

3016 DRESS CODE SYSTEM AND STANDARDS

PURPOSE: The purpose of the dress code and uniform standards is to:

1. Create a safe learning environment for students and staff.
2. Limit distractions in the learning environment.
3. Cultivate a united learning environment for students.
4. Encourage student professional dress.

POLICY:

Standard Uniform

All Grades

Skirts, skorts and dresses for girls – Girls are permitted to wear skirts, collared navy blue and red uniform dresses, and skorts that follow school color guidelines. All skirts, skorts, or dresses must be no shorter than 3 inches above the knee. Girls may also wear “French Toast Blue/Red Plaid” skirts and skorts that meet the length requirement. On special occasions, girls are permitted to wear other dresses (best dress day) as announced by administration. All dresses must follow the coverage guidelines (no bare shoulders; no bare midriffs; no shorter than 3 inches above the knee).

Ties and suits for boys – Boys are permitted to wear ties, white shirts, suits, and dress shoes on special occasions, as announced or approved by the school administration.

Shorts for boys may not be cargo or gym shorts, and must extend beyond mid-thigh.

Elementary (K-6 grades)

Permitted Colors – **Grades K - 6th** white, navy, and red (not maroon or burgundy) collared shirts and khaki and navy bottoms. Khaki and navy bottoms are either shorts or long pants. Cargo Pants and cargo shorts (loose-fitting casual slacks with large patch pockets on the thighs) are not allowed. Long sleeve and short sleeve white undershirts are permitted to be worn under the regular shirt.

Junior High (7-9 grades)

Permitted Colors - white, navy, Lincoln red (not maroon or burgundy), heather grey, and hunter green collared shirts, and khaki and navy bottoms. [Please note: beige, cream, rust, and tawny are not approved Lincoln colors.] Khaki and navy bottoms are either shorts or long pants. Cargo Pants and cargo shorts (loose-fitting casual slacks with large patch pockets on the thighs) are not allowed. Sweat pants, yoga pants, and leggings are not allowed. White undershirts are permitted

to be worn under the regular shirt.

Fridays -- Students may wear a Lincoln t-shirt on Fridays. All other dress code guidelines must still be adhered to. On Wednesdays, students in grades seven through nine may wear their house shirt, but all other dress code guidelines must be adhered to.

PE – Families are not required to purchase Lincoln issue apparel. PE shirts must be a solid navy blue, black or gray t-shirt. Shorts MAY NOT be compression gear. Crop tops or shorts that do not extend below the t-shirt are not acceptable for PE wear.

Hair Guidelines

All students' hair must be kept clean and well-groomed for school. Acceptable hair color should be natural human hair color (red, black, brown, gray and blonde). Hairstyles should not distract students from learning. Hairstyles should not obstruct any student's vision. Distractions to the learning environment will be handled on a case-by-case basis by the school administration.

Footwear

All footwear must be close-toed ~~and heeled~~. Boots, flats or shoes are acceptable. Footwear may have logos, but must follow all other rules pertaining to logos, emblems and writing. All colors are approved for footwear but no lights, sequins, or rollie shoes are allowed. Socks up to mid-calf are allowed in any color, but must still follow rules for logos, emblems, and writing. For the safety of our students, Crocs may be worn with the back on (in sport mode). Slides are not allowed.

Hoodies/Jackets Inside the School Building

Winter coats will not be worn in the classroom or inside the school once it has begun and until school ends for the day. Lincoln Academy has specific, approved Lincoln jackets available for purchase including the 20 year Lincoln Logo Sport Hoodies and zip up hoodies. Plain navy blue, Lincoln red, or white sweatshirt material hoodies and navy blue, Lincoln red, or white zip hoodies are also approved. Blankets are not allowed and may not be worn as jackets.

Sweaters/Sweatshirts Inside the School Building

Elementary (K-6):

Plain red, white, or navy blue sweatshirt-or cardigan style sweaters with no logos may be worn over a collared shirt.

Junior High (7-9):

a plain red, navy, hunter green, gray, or white (no logos, graphics, etc.) sweater or sweatshirt may be worn over a collared shirt. Corsets are not permitted.

Logos, Emblems, and Writing on Apparel

Logos and emblems are not allowed on any articles of clothing. Logos are permitted on foot apparel. No profanity, offensive symbols, or derogatory wording is permitted. No handwritten words are allowed on apparel. Any exceptions regarding logos, emblems, or words must be approved by the Lincoln Academy administration. See *Free Dress Days* for any exceptions.

Vulgar words, profane or obscene slogans, pictures or advertisements of alcohol, tobacco, and/or drugs, or those that promote violence or sexual harassment on clothing are not acceptable.

Clothing Coverage

All students should wear clothing that covers all skin from starting below the neck, including shoulders, back, midriff, and thighs. Arms and hands may be bare. Any shorts, skirts, skorts, or dresses must be no shorter than 3 inches above the knee.



Makeup

Boys are not permitted makeup, unless given an exception by administration. Girls may wear makeup that is not extreme and does not distract others from learning. Animal makeup is not acceptable.

Jewelry

Jewelry must be conservative. Students may wear a necklace. No animal collars or heavy chains are allowed. Earrings are permitted. Jewelry must not be distracting to other students, nor have symbolism that may be distracting to the learning of others. Gloves, half-finger or other, are not permitted except during recess or lunch.

Body Art, Drawing on the Body

For reasons of classroom distraction and to bring us into compliance with the UHSAA rules change made for the 2025-26 school year, any drawing, painting, or other non-permanent body art is expressly prohibited.

Hats, Hair Accessories and Eyewear

No hats are permitted except for special donation-dress days or free-dress days, specifically announced by the school. Any hairband may be worn, so long as it remains flat on the head. Animal ears are not allowed to be worn. Sunglasses are also not permitted unless specified in an MTSS contract, a 504, or an IEP.

Lanyards

Elementary: (not required for grades K-5)

Secondary: (grades 6-9)

Secondary students will be required to wear a Lincoln issue or home provided lanyard that meets Lincoln appropriate guidelines for logos, etc. with their student ID attached. The student ID will be required for attendance, hall passes, and lunch purchases during the day. Students will be issued one student ID with one replacement should that ID be lost. After that there will be a \$5 charge for replacement IDs. IDs must be visible on the student's person.

Donation Dress Days and Free-Dress Days

On special occasions, Lincoln Academy will offer free-dress days to families. These exceptions permit students to wear clothing other than the uniform. However, all free-dress attire must still follow rules regarding hair, profanity, offensive symbols, derogatory wording, and clothing coverage. Midriff shirts and tank tops are not allowed to be worn. Free-dress days are not costume days or pajama days (unless specifically approved by administration for that day). Pajama bottoms (flannel or other) and slippers are not appropriate for free dress. Body hugging yoga or exercise wear is not appropriate for free dress days. On free dress days, heels worn by girls must be conservative and no higher than three inches. No rips above the knee in jeans or shorts are allowed. The administration reserves the right to allow or disallow dress styles not specifically covered under the free-dress guidelines.

PROCEDURES:

Enforcement:

All students will be required to sign acknowledgement that they have read and understand the dress code at the beginning of the academic year. The TA Supervisor and classroom teachers may assign consequences related to dress code violations. Lincoln Academy will follow the discipline policy when

dress code violations occur. Examples of consequences include but are not limited to: verbal warning, phone call home, parent bringing a change of clothing, removal from the classroom, and temporary removal from the school. Repeated dress code violations may affect a student's ability to attend special functions related to the school or the citizenship grade.

Adjustments to Dress code

The Lincoln Academy Board of Trustees reserves the right to adjust dress code policies and standards at any time. The Board of Trustees will utilize multiple means to communicate changes to all stakeholders.

The Lincoln Academy administration reserves the right to clarify or create additional restrictions or exceptions to **the** dress code policy.

Gender Designation Under Dress code

The Lincoln Academy Board of Trustees has designated that boys and girls clothing standards apply to the biological sex of the child. Any violation of this standard will follow the discipline policy.

