.

Many states require legal entities to register with them in order to do business in their state. Please remember to keep your registration active and current for each state where you have business activities.

We sincerely appreciate the opportunity to serve you. Please contact us if you have any questions concerning the tax returns.

Sincerely,

Chett Campbell, CPA

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING

June 30, 2022

Prepared For:

Highmark Charter School
2467 E. South Weber Drive
South Weber, UT 84405

Prepared By:

Eide Bailly LLP
5929 Fashion Point Dr., Ste. 300
Ogden, UT 84403-4684

Amount Due or Refund:

Not applicable

Make Check Payable To:

Not applicable

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2023

2022 ESTIMATED TAX FILING INSTRUCTIONS

FORM 990-W

FOR THE YEAR ENDING

June 30, 2023

Prepared For:

Highmark Charter School
2467 E. South Weber Drive
South Weber, UT 84405

Prepared By:

Eide Bailly LLP
5929 Fashion Point Dr., Ste. 300
Ogden, UT 84403-4684

Amount of Tax:

Total Estimated Tax	\$	2,480
Less credit from prior year	\$	0
Less amt already paid on 2022 Estimate	\$	0
Balance Due	\$	2,480

Payable in full or in installments as follows:

Voucher	Amount	Due Date
No 1	\$ 0	
No 2	\$ 0	
No 3	\$ 1,240	March 15, 2023
No 4	\$ 1,240	June 15, 2023

Make Check Payable To:

Payments should be made using the Electronic Federal Tax Payment System (EFTPS).

Mail Voucher and Check (if applicable) To:

Not applicable

Special Instructions:

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING

June 30, 2022

Prepared For:

Highmark Charter School
2467 E. South Weber Drive
South Weber, UT 84405

Prepared By:

Eide Bailly LLP
5929 Fashion Point Dr., Ste. 300
Ogden, UT 84403-4684

Amount Due or Refund:

Balance due of \$2,572

Make Check Payable To:

Payments should be made using the Electronic Federal Tax Payment System (EFTPS).

Mail Tax Return and Check (if applicable) To:

Not applicable

Return Must be Mailed On or Before:

Not applicable

Special Instructions:

This return has qualified for electronic filing. After you have reviewed the return for completeness and accuracy, please sign, date and return Form 8879-TE to our office. We will transmit the return electronically to the IRS and no further action is required. Return Form 8879-TE to us by May 15, 2023.

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form **8879-TE**For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022**2021**Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

HIGHMARK CHARTER SCHOOL

EIN or SSN

45-3789507

Name and title of officer or person subject to tax

**RICHARD BIGLER
BOARD PRESIDENT****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	▶ <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>5,853,663.</u>
2a Form 990-EZ check here	▶ <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here	▶ <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here	▶ <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here	▶ <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here	▶ <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here	▶ <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here	▶ <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here	▶ <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here	▶ <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **EIDE BAILLY LLP** to enter my PIN **13589**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ ***** THIS IS NOT A FILEABLE COPY *****

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

87395707807

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **CHETT CAMPBELL, CPA**Date ▶ **02/22/23****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-0047

- **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print File by the due date for filing your return. See instructions.	Name of exempt organization or other filer, see instructions. HIGHMARK CHARTER SCHOOL	Taxpayer identification number (TIN) 45-3789507
	Number, street, and room or suite no. If a P.O. box, see instructions. 2467 E. SOUTH WEBER DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. SOUTH WEBER, UT 84405	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12
Form 990-T (corporation)	07		

BRAD TAYLOR

- The books are in the care of ► **290 N FLINT STREET - KAYSVILLE, UT 84037**

Telephone No. ► **801-444-9378**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box ☐. If it is for part of the group, check this box ☐ and attach a list with the names and TINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **MAY 15, 2023**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☐ calendar year _____ or
► ☒ tax year beginning **JUL 1, 2021**, and ending **JUN 30, 2022**.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

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

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

OMB No. 1545-0047

2021Open to Public
Inspection**A** For the 2021 calendar year, or tax year beginning **JUL 1, 2021** and ending **JUN 30, 2022****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**HIGHMARK CHARTER SCHOOL**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

2467 E. SOUTH WEBER DRIVE

Room/suite

City or town, state or province, country, and ZIP or foreign postal code

SOUTH WEBER, UT 84405**F** Name and address of principal officer: **RICHARD BIGLER**
SAME AS C ABOVE**D** Employer identification number**45-3789507****E** Telephone number**801-476-4627****G** Gross receipts \$ **5,853,663.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. See instructions

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **HTTPS://HMCHARTERSCHOOL.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **2011** **M** State of legal domicile: **UT****Part I Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities: THE EDUCATION OF STUDENTS GRADES K-9.
	2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.
	3	Number of voting members of the governing body (Part VI, line 1a) 5
	4	Number of independent voting members of the governing body (Part VI, line 1b) 5
	5	Total number of individuals employed in calendar year 2021 (Part V, line 2a) 0
	6	Total number of volunteers (estimate if necessary) 5
		7a
7b		Net unrelated business taxable income from Form 990-T, Part I, line 11 11,784.
Revenue	8	Contributions and grants (Part VIII, line 1h) 5,422,840.
	9	Program service revenue (Part VIII, line 2g) 183,899.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) 6,551.
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e) 0.
	12	Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12) 5,613,290.
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3) 0.
	14	Benefits paid to or for members (Part IX, column (A), line 4) 0.
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10) 0.
	16a	Professional fundraising fees (Part IX, column (A), line 11e) 0.
	b	Total fundraising expenses (Part IX, column (D), line 25) ▶ 0.
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e) 5,445,489.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25) 5,445,489.
Net Assets or Fund Balances	19	Revenue less expenses. Subtract line 18 from line 12 167,801.
	20	Total assets (Part X, line 16) 11,955,411.
	21	Total liabilities (Part X, line 26) 10,780,452.
	22	Net assets or fund balances. Subtract line 21 from line 20 1,174,959.

Part II Signature Block

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

Sign Here	Signature of officer	Date			
	RICHARD BIGLER, BOARD PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name CHETT CAMPBELL, CPA	Preparer's signature CHETT CAMPBELL, CPA	Date 02/22/23	Check if self-employed <input type="checkbox"/>	PTIN P01301037
	Firm's name ▶ EIDE BAILLY LLP	Firm's EIN ▶ 45-0250958			
	Firm's address ▶ 5929 FASHION POINT DR., STE. 300 OGDEN, UT 84403-4684	Phone no. 801-621-1575			

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III ☐**1** Briefly describe the organization's mission:

**TO EQUIP STUDENTS WITH THE HIGHEST QUALITY EDUCATION WHILE FOSTERING
AN ENTREPRENEURIAL SPIRIT BY INTEGRATING PRACTICAL BUSINESS
APPLICATIONS THROUGHOUT THE CORE CURRICULUM.**

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

If "Yes," describe these new services on Schedule O.

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

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ **4,397,231.** including grants of \$) (Revenue \$ **218,260.**)

**THE EDUCATION OF STUDENTS GRADES K-9, BUILDING A SOLID FOUNDATION IN
BUSINESS EDUCATION AND PROVIDING A STEPPING STONE TO SUCCESSFUL CAREERS
THAT WILL ENCOURAGE CRITICAL AND REFLECTIVE THINKING AND APPROACHES TO
LEARNING.**

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4c** (Code:) (Expenses \$ including grants of \$) (Revenue \$)**4d** Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **4,397,231.**

Part IV Checklist of Required Schedules

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

Part IV Checklist of Required Schedules (continued)

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

Part V Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	7
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	0
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b	X
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country		
See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note: See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see the instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		
17 Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953?	17	
If "Yes," complete Form 6069.		

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

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

Section A. Governing Body and Management

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

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

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

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed **▶ UT**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request ☐ Other (explain on Schedule O)

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records **▶**

BRAD TAYLOR - 801-444-9378
290 N FLINT STREET, KAYSVILLE, UT 84037

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

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

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

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

Section B. Independent Contractors

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

(A) Name and business address	(B) Description of services	(C) Compensation
ACADEMICA WEST 290 N FLINT STREET, KAYSVILLE, UT 84037	MANAGEMENT SERVICES	256,750.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

Part VIII Statement of RevenueCheck if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a					
	b Membership dues	1b					
	c Fundraising events	1c					
	d Related organizations	1d					
	e Government grants (contributions)	1e	5,604,400.				
	f All other contributions, gifts, grants, and similar amounts not included above ...	1f	11,857.				
	g Noncash contributions included in lines 1a-1f	1g	\$				
	h Total. Add lines 1a-1f						
Program Service Revenue	2 a SCHOOL SERVICES	Business Code 611110		218,260.	218,260.		
	b						
	c						
	d						
	e						
	f All other program service revenue						
	g Total. Add lines 2a-2f			218,260.			
	Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)			6,362.		
4 Income from investment of tax-exempt bond proceeds							
5 Royalties							
6 a Gross rents		6a	(i) Real 12,784.				
b Less: rental expenses ...		6b	0.				
c Rental income or (loss)		6c	12,784.				
d Net rental income or (loss)				12,784.		12,784.	
7 a Gross amount from sales of assets other than inventory		7a	(i) Securities (ii) Other				
b Less: cost or other basis and sales expenses		7b					
c Gain or (loss)		7c					
d Net gain or (loss)							
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18		8a					
b Less: direct expenses		8b					
c Net income or (loss) from fundraising events							
9 a Gross income from gaming activities. See Part IV, line 19		9a					
b Less: direct expenses		9b					
c Net income or (loss) from gaming activities							
10 a Gross sales of inventory, less returns and allowances	10a						
b Less: cost of goods sold	10b						
c Net income or (loss) from sales of inventory							
Miscellaneous Revenue	11 a	Business Code					
	b						
	c						
	d All other revenue						
	e Total. Add lines 11a-11d						
	12 Total revenue. See instructions			5,853,663.	218,260.	12,784.	6,362.

Part IX Statement of Functional Expenses

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

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

☒

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	256,750.		256,750.	
b Legal				
c Accounting				
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	203,547.	129,295.	74,252.	
12 Advertising and promotion	731.		731.	
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel	4,170.		4,170.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest	456,753.	456,753.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	304,094.	304,094.		
23 Insurance	22,078.	973.	21,105.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a TAXES	750.		750.	
b LEASED EMPLOYEE WAGES	2,603,086.	2,281,376.	321,710.	
c LEASED EMPLOYEE BENEFIT	862,277.	756,003.	106,274.	
d TECHNOLOGY HARDWARE AND	148,710.	145,200.	3,510.	
e All other expenses SEE SCH O	372,875.	323,537.	49,338.	
25 Total functional expenses. Add lines 1 through 24e	5,235,821.	4,397,231.	838,590.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

Part X Balance SheetCheck if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	1,336,992.	1	1,189,628.
	2 Savings and temporary cash investments	680,361.	2	
	3 Pledges and grants receivable, net		3	301,453.
	4 Accounts receivable, net	291,793.	4	1,646.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	2,107.	9	12,244.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 11,801,236.		
	b Less: accumulated depreciation	10b 2,363,918.		
	11 Investments - publicly traded securities	9,644,158.	10c	9,437,318.
	12 Investments - other securities. See Part IV, line 11		11	1,312,326.
	13 Investments - program-related. See Part IV, line 11		12	
	14 Intangible assets		13	
	15 Other assets. See Part IV, line 11		14	
16 Total assets. Add lines 1 through 15 (must equal line 33)	11,955,411.	15		
Liabilities	17 Accounts payable and accrued expenses	382,312.	16	12,254,615.
	18 Grants payable		17	368,975.
	19 Deferred revenue	23,351.	18	
	20 Tax-exempt bond liabilities		19	17,732.
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		20	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		21	
	23 Secured mortgages and notes payable to unrelated third parties	10,374,789.	22	
	24 Unsecured notes and loans payable to unrelated third parties		23	10,075,107.
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		24	
	26 Total liabilities. Add lines 17 through 25	10,780,452.	25	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	340,234.	26	10,461,814.
	28 Net assets with donor restrictions	834,725.	27	1,049,953.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		28	742,848.
	30 Paid-in or capital surplus, or land, building, or equipment fund		29	
	31 Retained earnings, endowment, accumulated income, or other funds		30	
	32 Total net assets or fund balances	1,174,959.	31	
	33 Total liabilities and net assets/fund balances	11,955,411.	32	1,792,801.

Part XI Reconciliation of Net AssetsCheck if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,853,663.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,235,821.
3	Revenue less expenses. Subtract line 2 from line 1	3	617,842.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,174,959.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,792,801.

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form 990 (2021)

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☒ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations _____

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

14 Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f))	14	%
15 Public support percentage from 2020 Schedule A, Part II, line 14	15	%
16a 33 1/3% support test - 2021. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33 1/3% support test - 2020. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
17a 10% -facts-and-circumstances test - 2021. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
b 10% -facts-and-circumstances test - 2020. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

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

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

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						
14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						

Section C. Computation of Public Support Percentage

15 Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2020 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2020 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2021. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2020. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

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

Part IV Supporting Organizations

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

Section A. All Supporting Organizations

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

Part IV Supporting Organizations *(continued)*

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

Section B. Type I Supporting Organizations

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

Section C. Type II Supporting Organizations

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

Section D. All Type III Supporting Organizations

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

Section E. Type III Functionally Integrated Supporting Organizations

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

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

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

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

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

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

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

		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6	Other distributions (<i>describe in Part VI</i>). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9	Distributable amount for 2021 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2021	(iii) Distributable Amount for 2021
1 Distributable amount for 2021 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2021			
a From 2016			
b From 2017			
c From 2018			
d From 2019			
e From 2020			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2021 distributable amount			
i Carryover from 2016 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2021 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2021 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2022. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2017			
b Excess from 2018			
c Excess from 2019			
d Excess from 2020			
e Excess from 2021			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021**Open to Public
Inspection****Name of the organization**

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

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

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

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

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

<input type="checkbox"/> Preservation of land for public use (for example, recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

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

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

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

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

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

☐ Yes ☐ No

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

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

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

☐ Yes ☐ No

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

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

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

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

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

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

(ii) Assets included in Form 990, Part X

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

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

b Assets included in Form 990, Part X

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

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition

d ☐ Loan or exchange program

b ☐ Scholarly research

e ☐ Other _____

c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets

to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

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

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

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

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

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment ☐ %

b Permanent endowment ☐ %

c Term endowment ☐ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) Unrelated organizations

(ii) Related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

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

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,330,000.		1,330,000.
b Buildings		10,204,050.	2,253,548.	7,950,502.
c Leasehold improvements				
d Equipment		267,186.	110,370.	156,816.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				9,437,318.

