



BOARD POLICY MANUAL

Mountain Middle School

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APPENDIX A

Definitions

- A. As used in this Policy Manual, the terms set forth below shall have the following meanings:
- (a) “Board” shall mean the Board of Directors of Mountain Middle School.
 - (b) “Mountain Middle School” shall mean Mountain Middle School a Charter School located within the boundaries of Durango School District 9-R, and sometimes referred to as “MMS.”
 - (c) “Authorizer” shall mean Colorado Charter School Institute.
 - (d) “Member” means a person who is a parent or legal guardian of a student at Mountain Middle School, and any other stakeholders from time to time granted rights to vote on certain matters as provided in the Bylaws of MMS. However, there are legally no members of the corporation.
 - (e) “Head of School” means the Mountain Middle School Principal.
 - (f) “Parent” means a Mountain Middle School parent or legal guardian.

Section 1: The School

Policy 1.1 Mission and Vision Statement.

- (a) **Vision Statement:** To be a distinguished educational community leader that empowers students to own their future.

- (b) **Mission Statement:** Within a supportive and safe culture, Mountain Middle School integrates technology and project-based learning into a rigorous liberal arts curriculum that prepares students to achieve their highest academic and social potential.

Policy 1.2 School Legal Status.

Mountain Middle School is as a Colorado charter school organized pursuant to the Colorado Charter Schools Act, C.R.S § 22-30.5-101 *et seq.*(the “Charter Schools Act”) Mountain Middle School was authorized to operate a charter school in the Durango area by the Colorado Charter School Institute (“CSI” or “Authorizer”), and entered into a Charter School Contract with CSI on December 14, 2010; which has been renewed most recently by that Charter School Renewal Contract dated as of July 1, 2016 (the “Charter Contract”). On September 5, 2009, Mountain Middle School incorporated as a Colorado nonprofit corporation, and on July 29, 2011 the Internal Revenue Service issued a determination letter recognizing Mountain Middle School's tax-exempt status under Section 501(c)(3) of the Internal Revenue Code of 1986 (the “Code”). Under the Charter Schools Act, Mountain Middle School is a public school authorized by the Colorado Charter School Institute, and its status as a nonprofit corporation does not affect its status as a public school. However, for governance and administrative purposes, Mountain Middle School operates as a Colorado nonprofit corporation.

Policy 1.3—Nondiscrimination.

Mountain Middle School affirms that the educational program of the School shall be nonreligious, nonsectarian, and, operated consistent with applicable law. No person shall, on the basis of race, color, national origin, gender, ancestry, creed, religion, sex, sexual preference or orientation, transgender status, pregnancy, , genetic information, age, marital status, veteran status, lawful conduct outside of work, membership or non-membership in a labor organization, physical or mental disability or need for special education services, or status in any other group protected by applicable law, be excluded from participation in, be denied the benefit of, or be subjected to unlawful discrimination under any educational program or activity.

Section 2: The Board

Policy 2.1—Articles of Incorporation.

- (a) Articles of Incorporation. The Articles of Incorporation (“Articles”) for Mountain Middle School, were originally filed on September 5, 2009 with the Colorado Secretary of State (“SOS”). As amended, the Articles set forth the basic structure and purpose of MMS as a Colorado nonprofit corporation and charter public school.
- (b) Copies/Records. Copies of the Articles are kept in the corporate records of MMS in the office and are maintained by the Secretary of MMS and are available for inspection in accordance with the Colorado Open Records Act, C.R.S. §24-72-201 *et seq*, as modified from time to time “(CORA)”. Copies may additionally be obtained from the SOS website.
- (c) Registered Office: The current address of the registered office of the Corporation is 108 West 31st Street, Durango, CO 81301.
- (d) Nonprofit Status: Mountain Middle School has organized as a nonprofit corporation, and thereby its governing Board of directors and officers will comply with the “Colorado Revised Nonprofit Corporation Act”, C.R.S. 7-121-101 to 7-137-301 (“Nonprofit Corporation Act”), as modified by the Bylaws of MMS.