Adopted July 2005

Modified 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016

Modified June 2021, September 2022, November 2023, August 2024, June 2025, August 2025

Policy 5004 – Employee Dress Code

Board Update | October 2025

Decision:

Approve the proposed revisions to Policy 5004 – *Employee Dress Code* to clarify expectations and include dress standards for Physical Education and Behavior Support staff.

Situation/Context:

The current Employee Dress Code policy lacks clear definitions for certain attire expectations (e.g., sleeve length, skirt/dress length) and does not address the unique clothing needs of employees in physically active roles such as Physical Education and Behavior Support. This has led to inconsistent interpretation and enforcement across departments.

Recommendation:

Approve the revised Policy 5004 – *Employee Dress Code* as presented, incorporating clearer professional standards and specific guidelines for staff in activity-based positions.

Rationale and Supporting Data:

- Provides objective standards (e.g., fingertip and capped-sleeve rules) for consistent enforcement.
- Clarifies when casual wear (e.g., hoodies, jeans) is permitted.
- Establishes dress guidelines for PE and Behavior Support staff, ensuring practicality while maintaining professionalism.
- Supports equity by setting clear, uniform expectations across all employee groups.
- Aligns with HR best practices for transparency and consistency.
- Major Formatting Changes

Importance: 6-

5004 EMPLOYEE DRESS CODE

PURPOSE

To ~~Define~~ appropriate dress and grooming standards for Lincoln Academy employees

DEFINITIONS

POLICY

All Lincoln Academy staff members are expected to serve as positive role models for students and to present a positive, professional image ~~in through their~~ language, behavior, and dress. ~~In order to provide~~ To maintain an atmosphere that enhances learning, prevents disruptions, and reflects the values of our school, ~~sets an example for students~~, all employees should dress in a professional manner.

Employees are encouraged to use common sense and sound judgment when it comes to selecting their work attire. When in doubt, choose the more formal option. ~~refer to the formal side. Here are a few broad guidelines to follow:~~

General Guidelines

1. ~~In general~~ The standard dress code for ~~ALL~~ all employees is **Business Casual**.

Acceptable clothing for this dress code includes but not limited to:

- a. Clothing
 - i. Slacks, khakis, dresses, skirts, polos, blouses, colored denim, denim jackets/skirts/dresses
 - ii. Golf type shirts, plain sweatshirts with collared shirt underneath, knit tops and sweaters
 - iii. Leggings and or spandex may be worn under a skirt or dress
 - iv. Jackets, zip-up jackets and professional zip-up hoodies
 - v. Sleeves must be capped length or longer (no sleeveless tops)
 - vi. Skirts and dresses must extend below fingertip length when hands are placed at the sides
 - vii. Staff members teaching physical education may wear clothing ~~that is~~ appropriate ~~to~~ for teaching the required curriculum (See Specific Requirements Section of this policy)
- b. Shoes
 - i. Loafers, lifestyle sneakers (with leather or canvas), mules, flats, Oxfords, boots, dress heels, dress shoes with ~~an open toes athletic shoes and tennis shoes~~
 - ii. Athletic or tennis shoes are permitted
- c. Hair/Jewelry
 - i. Jewelry should be ~~S~~simple jewelry and professional
 - ii. Hair should be neat and not distracting to the student body ~~Casual but neat hair styling~~
 - iii. Any hairstyle, color, or Jewelry deemed disruptive or inappropriate for a school environment will be addressed on an individual basis ~~Jewelry and hair that may be deemed distracting to the student body will be addressed with employee on an individual basis~~

2. All staff members must carry or wear the **Lincoln Academy identification badge** at all ~~times while on campus~~ **all times while at work**
3. All ~~e~~Clothing should must be clean, neat and in good ~~shape~~ condition. (~~no~~ Refrain from wearing clothes that have tears, rips or holes, even if fashionable it is the current fashion)
4. ~~Work clothes should be professional, which means that they should not be too revealing or casual~~ Clothing must not be excessively casual or revealing
5. Tattoos that are offensive or inappropriate for school-age children must be covered ~~up~~

FREE DRESS OR DRESS-DOWN DAYS

~~Administration will declare certain days as dress-down days. On these occasions, staff members are still expected to present a neat appearance and are not permitted to wear ripped, frayed or disheveled clothing. Likewise, tight, revealing or otherwise workplace-inappropriate dress is not permitted:~~

- ~~1. NO shorts of any kind are permitted, including on free dress days~~
- ~~2. Clothing that has the school logo is encouraged. Sports team, university, and fashion brand names on clothing are acceptable~~
- ~~3. Clothing with a logo that is potentially offensive to others is never allowed~~

Administration will designate certain **dress-down or free dress days** throughout the year.

On these occasions, staff should still maintain a neat and professional appearance. The following apply:

1. Ripped, frayed, or disheveled clothing is **not permitted**
2. Tight, revealing, or otherwise inappropriate attire is **not permitted**
3. **Pullover Hoodies, school-branded sweatshirts, and jeans** are permitted on dress-down or free dress days only
4. Shorts of any kind are **not permitted**, even on free dress days
5. Clothing with the **Lincoln Academy logo** is encouraged
6. Sports team, university, or fashion brand names are acceptable
7. Clothing with any **offensive or controversial logos or wording** is never allowed

Departments or grade levels may purchase **school-appropriate shirts or T-shirts** for Friday wear. Logo decals can be obtained from HR, and designs must be **approved by the department administrator** before purchase or use.

NON-SCHOOL DAYS

~~Employees are permitted to dress down during school holidays and breaks (when students are not on premise). This includes t-shirts and shorts:~~

- ~~1. Any shorts or skirts, or skorts, must extend below fingertip length when hands and arms are extended by the side.~~
- ~~2. Any t-shirts must be free of tears/holes.~~
 - ~~1. Avoid any clothing with offensive language, graphics, or images that may be~~

~~deemed inappropriate for the school environment.~~

During school breaks and holidays when students are not present, employees may dress down.

Permitted attire includes:

- T-shirts (free of tears, holes, or inappropriate graphics)
- Shorts, skirts, or skorts that extend **below fingertip length**
- Clothing free of offensive language, graphics, or imagery

ACCOMMODATION

~~If the dress code policy contravenes the prescriptions of your faith or that it is offensive to you in any way, please contact human resources.~~

If this dress code policy conflicts with the requirements of your faith or presents an issue of personal concern, please contact Human Resources to discuss reasonable accommodations.

SPECIFIC REQUIREMENTS

~~Certain staff members may be required to meet special dress, grooming and hygiene standards, such as wearing uniforms or protective clothing, depending on the nature of their job, such as Physical Education and Food Services staff members. Uniforms and protective clothing that may be required for certain positions and will be provided to employees of Lincoln Academy.~~

FOOD SERVICE WORKERS

~~Kitchen employees must wear a clean uniform which includes scrub pants, Lincoln shirt, hat, apron, and non-slip shoes. Kitchen provides pants, shirt, hat, and apron.~~

~~The following are not permitted in the kitchen at any time:~~

- ~~1. earrings, rings (band acceptable), watches, fake eyelashes, acrylic nails, painted nails, nose rings, or any loose foreign objects that could contaminate the food~~

~~Food Handlers Permit is required at employee's expense within 30 days of employment.~~

- ~~2. Certificate card must be provided to the Foods and Nutrition Director~~
- ~~3. Permit must be renewed every three years~~

~~If an employee departs for any reason, the uniform must be turned in. If uniform is not returned a fee of \$20 per set (hat, pants, shirt) will be assessed.~~

Certain positions require additional dress, grooming, or hygiene standards due to job duties.

These include, but are not limited to, **Physical Education, Behavior Support and Food Service** employees. Uniforms or protective clothing will be provided by Lincoln Academy when required.

1. Physical Education

- Physical Education teachers are expected to wear professional athletic attire that allows for:
- Comfort, safety, and ease of movement during active instruction.

- c. Clothing should be clean, in good condition, and free of offensive graphics or language.
 - i. Appropriate options include athletic pants, shorts of a modest length, or track pants paired with moisture-wicking shirts or school-branded tops.
- d. Supportive, closed-toe athletic shoes are required to prevent injury.
- e. Jewelry should be minimal to avoid safety hazards.
- f. Any outerwear should be weather-appropriate for outdoor activities.
- g. Overall, attire should reflect professionalism while meeting the functional needs of a physically active teaching environment.