Part VII Investments - Other Securities.

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

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

Part VIII Investments - Program Related.

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

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

Part IX Other Assets.

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

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

Part X Other Liabilities.

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

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

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

SCHEDULE E
(Form 990)

Department of the Treasury
Internal Revenue Service

Schools

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

► **Attach to Form 990 or Form 990-EZ.**

► **Go to www.irs.gov/Form990 for the latest information.**

OMB No. 1545-0047

2021

**Open to Public
Inspection**

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

Part I

- 1** Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?
- 2** Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?
- 3** Has the organization publicized its racially nondiscriminatory policy on its primary publicly accessible Internet homepage at all times during its taxable year in a manner reasonably expected to be noticed by visitors to the homepage, or through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? If "Yes," please describe. If "No," please explain. If you need more space, use Part II
- THE ORGANIZATION IS A STATE FUNDED CHARTER SCHOOL AND THUS
FOLLOWS ALL FEDERAL AND STATE NONDISCRIMINATION POLICIES.**

- 4** Does the organization maintain the following?
- a** Records indicating the racial composition of the student body, faculty, and administrative staff?
- b** Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?
- c** Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?
- d** Copies of all material used by the organization or on its behalf to solicit contributions?
- If you answered "No" to any of the above, please explain. If you need more space, use Part II.
- THE ORGANIZATION IS STATE FUNDED AND DOES NOT SOLICIT
DONATIONS OR CONTRIBUTIONS.**

- 5** Does the organization discriminate by race in any way with respect to:
- a** Students' rights or privileges?
- b** Admissions policies?
- c** Employment of faculty or administrative staff?
- d** Scholarships or other financial assistance?
- e** Educational policies?
- f** Use of facilities?
- g** Athletic programs?
- h** Other extracurricular activities?
- If you answered "Yes" to any of the above, please explain. If you need more space, use Part II.

- 6a** Does the organization receive any financial aid or assistance from a governmental agency?
- b** Has the organization's right to such aid ever been revoked or suspended?
- If you answered "Yes" on either line 6a or line 6b, explain on Part II.
- 7** Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," explain on Part II

	YES	NO
1	X	
2	X	
3		X
4a	X	
4b		X
4c	X	
4d		X
5a		X
5b		X
5c		X
5d		X
5e		X
5f		X
5g		X
5h		X
6a	X	
6b		X
7	X	

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

Schedule E (Form 990) 2021

Part II

Supplemental Information. Provide the explanations required by Part I, lines 3, 4d, 5h, 6b, and 7, as applicable. Also provide any other additional information.

LINE 6 - EXPLANATION OF GOVERNMENT FINANCIAL AID:

THE ORGANIZATION RECEIVES STATE AND FEDERAL FUNDING TO OPERATE THE SCHOOL.

SCHEDULE O
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

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

▶ Attach to Form 990 or Form 990-EZ.

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

OMB No. 1545-0047

2021

Open to Public
Inspection

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

FORM 990, PART V, LINE 2A

ALL PAYROLL AND PAYROLL RELATED EXPENSES ARE PAID BY HELPSIDE INC. (EIN
84-1374112). AS SUCH, HELPSIDE INC. SUBMITS PAYROLL TAX FILINGS UNDER
THEIR EMPLOYER TAX IDENTIFICATION NUMBER FOR ALL WITHHOLDING AND
PAYROLL ACTIVITY.

FORM 990, PART VI, SECTION A, LINE 8B:

THERE IS NO COMMITTEE WITH AUTHORITY TO ACT ON BEHALF OF THE GOVERNING
BODY.

FORM 990, PART VI, SECTION B, LINE 11B:

THE TAX RETURN IS REVIEWED BY THE BOARD, COMPARED WITH THE FINANCIAL
STATEMENTS, THEN SIGNED AND SUBMITTED TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

MONITORING AND ENFORCEMENT OF THE CONFLICT OF INTEREST POLICY IS DONE AT
THE MONTHLY BOARD MEETINGS.

FORM 990, PART VI, SECTION B, LINE 15A:

COMPENSATION TO THE SCHOOL'S TOP OFFICER IS DETERMINED ANNUALLY BY A VOTE
OF THE BOARD OF DIRECTORS WITH COMPENSATION COMPARABLE TO OTHER OFFICERS AT
SIMILARLY SIZED CHARTER SCHOOLS.

FORM 990, PART VI, SECTION C, LINE 19:

DOCUMENTS REQUIRED TO BE AVAILABLE FOR PUBLIC INSPECTION ARE AVAILABLE TO

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

Schedule O (Form 990) 2021

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

THE PUBLIC UPON REQUEST DURING REGULAR BUSINESS HOURS OF THE ORGANIZATION.

FORM 990, PART IX, LINE 24E, ALL OTHER FUNCTIONAL EXPENSES:

SCHOOL SUPPLIES AND MATERIALS:

PROGRAM SERVICE EXPENSES	135,392.
MANAGEMENT AND GENERAL EXPENSES	10,909.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	146,301.

UTILITIES:

PROGRAM SERVICE EXPENSES	63,610.
MANAGEMENT AND GENERAL EXPENSES	14,950.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	78,560.

CLEANING & MAINTENANCE:

PROGRAM SERVICE EXPENSES	75,225.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	75,225.

ONLINE CURRICULUM:

PROGRAM SERVICE EXPENSES	25,929.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	25,929.

FIELD TRIPS:

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

PROGRAM SERVICE EXPENSES	9,662.
MANAGEMENT AND GENERAL EXPENSES	6,336.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	15,998.

DUES AND FEES:

PROGRAM SERVICE EXPENSES	170.
MANAGEMENT AND GENERAL EXPENSES	15,718.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	15,888.

PRINTED AND PUBLISHED MATERIALS:

PROGRAM SERVICE EXPENSES	11,634.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	11,634.

PROFESSIONAL DEVELOPMENT:

PROGRAM SERVICE EXPENSES	1,815.
MANAGEMENT AND GENERAL EXPENSES	1,425.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	3,240.

FOOD:

PROGRAM SERVICE EXPENSES	100.
MANAGEMENT AND GENERAL EXPENSES	0.
FUNDRAISING EXPENSES	0.
TOTAL EXPENSES	100.

Name of the organization

HIGHMARK CHARTER SCHOOL

Employer identification number

45-3789507

TOTAL OTHER EXPENSES ON FORM 990, PART IX, LINE 24E, COL A 372,875.

FORM 990, PART XII, LINE 2C

THE BOARD OF DIRECTORS ACTS AS AN OVERSIGHT COMMITTEE FOR THE
INDEPENDENT AUDITORS.

Form **990-W**

(Worksheet)

Department of the Treasury
Internal Revenue Service**Estimated Tax on Unrelated Business Taxable
Income for Tax-Exempt Organizations**

(and on Investment Income for Private Foundations) FORM 990-T

OMB No. 1545-0047

2022

- Go to www.irs.gov/Form990W for instructions and the latest information.
► Keep for your records. Do not send to the Internal Revenue Service.

1	Unrelated business taxable income expected in the tax year	1	
2	Tax on the amount on line 1. See instructions for tax computation	2	
3	Alternative minimum tax for trusts. See instructions	3	
4	Total. Add lines 2 and 3	4	
5	Estimated tax credits. See instructions	5	
6	Subtract line 5 from line 4	6	
7	Other taxes. See instructions	7	
8	Total. Add lines 6 and 7	8	
9	Credit for federal tax paid on fuels. See instructions	9	
10a	Subtract line 9 from line 8. Note: If less than \$500, the organization is not required to make estimated tax payments. Private foundations, see instructions	10a	
b	Enter the tax shown on the 2021 return. See instructions. Caution: If zero or the tax year was for less than 12 months, skip this line and enter the amount from line 10a on line 10c	10b	2,475.
c	2022 Estimated Tax. Enter the smaller of line 10a or line 10b. If the organization is required to skip line 10b, enter the amount from line 10a on line 10c	10c	2,480.
		ADJUSTED TO	
	(a)	(b)	(c)
	(d)		
11	Installment due dates. See instructions	11	03/15/23 06/15/23
12	Required installments. Enter 25% of line 10c in columns (a) through (d). But see instructions if the organization uses the annualized income installment method, the adjusted seasonal installment method, or is a "large organization."	12	1,240. 1,240.
13	2021 Overpayment. See instructions	13	
14	Payment due (Subtract line 13 from line 12)	14	1,240. 1,240.

LHA For Paperwork Reduction Act Notice, see instructions.

Form **990-W** (2022)

IRS e-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

Form **8879-TE**For calendar year 2021, or fiscal year beginning JUL 1, 2021, and ending JUN 30, 2022**2021**Department of the Treasury
Internal Revenue Service

▶ Do not send to the IRS. Keep for your records.
▶ Go to www.irs.gov/Form8879TE for the latest information.

Name of filer

HIGHMARK CHARTER SCHOOL

EIN or SSN

45-3789507

Name and title of officer or person subject to tax

**RICHARD BIGLER
BOARD PRESIDENT****Part I Type of Return and Return Information**

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line **1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b**, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here	<input type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b
2a Form 990-EZ check here ...	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b
3a Form 1120-POL check here ▶	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b
4a Form 990-PF check here ...	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b
6a Form 990-T check here	<input checked="" type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b <u>2,475.</u>
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b
10a Form 8038-CP check here ▶	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that ☒ I am an officer of the above entity or ☐ I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

☒ I authorize **EIDE BAILLY LLP** to enter my PIN **13589**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

☐ As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax ▶ ***** THIS IS NOT A FILEABLE COPY *****

Date ▶

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

87395707807

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature ▶ **CHETT CAMPBELL, CPA**Date ▶ **02/22/23****ERO Must Retain This Form - See Instructions****Do Not Submit This Form to the IRS Unless Requested To Do So**

LHA For Privacy act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2021)

Exempt Organization Business Income Tax Return

(and proxy tax under section 6033(e))

OMB No. 1545-0047

2021

For calendar year 2021 or other tax year beginning JUL 1, 2021, and ending JUN 30, 2022.

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue ServiceA ☐ Check box if address changed.

B Exempt under section

☒ 501(c)(3)☐ 408(e) ☐ 220(e)☐ 408A ☐ 530(a)☐ 529(a) ☐ 529APrint
or
TypeName of organization (☐ Check box if name changed and see instructions.)

HIGHMARK CHARTER SCHOOL

Number, street, and room or suite no. If a P.O. box, see instructions.

2467 E. SOUTH WEBER DRIVE

City or town, state or province, country, and ZIP or foreign postal code

SOUTH WEBER, UT 84405

D Employer identification number

45-3789507

E Group exemption number
(see instructions)F ☐ Check box if an amended return.

C Book value of all assets at end of year 12,254,615.

G Check organization type ☒ 501(c) corporation ☐ 501(c) trust ☐ 401(a) trust ☐ Other trustH Check if filing only to ☐ Claim credit from Form 8941 ☐ Claim a refund shown on Form 2439I Check if a 501(c)(3) organization filing a consolidated return with a 501(c)(2) titleholding corporation ☐

J Enter the number of attached Schedules A (Form 990-T) 1

K During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

L The books are in care of ▶ BRAD TAYLOR Telephone number ▶ 801-444-9378

Part I Total Unrelated Business Taxable Income

1	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	1	12,784.
2	Reserved	2	
3	Add lines 1 and 2	3	12,784.
4	Charitable contributions (see instructions for limitation rules)	4	0.
5	Total unrelated business taxable income before net operating losses. Subtract line 4 from line 3	5	12,784.
6	Deduction for net operating loss. See instructions	6	
7	Total of unrelated business taxable income before specific deduction and section 199A deduction. Subtract line 6 from line 5	7	12,784.
8	Specific deduction (generally \$1,000, but see instructions for exceptions)	8	1,000.
9	Trusts. Section 199A deduction. See instructions	9	
10	Total deductions. Add lines 8 and 9	10	1,000.
11	Unrelated business taxable income. Subtract line 10 from line 7. If line 10 is greater than line 7, enter zero	11	11,784.

Part II Tax Computation

1	Organizations taxable as corporations. Multiply Part I, line 11 by 21% (0.21)	1	2,475.
2	Trusts taxable at trust rates. See instructions for tax computation. Income tax on the amount on Part I, line 11 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	2	
3	Proxy tax. See instructions	3	
4	Other tax amounts. See instructions	4	
5	Alternative minimum tax (trusts only)	5	
6	Tax on noncompliant facility income. See instructions	6	
7	Total. Add lines 3 through 6 to line 1 or 2, whichever applies	7	2,475.

LHA For Paperwork Reduction Act Notice, see instructions.