Policy 2.2—Mountain Middle School Bylaws.

- (a) Adoption and Amendment: The original bylaws were adopted on September 5, 2009, and as amended the Bylaws of Mountain Middle School set forth the governance structure for the corporation, the terms and method of selection of directors and officers, the conduct of meetings, and other parameters regarding its operation. The Bylaws may be amended as provided in that document.
- (b) Copies/Records. Copies of the Bylaws are kept in the corporate records of MMS in the office and are maintained by the Secretary of MMS and are available for inspection in accordance with CORA.

Policy 2.3—Decision Making.

- (a) Two principles should underlie all significant decisions made by the Board and Mountain Middle School’s administration: (i) Mountain Middle School Charter Contract belongs to the parents of the school; and (ii) all actions should fall within the parameters of the vision and mission statements.
- (b) Accordingly, in making any significant decision the Board and administration shall consider the decision in the context of whether it is consistent with the

Mountain Middle School vision and mission statements.

Policy 2.4 – Board Self-evaluation.

- (a) The Mountain Middle School Board of Directors believes that the efficiency and performance of the Board itself directly affects the efficiency and performance of the school system as a whole. Therefore, the Board will conduct an annual evaluation of its own work.
- (b) The following guidelines will apply to the Board self-evaluation:
 - i. The evaluation shall be a positive, constructive process, aimed at improvement rather than criticism.
 - ii. The evaluation shall be conducted using a formal written evaluation tool. Additionally, the Board will evaluate its progress on the strategic plan.
 - iii. Board members shall evaluate the Board as a whole and not individuals on the Board.

Board self-evaluation forms shall be distributed at regular Board meetings in accordance with the annual Board calendar. The Board shall not be limited in its discussion to those items that appear on the form. Free discussion and informal comments are valuable.

Policy 2.5—Public Attendance at Board Meetings.

- (a) Open Meetings Law. The Board desires to provide opportunities for any member of the school community to express interest in and concern for Mountain Middle School. Accordingly, all members of the school community are cordially invited to attend all open meetings of the Board. A time for public comment shall be a part of every regular Board meeting.
- (b) Executive Sessions. Meetings are closed to the public only when the Board is meeting in executive session in accordance with applicable law. The Board, upon public announcement of the topic for discussion that authorizes the Board to meet in executive session and identification of the particular matter to be discussed in as much detail as possible without compromising the purpose for which the executive session is authorized, and in compliance with the procedures set forth in the Bylaws, may recess a public meeting to an executive session for the sole purpose of considering any of the matters specified in the Open Meetings Law. No adoption of any proposed policy, position, resolution, rule, regulation or formal action shall occur at any executive session which is not open to the public.

An executive session may be convened for the following purposes:

1. To discuss the purchase, acquisition, lease, transfer or sale of any real, personal, or other property interest. (Ref. C.R.S. §24-6-402(4)(a))
2. For conferences with the Board's attorney for the purpose of receiving legal advice on specific legal questions. (Ref. C.R.S. §24-6-402(4)(b)).
3. For matters required to be kept confidential by federal or state law or rules and regulations. (Ref. C.R.S. §24-6-402(4)(c)).
4. For specialized details of security arrangements or investigations, including where disclosure of the matters discussed might reveal information that could be used for the purpose of committing, or avoiding prosecution for, a violation of the law. (Ref. C.R.S. §24-6-402(4)(d)).
5. For determining positions relative to matters that may be subject to negotiations; developing strategy for negotiations; and instructing negotiators. (Ref. C.R.S. §24-6-402(4)(f)(I))
6. For personnel matters, except if the employee who is the subject of the session has requested an open meeting. (Ref. C.R.S. §24-6-402(4)(f)(I)). If the personnel matter involves more than one employee, all of the employees must have requested an open meeting. "Personnel matters" do not include discussion concerning any member of the Board, any elected official, or the appointment of a person to fill the office of a Board member or an elected official, or to discuss personnel policies that do not require the discussion of matters personal to particular employees. (Ref. C.R.S. §24-6-402(4)(f)(II)).
7. For the consideration of any documents protected by the mandatory nondisclosure provisions of CORA. (Ref. C.R.S. §24-6-402(4)(g)).
8. For the discussion of individual students where public disclosure would adversely affect the person or persons involved. (Ref. C.R.S. §24-6-402(4)(h)).