2. Behavior Support Staff

- a. Behavior Support Staff are expected to wear comfortable, professional, and practical clothing that allows for movement. This typically includes items like:
- b. **Business casual attire along with pants, athletic wear, or skirts, and closed-toe, supportive shoes.** The overall appearance should be modest and clean to uphold a professional image while also being durable enough to handle the physical demands of the job.
 - i. **Tops:** Plain knit-shirts, polo shirts, or collared shirts are good options. Blouses and sweaters are also acceptable.
 - ii. **Bottoms:** Comfortable pants, shorts, or skirts of an appropriate length are suitable. Activewear or yoga pants are often worn for their comfort and practicality.
 - iii. **Footwear:** Supportive, closed-toe shoes are essential for physical activity and safety.

3. Food Service Workers

- a. Kitchen employees must wear a clean uniform consisting of:
- b. Scrub pants, Lincoln shirt, hat, apron, and non-slip shoes (provided by the kitchen)
- c. The following are **not permitted** in the kitchen:
- d. Earrings (except a simple band ring), watches, fake eyelashes, acrylic or painted nails, nose rings, or any loose items that could contaminate food
- e. Additional requirements:
 - i. A valid **Food Handlers Permit** must be obtained (at employee's expense) within 30 days of employment
 - ii. A copy of the permit must be provided to the Food & Nutrition Director
 - iii. Permits must be renewed every three years
- f. Upon separation from employment, uniforms must be returned; a **\$20 fee per set** (hat, pants, shirt) will be charged if not returned

VIOLATIONS

~~Violations of this policy can range from inappropriate clothing items to refusing to change attire when asked to do so. Here are some examples of dress code violations:~~

- ~~1. Denim/jeans on a regular dress day~~
- ~~2. Sweatpants, exercise pants~~
- ~~3. Shorts~~
- ~~4. Leggings, spandex or other form-fitting pants such as those worn for exercise (except where stated above)~~
- ~~5. Clothing baring midriff~~
- ~~6. Shirts with potentially offensive words, terms, logos, pictures, cartoons, or slogans~~
- ~~7. Hoodies~~
- ~~8. Irregular coloring of hair, such as pink, blue or other colored stripes~~
- ~~9. Hairstyles such as Mohawks and faux hawks~~

~~Any staff member who does not meet the attire or grooming standards will be subject to:~~

- ~~1. Leave the premises to change clothing~~
 - ~~a. Hourly paid staff members will not be compensated for any work time missed because of failure to comply with designated workplace attire and grooming standards~~
- ~~2. Corrective action for repeat offenses~~

Violations of this policy include inappropriate clothing, grooming, or refusal to comply when asked to change attire. Examples include:

1. Jeans or denim on a regular dress day
2. Sweatpants or exercise pants (except as approved for PE staff)
3. Shorts
4. Leggings or spandex worn alone
5. Midriff-baring or revealing clothing
6. Shirts with offensive words, logos, or images
7. Hoodies worn on non-dress-down days
8. Unnatural hair coloring (e.g., pink, blue, bright streaks)
9. Extreme hairstyles such as Mohawks or faux hawks

Consequences:

1. Employees may be required to leave the premises to change; hourly staff will not be compensated for missed work time
2. Repeat offenses may result in corrective action

APPEALS

~~If staff members would like to appeal the decision of their supervisor, they may do so by following the steps outlined in the Employee Discipline, Administrative Leave, and Orderly Termination Policy #5003.3, Section 8.~~

Employees wishing to appeal a supervisor's decision may do so by following the steps outlined in **Policy 5003.3 – Employee Discipline, Administrative Leave, and Orderly Termination, Section 8.**

Adopted September 2013
May 2023, September 2023
Last Modified October 2025

Policy 5006 - Employee Leave Policy

Board Update | October 2025

Decision:

Approve the proposed revisions to Employee Leave Policy (5006) to clarify repayment of unearned leave and align parental leave provisions with new Utah legislation for school employees among some minor clarifications under Vacation.

Situation/Context:

Recent reviews of employee leave usage and upcoming changes in Utah parental leave law prompted updates to ensure both compliance and fiscal responsibility.

- Specifically:
 - Unearned PTO or Vacation taken before accrual created inconsistencies during final payroll processing.
 - Utah's March 2025 legislation (HB 431S02/SB 119) expanded Parental and Postpartum Recovery Leave rights for school employees, requiring LEAs to provide leave no more restrictive than the State Employee policy.

Recommendation:

Approve the revised Policy 5006 – Employee Leave Policy, effective immediately upon adoption, ensuring compliance with recently passed laws and standardizing leave repayment practices across all employee classifications.

Rationale and Supporting Data:

- **Repayment Clarification:** Unearned PTO and Vacation will be due back to Lincoln Academy at the employee's daily contract rate (annual salary ÷ contract days).
- **Updated Parental/Postpartum Leave:** Added section aligning with Utah law, guaranteeing parental and postpartum recovery leave equal to or more generous than the State Employee standard.
- **Minor formatting and clarification edits** to improve readability and policy alignment with FMLA and other leave categories.

Importance: 8

5006 EMPLOYEE LEAVE POLICY

PURPOSE

Lincoln Academy Board of Trustees recognizes the importance of ~~a~~-qualified educators and staff. ~~teacher in every classroom~~. Further, the Board understands that ~~some leave is needed by employees beyond bereavement (Policy 5006) and health and disability (Policy 5006) leaves.~~ Therefore, the Board has designated the Operations administrator and Human Resources to ~~work collaboratively to apply this policy.~~ Additional leave is occasionally needed for life experiences and extenuating circumstances.

DEFINITIONS (some format changes)

1. **First week of school** means the five student days starting with the official school-year start date as on the school calendar.
2. **Last week of school** means the last five student days of the year (if a holiday falls in that span, it still counts as one of the five).
3. **Holidays:**

New Years Day	January 1
Martin Luther King Day	3rd Monday in January
Presidents Day	3rd Monday in February
Memorial Day	Last Monday in May
Juneteenth	June 19
Independence Day	July 4
Pioneer Day	July 24th
Labor Day	1st Monday in September
Thanksgiving Day	4th Thursday in November
Day after Thanksgiving	4th Friday in November
Christmas Eve	December 24th
Christmas Day	December 25th
New Years Eve	December 31st

Parental leave — Time off to bond with a newly born, adopted, or newly placed child (or guardianship).

Postpartum recovery leave — Time off for the birthing parent to recover from childbirth.

Qualified employee — An LEA employee who accrues paid leave benefits under this policy and satisfies eligibility criteria.

Unapproved absences: Taking leave without proper authorization or not following the agreed-upon procedures for requesting time off; or requesting excessing leave during the school academic year.

POLICY

1. General Principles and Guidelines

- a. The purpose of a teaching contract is to ensure consistent, quality instruction during school days. ~~that teachers are present and engaged with their students when school is in session. The primary goal is for students to receive instruction from fully certified educators.~~
- b. ~~Lincoln Academy recognizes that teaching can take both a physical and emotional toll, and we understand that there are times when taking time off is necessary and beneficial. The administration and board encourage teachers to utilize their allotted time off, while ensuring that communication regarding time off is timely and supports the dual goals of maintaining quality instruction and teacher well-being.~~ Requests for leave should be communicated in advance whenever possible to allow for adequate coverage. For planned leave a minimum of two weeks notice must be provided.
- c. ~~Lincoln Academy aims to balance the need for consistent, high-quality instruction during the 185 student-facing days with the need for teachers to occasionally take personal time. The administration will establish, communicate, and regularly update guidelines outlining the process for requesting time off, as well as expectations related to its use.~~ The school aims for fairness in allocation of Paid Time Off (PTO) and Vacation.
- d. ~~These guidelines will include regulations to ensure that all staff members have equitable access to the Paid Time Off (PTO) and or Vacation provided as part of their contracts.~~ Employees should not assume that all requests will be granted, and should not finalize plans until they receive approval from their supervisor.
- e. These guidelines will include regulations to ensure that all staff members have equitable access to the Paid Time Off (PTO) and or Vacation provided as part of their contracts.