Form 990-T (2021)

Part III Tax and Payments

1a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	1a		
b	Other credits (see instructions)	1b		
c	General business credit. Attach Form 3800 (see instructions)	1c		
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	1d		
e	Total credits. Add lines 1a through 1d	1e		
2	Subtract line 1e from Part II, line 7	2		2,475.
3	Other amounts due. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach statement)	3		
4	Total tax. Add lines 2 and 3 (see instructions). <input type="checkbox"/> Check if includes tax previously deferred under section 1294. Enter tax amount here	4		2,475.
5	Current net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 4	5		0.
6a	Payments: A 2020 overpayment credited to 2021	6a		
b	2021 estimated tax payments. Check if section 643(g) election applies <input type="checkbox"/>	6b		
c	Tax deposited with Form 8868	6c		
d	Foreign organizations: Tax paid or withheld at source (see instructions)	6d		
e	Backup withholding (see instructions)	6e		
f	Credit for small employer health insurance premiums (attach Form 8941)	6f		
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	6g		
7	Total payments. Add lines 6a through 6g	7		
8	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	8		26.
9	Tax due. If line 7 is smaller than the total of lines 4, 5, and 8, enter amount owed STATEMENT 3	9		2,501.
10	Overpayment. If line 7 is larger than the total of lines 4, 5, and 8, enter amount overpaid	10		
11	Enter the amount of line 10 you want: Credited to 2022 estimated tax Refunded	11		

Part IV Statements Regarding Certain Activities and Other Information (see instructions)

1	At any time during the 2021 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
			X
2	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
3	Enter the amount of tax-exempt interest received or accrued during the tax year \$ 0.		
4	Enter available pre-2018 NOL carryovers here \$ Do not include any post-2017 NOL carryover shown on Schedule A (Form 990-T). Don't reduce the NOL carryover shown here by any deduction reported on Part I, line 4.		
5	Post-2017 NOL carryovers. Enter available Business Activity Code and post-2017 NOL carryovers. Don't reduce the amounts shown below by any NOL claimed on any Schedule A, Part II, line 17 for the tax year. See instructions.		
	Business Activity Code	Available post-2017 NOL carryover	
		\$	
		\$	
6a	Did the organization change its method of accounting? (see instructions)		X
b	If 6a is "Yes," has the organization described the change on Form 990, 990-EZ, 990-PF, or Form 1128? If "No," explain in Part V		

Part V Supplemental Information

Provide the explanation required by Part IV, line 6b. Also, provide any other additional information. See instructions.

Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Signature of officer	Date	BOARD PRESIDENT	May the IRS discuss this return with the preparer shown below (see instructions)? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed
	CHETT CAMPBELL, CPA	CHETT CAMPBELL, CPA	02/22/23	PTIN P01301037
	Firm's name	Firm's EIN	45-0250958	
	5929 FASHION POINT DR., STE. 300			Phone no. 801-621-1575
	OGDEN, UT 84403-4684			

FORM 990-T

LATE PAYMENT INTEREST

STATEMENT 1

DESCRIPTION	DATE	AMOUNT	BALANCE	RATE	DAYS	INTEREST
TAX DUE	11/15/22	2,475.	2,475.	.0600	46	19.
INTEREST RATE CHANGE	12/31/22	0.	2,494.	.0700	31	15.
DATE FILED	01/31/23		2,509.			
TOTAL LATE PAYMENT INTEREST						34.

FORM 990-T

LATE PAYMENT PENALTY

STATEMENT 2

DESCRIPTION	DATE	AMOUNT	BALANCE	MONTHS	PENALTY
TAX DUE	11/15/22	2,475.	2,475.	3	37.
DATE FILED	01/31/23		2,475.		
TOTAL LATE PAYMENT PENALTY					37.

FORM 990-T

INTEREST AND PENALTIES

STATEMENT 3

TAX FROM FORM 990-T, PART IV	2,475.
UNDERPAYMENT PENALTY	26.
LATE PAYMENT INTEREST	34.
LATE PAYMENT PENALTY	37.
TOTAL AMOUNT DUE	2,572.

SCHEDULE A
(Form 990-T)

Department of the Treasury
Internal Revenue Service

Unrelated Business Taxable Income
From an Unrelated Trade or Business

▶ Go to www.irs.gov/Form990T for instructions and the latest information.
▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

1
OMB No. 1545-0047

2021

Open to Public Inspection for
501(c)(3) Organizations Only

A Name of the organization HIGHMARK CHARTER SCHOOL	B Employer identification number 45-3789507
C Unrelated business activity code (see instructions) ▶ 531390	D Sequence: 1 of 1

E Describe the unrelated trade or business ▶ **SCHOOL GYMNASIUM RENTAL**

Part I Unrelated Trade or Business Income		(A) Income	(B) Expenses	(C) Net
1 a Gross receipts or sales				
b Less returns and allowances	c Balance ▶	1c		
2 Cost of goods sold (Part III, line 8)		2		
3 Gross profit. Subtract line 2 from line 1c		3		
4 a Capital gain net income (attach Sch D (Form 1041 or Form 1120)). See instructions		4a		
b Net gain (loss) (Form 4797) (attach Form 4797). See instructions		4b		
c Capital loss deduction for trusts		4c		
5 Income (loss) from a partnership or an S corporation (attach statement)		5		
6 Rent income (Part IV)		6 12,784.		12,784.
7 Unrelated debt-financed income (Part V)		7		
8 Interest, annuities, royalties, and rents from a controlled organization (Part VI)		8		
9 Investment income of section 501(c)(7), (9), or (17) organizations (Part VII)		9		
10 Exploited exempt activity income (Part VIII)		10		
11 Advertising income (Part IX)		11		
12 Other income (see instructions; attach statement)		12		
13 Total. Combine lines 3 through 12		13 12,784.		12,784.

Part II **Deductions Not Taken Elsewhere** See instructions for limitations on deductions. Deductions must be directly connected with the unrelated business income

1 Compensation of officers, directors, and trustees (Part X)	1	
2 Salaries and wages	2	
3 Repairs and maintenance	3	
4 Bad debts	4	
5 Interest (attach statement). See instructions	5	
6 Taxes and licenses	6	
7 Depreciation (attach Form 4562). See instructions	7	
8 Less depreciation claimed in Part III and elsewhere on return	8a	8b
9 Depletion	9	
10 Contributions to deferred compensation plans	10	
11 Employee benefit programs	11	
12 Excess exempt expenses (Part VIII)	12	
13 Excess readership costs (Part IX)	13	
14 Other deductions (attach statement)	14	
15 Total deductions. Add lines 1 through 14	15	0.
16 Unrelated business income before net operating loss deduction. Subtract line 15 from Part I, line 13, column (C)	16	12,784.
17 Deduction for net operating loss. See instructions	17	0.
18 Unrelated business taxable income. Subtract line 17 from line 16	18	12,784.

LHA For Paperwork Reduction Act Notice, see instructions.

Schedule A (Form 990-T) 2021

Part III Cost of Goods Sold

Enter method of inventory valuation

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach statement)	4	
5	Other costs (attach statement)	5	
6	Total. Add lines 1 through 5	6	
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and in Part I, line 2	8	
9	Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization?		<input type="checkbox"/> Yes <input type="checkbox"/> No

Part IV Rent Income (From Real Property and Personal Property Leased with Real Property)

1 Description of property (property street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐ SCHOOL GYMNASIUM 2467 E SOUTH WEBER DR, SOUTH WEBER, UT 84405

B ☐

C ☐

D ☐

	A	B	C	D
2 Rent received or accrued				
a From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	0.			
b From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	12,784.			
c Total rents received or accrued by property. Add lines 2a and 2b, columns A through D	12,784.			
3 Total rents received or accrued. Add line 2c columns A through D. Enter here and on Part I, line 6, column (A)	12,784.			
4 Deductions directly connected with the income in lines 2(a) and 2(b) (attach statement)	0.			
5 Total deductions. Add line 4 columns A through D. Enter here and on Part I, line 6, column (B)	0.			

Part V Unrelated Debt-Financed Income (see instructions)

1 Description of debt-financed property (street address, city, state, ZIP code). Check if a dual-use. See instructions.

A ☐

B ☐

C ☐

D ☐

	A	B	C	D
2 Gross income from or allocable to debt-financed property				
3 Deductions directly connected with or allocable to debt-financed property				
a Straight line depreciation (attach statement)				
b Other deductions (attach statement)				
c Total deductions (add lines 3a and 3b, columns A through D)				
4 Amount of average acquisition debt on or allocable to debt-financed property (attach statement)				
5 Average adjusted basis of or allocable to debt-financed property (attach statement)				
6 Divide line 4 by line 5	%	%	%	%
7 Gross income reportable. Multiply line 2 by line 6				
8 Total gross income (add line 7, columns A through D). Enter here and on Part I, line 7, column (A)	0.			
9 Allocable deductions. Multiply line 3c by line 6				
10 Total allocable deductions. Add line 9, columns A through D. Enter here and on Part I, line 7, column (B)	0.			
11 Total dividends-received deductions included in line 10	0.			

Part VI Interest, Annuities, Royalties, and Rents from Controlled Organizations (see instructions)

1. Name of controlled organization		2. Employer identification number	Exempt Controlled Organizations			6. Deductions directly connected with income in column 5
			3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	
(1)						
(2)						
(3)						
(4)						

Nonexempt Controlled Organizations				
7. Taxable Income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on Part I, line 8, column (A)	Add columns 6 and 11. Enter here and on Part I, line 8, column (B)
Totals			0.	0.

Part VII Investment Income of a Section 501(c)(7), (9), or (17) Organization (see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach statement)	4. Set-asides (attach statement)	5. Total deductions and set-asides (add cols 3 and 4)
(1)				
(2)				
(3)				
(4)				
	Add amounts in column 2. Enter here and on Part I, line 9, column (A)			Add amounts in column 5. Enter here and on Part I, line 9, column (B)
Totals	0.			0.

Part VIII Exploited Exempt Activity Income, Other Than Advertising Income (see instructions)

1	Description of exploited activity: _____		
2	Gross unrelated business income from trade or business. Enter here and on Part I, line 10, column (A) _____	2	
3	Expenses directly connected with production of unrelated business income. Enter here and on Part I, line 10, column (B) _____	3	
4	Net income (loss) from unrelated trade or business. Subtract line 3 from line 2. If a gain, complete lines 5 through 7 _____	4	
5	Gross income from activity that is not unrelated business income _____	5	
6	Expenses attributable to income entered on line 5 _____	6	
7	Excess exempt expenses. Subtract line 5 from line 6, but do not enter more than the amount on line 4. Enter here and on Part II, line 12 _____	7	

1 Name(s) of periodical(s). Check box if reporting two or more periodicals on a consolidated basis.

A	
B	
C	
D	

Enter amounts for each periodical listed above in the corresponding column.

	A	B	C	D
2 Gross advertising income				
Add columns A through D. Enter here and on Part I, line 11, column (A)				0.

a

3 Direct advertising costs by periodical					
a Add columns A through D. Enter here and on Part I, line 11, column (B)					0.

a

4 Advertising gain (loss). Subtract line 3 from line 2. For any column in line 4 showing a gain, complete lines 5 through 8. For any column in line 4 showing a loss or zero, do not complete lines 5 through 7, and enter zero on line 8

5	Readership costs				
6	Circulation income				
7	Excess readership costs. If line 6 is less than line 5, subtract line 6 from line 5. If line 5 is less than line 6, enter zero				
8	Excess readership costs allowed as a deduction. For each column showing a gain on line 4, enter the lesser of line 4 or line 7				

a

Add line 8, columns A through D. Enter the greater of the line 8a, columns total or zero here and on
Part II, line 13 0.

Part X	Compensation of Officers, Directors, and Trustees (see instructions)
---------------	---

1. Name	2. Title	3. Percentage of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	

Total. Enter here and on Part II, line 1 0.

Part XI	Supplemental Information (see instructions)
----------------	--

Underpayment of Estimated Tax by Corporations

OMB No. 1545-0123

▶ Attach to the corporation's tax return. **FORM 990-T**

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.

2021

Name HIGHMARK CHARTER SCHOOL	Employer identification number 45-3789507
--	---

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1 Total tax (see instructions)	1	2,475.
2a Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c Credit for federal tax paid on fuels (see instructions)	2c	
d Total. Add lines 2a through 2c	2d	
3 Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	2,475.
4 Enter the tax shown on the corporation's 2020 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	750.
5 Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	750.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)	
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9	10/15/21	12/15/21	03/15/22	06/15/22
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10	188.	187.	188.	187.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11				
Complete lines 12 through 18 of one column before going to the next column.					
12 Enter amount, if any, from line 18 of the preceding column	12				
13 Add lines 11 and 12	13				
14 Add amounts on lines 16 and 17 of the preceding column	14		188.	375.	563.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16		188.	375.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	188.	187.	188.	187.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18				

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2021 and before 7/1/2021	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 3\% (0.03)}{365}$...	22	\$	\$	\$
23 Number of days on line 20 after 6/30/2021 and before 10/1/2021	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 3\% (0.03)}{365}$...	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2021 and before 1/1/2022	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 3\% (0.03)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2021 and before 4/1/2022	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 3\% (0.03)}{365}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2022 and before 7/1/2022	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2022 and before 10/1/2022	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2022 and before 1/1/2023	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2022 and before 3/16/2023	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{365}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		26.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) HIGHMARK CHARTER SCHOOL					Identifying Number 45-3789507
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
10/15/21	188.	188.	61	.000082192	1.
12/15/21	187.	375.	90	.000082192	3.
03/15/22	188.	563.	16	.000082192	1.
03/31/22	0.	563.	76	.000109589	5.
06/15/22	187.	750.	15	.000109589	1.
06/30/22	0.	750.	92	.000136986	9.
09/30/22	0.	750.	46	.000164384	6.
Penalty Due (Sum of Column F).					26.

* Date of estimated tax payment, withholding credit date or installment due date.

School LAND Trust Plan 2023-2024 - Highmark Charter School

Goal #1- State Goal

Highmark Charter School will increase by 7% from BOY to EOY in Acadience Language Arts in grades Kindergarten through 3rd for the 2023-2024 school year.

Measurements

We will measure student data in Acadience for both Math and Language Arts during BOY, MOY, and EOY to track through progress monitoring to make sure students are growing in our most critical academic needs areas. We will use Acadience platform designed to show student learning in an intuitive, visual way so that teachers can focus on what matters most-improving student outcomes.

Action Plan Steps and Expenditures

Our elementary teachers will use our new Elementary Gifted & Talented interventionist to help plan lessons, activities, assignments, assessments, etc, for Language Arts and Math. The interventionist will also be used to extend lessons, pull small groups, or work individually with students.