(c) Resolutions. No resolution, rule, regulation, ordinance or formal action of the Board shall be valid unless made at a meeting that meets the requirements of the Open Meetings Law. (Ref. C.R.S. §24-6-402(8)).

(d) Conduct of Meetings in Public. Although the Board wishes to encourage everyone to attend its open meetings, it must be remembered that Board meetings are conducted to carry on the business of the school and are not participatory for all present. Board meetings are not "public meetings," but meetings held in public, and accordingly public participation must be controlled and limited to the 'Public Comment' section of the agenda so that the Board can deal with its agenda within a reasonable time.

- (e) Board Consideration of Public Matters. Persons who wish to make requests, presentations, or proposals to the Board should direct any inquiry to the Board Secretary, who will respond according to the following process:
- i. The Board Secretary will provide to the Board the written proposal directly from the requestor.
 - ii. The requestor may also present their information orally to the Board during the public comment portion of the meeting.
 - iii. If the Board will be requested to take a particular action, the specific action being requested must be in the written document submitted to the director by the requestor. Written requests must be submitted before 12:00 noon five (5) business days prior to the regularly scheduled Board meeting in order for the Board to have ample time to preview the material. Failure to meet this deadline will cause the item to be excluded from the agenda and postponed until the next Board meeting.
 - iv. A new concept or idea will only be accepted for review by the Board after the following steps have been compiled in writing by the persons making the request:
 - (a) Background information.
 - (b) Statement of how it will benefit the students and/or the school.
 - (c) The cost associated with the proposal, if known.

Parents are free to address comments or concerns to any Board member at any time; however, the Board functions as a whole, and individual Directors have no authority to speak on behalf of the Board or the District, or to bind the District through their individual actions or statements. If there is a specific remedy or other action being requested, community members must utilize the procedure set forth above. The Board may, in its sole discretion, determine whether to include a matter of public concern on the Board meeting agenda.

Policy 2.6—Newly Elected Board Member Training Requirements.

Within two months of being elected or appointed new Directors are required to complete training with a fellow Director on email and document handling. Within six months of being elected or appointed new Directors are required to complete the Colorado Department of Education’s Board Training Modules, read the Board Policy Manual, the Charter Contract, and attend a Board Orientation.

Policy 2.7—Policy Making.

- (a) The Board shall be solely responsible for adopting, repealing or amending policies for Mountain Middle School. Action by the Board shall be accomplished at a properly noticed Board meeting at which a quorum is present, as set forth in the Bylaws, and as further provided below. Proposals for adopting, repealing or amending policies for Mountain Middle School may be made in writing by any

member of the Board or by any parent, and submitted through the Board Secretary.

- (b) Except in cases of emergencies, the Board shall follow the following procedure in adopting, repealing or amending policies for Mountain Middle School:
 - i. **First Reading.** The proposed policy shall be submitted for approval on first reading at a regular or special meeting of the Board called for that purpose. The proposed policy shall be contained in the Board packet distributed prior to the meeting. At first reading the Board shall receive public comment and comments from the sponsor of the proposed policy.
 - ii. **Second Reading.** If the proposed policy is approved on first reading as set forth in the previous sub-section, it will be placed on the agenda and considered at the next ensuing regular or special meeting of the Board called for that purpose. If the proposed policy is adopted upon second reading it shall become a policy of Mountain Middle School, and the Policy Manual shall be amended accordingly.
 - iii. **Emergencies.** Upon a two-thirds (2/3) vote of the Board members present at a regular or special meeting called for that purpose, an emergency may be declared. If an emergency is declared, a policy may be adopted on first reading by affirmative majority vote of the Directors in attendance at the meeting.
- (c) Proposed policies should reference the policy provision it will be amending. Ideally, the entire policy will be reprinted with new language in all caps, and language to be deleted lined out. New policies should include the proposed table of contents policy title and code number.
- (d) The 'Staff Handbook' and 'Parent Handbook' shall be reviewed and revised as needed by the Head of School and presented to the Board annually. Any Policy changes requested by the Head of School in order to facilitate recommended changes in the handbooks will need to be reviewed and approved by the Board in accordance with 2.8(c) above. The Board or a committee of the Board, and/or legal counsel should review the handbooks annually for compliance with laws, and other recommended revisions.