Below are the categories of time-off benefits offered to Lincoln Academy employees.

2. Personal Leave (PTO)

- a. All ~~salaries employees~~ full-time exempt staff, including full-time educators, are granted up to **eight (8)** personal leave (PTO) days per school year.
 - i. This amount is prorated for part-time ~~exempt~~ educators/staff (see section 6 of this policy).
 1. Up to **six (6)** unused personal days may be paid out to the employee in June of each year.
 - ii. ~~PTO will be recorded relative to the percent of contract of the employee. (A .5 Educator who takes a personal day is charged one full day of personal leave.)~~ There is not an intent to extend to part-time employees more personal leave than full-time employees. PTO is recorded relative to the employee's contract percentage. (For example, a .5 educator taking a personal day is charged a full day of PTO.)
 - iii. ~~Time off without pay for worthwhile absences may be approved by the designated administrator.~~
 - iv. Staff ~~and Educators~~ may not take personal leave during the first or last week of school. ~~or during the last week of school.~~
 1. Staff may not take personal leave during the first or last week of school.
 - v. Staff ~~and educators~~ are discouraged from taking using personal leave to ~~work for any other organization~~ for purposes of working at another organization.
 1. ~~Staff and Educators who are required to attend any professional meeting related to their teaching area/experience to enhance their teaching, may attend such a meeting without counting against the personal leave total.~~
 2. ~~Administrative staff and Educators are encouraged to request PTO days with sufficient time to permit suitable coverage.~~
 - vi. Staff attending approved professional meetings relevant to their work may use such leave without deducting from their personal day allotment.
- b. ~~If employment is terminated~~ terminates and the employee staff member has used more PTO or Vacation time than they have accrued, the ~~PTO balance will be withheld from the final paycheck~~ **the unearned PTO will be repaid to Lincoln Academy.** Repayment is calculated at the employee's **daily rate** (annual salary ÷ number of contract days). The amount may be withheld from the final paycheck; if not fully covered, the remaining balance is owed to the school.

3. Vacation

- a. Exempt staff with 12 month contracts ~~full-time staff members (excluding teachers)~~ are eligible for paid vacation and may begin using vacation time after

two months of continuous active employment. Each full-time employee begins accruing vacation on their start date. ~~The number of vacation days accrued resets on the anniversary of an employee's start date every year. Employees that start after July 1st or are not employed for the full year will have a prorated amount of vacation time for that year.~~

- b. Employees accrue vacation leave each pay period. The amount of vacation earned per pay period increases with years of service, according to the accrual schedule outlined below.

1st year	10 days (prorated from hire date)
2nd year	11 days
3rd year	12 days
4th year	13 days
5th - 9th year	15 days
10+ years	20 days

- c. If employment is terminated and the employee has used more vacation time than they have accrued, the vacation balance will be withheld from the final paycheck.
- d. ~~Exempt full-time~~ Staff shall be allowed to accumulate a maximum of 30 days Vacation time and shall not earn additional vacation until they have fallen below the 30 day total.
- e. Accumulated vacation shall be paid upon termination, retirement or death of the employee. ~~except that the f~~Final payment shall be limited to 20 days of accrued vacation.
- f. ~~At the end of the fiscal year any unused vacation hours will carry over to the next fiscal year and will expire on June 30th of that year.~~
- g. ~~Vacation hours expiring on June 30th will be donated and added to a general leave fund to be distributed, at the discretion of HR and Administration, to employees who experience a hardship and are in need of leave hours above and beyond their own leave hours.~~
- h. Vacation time must be cleared with the employee's immediate supervisor.
- i. The Board of Trustees believes that an annual vacation is important and necessary for the well being of each employee, therefore, each employee is encouraged to use their full vacation each year.

4. **Parental and Postpartum Recovery Leave**

- a. A qualified employee may access **parental leave** and **postpartum recovery leave**, as outlined by SB 119. Therefore
 - i. If birth occurs during the school year employee receives up to six weeks of paid parental leave.
 - ii. If birth occurs after the end of the school year and before July 15th the employee receives up 3 weeks of paid parental leave.
 - iii. If birth occurs after July 15th, the employee will receive leave up to six weeks from the date of birth.
 - iv. Fathers, spouses, and others in parental situations, such as fostering or adoption, are eligible for three weeks of paid leave.
- b. Use of parental/postpartum leave will not require exhausting existing leave types. Unused parental or postpartum leave does not carry over beyond the allowed usage period.
- b. **Notice & Approval**
 - i. Employees should provide notice (e.g. 30 days) when possible, along with anticipated leave dates.
 - ii. Employees may be required to provide medical certification for postpartum recovery leave.
 - iii. Parental leave must begin on or after the birth/adoption/placement event and be used within the period allowed continuously.

Parental Leave

- ~~e. Lincoln Academy provides up to 20 workdays of Employer paid leave for maternity after six months of continuous active employment for all full-time staff members. This is intended to be a Block of time leave. This is an extended period of time that can be granted after the employee has given birth, or if there are health complications prior to giving birth.~~
- ~~d. Lincoln Academy provides up to 5 workdays of Employer paid leave for paternity after six months of continuous active employment for all full-time staff members. This is intended to be a Block of time leave. This is an extended period of time that can be granted after the birth of the employee's child, or if there are health complications prior to the birth.~~
 - ~~i. Employees are to apply for and follow all procedures of policy 5006.9 Family Medical Leave Policy~~
 - ~~ii. Employees should notify Human Resources and work with the designated administrator to ensure coverage during time of leave.~~

5. **Bereavement Leave**

- a. When a death occurs in an employee's immediate family, all full-time, exempt employees may take up to three (3) days off with pay to attend the funeral or

make funeral arrangements. The School may require verification of the need for the leave.

- b. Immediate Family Defined for Bereavement Leave:
 - i. Immediate family members are defined as an employee's spouse, parents, stepparents, siblings, children, stepchildren, grandparent, father-in-law, mother-in-law, brother-in-law, sister-in-law, son-in-law, daughter-in-law, or grandchild.
- c. Additional Time Off:
 - i. The Board of Trustees and Administration understands the deep impact that death can have on an individual or a family, therefore additional non-paid time off may be granted. The employee may make arrangements with the designated administrator for an additional four unpaid days off in the instance of the death of an immediate family member. Additional unpaid time off may be granted depending on the circumstances such as distance and the individual's responsibility for funeral arrangements.

6. Jury Duty Leave

- a. In accordance with existing State Law (78-46-15) Lincoln Academy Full Time staff may be summoned to perform a public service known as jury duty.
- b. Any staff summoned to perform jury duty, or who is subpoenaed to testify in court, the staff member shall be required to record whatever time missed as jury duty by contacting Payroll. (This policy would not apply to situations where the employee is a litigant.)
 - i. Upon notification by a court to report for jury duty, time off with no loss of salary limited to two (2) weeks will be provided for jury duty required to be served during the school year. Any employee, when advised of his/her notification of jury duty, must immediately inform their Administrator and copy Human Resources by providing them with a copy of the employee's jury summons. Salary will be paid as usual by the school for the initial two (2) week period.
- c. Any time off beyond the initial (2) two week period this will be considered processed as unpaid time off, unless the employee wishes to use any unused PTO or Vacation to cover any or all additional days. This unpaid leave must be reviewed by Human Resources and approved by the designated administrator.