Estimated Cost Total: \$68,000.00

Salaries and Benefits (teachers, aides, specialists, productivity, substitutes)
Salary and benefits.

Goal #2- State Goal

Highmark Charter School will increase by 7% from BOY to EOY in Acadience Math in grades Kindergarten through 3rd for the 2022-2023 school year.

Measurements

We will measure student data in Acadience for both Math and Language Arts during BOY, MOY, and EOY to track through progress monitoring to make sure students are growing in our most critical academic needs areas. We will use Acadience platform designed to show student learning in an intuitive, visual way so that teachers can focus on what matters most-improving student outcomes.

Action Plan Steps and Expenditures

Teachers through the use of new laptops, and new Chromebooks will increase statewide Acadience testing in Math by 7% from BOY to EOY by using programs such as Lexia, Zearn, and Prodigy Math.

Estimated Cost Total: \$30,000.00

Technology related supplies < \$5,000 each - devices, computers, E-readers, flash drives, cables, monitor stands.



HIGHMARK CHARTER

2023-2024 Student Fee Schedule

The following student fees may be assessed to students of HighMark as follows:

REQUIRED FEES (for all fully and partially enrolled students in grades 6-9)			
FEE DESCRIPTION	EXPENDITURES FUNDED BY FEE (SPEND PLAN)		TOTAL FEE
Grade 6	ID card with lanyard or replacement	\$3.00	\$3
Grade 7	School activities	\$15.00	\$83
	ID card with lanyard or replacement	\$3.00	
	Science labs	\$15.00	
	CCA Supplies	\$15.00	
	Elective Supplies	\$35.00	
Grade 8	School activities	\$15.00	\$84
	ID Card with lanyard or replacement	\$3.00	
	Science labs	\$16.00	
	Electives Supplies	\$50.00	
Grade 9	School activities	\$15.00	\$97
	ID card with lanyard or replacement	\$3.00	
	Science labs	\$19.00	
	Electives Supplies	\$60.00	

OTHER FEES, INCLUDING FEES FOR OPTIONAL AFTER-SCHOOL CLUBS, ACTIVITIES, AND SPORTS (for participating students in grades 6-9)		
FEE DESCRIPTION	EXPENDITURES FUNDED BY FEE (SPEND PLAN)	TOTAL FEE
Cheerleading	• Stipend for coach, judges, music	\$80
	• Uniforms, camp – approximate	\$800-1200
Student Government	• Activities, stipend for advisor	\$80
	• Sweater, training – approximate	\$80-100
Volleyball	• Supplies, referees, stipend for coaches	\$70
Cross Country	• Supplies, stipend for coaches	\$35
Soccer	• Supplies, referees, stipend for coaches	\$70
Wrestling	• Supplies, referees, stipend for coaches	\$70
Baseball/Softball	• Supplies, referees, stipend for coaches	\$70
Track and Field	• Supplies, referees, stipend for coaches	\$70
Academic Bowl	• Supplies, stipend for coaches	\$20
Basketball	• Supplies, referees, stipend for coaches	\$70
Flag Football	• Supplies, referees, stipend for coaches	\$70
Sport Uniforms	• Sport uniforms – approximate	\$20-100
Sport Clinics	• Supplies, stipend for coaches; each sport may have a 2-day clinic	\$15
After School Care	• Supplies, stipend for teacher	\$60 per week
9 th Grade <i>Optional</i> Business trip	• Air fare, hotel, bus, food	\$1300

PER STUDENT (GRADE 6) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$3800

This amount reflects the total student fees any student in grade 6 would be required to pay if the student participated in all after-school activities provided, sponsored, or supported by the School for students in grade 6th for the year.

PER STUDENT (GRADES 7-8) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$3900

This amount reflects the total student fees any student in grades 7-8 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades 7-8 for the year.

PER STUDENT (GRADE 9) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$5100

This amount reflects the total student fees any student in grade 9 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grade 9 for the year.

Notice to Parents: Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact an administrator at the School and/or review the school fees materials provided during registration (School Fees Posters and Notices, Fee Waiver Policy, Fee Waiver Applications, Fee Waiver Decision and Appeal Form, etc.). If you file a fee waiver request with the School and the request is denied, you may appeal the School's decision.

HighMark Charter School
Statement of Financial Position
Created on February 11, 2023
For Prior Month

	07/01/2022 Through 01/31/2023 <u>Actual</u>	Year Ending 06/30/2022 <u>Actual</u>
Assets & Other Debits		
Current Assets		
Operating Cash	2,490,892	1,825,971
Accounts Receivables	2,636	303,099
Other Current Assets	20,000	12,244
Total Current Assets	<u>2,513,528</u>	<u>2,141,314</u>
Restricted Cash	<u>685,357</u>	<u>675,984</u>
Net Assets		
Fixed Assets	11,801,235	11,801,235
Depreciation	(2,363,917)	(2,363,918)
Total Net Assets	<u>9,437,318</u>	<u>9,437,317</u>
Total Assets & Other Debits	<u>12,636,203</u>	<u>12,254,615</u>
Liabilities & Fund Equity		
Current Liabilities	5,367	386,707
Long-Term Liabilities	<u>10,075,106</u>	<u>10,075,106</u>
Fund Balance	<u>1,792,802</u>	<u>1,174,958</u>
Net Income	<u>762,928</u>	<u>617,844</u>
Total Liabilities & Fund Equity	<u>12,636,203</u>	<u>12,254,615</u>

HighMark Charter School

Statement of Activities

Created on February 11, 2023
For Prior Month

HighMark Charter School

	Annual June 30, 2023 Budget	Year-to-Date January 31, 2023 Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources	233,500	190,910	81.8 %
Revenue From State Sources	6,040,561	3,621,184	59.9 %
Revenue From Federal Sources	175,357	0	0.0 %
Total Income	6,449,418	3,812,094	59.1 %
Expenses			
Instruction/Salaries	2,856,864	1,316,858	46.1 %
Employee Benefits	957,387	428,894	44.8 %
Purchased Prof & Tech Serv	500,000	283,561	56.7 %
Purchased Property Services	236,000	102,981	43.6 %
Other Purchased Services	78,753	39,858	50.6 %
Supplies & Materials	779,000	328,612	42.2 %
Property	76,350	76,344	100.0 %
Debt Services & Miscellaneous	814,598	472,507	58.0 %
Total Expenses	6,298,952	3,049,615	48.4 %
Total Net Income	150,466	762,479	506.7 %

HighMark Charter School

Board of Directors Meeting

January 23, 2023

Location: 2467 E. South Weber Drive, South Weber, UT 84405

In Attendance: Richard Bigler, Blake Petersen, Lori Drake, Rory Ukena,

Others In Attendance: Shawn Miehlke, Krystal Taylor, Janey Stoddard, Ken Jeppesen



MINUTES

CALL TO ORDER

Richard Bigler called the meeting to order at 7:00PM.

PUBLIC COMMENT

- 2023/2024 Fee Schedule & Fee Waiver Policy
This was the first opportunity for the public to comment on the fee schedule and fee waiver policy. There was no public comment.

PRESENTATIONS

- Audit Presentation & Training
Ken Jeppesen presented the audit report which came back clean. There were no audit adjustments. The board inquired what kinds of transactions were reviewed in the audit and received an explanation of the single audit.
Ken Jeppesen left the meeting at 7:15PM.
The board will review the updated audit training provided by the state via a YouTube link.

REPORTS

- Principal's Report
Shawn Miehlke provided a report outlining activities and ongoings around the school. Data and financial bullet points were reviewed as well as future projects and goals.
- Budget Report
Blake Petersen updated the board on current financials. The board praised Shawn Miehlke for the work he has done to help keep the school in a good financial position.

CONSENT ITEMS

- October 17, 2022 Board Meeting and Closed Session Minutes
- October 28, 2022 Board Meeting Minutes
- Ratify New Hires
Richard Bigler made a motion to approve the October 17, 2022 board meeting and closed session minutes, the October 28, 2022 board meeting minutes, and to ratify the new hires as discussed. Lori Drake seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

VOTING ITEMS AND DISCUSSION ITEMS

- 2023/2024 School Year Calendar
Shawn Miehke aligned the calendar closely to the local district.
Lori Drake made a motion to approve the 2023/2024 School Year Calendar. Blake Petersen seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.
- School Specialty Purchase
Shawn Miehke explained the process that has taken place in choosing furniture for the school. The board reviewed look books with images for the purchases.
Rory Ukena made a motion to approve the School Specialty Purchase for up to \$200,000. Blake Petersen seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.
- Tuition Reimbursement
Shawn Miehke reviewed the agreement that is put in place for a tuition reimbursement contract. The board clarified that if an employee departs HighMark that there is a follow through process if the term of the contract is broken.
Rory Ukena made a motion to approve Tuition Reimbursement for Kenley Potter. Lori Drake seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.
- Proper Use of Public Funds and Assets Policy
- Reuse and Disposal of Textbooks Policy
Shawn Miehke explained each of the above policies to the board, there were no further questions.
Richard Bigler made a motion to approve the Proper Use of Public Funds and Assets Policy and the Reuse and Disposal of Textbooks Policy. Rory Ukena seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

CALENDARING

- Board Meeting
The board will move the March meeting to be held on March 13th, 2023 at 7PM.
- National Charter School Conference- June 18-21st, Austin TX
The board will consider if they plan on attending the national conference.

ADJOURN

At 7:54PM Lori Drake made a motion to adjourn. Blake Petersen seconded. Motion passed unanimously. Votes were as follows: Richard Bigler, Aye; Lori Drake, Aye; Blake Petersen, Aye; Rory Ukena, Aye.

HighMark Charter School
Statement of Financial Position
Created on March 11, 2023

	07/01/2022 - 02/28/2023	Year Ending 06/30/2022
Assets & Other Debits		
Current Assets		
Operating Cash		
Cash		
8111-05H-001 - HighMark ZB OP	1,444,210	1,157,238
8112-05H-001 - HIGHMARK ZB PETTY	3,549	1,237
Total Cash	1,447,759	1,158,475
Investments		
8120-05H-001 - PTIF - HMC	1,087,378	667,496
Total Investments	1,087,378	667,496
Operating Cash	2,535,137	1,825,971
Accounts Receivables	361	303,099
Other Current Assets	20,000	12,244
Total Current Assets	2,555,498	2,141,314
Restricted Cash		
8119-05H-001 - US Bank- 2013A Bonds MM	27,357	27,357
8119-05H-002 - US Bank- 2013B Bonds MM	3,802	3,802
8119-05H-003 - US Bank-Reserve Fund MM	379,229	375,214
8119-05H-005 - US Bank Expense Acct	2,167	0
8120-05H-002 - PTIF - USDA - HMC	275,322	269,611
Restricted Cash	687,877	675,984
Net Assets		
Fixed Assets		
8201 - Audio-Visual Materials	106,092	106,091
8202 - Furniture, Fixtures & Equipment	131,066	131,066
8204 - Computer Hardware	30,028	30,029
8206 - Capital Improvements	301,450	301,449
8210 - Land	1,330,000	1,330,000
8220 - Buildings	9,902,600	9,902,600
Total Fixed Assets	11,801,236	11,801,235
Depreciation	(2,363,918)	(2,363,918)
Total Net Assets	9,437,318	9,437,317
Total Assets & Other Debits	12,680,693	12,254,615
Liabilities & Fund Equity		
Current Liabilities	3,687	386,707
Long-Term Liabilities		
9610-05H-001 - Series 2013A - HMC	3,894,854	3,894,854
9610-05H-002 - Series 2013B - HMC	452,140	452,140
9620-05H-001 - USDA Loan - HMC	5,643,936	5,643,937
9620-05H-002 - USOE Revolving Loan - HMC	84,176	84,175
Total Long-Term Liabilities	10,075,106	10,075,106
Fund Balance	1,792,802	1,174,958
Net Income	809,098	617,844
Total Liabilities & Fund Equity	12,680,693	12,254,615



HIGHMARK CHARTER

2023-2024 Student Fee Schedule

The following student fees may be assessed to students of HighMark as follows:

REQUIRED FEES (for all fully and partially enrolled students in grades 6-9)			
FEE DESCRIPTION	EXPENDITURES FUNDED BY FEE (SPEND PLAN)		TOTAL FEE
Grade 6	ID card with lanyard or replacement	\$3.00	\$3
Grade 7	School activities	\$15.00	\$83
	ID card with lanyard or replacement	\$3.00	
	Science labs	\$15.00	
	CCA Supplies	\$15.00	
	Elective Supplies	\$35.00	
Grade 8	School activities	\$15.00	\$84
	ID Card with lanyard or replacement	\$3.00	
	Science labs	\$16.00	
	Electives Supplies	\$50.00	
Grade 9	School activities	\$15.00	\$97
	ID card with lanyard or replacement	\$3.00	
	Science labs	\$19.00	
	Electives Supplies	\$60.00	

OTHER FEES, INCLUDING FEES FOR OPTIONAL AFTER-SCHOOL CLUBS, ACTIVITIES, AND SPORTS (for participating students)		
FEE DESCRIPTION	EXPENDITURES FUNDED BY FEE (SPEND PLAN)	TOTAL FEE
Cheerleading	• Stipend for coach, judges, music	\$80
	• Uniforms, camp – approximate	\$800-1200
Student Government	• Activities, stipend for advisor	\$80
	• Sweater, training – approximate	\$80-100
Volleyball	• Supplies, referees, stipend for coaches	\$70
Cross Country	• Supplies, stipend for coaches	\$35
Soccer	• Supplies, referees, stipend for coaches	\$70
Wrestling	• Supplies, referees, stipend for coaches	\$70
Baseball/Softball	• Supplies, referees, stipend for coaches	\$70
Track and Field	• Supplies, referees, stipend for coaches	\$70
Academic Bowl	• Supplies, stipend for coaches	\$20
Basketball	• Supplies, referees, stipend for coaches	\$70
Flag Football	• Supplies, referees, stipend for coaches	\$70
Sport Uniforms	• Sport uniforms – approximate	\$20-100
Sport Clinics	• Supplies, stipend for coaches; each sport may have a 2-day clinic	\$15
After School Care	• Supplies, stipend for teacher	\$80 per week
9 th Grade <i>Optional</i> Business trip	• Air fare, hotel, bus, food	\$1300

PER STUDENT (GRADE 6) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$3800

This amount reflects the total student fees any student in grade 6 would be required to pay if the student participated in all after-school activities provided, sponsored, or supported by the School for students in grade 6th for the year.