References: Policy 2.3—Decision Making

Policy 2.8—Board Review of Administrative Procedures.

- (a) Administrative policies and regulations need not be reviewed by the Board in advance of issuance except as required by law. However, when there is a potential for strong parental, student or staff reaction, the policy or regulation

should be presented to the Board in advance.

- (b) Administrative policies and regulations should reference and be consistent with existing Board policy.
- (c) The Board reserves the right to review administrative regulations at its discretion. However, the Board of directors shall revise or veto such regulations only when, in its judgment, such regulations are inconsistent with the Board's policies.

Policy 2.9 — Composition of Committees.

Each committee of the Board shall include no more than the minimum number of Directors sufficient to constitute a quorum of the Board. For example, if the Board is comprised of seven Directors, no single committee may include more than three Directors.

Policy 2.10—Advisory Committees to the Board.

The primary purpose of all advisory committees to the Board is to contribute to the educational program of the school by conducting studies, identifying problems, or developing recommendations to assist the Board in making decisions. The ultimate authority to make those decisions, however, will continue to reside with the Board, as required by law.

Advisory committees may be formed by the Board at such times and for such purposes as the Board may deem necessary. They will be given a clear purpose, parameters, and timeline, and will be dissolved upon accomplishing that charge.

To the extent possible, membership on advisory committees will be broadly representative of the school's populations, and will be chosen from among residents who have shown an interest in education or who have special knowledge or expertise relating to the committee's purpose. Once activated, an advisory committee will report periodically to the Board.

Reference: Policy 2.3—Decision Making

Policy 2.11—Standing Committees.

Unless otherwise specified, written progress/update reports from each standing committee are required for each Board meeting. They must be submitted before 12:00 midnight, three (3) business days prior to the regularly scheduled Board meeting in order for the Board and the public to have ample time to preview the material. Failure to meet this deadline will cause the item to be excluded from the agenda and postponed until the next Board meeting.

- (a) **Budget and Finance Committee.** This committee is responsible for the development and presentation of an annual financial plan (budget) to the Mountain Middle School Board of Directors for approval each fiscal year, in

accordance with the timelines for reporting budgets set forth by the Colorado Department of Education. This committee will work closely with the Head of School and Business Manager to properly ensure oversight for operational execution of the approved budget. This committee will present updated financials to the Board for review at regularly scheduled Board meetings, as well as budget amendment reports for approval each January. This committee will ensure and will oversee the performance of an independent, annual financial audit for school operations.

- (b) **Executive Committee.** The Executive Committee is Chaired by the President of the Board and works closely with the Head of School and the School Accountability Committee to continuously review components of the educational program at Mountain Middle School to ensure promotion of the Mission and Vision of the School, specifically the academic and social achievement of MMS students (with consideration being given to a safe and supportive culture, technology, the integrity of the Project-based learning model, and the collaborative nature of school programming, assessment and community involvement). In addition, this committee is responsible for driving execution of imperatives identified by the Board in its annual strategic plan to meet the strategic goals of the organization. This committee will utilize several data points to meet its objectives including but not limited to academic assessments and standardized test scores, the school Unified Improvement Plan, parent and student surveys (initiative by the SAC), staff interviews, feedback recommendations and requests of the Head of School. The committee will present reports on activities and priorities to the Board at regularly scheduled Board meetings.
- (c) **School Accountability Committee.** The function of the school accountability committee (SAC) is to provide oversight and advice to the Head of School. It is anticipated that the Head of School and the Board representative will have a great deal of input into the work and composition of the SAC. The SAC's main role is to assure that academic excellence, cultural excellence and positive teacher/student interactions are defined and communicated to the MMS Board of Directors. SAC tasks include, but are not limited to:
- 1) Define and continue to refine what academic excellence, cultural excellence and student-teacher interactions means for Mountain Middle School,
 - 2) Work with the school leadership/administration to devise clear and consistent ways to measure progress towards stated goals,
 - 3) Work with school leadership/administration to set annual academic achievement goals, to be presented to the full board for approval,