7. Part-Time Professional Salaried Employees

Employees who work 20 or more hours per week and are on salary, but are not full time, are eligible for benefits. Personal Time Off days, Parental Leave, Bereavement Leave and Jury Duty Leave benefits are offered commensurate with the following chart:

Hours/Week	Personal/Sick	Parental	Bereavement	Jury Duty
Half Time	28 hours	Maternity: 10 days Paternity: 2.5 days	10.5 hours	1 week

8. Part-Time Hourly Employees

Employees who work 20 or more hours per week are eligible for Bereavement Leave and Jury Duty Leave benefits per the following chart:

Hours/Week	Bereavement	Jury Duty
20+ Hrs/Wk	Up to 12 hrs	Up to 1 week

Adopted June 2012
~~Modified Feb 2017~~
~~Reviewed October 2018~~
~~Modified March 2023~~
~~Modified June 2023~~
~~Modified August 2024~~
~~Modified January 2025~~
Last Modified October 2025

CORE VALUES

1. Student Focused

2. Growth Mindset

3. Automatic Optimism

4. Loyalty

5. Own It!

FOCUS

Purpose/Cause/Passion

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

Niche

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

BHAG

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

Marketing Strategy 1

Target Market:

Families invested in their children's education

Differentiators:

1. Low Educator to Student Ratio

2. High caliber Educators

3. Lincoln Community

Proven Process:

High Quality Tier 2 Intervention

Guarantee:

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

3-YEAR VISION

Future Date: 08-19-2024

Fundraising: build out

Students at Grade Level: 75%

Parent Satisfaction: Find national norms

Student Retention: 90%

FT Employee Retention: 90%

What does it look like?

1. Improve Educator ratio to 12 to1 in Secondary. 9 more than current.

2. Increased hourly rate and benefits to TA's

3. Opening High School

4. Increase Teacher Salaries

BUSINESS PLAN

Short-Term Focus

1-YEAR GOALS

Future Date: 08-19-2024

Fundraising: need more info

Students at Grade Level: 65%

Parent Satisfaction: need more info

Student Retention: 85%

FT Employee Retention: 85%

Goals for the year:

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

QUARTERLY GOALS

Future Date: 08-19-2024

Revenue:

Profit:

Measurables:

Quarterly Goals:

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

LONG-TERM ISSUES

No Long-Term Issues.

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Lincoln Core Values

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

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

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

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

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

Lincoln Academy Incorporated

Board P&L For the Period 07/01/2025 through 07/31/2025

Fiscal Year: 2025-2026

	07/01/2025 - 07/31/2025	Year To Date
INCOME		
Income		
1000 Local Funds (+)	\$18,521.83	\$18,521.83
3000 State Funds (+)	\$1,036,737.69	\$1,036,737.69
Sub-total : Income	\$1,055,259.52	\$1,055,259.52
Total : INCOME	\$1,055,259.52	\$1,055,259.52
EXPENSES		
Expenses (Objects)		
100 Salaries (-)	\$549,765.23	\$549,765.23
200 Benefits (-)	\$138,198.55	\$138,198.55
300 Purch/Prof Services (-)	\$20,296.69	\$20,296.69
400 Purch Property Services (-)	\$49,795.26	\$49,795.26
500 Other Purchased Services (-)	\$80,000.92	\$80,000.92
600 Supplies & Materials (-)	\$213,593.31	\$213,593.31
700 Property (-)	\$6,657.03	\$6,657.03
800 Debt & Miscellaneous (-)	\$3,070.09	\$3,070.09
Sub-total : Expenses (Objects)	(\$1,061,377.08)	(\$1,061,377.08)
Total : EXPENSES	(\$1,061,377.08)	(\$1,061,377.08)
NET ADDITION/(DEFICIT)	(\$6,117.56)	(\$6,117.56)
End of Report		

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 07/01/2025 through 07/31/2025

Fiscal Year: 2025-2026

	07/01/2025 - 07/31/2025	Year To Date
INCOME		
Local Sources		
1510 Interest on Investment (+)	\$18,582.76	\$18,582.76
1610 Sales to Students (+)	(\$63.75)	(\$63.75)
1770 Fundraisers (+)	\$2.82	\$2.82
Sub-total : Local Sources	\$18,521.83	\$18,521.83
State Sources		
3005 Kindergarten (+)	\$22,832.28	\$22,832.28
3010 Regular School Programs K-12 (+)	\$306,442.45	\$306,442.45
3100 Restricted Basic School Program (+)	\$166,905.86	\$166,905.86
3200 Related to Basic Programs (+)	\$309,339.78	\$309,339.78
3400 Educator Supports (+)	\$72,608.09	\$72,608.09
3500 Statewide Initiatives (+)	\$147,860.52	\$147,860.52
3800 Non-MSP State Revenue (via USBE) (+)	\$10,748.71	\$10,748.71
Sub-total : State Sources	\$1,036,737.69	\$1,036,737.69
Total : INCOME	\$1,055,259.52	\$1,055,259.52
EXPENSES		
Instruction		
100 Salaries (-)	\$358,809.41	\$358,809.41
200 Benefits (-)	\$92,417.05	\$92,417.05
300 Purch/Prof Services (-)	\$1,000.00	\$1,000.00
400 Purch Property Services (-)	\$592.16	\$592.16
500 Other Purchased Services (-)	\$500.00	\$500.00
600 Supplies & Materials (-)	\$134,064.05	\$134,064.05
Sub-total : Instruction	(\$587,382.67)	(\$587,382.67)
Support Services - Students		
100 Salaries (-)	\$21,849.00	\$21,849.00
200 Benefits (-)	\$3,843.08	\$3,843.08
300 Purch/Prof Services (-)	\$500.00	\$500.00
500 Other Purchased Services (-)	\$31.15	\$31.15
Sub-total : Support Services - Students	(\$26,223.23)	(\$26,223.23)
Support Services - Staff Assistance		
100 Salaries (-)	\$27,541.05	\$27,541.05
200 Benefits (-)	\$5,483.42	\$5,483.42
300 Purch/Prof Services (-)	\$1,582.00	\$1,582.00
500 Other Purchased Services (-)	\$1,550.00	\$1,550.00
600 Supplies & Materials (-)	\$3,224.28	\$3,224.28
Sub-total : Support Services - Staff Assistance	(\$39,380.75)	(\$39,380.75)

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 07/01/2025 through 07/31/2025

Fiscal Year: 2025-2026

	07/01/2025 - 07/31/2025	Year To Date
Support Services - General Dist Admin		
100 Salaries (-)	\$26,740.50	\$26,740.50
200 Benefits (-)	\$7,535.85	\$7,535.85
300 Purch/Prof Services (-)	\$5,000.00	\$5,000.00
500 Other Purchased Services (-)	\$135.00	\$135.00
600 Supplies & Materials (-)	\$10,475.00	\$10,475.00
800 Debt & Miscellaneous (-)	\$25.00	\$25.00
Sub-total : Support Services - General Dist Admin	(\$49,911.35)	(\$49,911.35)
Support Services - School Admin		
100 Salaries (-)	\$64,305.77	\$64,305.77
200 Benefits (-)	\$15,230.62	\$15,230.62
300 Purch/Prof Services (-)	\$5,262.50	\$5,262.50
400 Purch Property Services (-)	\$78.46	\$78.46
500 Other Purchased Services (-)	\$3,322.31	\$3,322.31
600 Supplies & Materials (-)	\$24,033.84	\$24,033.84
Sub-total : Support Services - School Admin	(\$112,233.50)	(\$112,233.50)
Support Services - Central Services		
100 Salaries (-)	\$24,547.07	\$24,547.07
200 Benefits (-)	\$6,603.88	\$6,603.88
300 Purch/Prof Services (-)	\$6,780.59	\$6,780.59
400 Purch Property Services (-)	\$41.40	\$41.40
500 Other Purchased Services (-)	\$74,362.46	\$74,362.46
600 Supplies & Materials (-)	\$30,196.41	\$30,196.41
800 Debt & Miscellaneous (-)	\$2,037.21	\$2,037.21
Sub-total : Support Services - Central Services	(\$144,569.02)	(\$144,569.02)
Operation & Maintenance of Plant		
100 Salaries (-)	\$13,539.43	\$13,539.43
200 Benefits (-)	\$3,711.97	\$3,711.97
300 Purch/Prof Services (-)	\$171.60	\$171.60
400 Purch Property Services (-)	\$48,419.92	\$48,419.92
500 Other Purchased Services (-)	\$50.00	\$50.00
600 Supplies & Materials (-)	\$9,376.21	\$9,376.21
700 Property (-)	\$6,657.03	\$6,657.03
Sub-total : Operation & Maintenance of Plant	(\$81,926.16)	(\$81,926.16)
Food Services		
100 Salaries (-)	\$12,433.00	\$12,433.00
200 Benefits (-)	\$3,372.68	\$3,372.68
400 Purch Property Services (-)	\$663.32	\$663.32
500 Other Purchased Services (-)	\$50.00	\$50.00