PER STUDENT (GRADES 7-8) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$3900

This amount reflects the total student fees any student in grades 7-8 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grades 7-8 for the year.

PER STUDENT (GRADE 9) ANNUAL MAXIMUM FEE AMOUNT FOR SCHOOL YEAR: \$5100

This amount reflects the total student fees any student in grade 9 would be required to pay if the student participated in all courses, programs, and activities provided, sponsored, or supported by the School for students in grade 9 for the year.

Notice to Parents: Your student may be eligible to have one or more of their fees waived. For information on fees and fee waivers, please contact an administrator at the School and/or review the school fees materials provided during registration (School Fees Posters and Notices, Fee Waiver Policy, Fee Waiver Applications, Fee Waiver Decision and Appeal Form, etc.). If you file a fee waiver request with the School and the request is denied, you may appeal the School's decision.

HighMark Charter School

Statement of Activities

From 7/1/22 - 2/28/23

	Annual June 30, 2023	Year-to-Date February 28, 2023	
	Budget	Actual	% of Budget
Net Income			
Income			
Revenue From Local Sources			
1510 - Interest on Investments	22,500	32,695	145.3 %
1741 - General Student Fees	1,000	1,033	103.4 %
1743 - Curricular Activity Fees	30,000	22,284	74.3 %
1747 - Extra-Curricular Activity Fees	42,000	36,339	86.5 %
1750 - School Vending & Stores (Gross Sales)	20,000	17,068	85.3 %
1910 - Rentals	12,500	9,863	78.9 %
1920 - Contributions and Donations From Private Sources	8,000	5,036	63.0 %
1990 - Miscellaneous	95,000	94,695	99.7 %
1990-001 - Field Trips	2,500	477	19.1 %
Total Revenue From Local Sources	233,500	219,490	94.0 %
Revenue From State Sources			
3005 - Regular School Programs K	130,437	86,959	66.7 %
3010 - Regular School Programs 1-12	2,396,674	1,597,331	66.6 %
3020 - Professional Staff	190,435	127,044	66.7 %
3100 - Restricted Basic School Programs	595,645	397,921	66.8 %
3200 - Related to the Basic Programs	2,226,261	1,535,247	69.0 %
3300 - Special Populations	50,495	34,261	67.9 %
3400 - Other Programs	202,849	137,720	67.9 %
3500 - One-time Funding	225,382	179,630	79.7 %
3800 - Non-MSP State Revenues (via USBE)	22,383	5,493	24.5 %
Total Revenue From State Sources	6,040,561	4,101,606	67.9 %
Revenue From Federal Sources			
4200 - Unrestricted Revenue Received From Federal Government Through The State	71,974	0	0.0 %
4522 - IDEA - B -- Pre-School Disabled (Sec 619)	3,500	0	0.0 %
4524 - IDEA - B -- Disabled (PL 101-476)	98,560	0	0.0 %
4800 - Federal No Child Left Behind	1,323	0	0.0 %
Total Revenue From Federal Sources	175,357	0	0.0 %
Total Income	6,449,418	4,321,096	67.0 %
Expenses			
Instruction/Salaries			
0121 - Salaries - Principals and Assistants	100,000	81,904	81.9 %
0131 - Salaries - Teachers	2,177,772	1,145,176	52.6 %
0132 - Salaries - Substitute Teachers	35,000	10,728	30.7 %
0142 - Salaries - Guidance Personnel	56,550	32,908	58.2 %
0152 - Salaries - Secretarial and Clerical Personnel	124,442	88,705	71.3 %
0161 - Salaries - Teacher Aides and Para-Professionals	363,100	195,770	53.9 %
Total Instruction/Salaries	2,856,864	1,555,191	54.4 %
Employee Benefits			
0220 - Social Security	286,987	159,778	55.7 %
0230 - Local Retirement	80,001	41,804	52.3 %
0240 - Group Insurance	120,000	51,787	43.2 %
0290 - Other Employee Benefits	470,399	254,346	54.1 %
Total Employee Benefits	957,387	507,715	53.0 %
Purchased Prof & Tech Serv			
0320 - Professional - Educational Services	80,001	50,408	63.0 %
0330 - Professional Employee Training and Development	20,000	14,057	70.3 %
0340 - Other Professional Services	24,999	21,822	87.3 %
0345 - Business Services	300,000	188,583	62.9 %
0350 - Technical Services	75,000	52,763	70.3 %
Total Purchased Professional & Technical Services	500,000	327,633	65.5 %
Purchased Property Services			
0410 - Utility Services	65,000	46,441	71.4 %
0430 - Repairs & Maintenance Services	60,000	5,585	9.3 %
0433 - Custodial Services	75,000	39,752	53.0 %
0442 - Rental of Equipment & Vehicles	1,000	626	62.6 %
0490 - Other Purchased Property Services	35,000	25,293	72.3 %

Total Purchased Property Services	236,000	117,697	49.9 %
Other Purchased Services			
0513 - Student Transportation Services - Commercial	15,000	3,569	23.8 %
0517 - Student Overnight Trips/Field Trips	0	332	0.0 %
0518 - Student Day Trips/Field Trips (includes Admission Charges)	10,000	2,458	24.6 %
0521 - Property Insurance	26,153	26,153	100.0 %
0530 - Communication (Telephone & Other)	22,500	4,348	19.3 %
0540 - Advertising	100	24	24.3 %
0561 - Student Tuition to other LEAs In State	0	225	0.0 %
0580 - Travel/Per Diem	5,000	3,496	69.9 %
Total Other Purchased Services	78,753	40,605	51.6 %
Supplies & Materials			
0610 - General Supplies	200,000	97,118	48.6 %
0610-001 - Furniture and Fixtures (not capitalized)	210,000	200	0.1 %
0610-002 - Other Food Purchases	90,000	63,019	70.0 %
0641 - Textbooks	15,000	14,689	97.9 %
0642 - E-Textbooks / Online Curriculum	27,500	26,226	95.4 %
0644 - Library Books	1,500	0	0.0 %
0650 - Supplies - Technology Related	150,000	126,404	84.3 %
0670 - Software	20,000	10,017	50.1 %
0680 - Maintenance Supplies and Materials	15,000	9,276	61.8 %
Total Supplies & Materials	729,000	346,949	47.6 %
Property			
0710 - Land and Site Improvements	117,850	67,850	57.6 %
0730 - Equipment	8,500	8,494	99.9 %
Total Property	126,350	76,344	60.4 %
Debt Services & Miscellaneous			
0810 - Dues and Fees	25,000	18,921	75.7 %
0810-001 - UBTI Federal Tax	1,000	0	0.0 %
0830 - Interest	470,166	314,834	67.0 %
0840 - Redemption of Principal	318,432	206,558	64.9 %
Total Debt Services & Miscellaneous	814,598	540,313	66.3 %
Total Expenses	6,298,952	3,512,447	55.8 %
Total Net Income	150,466	808,649	537.4 %

ESTIMATE

Woodcreek Cabinetry LLC
564 West 800 South
Bountiful, UT 84010

woodcreekcabinetry@outlook.com
+1 8017505745



Highmark

Bill to
Highmark

Estimate details
Estimate no.: 1002
Estimate date: 3/3/23

Product or service	Amount
1. Cubby Cabinets/lockers	\$46,400.00
110 cubbies and coat hooks in the main hallway. price includes all fabrication and installation of all cabinets, cabinet bases, and top caps.	
Total	\$46,400.00



Policy: Capitalization and Expense Policy

Adopted: March 18, 2010

Amended: March 13, 2023

Purpose

The purpose of this policy is to allow for accounting to depreciate rather than expense qualified inventory items.

Policy

Items, including associated components necessary to use the item, which (a) have a fair market value over \$5,000.00 and (b) have a useful life of more than three (3) years shall be depreciated rather than expensed. The period of time items will be depreciated will be based on the length of the item's useful life.

HighMark Charter School
Policy: Fee Waiver Policy
Approved: March 14, 2022

Purpose

HighMark Charter School (the "School") must abide by the Utah State Board of Education rules which direct the School's Board of Directors (the "Board") to implement a policy regarding student fees. The purpose of this policy is to provide educational opportunities for all students. This allows the School to establish a reasonable system of fees, while prohibiting practices that would exclude those unable to pay from participation in school-sponsored activities.

Policy

Under the direction of the Board, the School's Director (the "Director") is authorized to administer this policy and is directed to do so fairly, objectively, and without delay, and in a manner that avoids stigma and unreasonable burdens on students or parents/guardians.

Definitions

"Co-curricular activity" means an activity, course, or program that:

- (a) is an extension of a curricular activity;
- (b) is included in an instructional plan and supervised or conducted by a teacher or educational professional;
- (c) is conducted outside of regular School hours;
- (d) is provided, sponsored, or supported by the School;
- (e) includes a required regular School day activity, course, or program.

"Curricular activity" means an activity, course, or program that is:

- (a) intended to deliver instruction;
- (b) provided, sponsored, or supported by the School; and
- (c) conducted only during School hours.

"Extracurricular activity"

- (a) means an activity, a course, or a program that is:
 - (i) not directly related to delivering instruction;
 - (ii) not a curricular activity or co-curricular activity; and
 - (iii) provided, sponsored, or supported by the School.
- (b) does not include a noncurricular club as defined in Section 53G-7-701.

"Fee" means something of monetary value requested or required by the School as a condition to a student's participation in an activity, class, or program provided,

sponsored, or supported by the School. This includes money or something of monetary value raised by a student or the student's family through fundraising.

“Instructional equipment”

- (a) means an activity-related, course-related, or program-related tool or instrument that:
 - (i) is required for a student to use as part of an activity, course, or program in a secondary school;
 - (ii) typically becomes the property of the student upon exiting the activity, course, or program, and
 - (iii) is subject to a fee waiver;
- (b) includes:
 - (i) shears or styling tools;
 - (ii) a band instrument;
 - (iii) a camera;
 - (iv) a stethoscope; or
 - (v) sports equipment, including a bat, mitt, or tennis racket.
- (c) does not include school equipment.

“Instructional supply” means a consumable or non-reusable supply that is necessary for a student to use as part of an activity, course, or program in a secondary school and includes:

- (a) prescriptive footwear;
- (b) brushes or other art supplies, including clay, paint, or art canvas;
- (c) wood for wood shop;
- (d) Legos for Lego robotics;
- (e) film; or
- (f) filament used for 3D printing.

"Non-waivable charge" means a cost, payment, or expenditure that:

- (a) is a personal discretionary charge or purchase, including:
 - (i) a charge for insurance, unless the insurance is required for a student to participate in an activity, class, or program;
 - (ii) a charge for college credit related to the successful completion of:
 - (A) a concurrent enrollment class; or
 - (B) an advanced placement examination; or
 - (iii) except when requested or required by the School, a charge for a personal consumable item such as a yearbook, class ring, letterman jacket or sweater, or other similar item;
- (b) is subject to sales tax as described in Utah State Tax Commission Publication 35, Sales Tax Information for Public and Private Elementary and Secondary Schools; or
- (c) by Utah Code, federal law, or State Board of Education rule is designated not to be a fee, including:
 - (i) a school uniform as provided in Utah Code § 53G-7-801;

- (ii) a school lunch; or
- (iii) a charge for a replacement for damaged or lost School equipment or supplies.

"Provided, sponsored, or supported by the School"

(a) means an activity, class, program, fundraiser, club, camp, clinic, or other event that:

- (i) is authorized by the School; or
- (ii) satisfies at least one of the following conditions:
 - (A) the activity, class, program, fundraiser, club, camp, clinic, or other event is managed or supervised by the School, or a School employee in the employees School employment capacity;
 - (B) the activity, class, program, fundraiser, club, camp, clinic, or other event uses, more than inconsequentially, the School's facilities, equipment, or other School resources; or
 - (C) the activity, class, program, fundraising event, club, camp, clinic, or other event is supported or subsidized, more than inconsequentially, by public funds, including the School's activity funds or minimum school program dollars.

(b) does not include an activity, class, or program that meets the criteria of a noncurricular club as described in Title 53G, Chapter 7, Part 7, Student Clubs.

"Provision in lieu of fee waiver"

- (a) means an alternative to fee payment or waiver of fee payment; and
- (b) does not include a plan under which fees are paid in installments or under some other delayed payment arrangement.

"Requested or required by the School as a condition to a student's participation" means something of monetary value that is impliedly or explicitly mandated or necessary for a student, parent, or family to provide so that a student may:

- (a) fully participate in school or in a School activity, class, or program;
- (b) successfully complete a School class for the highest grade; or
- (c) avoid a direct or indirect limitation on full participation in a School activity, class, or program, including limitations created by:
 - (i) peer pressure, shaming, stigmatizing, bullying, or the like; or
 - (ii) withholding or curtailing any privilege that is otherwise provided to any other student.

"School equipment" means a durable school-owned machine, equipment, or tool used by a student as part of an activity, course, or program in a secondary school and includes a saw or 3D printer. "School equipment" includes a saw or 3D printer.

"Something of monetary value"

(a) means a charge, expense, deposit, rental, fine, or payment, regardless of how the payment is termed, described, requested or required directly or indirectly, in the form of money, goods or services; and

(b) includes:

- (i) charges or expenditures for a School field trip or activity trip, including related transportation, food, lodging, and admission charges;
- (ii) payments made to a third party that provide a part of a School activity, class, or program;
- (iii) classroom textbooks, supplies or materials;
- (iv) charges or expenditures for school activity clothing; and
- (v) a fine, except for a student fine specifically approved the School for:
 - (A) failing to return School property;
 - (B) losing, wasting, or damaging private or School property through intentional, careless, or irresponsible behavior; or
 - (C) improper use of School property, including a parking violation.