4) Work with school leadership/administration to share with the Board annual successes, barriers to reaching academic excellence, and strategies to overcome these barriers,

5) Arrange for Board training on issues related to academic oversight and academic achievement, as needed,

6) Create specific measurable academic, cultural and student-teacher annual goals to be shared with the full Board,

7) Report to the Board at regular meetings of the Board in a manner determined by the Board,

8) Annually evaluate its work as a committee and the objectives it has committed itself to and report on same to the Board of Trustees.

Policy 2.12 – Board Responsibilities, Responsibilities of Individual Board Members.

The primary obligation of the Board of Directors is to advance the Mission of Mountain Middle School and ensure its financial stability. In addition to any duties required by law, the Board shall have the following duties:

- (a) The Board shall have the duty to ensure that the school operates the identified school philosophy and in the best interests of its students, parents, teachers, and community.
- (b) Only the Board President will communicate Board decisions and/or Board direction to the Head of School.
- (c) The Board is a legislative body: it adopts policies to guide MMS. The Board is not a managerial unit: it specifically does not manage the day-to-day affairs of MMS.
- (d) The Board hires and evaluates the Head of School who is the chief executive officer of MMS.
- (e) Board members recognize the Head of School as an education and management professional.
- (f) Board meetings are conducted in public. However, public participation in the

meeting is at the discretion and direction of the President or Chairperson in consultation with the Board.

- (g) Board members honor the Board’s decision-making process and recognize that authority rests only with the Board as a whole and not in its individual members.
- (h) Board members respect and support the majority decisions of the Board and speak with one voice about those decisions outside of the Board meetings.
- (i) Board members honor diverse views and opinions. They approach the decision making process with open minds and a willingness to listen to alternative views.
- (j) Board members honor the confidentiality of information presented in executive session. The breach of this confidentiality is cause for immediate termination of membership on the Board as unethical conduct.
- (k) Board members will come to Board meetings prepared to address the items on the published agenda. To that end, it is suggested that whenever possible, written reports by the officers or any subcommittees/Board member addressing posted agenda items be prepared and distributed before a meeting.
- (l) Board members will deal with each other and with members of the school community with honesty, integrity, and respect.

Nothing in this Policy Manual shall be deemed an irrevocable delegation of any express or implied power or authority of the Board. The Board expressly reserves to itself all express and implied powers or authority vested in it by applicable Law. The Board may at any time take any action required or permitted by this Policy Manual.

Section 3: Administration

Policy 3.1—Administrative Structure.

The Board shall rely on its Head of School, to provide professional administrative leadership at Mountain Middle School. The Head of School shall be hired by and report directly to the Mountain Middle School Board of Directors. The entire school, shall be viewed as a single school system subject to the policies set forth by the Board and implemented through a single chief administrator, the Head of School.

After a satisfactory annual performance review, the Board will establish a salary for the Head of School before the start of the following year employment contract, unless otherwise not renewed or extended by the Board in its sole discretion, subject to applicable law.

Policy 3.2—Elections – Not School Based.