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 07/01/2025 through 07/31/2025

Fiscal Year: 2025-2026

	07/01/2025 - 07/31/2025	Year To Date
600 Supplies & Materials (-)	\$2,223.52	\$2,223.52
800 Debt & Miscellaneous (-)	\$1,007.88	\$1,007.88
Sub-total : Food Services	(\$19,750.40)	(\$19,750.40)
Total : EXPENSES	(\$1,061,377.08)	(\$1,061,377.08)
NET ADDITION/(DEFICIT)	(\$6,117.56)	(\$6,117.56)

End of Report

Lincoln Academy Incorporated

Board P&L For the Period 08/01/2025 through 08/31/2025

Fiscal Year: 2025-2026

	08/01/2025 - 08/31/2025	Year To Date
INCOME		
Income		
1000 Local Funds (+)	\$58,731.32	\$77,253.15
3000 State Funds (+)	\$896,719.68	\$1,933,457.37
Sub-total : Income	\$955,451.00	\$2,010,710.52
Total : INCOME	\$955,451.00	\$2,010,710.52
EXPENSES		
Expenses (Objects)		
100 Salaries (-)	\$437,559.22	\$987,324.45
200 Benefits (-)	\$132,210.75	\$270,409.30
300 Purch/Prof Services (-)	\$33,127.34	\$53,424.03
400 Purch Property Services (-)	\$77,995.75	\$127,791.01
500 Other Purchased Services (-)	\$2,680.65	\$82,681.57
600 Supplies & Materials (-)	\$107,292.93	\$320,886.24
700 Property (-)	\$5,251.68	\$11,908.71
800 Debt & Miscellaneous (-)	\$7,773.31	\$10,843.40
Sub-total : Expenses (Objects)	(\$803,891.63)	(\$1,865,268.71)
Total : EXPENSES	(\$803,891.63)	(\$1,865,268.71)
NET ADDITION/(DEFICIT)	\$151,559.37	\$145,441.81

End of Report

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 08/01/2025 through 08/31/2025

Fiscal Year: 2025-2026

	08/01/2025 - 08/31/2025	Year To Date
INCOME		
Local Sources		
1510 Interest on Investment (+)	\$25,418.71	\$44,001.47
1610 Sales to Students (+)	\$21,301.65	\$21,237.90
1620 Sales to Adults (+)	\$366.50	\$366.50
1690 Other Local Revenue (+)	\$33.00	\$33.00
1747 Extra-Curricular Activity Fees (+)	(\$100.00)	(\$100.00)
1760 Fines (+)	\$45.00	\$45.00
1770 Fundraisers (+)	\$5,061.46	\$5,064.28
1780 Non-Waivable Charges (+)	\$500.00	\$500.00
1920 Contributions and Donations From Private (+)	\$6,105.00	\$6,105.00
Sub-total : Local Sources	\$58,731.32	\$77,253.15
State Sources		
3005 Kindergarten (+)	\$22,832.28	\$45,664.56
3010 Regular School Programs K-12 (+)	\$306,405.27	\$612,847.72
3100 Restricted Basic School Program (+)	\$88,287.64	\$255,193.50
3200 Related to Basic Programs (+)	\$309,339.78	\$618,679.56
3400 Educator Supports (+)	\$149,736.87	\$222,344.96
3500 Statewide Initiatives (+)	\$0.00	\$147,860.52
3800 Non-MSP State Revenue (via USBE) (+)	\$20,117.84	\$30,866.55
Sub-total : State Sources	\$896,719.68	\$1,933,457.37
Total : INCOME	\$955,451.00	\$2,010,710.52
EXPENSES		
Instruction		
100 Salaries (-)	\$302,474.55	\$661,283.96
200 Benefits (-)	\$91,001.39	\$183,418.44
300 Purch/Prof Services (-)	\$0.00	\$1,000.00
400 Purch Property Services (-)	\$343.00	\$935.16
500 Other Purchased Services (-)	\$400.00	\$900.00
600 Supplies & Materials (-)	\$26,858.26	\$160,922.31
800 Debt & Miscellaneous (-)	\$2,370.00	\$2,370.00
Sub-total : Instruction	(\$423,447.20)	(\$1,010,829.87)
Support Services - Students		
800 Debt & Miscellaneous (-) (-)	\$169.00	\$169.00
100 Salaries (-)	\$15,942.33	\$37,791.33
200 Benefits (-)	\$3,701.84	\$7,544.92
300 Purch/Prof Services (-)	\$6,684.50	\$7,184.50

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 08/01/2025 through 08/31/2025

Fiscal Year: 2025-2026

	08/01/2025 - 08/31/2025	Year To Date
500 Other Purchased Services (-)	\$62.45	\$93.60
Sub-total : Support Services - Students	(\$26,560.12)	(\$52,783.35)
Support Services - Staff Assistance		
100 Salaries (-)	\$18,464.80	\$46,005.85
200 Benefits (-)	\$5,231.82	\$10,715.24
300 Purch/Prof Services (-)	\$5,450.40	\$7,032.40
500 Other Purchased Services (-)	\$578.97	\$2,128.97
600 Supplies & Materials (-)	\$3,906.45	\$7,130.73
Sub-total : Support Services - Staff Assistance	(\$33,632.44)	(\$73,013.19)
Support Services - General Dist Admin		
100 Salaries (-)	\$17,827.00	\$44,567.50
200 Benefits (-)	\$3,521.70	\$11,057.55
300 Purch/Prof Services (-)	\$13,500.00	\$18,500.00
500 Other Purchased Services (-)	\$135.00	\$270.00
600 Supplies & Materials (-)	\$1,694.21	\$12,169.21
800 Debt & Miscellaneous (-)	\$4,000.00	\$4,025.00
Sub-total : Support Services - General Dist Admin	(\$40,677.91)	(\$90,589.26)
Support Services - School Admin		
100 Salaries (-)	\$42,393.58	\$106,699.35
200 Benefits (-)	\$14,696.79	\$29,927.41
300 Purch/Prof Services (-)	\$0.00	\$5,262.50
400 Purch Property Services (-)	\$0.00	\$78.46
500 Other Purchased Services (-)	\$938.33	\$4,260.64
600 Supplies & Materials (-)	\$7,654.74	\$31,688.58
Sub-total : Support Services - School Admin	(\$65,683.44)	(\$177,916.94)
Support Services - Central Services		
100 Salaries (-)	\$19,205.70	\$43,752.77
200 Benefits (-)	\$6,771.06	\$13,374.94
300 Purch/Prof Services (-)	\$7,306.44	\$14,087.03
400 Purch Property Services (-)	\$0.00	\$41.40
500 Other Purchased Services (-)	\$465.90	\$74,828.36
600 Supplies & Materials (-)	\$6,822.00	\$37,018.41
800 Debt & Miscellaneous (-)	\$1,115.68	\$3,152.89
Sub-total : Support Services - Central Services	(\$41,686.78)	(\$186,255.80)
Operation & Maintenance of Plant		
100 Salaries (-)	\$10,138.25	\$23,677.68
200 Benefits (-)	\$3,738.03	\$7,450.00
300 Purch/Prof Services (-)	\$0.00	\$171.60
400 Purch Property Services (-)	\$77,265.12	\$125,685.04

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 08/01/2025 through 08/31/2025