“Textbook”

(a) means instructional material necessary for participation in an activity, course, or program, regardless of the format of the material;

(b) includes:

- (i) a hardcopy book or printed pages of instructional material, including a consumable workbook; or
- (ii) computer hardware, software, or digital content.

(c) does not include instructional equipment or instructional supplies.

“Waiver” means a full release from the requirement of payment of a fee and from any provision in lieu of fee payment.

General School Fees Provisions

The School may only collect a fee for an activity, class, or program provided, sponsored, or supported by the School consistent with School policies and state law.

Beginning with the 2021-2022 school year:

(a) if the School imposes a fee, the fee shall be equal to or less than the expense incurred by the School in providing for a student the activity, course, or program for which the School imposes a fee; and

(b) the School may not impose an additional fee or increase a fee to supplant or subsidize another fee.

Beginning with the 2022-23 school year, the School may not sell textbooks or otherwise charge a fee for textbooks or the maintenance costs of School equipment as provided in Section 53G-7-602, except for a textbook used for a concurrent enrollment or advanced placement course.

All fees are subject to the fee waiver provisions of this policy.

Fees for Classes & Activities During the Regular School Day

Fees for Students in Kindergarten through Sixth Grade

No fee may be charged in kindergarten through sixth grade for materials, textbooks, supplies (except as provided below), or for any class or regular school day activity, including assemblies and field trips.

Elementary students cannot be required to provide their own student supplies. However, the School or teacher may provide to a student's parent or a suggested list of student supplies for use during the regular school day so that a parent or guardian may furnish on a voluntary basis student supplies for student use. The list provided to a student's parent or guardian must include and be preceded by the following language:

"NOTICE: THE ITEMS ON THIS LIST WILL BE USED DURING THE REGULAR SCHOOL DAY. THEY MAY BE BROUGHT FROM HOME ON A VOLUNTARY BASIS, OTHERWISE, THEY WILL BE FURNISHED BY THE SCHOOL."

The School may charge a fee to a student in grade six if all of the following are true:

- (a) the School has students in any of the grades seven through twelve;
- (b) the School follows a secondary model of delivering instruction to the School's grade six students; and
- (c) The School annually provides notice to parents that the School will collect fees from grade six students and that the fees are subject to waiver.

Fees for Students in Seventh through Ninth Grade

Fees may be charged in grades 7-9 in connection with an activity, class, or program provided, sponsored, or supported by the School that takes place during the regular school day if the fee is approved as provided in this policy and state law. All such fees are subject to waiver. In addition, if an established or approved class requires payment of fees or purchase of items (i.e., tickets to events, etc.) in order for students to fully participate and to have the opportunity to acquire all skills and knowledge required for full credit and highest grades, the fees or costs for the class are subject to waiver.

In project related courses, projects required for course completion will be included in the course fee.

Secondary students may be required to provide their own student supplies, subject to the fee waiver provisions of this policy.

Fees for Optional Projects

The School may require students at any grade level to provide materials or pay for an additional discretionary project if the student chooses a project in lieu of, or in addition to a required classroom project. A student may not be required to select an additional project as a condition to enrolling, completing, or receiving the highest possible grade for a course. The School will avoid allowing high cost additional projects, particularly when authorizing an additional discretionary project results in pressure on a student by teachers or peers to also complete a similar high cost project.

Fees for Activities Outside of the Regular School Day

Fees may be charged in all grades for any School-sponsored activity that does not take place during the regular school day if participation in the activity is voluntary and does not affect the student's grade or ability to participate fully in any course taught during the regular school day. Fee waivers are available for such fees.

A fee related to a co-curricular or extracurricular activity may not exceed the maximum fee amounts for the co-curricular or extracurricular activity adopted by the Board, as provided below.

Activities that use the School facilities outside the regular school day but are not provided, sponsored, or supported by the School (i.e., programs sponsored by the parent organization and/or an outside organization) may charge for participation, and fee waivers are not available for these charges.

An activity, class, or program that is provided, sponsored, or supported by the School outside of the regular School day or School year calendar is subject to this policy and state law regardless of the time or season of the activity, class, or program.

In the event the School provides supplemental kindergarten, the School may charge a fee related to a student's enrollment in the supplemental kindergarten. A fee for supplemental kindergarten is subject to waiver.

Fee Schedule

The Board will approve a Fee Schedule at least once each year on or before April 1. The Fee Schedule will establish the maximum fee amount per student for each activity and the maximum total aggregate fee amount per student per school year. No fee may be charged or assessed in connection with an activity, class, or program provided, sponsored, or supported by the School, including for a curricular, co-curricular or extracurricular activity, unless the fee has been set and approved by the Board, is equal to or less than the established maximum fee amount for the activity, and is included in the approved Fee Schedule.

The School will encourage public participation in the development of the Fee Schedule and related policies.

Before approving the School's Fee Schedule, the School will provide an opportunity for the public to comment on the proposed Fee Schedule during a minimum of two public Board meetings. In addition to the standard notice of Board meetings under the Open and Public Meetings Act, the School will provide notice of these Board meetings using the same form of communication regularly used by the administration to communicate with parents.

After the Fee Schedule is adopted, the Board may amend the Fee Schedule using the same process.

Maximum Fee Amounts

In connection with establishing the Fee Schedule, the Board will establish a per student annual maximum fee amount that the School may charge a student for the student's participation in all courses, programs, and activities provided, sponsored, or supported by the School for the year. This is a maximum total aggregate fee amount per student per School year.

The Board may establish a reasonable number of activities, courses, or programs that will be covered by the annual maximum fee amount.

The amount of revenue raised by a student through an individual fundraiser for an activity, as well as the total per student amount expected to be received through required group fundraising for an activity, will be included as part of the maximum fee amount per student for the activity and maximum total aggregate fee amount per student.

Notice to Parents

The Director will annually provide written notice of the School's Fee Schedule and Fee Waiver Policy to the parent or guardian of each student in the School by ensuring that a written copy of the School's Fee Schedule and Fee Waiver Policy is included with all registration materials provided to potential or continuing students each year. The procedures for obtaining fee waivers and for appealing a denial of a waiver will also be included with the School's registration materials.

The School will post the applicable Fee Schedule and Fee Waiver Policy, including maximum fee amounts, on the School's website each school year.

Donations

The School may not request or accept a donation in lieu of a fee from a student or parent unless the activity, class, or program for which the donation is solicited will otherwise be fully funded by the School and receipt of the donation will not affect participation by an individual student.

A donation is a fee if a student or parent is required to make the donation as a condition to the student's participation in an activity, class, or program.

The School may solicit and accept a donation or contribution in accordance with the School's policies, including the Donation and Fundraising Policy, but all such requests must clearly state that donations and contributions by a student or parent are voluntary.

If the School solicits donations, the School: (a) shall solicit and handle donations in accordance with policies and procedures established by the School; and (b) may not place any undue burden on a student or family in relation to a donation.

Fee Collection

The School may pursue reasonable methods for obtaining payment for fees and for charges assessed in connection with a student losing or willfully damaging school property.

The School may not exclude students from school, an activity, a class, or a program that is provided, sponsored, or supported by the School during the regular school day; refuse to issue a course grade; or withhold official student records, including written or electronic grade reports, diplomas, or transcripts, as a result of unpaid fees.

The School may withhold the official student records of a student responsible for lost or damaged School property consistent with Utah Code § 53G-8-212 until the student or the student's parent has paid for the damages, but may not withhold a student's records required for student enrollment or placement in a subsequent school.

A reasonable charge may be imposed by the School to cover the cost of duplicating, mailing, or transmitting transcripts and other school records. No charge may be imposed for duplicating, mailing, or transmitting copies of school records to an elementary or secondary school in which the student is enrolled or intends to enroll.

Consistent with Utah Code § 53G-6-604, the School will forward a certified copy of a transferring student's record to a new school within 30 days of the request, regardless of whether the student owes fees or fines to the School.

Students shall be given notice and an opportunity to pay fines prior to withholding issuance of official written grade reports, diplomas and transcripts. If the student and the student's parent or guardian are unable to pay for damages or if it is determined by the School in consultation with the student's parents that the student's interests would not be served if the parents were to pay for the damages, then the School may provide

for a program of voluntary work for the student in lieu of the payment. A general breakage fee levied against all students in a class or school is not permitted.

Fee Refunds

Student fees are non-refundable.

Budgeting and Spending Revenue Collected Through Fees

The School will follow the general accounting standards described in Rule R277-113 for treatment of fee revenue.

Beginning with the 2020-2021 school year, the School will establish a spend plan for the revenue collected from each fee charged. The spend plan will (a) provide students, parents, and employees transparency by identifying a fee's funding uses; (b) identify the needs of the activity, course, or program for the fee being charged and include a list or description of the anticipated types of expenditures, for the current fiscal year or as carryover for use in a future fiscal year, funded by the fee charged.

School Fee Collections & Accounting Procedures

It is the responsibility of the Director to ensure that all student fees collected are in compliance with the Fee Schedule and applicable financial policies and procedures.

Fees must be received and deposited in a timely manner.

Money may only be collected by staff authorized by the Director. Students may not collect fees.

Beginning in the 2020-21 school year, the School may not use revenue collected through fees to offset the cost of fee waivers by requiring students and families who do not qualify for fee waivers to pay an increased fee amount to cover the costs of students and families who qualify for fee waivers. However, the School may notify students and families that the students and families may voluntarily pay an increased fee amount or provide a donation to cover the costs of other students and families.

Fee Waiver Provisions

To ensure that no student is denied the opportunity to participate in a class or activity that is provided, sponsored, or supported by the School because of an inability to pay a fee, the School provides fee waivers or other provisions in lieu of fee waivers. Fee waivers or other provisions in lieu of fee waivers will be available to any student whose parent is unable to pay a fee.

All fees are subject to waiver.

Non-waivable charges are not subject to waiver.

Fee Waiver Administration

The Director will administer this policy and will review and grant fee waiver requests. The process for obtaining waivers or pursuing alternatives will be administered in accordance with this policy, fairly, objectively, and without delay, and in a manner that avoids stigma, embarrassment, undue attention, and unreasonable burdens on students and parents.

The School will not treat a student receiving a fee waiver or provision in lieu of a fee waiver differently from other students. The process for obtaining waivers or pursuing alternatives will create no visible indicators that could lead to identification of fee waiver applicants.

The process for obtaining waivers or pursuing alternatives will comply with the privacy requirements of The Family Educational Rights and Privacy Act of 1974, 20 U.S.C. 1232g (FERPA). The School may not identify a student on fee waiver to students, staff members, or other persons who do not need to know. As a general rule, teachers and coaches do not need to know which students receive fee waivers. Students may not assist in the fee waiver approval process.

Fee Waiver Eligibility

A student is eligible for a fee waiver if the School receives verification that:

- (a) In accordance with Utah Code § 53G-7-504(4), family income falls within levels established annually by the State Superintendent and published on the Utah State Board of Education website;
- (b) The student to whom the fee applies receives Supplemental Security Income (SSI). If a student receives SSI, the School may require a benefit verification letter from the Social Security Administration;
- (c) The family receives TANF funding. If a student's family receives TANF, the School may require a letter of decision covering the period for which the fee waiver is sought from the Utah Department of Workforce Services; or
- (d) The student is in foster care through the Division of Child and Family Services or is in state custody. If a student is in state custody or foster care, the School may rely on the youth in care required intake form or school enrollment letter provided by a caseworker from the Utah Division of Child and Family Services or the Utah Juvenile Justice Department.

The School will not maintain copies of any documentation provided to verify eligibility for a fee waiver.

The School will not subject a family to unreasonable demands for re-qualification.

The School may grant a fee waiver to a student, on a case by case basis, who does not qualify for a fee waiver under the foregoing provisions but who, because of extenuating circumstances, is not reasonably capable of paying the fee.

The School may charge a proportional share of a fee or a reduced fee if circumstances change for a student or family so that fee waiver eligibility no longer exists.

Fee Waiver Approval Process

The Director will inform patrons of the process for obtaining waivers and will provide a copy of the standard fee waiver application on the School's website and in registration materials each year.

The Director will review fee waiver applications within five (5) school days of receipt. If the School denies a request for a fee waiver, the School will provide the decision to deny a waiver in writing and will provide notice of the procedure for appeal in the form approved by the Utah State Board of Education.

Any requirement that a student pay a fee will be suspended during any period in which the student's eligibility for a waiver is being determined or during the time a denial of waiver is being appealed.

The School will maintain documentation of fee waiver applications and decisions that is adequate to report the required information to the Utah State Board of Education.

Appeal Process

Denial of eligibility for a waiver may be appealed in writing to the Director within ten (10) school days of receiving notice of denial. The School shall contact the parent within two (2) weeks after receiving the appeal and schedule a meeting with the Director to discuss the parent's concerns. If, after meeting with the Director, the waiver is still denied, the parent may appeal, in writing, within ten (10) school days of receiving notice of denial to the Board.

In order to protect privacy and confidentiality, the School will not retain information or documentation provided to verify eligibility for fee waivers.

Alternatives to Fees and Fee Waivers

The School may allow a student to perform service or another approved task (as described in Utah Code § 53G-7-504(2)) in lieu of paying a fee or, in the case of an eligible student, in lieu receiving a fee waiver, but such alternatives may not be required.

If the School allows an alternative to satisfy a fee requirement, the Director will explore with the interested student and his or her parent/guardian the alternatives available for satisfying the fee requirement, and parents will be given the opportunity to review proposed alternatives to fees and fee waivers. However, if a student is eligible for a waiver, textbook fees must be waived, and no alternative in lieu of a fee waiver is permissible for such fees.