- (a) As a public school, Mountain Middle School cannot expend any of its resources in connection with supporting or opposing any candidate for political office, nor shall it expend resources in connection with supporting or opposing an issue in an issue election.
- (b) In the interest of broadening public participation in and awareness of the political process and political issues that affect MMS, the school may, on a nonpartisan basis, invite candidates or sponsors and opponents of issues to appear at school functions and address parents, as well as share and promote the sharing of information for and against issues that affect education and MMS; provided, that both sides are given an opportunity to be heard. The Board shall decide whether to invite candidates and sponsors/opponents of issues on a case-by-case basis. Any time candidates and/or sponsors/opponents are invited to speak; the school will ensure that both sides are given an equal opportunity to participate. The Board of Directors may choose to pass resolutions in support or opposition of certain issues, but not candidates.

Section 4: Personnel

Policy 4.1—Equal Opportunity Employment.

It is the policy of Mountain Middle School that all decisions about staff hiring, termination, assignments, promotion, demotion, transfer, determination of salaries, benefits, and selection for training shall be made without regard to race, color, national origin, gender, ancestry, creed, religion, sex, sexual preference or orientation, transgender status, pregnancy, genetic information, age, marital status, veteran status, lawful conduct outside of work, membership or non-membership in a labor organization, physical or mental disability, or status in any other group protected by applicable law.

Policy 4.2—Harassment.

It is the policy of the Board to maintain an environment for its employees that is free from harassment based on an individual's race, color, national origin, gender, ancestry, creed, religion, sex, sexual preference or orientation, transgender status, pregnancy, mental health, genetic information, age, marital status, veteran status, lawful conduct outside of work, membership or non-membership in a labor organization, disability, or status in any other group protected by applicable law. All such harassment, by Mountain Middle School employees, students and third parties is strictly prohibited. Complaints of harassment will be handled without delay in a manner that considers the interests of both the complainant and respondent.

Policy 4.3—Staff Performance Evaluations.

MMS conducts teacher and employee performance evaluations in order to comply with applicable law, and a best practice as an employer. The Board shall evaluate the Head of

School's performance on an annual basis on a form approved by the Board. The Board's role in the performance evaluation of other MMS employees is limited as such evaluations of staff will typically be conducted by the Head of School. Where budget amendments are required to support the staffing decisions of the Head of School, including professional development plans for individual employees or the staff as a whole, the Head of School will bring those to the attention of the Board as soon as the need for the budget amendment arises so that the Board may consider, and if appropriate, approve such budget amendments. The Head of School will inform the Board immediately upon determination of the need to terminate an employee's employment prior to the end of the school year. The Head of School will also periodically report to the Board upon the status and progress of staff evaluations having been conducted.

Section 5: Student Discipline

Policy 5.1—Discipline.

Students may only be expelled or denied admission in accordance with the procedures set forth in the MMS Charter Application, MMS policy, and Colorado law. The authority to hold expulsion hearings, wherein a student may be expelled from MMS, shall remain with the Board or a designee of the Board.

Section 6: Finances and Accounting

Policy 6.1—Fiscal Accounting and Reporting.

The Head of School shall be responsible for properly accounting for all funds received and all expenses incurred in the operation of Mountain Middle School. The Head of School shall exercise her/his responsibility to the highest ethical standards and shall conform to generally accepted principles for government accounting (GASB) and GAAP standards. Such accounting shall be done in a manner that is easily reviewed by Mountain Middle School's Board and that lends itself to auditing. If required by CSI or the Colorado Department of Education the format for accounting recordkeeping and presentation shall be modified to comply with such regulations and procedures applicable to schools, adopted by such entities. Financial statements shall be prepared for presentation and reporting for every regularly scheduled Board meeting. Financial statements will be made available to Board members in the Board packets prior to the scheduled meeting.

The Treasurer of the Board shall coordinate with the administration and IT personnel to ensure that all applicable financial information regarding the school is timely posted on the Mountain Middle School website and maintained in accordance with the Financial Transparency Act, C.R.S. §22-44-301 *et seq.*

Policy 6.2—Preparation and Adoption of Annual Operating Budget.