Fiscal Year: 2025-2026

	08/01/2025 - 08/31/2025	Year To Date
500 Other Purchased Services (-)	\$50.00	\$100.00
600 Supplies & Materials (-)	\$27,118.66	\$36,494.87
700 Property (-)	\$5,251.68	\$11,908.71
Sub-total : Operation & Maintenance of Plant	(\$123,561.74)	(\$205,487.90)
Food Services		
100 Salaries (-)	\$11,113.01	\$23,546.01
200 Benefits (-)	\$3,548.12	\$6,920.80
300 Purch/Prof Services (-)	\$186.00	\$186.00
400 Purch Property Services (-)	\$387.63	\$1,050.95
500 Other Purchased Services (-)	\$50.00	\$100.00
600 Supplies & Materials (-)	\$33,238.61	\$35,462.13
800 Debt & Miscellaneous (-)	\$118.63	\$1,126.51
Sub-total : Food Services	(\$48,642.00)	(\$68,392.40)
Total : EXPENSES	(\$803,891.63)	(\$1,865,268.71)
NET ADDITION/(DEFICIT)	\$151,559.37	\$145,441.81
End of Report		

Lincoln Academy Incorporated

Board P&L For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

	09/01/2025 - 09/30/2025	Year To Date
INCOME		
Income		
1000 Local Funds (+)	\$113,190.33	\$190,443.48
3000 State Funds (+)	\$784,530.89	\$2,717,988.26
Sub-total : Income	<u>\$897,721.22</u>	<u>\$2,908,431.74</u>
Total : INCOME	<u>\$897,721.22</u>	<u>\$2,908,431.74</u>
EXPENSES		
Expenses (Objects)		
100 Salaries (-)	\$484,282.90	\$1,471,607.35
200 Benefits (-)	\$147,999.12	\$418,408.42
300 Purch/Prof Services (-)	\$32,011.45	\$85,435.48
400 Purch Property Services (-)	\$16,624.08	\$144,415.09
500 Other Purchased Services (-)	\$2,570.24	\$85,251.81
600 Supplies & Materials (-)	\$58,922.83	\$379,809.07
700 Property (-)	\$7,447.80	\$19,356.51
800 Debt & Miscellaneous (-)	\$4,680.56	\$15,523.96
Sub-total : Expenses (Objects)	<u>(\$754,538.98)</u>	<u>(\$2,619,807.69)</u>
Total : EXPENSES	<u>(\$754,538.98)</u>	<u>(\$2,619,807.69)</u>
NET ADDITION/(DEFICIT)	<u>\$143,182.24</u>	<u>\$288,624.05</u>
End of Report		

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

	09/01/2025 - 09/30/2025	Year To Date
INCOME		
Local Sources		
1510 Interest on Investment (+)	\$24,895.95	\$68,897.42
1610 Sales to Students (+)	\$17,326.64	\$38,564.54
1620 Sales to Adults (+)	\$273.65	\$640.15
1690 Other Local Revenue (+)	\$31.75	\$64.75
1743 Curricular Activity Fees (+)	\$29,506.00	\$29,506.00
1744 Curricular Activity Fee Waivers (+)	(\$1,280.00)	(\$1,280.00)
1747 Extra-Curricular Activity Fees (+)	\$9,238.00	\$9,138.00
1748 Extra-Curricular Activity Fee Waivers (+)	(\$570.00)	(\$570.00)
1760 Fines (+)	\$870.00	\$915.00
1770 Fundraisers (+)	\$18,720.34	\$23,784.62
1780 Non-Waivable Charges (+)	\$2,423.00	\$2,923.00
1910 Rentals (+)	\$4,300.00	\$4,300.00
1920 Contributions and Donations From Private (+)	\$7,350.00	\$13,455.00
1990 Miscellaneous (+)	\$105.00	\$105.00
Sub-total : Local Sources	\$113,190.33	\$190,443.48
State Sources		
3005 Kindergarten (+)	\$22,832.28	\$68,496.84
3010 Regular School Programs K-12 (+)	\$306,405.27	\$919,252.99
3100 Restricted Basic School Program (+)	\$88,287.68	\$343,481.18
3200 Related to Basic Programs (+)	\$309,339.78	\$928,019.34
3400 Educator Supports (+)	\$55,827.81	\$278,172.77
3500 Statewide Initiatives (+)	\$0.00	\$147,860.52
3800 Non-MSP State Revenue (via USBE) (+)	\$1,838.07	\$32,704.62
Sub-total : State Sources	\$784,530.89	\$2,717,988.26
Total : INCOME	\$897,721.22	\$2,908,431.74
EXPENSES		
Instruction		
100 Salaries (-)	\$343,525.95	\$1,004,809.91
200 Benefits (-)	\$101,905.24	\$285,323.68
300 Purch/Prof Services (-)	\$0.00	\$1,000.00
400 Purch Property Services (-)	\$1,334.14	\$2,269.30
500 Other Purchased Services (-)	\$1,435.00	\$2,335.00
600 Supplies & Materials (-)	\$8,846.13	\$169,768.44
800 Debt & Miscellaneous (-)	\$2,679.00	\$5,049.00

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

	09/01/2025 - 09/30/2025	Year To Date
Sub-total : Instruction	(\$459,725.46)	(\$1,470,555.33)
Support Services - Students		
800 Debt & Miscellaneous (-) (-)	\$0.00	\$169.00
100 Salaries (-)	\$17,338.48	\$55,129.81
200 Benefits (-)	\$3,559.39	\$11,104.31
300 Purch/Prof Services (-)	\$12,521.10	\$19,705.60
500 Other Purchased Services (-)	\$16.14	\$109.74
Sub-total : Support Services - Students	(\$33,435.11)	(\$86,218.46)
Support Services - Staff Assistance		
100 Salaries (-)	\$18,693.50	\$64,699.35
200 Benefits (-)	\$4,904.66	\$15,619.90
300 Purch/Prof Services (-)	\$4,223.00	\$11,255.40
500 Other Purchased Services (-)	\$50.00	\$2,178.97
600 Supplies & Materials (-)	\$2,543.93	\$9,674.66
Sub-total : Support Services - Staff Assistance	(\$30,415.09)	(\$103,428.28)
Support Services - General Dist Admin		
100 Salaries (-)	\$17,826.99	\$62,394.49
200 Benefits (-)	\$4,946.35	\$16,003.90
300 Purch/Prof Services (-)	\$10,200.00	\$28,700.00
500 Other Purchased Services (-)	\$169.66	\$439.66
600 Supplies & Materials (-)	\$53.72	\$12,222.93
800 Debt & Miscellaneous (-)	\$0.00	\$4,025.00
Sub-total : Support Services - General Dist Admin	(\$33,196.72)	(\$123,785.98)
Support Services - School Admin		
100 Salaries (-)	\$41,337.62	\$148,036.97
200 Benefits (-)	\$17,662.01	\$47,589.42
300 Purch/Prof Services (-)	\$0.00	\$5,262.50
400 Purch Property Services (-)	\$228.33	\$306.79
500 Other Purchased Services (-)	\$335.93	\$4,596.57
600 Supplies & Materials (-)	\$2,664.93	\$34,353.51
Sub-total : Support Services - School Admin	(\$62,228.82)	(\$240,145.76)
Support Services - Central Services		
100 Salaries (-)	\$23,339.40	\$67,092.17
200 Benefits (-)	\$6,690.50	\$20,065.44
300 Purch/Prof Services (-)	\$3,954.11	\$18,041.14
400 Purch Property Services (-)	\$0.00	\$41.40
500 Other Purchased Services (-)	\$375.21	\$75,203.57
600 Supplies & Materials (-)	\$8,979.48	\$45,997.89
800 Debt & Miscellaneous (-)	\$1,953.07	\$5,105.96

Operating Statement

Lincoln Academy Incorporated

Profit and Loss Financial Statement For the Period 09/01/2025 through 09/30/2025

Fiscal Year: 2025-2026

	09/01/2025 - 09/30/2025	Year To Date
Sub-total : Support Services - Central Services	(\$45,291.77)	(\$231,547.57)
Operation & Maintenance of Plant		
100 Salaries (-)	\$9,202.93	\$32,880.61
200 Benefits (-)	\$3,456.30	\$10,906.30
300 Purch/Prof Services (-)	\$0.00	\$171.60
400 Purch Property Services (-)	\$14,968.29	\$140,653.33
500 Other Purchased Services (-)	\$50.00	\$150.00
600 Supplies & Materials (-)	\$4,935.05	\$41,429.92
700 Property (-)	\$3,848.80	\$15,757.51
Sub-total : Operation & Maintenance of Plant	(\$36,461.37)	(\$241,949.27)
Food Services		
100 Salaries (-)	\$13,018.03	\$36,564.04
200 Benefits (-)	\$4,874.67	\$11,795.47
300 Purch/Prof Services (-)	\$1,113.24	\$1,299.24
400 Purch Property Services (-)	\$93.32	\$1,144.27
500 Other Purchased Services (-)	\$138.30	\$238.30
600 Supplies & Materials (-)	\$30,899.59	\$66,361.72
700 Property (-)	\$3,599.00	\$3,599.00
800 Debt & Miscellaneous (-)	\$48.49	\$1,175.00
Sub-total : Food Services	(\$53,784.64)	(\$122,177.04)
Total : EXPENSES	(\$754,538.98)	(\$2,619,807.69)
NET ADDITION/(DEFICIT)	\$143,182.24	\$288,624.05
End of Report		