The School may allow a student to perform service in lieu of paying a fee or receiving a fee waiver if: (a) the School establishes a service policy or procedure that ensure that a service assignment is appropriate to the age, physical condition, and maturity of the student; (b) the School's service policy or procedure is consistent with state and federal laws, including Section 53G-7-504 regarding the waiver of fees and the federal Fair Labor Standards Act, 29 U.S.C. 201; (c) the service can be performed within a reasonable period of time; and (d) the service is at least equal to the minimum wage for each hour of service.

A student who performs service may not be treated differently than other students who pay a fee.

The service may not create an unreasonable burden for a student or parent and may not be of such a nature as to demean or stigmatize the student.

The School will transfer the student's service credit to another LEA upon request of the student.

The School may make an installment payment plan available for the payment of a fee. Such a payment plan may not be required in lieu of a fee waiver.

Annual Review, Approval, and Training

The Board will review and approve this policy annually.

The School will develop a plan for at least annual training of School employees on fee-related policies specific to each employee's job functions.

HighMark Charter School
Policy: Selection and Purchase of Instructional Materials Policy
Adopted: March 13, 2023



Purpose

The purpose of this policy is to establish the parameters by which HighMark Charter School (the “School”) will select and purchase instructional materials.

Policy

The School shall comply with the requirements of Utah law regarding the selection and purchase of instructional materials, including but not limited to Utah Administrative Code R277-469.

The School’s purpose in managing the selection and purchase of instructional materials is to implement, enrich, and support the School’s educational program. Instructional materials are part of an instructional system that includes curricula, professional learning, educator evaluation, and student assessment which should be aligned with one another and support the educational process. Instructional materials are the resources used by educators to promote student learning. These materials may be commercially available or School-created and include intervention, digital, print, audiovisual, or other types of materials, whether in the form of textbooks, workbooks, computer software, online or internet courses, CDs or DVDs, or other forms of communication media.

Instructional materials should contribute to the intellectual development and positive character of students. These materials should be:

- (a) in alignment with the School’s educational mission and philosophy and Utah Core standards;
- (b) of high quality, research-based, and proven to be effective in supporting student learning;
- (c) objective and provide balanced viewpoint of issues;
- (d) accurate and factual;
- (e) reflective of the pluralistic character and culture of the American people and accurate in the representation of diverse ethnic groups;
- (f) free from sexual, ethnic, age, gender, or disability bias and stereotyping;
- (g) appropriate to varying levels of learning;
- (h) age appropriate; and
- (i) compatible with School technology systems, of high technical quality, and easy to use.

Instructional materials should not be “sensitive materials” as that term is defined in Utah Code § 53G-10-103.

Instructional Materials Adoption

The School Principal shall implement practices governing the selection and adoption of instructional materials that provide for:

- (a) establishment of an instructional materials committee to make recommendations regarding the identification and selection of instructional materials consistent with the standards set forth in this policy;
- (b) review of Utah State Board of Education recommended instructional materials (RIMs) and identification of the instructional materials most appropriate for use in the School;
- (c) identification of funding for the adoption process, implementation, and professional development costs;
- (d) seeking to ensure efficiency and price advantage in the purchasing process of the instructional materials; and
- (e) following of any applicable policies or procedures for the purchase, reuse, or disposal of instructional materials.

Selection of Additional Supplemental and Transitory Materials

Any additional supplemental and transitory material that an educator may select to augment their lessons shall be reviewed in its entirety by the educator prior to use in the classroom, to ensure the material meets criteria established in this policy.

HighMark Charter School
Policy: Student Transportation Policy
Adopted: March 13, 2023



Purpose

The purpose of this policy is to address how student transportation is handled at HighMark Charter School (the “School”). It is also to establish rules and requirements related to student transportation to help ensure student safety.

The School intends for this policy to satisfy the policy requirements of Utah Administrative Code Rule R277-601.

Policy

No School Buses

The state does not provide the School (or any other Utah charter school) with any state transportation funding. As a result of this, and as a result of having a student population that often resides throughout multiple cities and/or counties in the state, the School does not own or operate school buses and does not provide transportation for students to or from School, except where required by law. Parents or guardians are responsible for the transportation of their students to and from the School each day.

Student Transportation for School Activities

The School may provide transportation for students in charter buses or through public transportation in connection with field trips, extracurricular activities, or other School-sponsored activities. Any charter bus company selected by the School to transport students shall meet or exceed industry safety requirements and provide reliable and professional transportation services.

The School may also provide student transportation for School activities through private or rental vehicles driven by School employees or volunteers who have been approved by the School’s Principal. The School’s Principal shall establish the necessary qualifications for such drivers and other requirements that must be met prior to using private or rental vehicles to transport students.

The School shall inform parents and guardians when it intends to provide student transportation in connection with School activities and shall give parents the opportunity to consent to such transportation. A student’s parent or guardian must provide consent in order for their student to be transported to and/or from School activities as described in this section.

Charter bus operators and, to the extent practicable, other vehicle drivers approved by the School to transport students to and/or from School activities, shall adhere to the

applicable standards in R277-601-3. The School shall enforce the applicable standards as required by the rule.

HighMark Charter School

Policy: Supervision of Students at School-Sponsored Activities Policy

Adopted: March 13, 2023



Purpose

The purpose of this policy is to outline the supervisory responsibilities of HighMark Charter School (the "School") coaches and other designated School leaders (e.g., advisors, assistants, activity leaders, etc.) in connection with School-sponsored activities. Another purpose is to provide standards of behavior and conduct that such School coaches and designated leaders must follow.

Policy

The School, School coaches, and other designated School leaders shall comply with Utah Administrative Code Rule R277-605.

Supervision of Students

School coaches and other designated School leaders shall diligently supervise the students under their care or control at all times while on School-sponsored activities, including but not limited to supervising such students:

- (a) on the field or court, or at other competition or performance or activity sites;
- (b) in locker rooms (as appropriate), seating areas, eating establishments, and lodging facilities; and
- (c) while traveling.

School coaches and other designated School leaders are responsible for a student who is under their care or control for as long as a student remains on School grounds following a School-sponsored activity, subject to the following:

- (a) After a School-sponsored activity on School grounds is over, parents/guardians are responsible to pick up their child promptly after the activity or make arrangements for someone else to pick up their child promptly after the activity; and
- (b) If a student has not been picked up within 10 minutes of the School-sponsored activity ending, School coaches or other designated School leaders shall verify with the student that the student has been in contact with his or her parent/guardian and that the student will be picked up shortly. If all such students provide this verification, School coaches or other designated School leaders may leave School grounds. If any such student does not provide this verification, School coaches or other designated School leaders shall contact by telephone the student's parent/guardian and/or emergency contact(s) designated by the student's parents/guardians to verify that the student will be picked up in a timely manner. If the parent/guardian or emergency contact provides this verification, School coaches or other designated School leaders may leave School grounds. However, if neither the parent/guardian or an emergency contact can be reached or are able to pick up the student in a timely manner, School coaches or other designated School leaders shall stay on School grounds

and may contact the police or the Division of Child and Family Services (DCFS) to report the situation.

If parents/guardians experience an emergency that causes them to run late or to be unable to have their child picked up within 10 minutes of a School-sponsored activity ending, they should notify the School coach or other designated School leader as soon as possible.

Behavior and Conduct

School coaches and other designated School leaders shall be exemplary role models to students and shall not use alcoholic beverages, tobacco, controlled substances, or participate in promiscuous sexual relationships while on School-sponsored activities. School coaches and other designated School leaders shall act in a manner consistent with Utah Code § 53G-8-209 and shall not:

- (a) use foul, abusive, or profane language while engaged in School-related activities; or
- (b) permit hazing, demeaning, or assaultive behavior, whether consensual or not, including behavior involving physical violence, restraint, improper touching, or inappropriate exposure of body parts not normally exposed in public settings, forced ingestion of any substance, or any act which would constitute a crime against a person or public order Utah law.

School coaches and other designated School leaders shall abide by the rules pertaining to athletic and activity clinics set forth in R277-605-5. School coaches shall satisfy all of the training requirements listed in R277-605-6, and the School shall maintain verification of the coaches' compliance with the training requirements.

Principal's Report

DATA REPORT

Enrollment:

2021: 659
2022: 651
2023: 681
2024:

Acadience Reading (K-6th)

BOY:65%
MOY:68%

EOY:

Acadience Math (K-3rd)

BOY:58%
MOY:60%

EOY:

FINANCIALS

Elementary Furniture:
\$196,000

Lockers/Cubbies Project:
\$46,400

Highmark is projected to save at
least \$150,000 for the year
ending June 30, 2023.

AROUND THE SCHOOL

Clubs: Highmark has been able to offer **12** different before and after school clubs this year. Clubs included: Guitar, Sewing, Choir, Yoga, Volleyball, Culinary, Crochet, and more. Over 100 students in grades 5th through 9th have participated. We hope to offer clubs year around next year.

SOAR: We revamped our end of the day program for students. Students can move to a classroom/teacher to receive additional help/support and pick where they

need help the morning of. That is nearly four hours of extra work time for our students. Currently, students can choose from the following: English lab, Math lab, Science lab, Study hall, PFA Center, Group Work, and Incentive. Parents now also receive an e-mail every morning notifying them which class their student signs up for.

Highmarket (Jr. High): 23 businesses ranging from games, crepes, snack bar, drinks, freeze-dried treats,

nail design, desserts, jewelry, spirit patches, personalized shirts, and more! Every business was able to turn a profit.

KidzBiz (Elementary): 9 businesses ranging from face painting, custom pins, key-chains, gadgets, gizmos, and games. Classes created posters and commercials prior to opening their businesses. Open business hours during Valentine's Day. All students at Highmark were able to shop.

LOOKING AHEAD

Furniture: Furniture has a delivery date of July 10th. With installation also that week.

Lockers/Cubbies: Complete entire project week of Spring Break (4/3—4/7).

Bids received for replacing all existing bulbs form all fixtures

inside and outside building. Cost will be around \$60-80K. Will look to complete this year if budget allows.

Starting to get bids to remove and install new carpet throughout the school for Summer 24.

Starting to get bids to remove and install replacement for

wallpaper for Summer 24.

Hire Elementary Gifted & Talented Interventionist for the 23-24 school year.

Exploring the idea of providing after-school care for the 23-24 school year.

HighMark Charter School
Date of Proposal
Tuesday, January 10, 2023
Enter Number of Contract Months Below:
9
Estimator
Jeremy Bailey



LANDSCAPE SERVICE	DESCRIPTION	FREQUENCY	SOLD PRICE
Mowing	Mow/Trim/Edge/Blow	24	\$ 3,716.39
Weeding	WEEDING (Weekly rotational Schedule)	24	\$ 3,264.00
Flowers	Annual Flowers/Perennial Detail	0	\$ -
Irrigation	Irrigation Checks	7	\$ 525.00
Supervision	Supervision/Weekly Updates	24	\$ 600.00
Cleanups	Spring Cleanup (Before April 1)	1	\$ 871.03
	Fall Cleanup (Before October 31)	1	\$ 1,088.79
	Leaf Cleanup (Before November 15)	1	\$ 725.86
	Retention Area Mowing	0	\$ -
Planter Beds	Hard Edging (Spring Cleanup)	0	\$ -
	Pre-emergent (After Spring Cleanup)	0	\$ -
	Pruning (May, August)	0	\$ -
	Fertilization (April)	0	\$ -
Trees	Tree limb pruning up to 10' (April)	1	\$ 500.00
Lawn Health	Round 1 Fertilizer/Pre-emergent (Early March)	1	\$ 543.22
	Round 2-4 Fertilizer/Weed Control (Apr, June, Aug)	2	\$ 1,086.43
	Preventative Grub Application (April)	0	\$ -
	Aeration (By April 30)	1	\$ 604.88
Irrigation	Start Up (Early April)	1	\$ 450.00
	Shut Down/Blowout (October 15)	1	\$ 600.00
	Irrigation Repairs (Hourly Rate)	0	\$ -

Total Weekly and Seasonal Services \$ 14,575.59
of Months (March-November) 9
Monthly Price \$ 1,619.51

OTHER SERVICES	DESCRIPTION	FREQUENCY	SOLD PRICE
Irrigation	Hourly Rate	1	\$ 75.00
	After Hours Rate	1	\$ 130.00
Enhancements	Flowers	1	\$ 65.00
	Mulch	1	\$ 95.00

HighMark Charter School
Date of Proposal
Tuesday, January 10, 2023
Enter Number of Contract Months Below:
9
Estimator
Jeremy Bailey



LANDSCAPE SERVICE	DESCRIPTION	FREQUENCY	SOLD PRICE										
Mowing	Mow/Trim/Edge/Blow	24	\$ 3,716.39	24	475	11400		Brightview	Samara				
Weeding	WEEDING (Weekly rotational Schedule)	24	\$ 3,264.00										
Flowers	Annual Flowers/Perennial Detail	0	\$ -										
Irrigation	Irrigation Checks	7	\$ 525.00										
Supervision	Supervision/Weekly Updates	24	\$ 600.00										
Cleanups	Spring Cleanup (Before April 1)	1	\$ 871.03										
	Fall Cleanup (Before October 31)	1	\$ 1,088.79										
	Leaf Cleanup (Before November 15)	1	\$ 725.86										
	Retention Area Mowing	0	\$ -										
Planter Beds	Hard Edging (Spring Cleanup)	0	\$ -										
	Pre-emergent (After Spring Cleanup)	0	\$ -										
	Pruning (May, August)	0	\$ -										
	Fertilization (April)	0	\$ -										
Trees	Tree limb pruning up to 10' (April)	1	\$ 500.00										
Lawn Health	Round 1 Fertilizer/Pre-emergent (Early March)	1	\$ 543.22										
	Round 2-4 Fertilizer/Weed Control (Apr, June, Aug)	2	\$ 1,086.43										
	Preventive Grub Application (April)	0	\$ -										
	Aeration (By April 30)	1	\$ 604.88										
Irrigation	Start Up (Early April)	1	\$ 450.00										
	Shut Down/Blowout (October 15)	1	\$ 600.00										
	Irrigation Repairs (Hourly Rate)	0	\$ -										
Total Weekly and Seasonal Services			\$ 14,575.60										
# of Months (March-November)			9										
Monthly Price			1619.511111										
				14150				10797	17840				
				9				9	9				
				1572.222				1199.667	1982.222				

OTHER SERVICES	DESCRIPTION	FREQUENCY	SOLD PRICE
Irrigation	Hourly Rate	1	\$ 75.00
	After Hours Rate	1	\$ 130.00
Enhancements	Flowers	1	\$ 65.00
	Mulch	1	\$ 95.00

[illegible]

A Brighter Outlook for your Landscape Services-2023



Academia
Ascent Academy
Portfolio-2023

2/07/2023

2/07/2023



Mr. Kirk Blake

C/O– Academia West/ Ascent Academy
Portfolio

All Location In Utah

Dear Kirk,

Thank you for giving BrightView the opportunity to submit our proposal to provide landscape maintenance services for your locations. The goal of this proposal is to provide an overview of what you can expect moving forward with BrightView and our local team. Your satisfaction with our partnership is of the utmost importance and we want to ensure that your expectations of service are well exceeded. If you have any questions that I could help clarify, please feel free to reach out to me directly.