The annual budget is the financial plan for the operation of Mountain Middle School. The annual operating budget will be based on a fiscal year that runs from July 1 to June 30. It provides the framework for both expenditures and revenues for the fiscal year and translates

into financial terms the educational programs and goals of the schools. The operating budget should ultimately support the Vision and Mission of Mountain Middle School. The Board assigns to the Head of School the overall responsibility for the preparation and administration of the budget. The annual budget shall contain the following sections and corresponding detail: Revenues, Operating Expenses broken down by staff salaries, employee benefits, purchased services, supplies and materials, capital outlays, and facility costs, and Revenues over Expenses, and Transfers to Capital Reserves. The annual budget for the upcoming year shall be submitted for review by the Board during the April Board meeting.

Policy 6.3—Financial Accounting Audits.

In accordance with state law, all funds and accounts of Mountain Middle School shall be audited annually at the close of each fiscal year. The Board shall appoint an independent auditor licensed to practice in Colorado and knowledgeable in government/non-profit accounting to conduct the audit, and if required by the Charter Contract, such auditor shall be approved by CSI. The independent auditor shall submit a report to the Board that includes the audited financial statements and an opinion regarding those financial statements. The auditor will also include in the report any information and documentation required by the Authorizer. Audits shall be completed by the auditor, allowing sufficient time for review by the Board before the required deadline for submission to the Authorizer

Policy 6.4 – Financial Oversight and Controls

The MMS Board of Directors (BOD) and Head of School must manage the School’s financial system to assure controls are in place to help prevent unauthorized and inappropriate expenditure of funds entrusted to MMS by donors, grantors, and taxpayers.

The Board of Directors is responsible for oversight of the Head of School’s operation of the financial management system. The Head of School is responsible to operate the financial management system in accordance with the laws of the State of Colorado, generally accepted practices and policies of the Board of Directors.

Policy 6.4.1 - Actions by the Board of Directors

- (a) The BOD will review and approve the MMS annual budget and mid year adjustments which are prepared and presented by the Head of School.
- (b) Quarterly, the BOD will examine the financial performance of MMS as presented by the Head of School and Business Manager. Documents to be reviewed include the current balance sheet, and the consolidated profit and loss statement showing actual expenditures versus the approved budget. Also, a report of financial transactions and status of grants will be available to the Board, but not be included on the Board agenda.
- (c) At the end of each of the first two months of the quarter, the Board Treasurer will meet with the MMS Business Manager to review the documents mentioned

in the previous paragraph.

- (d) Monthly, the Board Treasurer will review the checking account activity.
- (e) Between meetings of the Board, members may review transactions including bank accounts, account detail, source documents and other financial information upon request to the Business Manager.

Policy 6.5 – Public School Financial Transparency Act

Mountain Middle School and the Board shall comply with the Colorado Public School Financial Transparency Act, Article 44 of Title 22 of the Colorado Revised Statutes.

Policy 6.6 – Record Retention and Destruction

MMS administration shall establish a Record Retention and Destruction Policy consistent with applicable state and federal law, and with the recommendations of the Colorado state archive office. The Head of School and the Secretary of the Board shall communicate the current retention policies in place from time to time for various documents to all personnel and to the Board, at least once per year.

Policy 6.6.1 – Retention Schedule and Administration

MMS's Record Retention Schedule is set forth below. The Head of School ("Administrator") shall administer this Policy. The Administrator is also authorized to: make modifications to the Record and Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the School; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this policy.

Policy 6.6.2 – Electronic Documents and Records

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. All computer data is considered a record under CORA. If an employee has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

Policy 6.6.3 – Suspension of Record Disposal in the event of Litigation or Claims

No director, officer, employee, volunteer or agent of the School shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before federal, state or local government agency, including tax and regulatory agencies, law enforcement agencies and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by the School, or a current request for documents under CORA.

During the occurrence of an anticipated or ongoing proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the

Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

Policy 6.7 - Acquiring products, services and facility projects by contract

The Head of School and other school administrators must obtain the best combination of quality, cost and responsiveness to produce best value for MMS, its donors and the taxpayers.