Lincoln Academy Incorporated

Account Level Balance Sheet As of 09/30/2025

Fiscal Year: 2025-2026

		<u>Year To Date</u>
Undefined Fund Type		
ASSET		
		YTD
10.000.0000.0000.8111.8012.00.0	Cash in Banks-Lincoln Lunch Checking	\$29,056.38
10.000.0000.0000.8111.8013.00.0	Cash in Banks-Lincoln Main Checking	(\$7,316.44)
10.000.0000.0000.8111.8014.00.0	Cash in Banks-Lincoln Parent Council	\$29,729.58
10.000.0000.0000.8111.8015.00.0	Cash in Banks-Lincoln Sweep Savings	\$2,830,816.42
10.000.0000.0000.8120.8021.00.0	Investments-Bond Expense Fund	\$18,540.98
10.000.0000.0000.8120.8022.00.0	Investments-Bond Interest Fund	\$288,923.11
10.000.0000.0000.8120.8023.00.0	Investments-Bond Principal Fund	\$212,065.51
10.000.0000.0000.8120.8024.00.0	Investments-Debt Service Reserve Fund	\$951,412.50
10.000.0000.0000.8120.8025.00.0	Investments-Repair & Replacement Fund	\$200,000.00
10.000.0000.0000.8120.8026.00.0	Investments-PTIF-Public Treasurers' Invest. Fund	\$3,334,414.92
10.000.0000.0000.8131.8032.00.0	Local Receivables-SCH Invoiced Fees	\$7,383.00
10.000.0000.0000.8131.8034.00.0	Local Receivables-Sales Tax Reimb.	\$4,272.46
10.000.0000.0000.8131.8037.00.0	Local Receivables-Workers Comp	\$5,769.95
10.000.0000.0000.8150.0000.00.0	Prepaid Expenditures	\$55,170.02
	ASSET	\$7,960,238.39
LIABILITY		
		YTD
10.000.0000.0000.9510.0000.00.0	Accounts Payable	(\$84,835.52)
10.000.0000.0000.9540.9074.00.0	Accrued Withhldng-Vol. Allstate	\$39.81
10.000.0000.0000.9540.9077.00.0	Accrued Withhldng-Vol. Legal	\$92.00
10.000.0000.0000.9561.0000.00.0	Unearned Revenue - Local	(\$302.29)
10.000.0000.0000.9563.0000.00.0	Unearned Revenue - State	(\$220,000.00)
	LIABILITY	(\$305,006.00)
FUND BALANCE		
		YTD
10.000.0000.0000.9860.0000.00.0	Nonspendable - Inventories & Prepaid Expenditures	(\$155,451.20)
10.000.0000.0000.9872.0000.00.0	Restricted - Food Service	(\$111,419.73)
10.000.0000.0000.9899.0000.00.0	Unassigned Fund Balance	(\$7,099,737.41)
	FUND BALANCE	(\$7,366,608.34)
	Total Liability & Fund Balance	(\$7,671,614.34)
	Total (Income)/Loss	(\$288,624.05)
	Total Liability and Equity	(\$7,960,238.39)

**RESOLUTION OF THE BOARD OF TRUSTEES OF
LINCOLN ACADEMY**

REIMBURSEMENT RESOLUTION

DECEMBER 4, 2025

WHEREAS, the Board of Trustees (the “*Board*”) of Lincoln Academy (the “*School*”) has determined it is in the best interest of the School to enter into a Loan Agreement between the School and the Utah Charter School Finance Authority (the “*Issuer*”) whereby the School will borrow the proceeds of the Issuer’s Charter School Revenue Bonds (the “*Bonds*”) to (a) finance a portion of the costs of the acquisition, construction and equipping of school facility improvements and expansion (the “*Project*”), (b) fund necessary reserve funds and (c) pay certain costs of issuance (collectively, the “*Financing*”).

WHEREAS, the Board has determined that it is necessary that the School express its intention to reimburse certain qualified expenditures incurred by the School with respect to the Project; and

WHEREAS, no qualified expenditures of the Project to be reimbursed were paid more than 60 days prior to the date of this Resolution;

NOW THEREFORE Be It and It Is Hereby Resolved by the Board of Trustees of Paradigm Schools, as follows:

Section 1. The School hereby declares its intention and reasonable expectation to use the proceeds of the Bonds (the “*Reimbursement Bonds*”) of the Issuer to reimburse itself for expenditures for costs of the Project. The School intends that the Reimbursement Bonds are to be issued, and the reimbursements made, by the later of 18-months after the later of (a) the payment of the costs or (b) after the Project is placed in service, but in any event, no more than three years after the date the expenditure was paid. The School anticipates that the maximum principal amount of Bonds that will be issued to finance the Project (including the Reimbursement Bonds) will not exceed \$10,000,000. The particular amount, maturities, fixed or variable interest rates, redemption terms and other terms and provisions of the Bonds will be determined by the Issuer.

Section 2. All actions of the members of the Board, officers, and employees of the School that are in conformity with the purposes and intent of this Resolution, whether taken before or after the adoption hereof, are hereby ratified, confirmed and approved.

Section 3. If any provisions of this Resolution should be held invalid, the invalidity of such provision shall not affect the validity of any of the other provisions of this Resolution.

Section 4. All resolutions of the School or parts thereof, inconsistent herewith, are hereby repealed to the extent only of such inconsistency.

Section 5. This Resolution shall be effective immediately upon its adoption.

ADOPTED AND APPROVED December 4, 2025.

LINCOLN ACADEMY

By
Board President

ATTEST:

Board Member

ELA

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

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

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

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments
- Earned a B or higher in Language Arts class
- Meets proficiency on CommonLit Reading Comprehension

MATH

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

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

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

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

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

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

ELA

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

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

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

- On Grade Level or higher on iXL EOY Diagnostic
- Proficient or Above Proficient on RISE
- 80% or higher on 80% of grade level benchmark assessments
- Earned a B or higher in Language Arts class
- Meets proficiency on CommonLit Reading Comprehension

MATH

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

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

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

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

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

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

ELA					MATH			
	On Grade Level	Total #	Percentage			On Grade Level	Total #	Percentage
Kindergarten	67	74	90.54%		Kindergarten	65	73	89.04%
1st Grade	55	75	73.33%		1st Grade	44	75	58.67%
2nd Grade	52	77	67.53%		2nd Grade	48	76	63.16%
3rd Grade	47	79	59.49%		3rd Grade	54	77	70.13%
4th Grade	40	81	49.38%		4th Grade	45	81	55.56%
5th Grade	59	81	72.84%		5th Grade	47	81	58.02%
Elementary	320	467	68.52%		Elementary	303	463	65.44%
6th Grade	52	109	47.71%		6th Grade	48	99	48.48%
7th Grade	75	120	62.50%		7th Grade	75	120	62.50%
8th Grade	74	117	63.25%		8th Grade	62	111	55.86%
9th Grade	58	97	59.79%		9th Grade	34	88	38.64%
Junior High	259	443	58.47%		Junior High	219	418	52.39%
Whole School	579	910	63.63%		Whole School	522	881	59.25%

Notes: Missing 5th Grade Benchmark Data for 1 class; Secondary ELA missing Common Lit Data and benchmark data- adjusted to meeting 2/3 requirements