(If for some reason the pricing does not meet your budget please reach out so we can discuss the scope of work along with the frequency's being set. We may be able to work on getting you a better quality product while still meeting your budgetary needs for each location.)

Sincerely,

Thomas Hartigan

Business Developer
(801) 231-1499

BrightView Standards of Excellence

The importance of good curb appeal cannot be underestimated. That's why we're relentless in our high standards and dedication to delivering an impactful first impression. Our team members participate in strict quality standards and continuous improvement training to ensure the service you receive is impeccable, efficient, and always excellent.

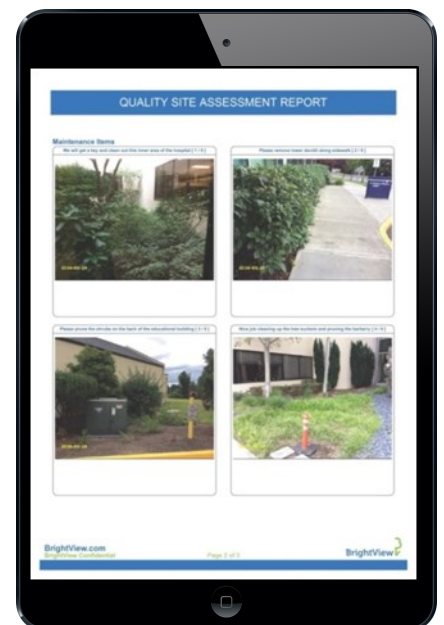
BrightView's proprietary 7 Standards of Excellence promote best practices and standards among the most common areas of landscape maintenance, enabling us to develop a cohesive, consistent strategy for your site. With a shared commitment and a focus on these standards, we will improve the quality of your landscape maintenance.

1. Site Cleanliness
2. Weed Free
3. Green Turf
4. Crisp Edge Beds
5. Spectacular Flowers
6. Uniformly Mulched Beds
7. Neatly Pruned Trees & Shrubs

Quality You Can Count On

We begin our partnership with a promise: quality landscape and client centric customer service. BrightView's formal **Quality Site Assessments** ensure we keep that promise. Our QSAs deliver:

- Well defined expectations for landscape quality
- A forum for you to share feedback
- Progress updates on our work
- Time set aside to discuss opportunities
- A stronger partnership with you in the management of your landscape
- Accountability that ensures your success



Seamless Transitions Create Successful Partnerships

At our initial kick-off meeting we will confirm communication protocols, review the contract and scope of work along with a timeline on completion of key site initiatives. Moreover, we review our safety protocols, our QSA process and scheduling, and discuss pre-approval thresholds on emergency spending.

30

- Monthly Review: Client, Account Manager, Branch Manager and Business Developer
- Review agreed upon first month expectations, progress on key initiatives, and lessons learned
- Implement course corrections as may be needed
- Perform site QSA with client

60

- Monthly Review: Client, Account Manager, Branch Manager and Business Developer
- Confirm scope alignment & expectations are being exceeded
- Review details on QSA and any carryover items
- Check progress and/or completion of key site initiatives
- Client Survey touch point

90

- Business Review: Client, Account Manager, Branch Manager and Business Developer
- Review 90 Day Follow-up Partnership Transition Guide
- Review details on QSA and any carryover items
- Check progress and/or completion of key site initiatives

180

- Business Review: Client, Account Manager, Branch Manager
- Confirmation of team exceeding expectations, developing partnership
- Review details on QSA and any carryover items
- Review/Update Client Partnership Plan for following season

We know success is built upon well trained and tenured team members providing outstanding quality and customer service. Every team member is required to complete our safety and operator training program which prepares your crew with the skills necessary to safely perform quality work to your satisfaction.

BrightView's support for your location will include the following team members:

BrightView Team Member	Service Provided
Greg Kamprath Account Manager	Primary customer contact Accountable for customer satisfaction Ensures compliance to job specifications and quality
Production Manager	Manages crews and subcontractors Ensure readiness of workers, tools, and materials Maintains safe working conditions Trains field personnel Ensures delivery of job specifications and quality
Crew Leader	Ensures readiness of workers, tools and materials Trains field personnel Performs and leads job specifications on site
Robert Husted-Eli Simmons Branch Manager	Ensures quality and efficient landscape maintenance for clients Consistently improves best practices within branch Lead and support all branch personnel
Aaron Lott Vice President General Manager	Ensures the quality and efficiency of Landscape maintenance and Snow removal management. Responsible for supporting the market's successful operations

General Scope of Landscape Services

Spring Clean-Up

- All winter debris will be removed from the lawn and shrubbery areas.
- All shrubs and tree beds will be re-edged and weeded.
- All planting beds and tree saucers shall be treated with a pre-emergent herbicide for weed control.
- Shrubs and ground covers requiring fertilization shall be treated with an organic slow release fertilizer.
- The scope of work does not include power sweeping and removal of sand or cinder applied to the roadways, parking lot or sidewalks from snow removal services.

Mowing

- Mowing shall be done at intervals of not more than seven (7) days, weather permitting. Mowing shall not occur during extreme rain or drought conditions, as it will be harmful to the turf.
- Grass will be cut at a height not less than two and one-half (2 W') inches or more than three and one-half (3 W') inches.
- Excess grass clippings will be removed after each mowing to help promote a healthy and neat appearance.
- Grass will be trimmed around all trees, shrubs, buildings and poles after each mowing.
- Mowing patterns will vary weekly to prevent wheel marks and to provide a more manicured appearance.
- Lawn adjacent to walks and curbing will be edged bi-weekly.
- Shrub beds will be edged at least twice each month.

Clean-Up- (Fall Clean up)

- Papers and debris on lawn and shrub areas will be removed weekly.
- Clippings will be blown from walks and drives weekly.
- The majority of leaves shall be removed from the primary lawn areas on a weekly basis in the fall. Leaves in the planting beds shall be removed periodically in the fall to minimize removal of the existing mulch.

Shrub Pruning and Shearing

- All evergreens and bed material will be shaped and sheared in the early summer depending on plant growth. Additional shearing/pruning will be done as required to maintain optimum shape and growth habit.
- All flowering materials will be pruned during the summer months following the flowering.
- All dead, diseased or interfering branches and limbs will be pruned.

Weeding

- Shrub and tree beds will be weeded as required for a weed-free and neat appearance.
- Chemicals for weed control in the shrub beds, around the trees and in all the open mulch/rock areas will be applied as needed.

Aerate

- Brightview will aerate once in the fall. (you are running the risk of additional weeds if you break the weed barrier from the preemergence that are applied in the spring)

General Scope of Landscape Services

Mulching/Bark Application –(Not Included in seasonal pricing)-Available upon request

- Account manager will submit pricing upon request.

Chemical Turf Maintenance Program

- **Fertilization**: One slow release application will be made in the spring. This will supply adequate nutrition for your turf all season long.
- **Pre-emergent Crabgrass Control**: One heavy application of pre-emergent crabgrass control in early spring.
- **Weed Control**: A liquid application will be applied in the late spring and spot spray as necessary. If necessary there will be an additional application in early summer.

FLOWER PROGRAM (Not Included in seasonal pricing)-Available upon request

- Account manager will submit pricing upon request.
- We can/will install Spring bulbs, Summer annuals, and fall Mums to provide year round color to you facility. (If in contract)

GENERAL MAINTENANCE

- **General Weed Control**: A non-selective herbicide will be used to control the weeds which are growing in the sidewalk cracks, curb edges, roadway cracks, stone planting beds, etc. for control of all grassy and broadleaf weeds.

Irrigation System Maintenance:

- We will open irrigation system in spring. We will adjust all heads on property to ensure proper coverage. We will also check rain sensor.
- We will perform a weekly check of the system. We will turn on zones., check for leaks, adjust controllers for water requirements, and make recommendations for better coverage if needed.
- We will winterize entire system. We will shut off water supply, Blow out all water from system using commercial grade compressor, and turn off irrigation Controller.
- We may have to make repairs to system to guarantee the winterization of the system.

Please note the following:

- This Agreement is to be supervised by an officer or manager of the Contractor who is to be on the site weekly. He is to have authority to direct the employees of the Contractor and to take action on the requests for services and/or complaints.
- Items not mentioned above, which are found to be beyond the scope of this maintenance Agreement, will be negotiated on the basis of extra work. All materials, methods and workmanship shall be to the complete satisfaction of the Customer.
- It is agreed by and between the parties that all of the above services cannot insure or guarantee a perfect lawn and shrub area, since weather conditions, fungus and insects may cause damage. However, the Contractor agrees to perform all the work and services set forth above in a professional manner in order to provide optimum protection and a neat appearance to the premises.
- It should also be noted that unforeseen and unpredictable items, such as turf disease, storm damage and certain insect and disease problems, occur and must be responded to. Because of their unpredictable nature, we have omitted them from this Agreement and would respond to them upon written authorization on a time and material basis.
- All the work outlined in these specifications excludes natural areas and woodland borders unless stated otherwise.
- We will supply, upon your request, product labels for all pesticides that we propose to use.

Services considered as extra:

- Removal of sand from the lawn, road, and parking areas in the spring resulting from snow removal services.
- Replacement and/or planting of shrub and trees, etc
- Seeding and re-seeding of areas that have been damaged through no fault of Contractor.
- Our additional labor rate for time and material job is \$ 72.00 per man-hour.



Submitted by:

Thomas Hartigan

(801) 231-1499

Thomas.Hartigan@BrightView.Com

Proposal

for Landscape Management



Client: HighMark Charter School

Address: 2467 East South Weber Dr, South Weber

Date: January 26, 2023

Count	Unit	Description	Each	Total
28	Services	Weekly Service (Mow, Trim, Blow & Weed)	\$ 356	\$ 9,968
1	Service	Spring Clean-Up	\$ 612	\$ 612
1	Each	Irrigation Start Up	\$ 965	\$ 965
2	Service	Shrub Pruning	\$ 234	\$ 468
2	Application	Turf Fertilization & Broadleaf Control	\$ 1,793	\$ 3,586
7	Each	Irrigation Checks	\$ 120	\$ 840
1	Service	Fall Clean Up	\$ 612	\$ 612
1	Each	Irrigation Shut Down	\$ 789	\$ 789

Grand Total as Proposed: \$ 17,841

Hourly Rates

Count	Unit	Description	Each	Total
-	Hour	Labor	\$ 55	\$ -
-	Hour	Basic Technician (Irrigation)	\$ 75	\$ -
-	Hour	Advanced Technician (Pest, Irrigation, Arborist)	\$ 85	\$ -
-	Hour	Turf Aeration	\$ 65	\$ -
-	Hour	Native Mowing - Clippings left in place	\$ 55	\$ -

Notes:

- We anticipate managing finished landscape areas. Unless otherwise noted, we have not included native areas, paved surfaces, or potted plants.
- Finished area proposed are assumed to be turf grass and rock flower beds, if not other wise informed prior to proposal.
- Services included in weekly service are mow, trim, edge, and blow of turf grasses areas, along with weekly weeding flower bed areas and playground structures areas.
- This proposal does not include the removal of personal belongings and hazardous waste
- Services are invoiced monthly based upon a 8 month landscape season (March to Oct) and due upon receipt
- Service counts may be adjusted as requested by customer
- We have sought to outline our planned scope above. If a service is not listed, we have not included it in our proposal.
- This proposal anticipates maintaining the property in a condition similar to that which it is found. If significant changes and/or restoration is needed, additional costs may apply.
- Irrigation services anticipate one point of connection and one controller. Any other arrangement will increase costs.

Proposal Submitted By:

Bruce Reed
The Samara Company

Proposal Accepted By:

extreme green
2085 West 150 South
Ogden, UT 84404 US
+1 8015647852
scottmill33@yahoo.com

Estimate

ADDRESS
High Mark Charter School 352 North Flint Street Kaysville, UT 84037

SHIP TO
High Mark Charter School 352 North Flint Street Kaysville, UT 84037

ESTIMATE #	DATE	
1010	02/18/2023	

SERVICE	DESCRIPTION	QTY	RATE	AMOUNT
mow high mark	Weekly Maintenance on 6.8 acres	1	475.00	475.00
	- Weed beds			
	- Mow			
	- Edge			
	- Trim			
	- Blow off walks.			
aerations	aeration per time	1	550.00	550.00
fertilizer	fertilizer per application	1	550.00	550.00
Labor Per Hour	Sprinkler labor per man hour	1	55.00	55.00
play ground bark	play ground bark	1	75.00	75.00

everything stays the same as last year only thing different will be a fuel charge.

TOTAL

\$1,705.00

Accepted By

Accepted Date