Some products can be selected based primarily on cost e.g., purchasing supplies or simple projects but for more complex projects, MMS should use a best value selection process, considering all of the following factors in selection:

- (a) Quality of the Technical Proposal
- (b) Realism of Proposal Costs
- (c) Relevant Experience
- (d) References

Policy 6.7.1 - Actions by the Head of School

- (a) The Head of School approves all purchase requests prior to disbursement of funds, except that the Treasurer or any Board alternate will co-sign all approved purchase requests over \$5,000. Also, the Business Manager has approval to process disbursements for budgeted items less than \$500 with subsequent review by the Head of School.
- (b) A filing system to link purchase requests to disbursement documents will be maintained for seven years.
- (c) The Head of School will enable financial oversight by the public by posting documents on the MMS website in accordance with the Colorado Public School Financial Transparency Act (Article 44 of Title 22 CRS)

Policy 6.7.2 - Product, services and facility contracts over \$10,000.

All Product, services and facility contracts over \$10,000 shall utilize the following procedures to select the provider:

- (a) Vendors and contractors are informed of the selection criteria before they submit proposals.
- (b) A minimum of three competitive proposals are solicited. This is not always possible, and if not possible, school administrators will document a decision to deviate from this requirement, efforts to obtain three bids, and the basis for the same.
- (c) The approving official will document the selection decision for the winning proposal.

- (d) Proposers not selected will be given an opportunity to learn why they were not selected.
- (e) Sole source purchases and contracts are allowed if only one vendor/contractor can satisfy MMS needs e.g. software, but the reasons for sole source must be documented.

Policy 6.7.3 - For all Product, Services and Facility Contracts under \$10,000

- (a) MMS will adhere to the policy objectives of this document
- (b) Projects will not be divided to avoid the guidance for projects over \$10,000.

Policy 6.7.4 - For all Purchases, Service and Facility Contracts

MMS should give local businesses an opportunity to compete in providing work, services, or materials to the school, particularly those businesses that have performed well for MMS in the past and have relevant experience for the proposed work/services.

Section 7: Facilities

Policy 7.1—Property, Building Facilities Use.

- (a) It is the Board’s policy to make MMS owned or leased property, buildings and facilities available to associated school groups and the community when not in use for MMS activities.
- (b) Permission for use of MMS leased or owned property, buildings and facilities shall not constitute a Board or MMS endorsement of any organization, the beliefs of an organization or group, the expression of any opinion regarding the nomination, retention, election or defeat of any candidate, or the expression of any opinion as to the passage or defeat of any issue.
- (c) The Board reserves and delegates to the administration, the right to refuse approval or to cancel any and all activities for the use of an MMS owned property, building or its facilities when it is deemed that such action is necessary for the best interests of MMS.
- (d) The administration or the Board may set policies for fees for use of the facility and/or for the payment of janitorial and other expenses incurred by MMS as a result of such use, and other reasonable policies regarding the use of MMS facilities including appropriate supervision of minors and evidence of background checks of persons supervising minors.
- (e) The administration shall develop an agreement for use of the facilities, which shall be approved by the Board; and which may require evidence of insurance by such users.
- (f) Board policies and regulations, which govern MMS use of facilities, shall, when

applicable, also govern associated MMS groups and community use of MMS facilities.

- (g) Any activity within the scope of law defining and regulating gambling or gaming may not be conducted in or on MMS property, buildings, or facilities, other than bingo, with an appropriate bingo license.
- (h) All events at MMS facilities shall adhere to the smoke free and drug-free policies of MMS.

Cross References: Policy 3.4 Elections—Not School Based

APPENDIX A

RECORD RETENTION AND DESTRUCTION POLICY

STATEMENT OF POLICY

This policy covers all records and documents, regardless of physical form, contains guidelines for how long certain documents should be kept and how records should be destroyed. The policy is designed to ensure compliance with federal and state laws and regulations, to eliminate accidental or innocent destruction of records and to facilitate the operation of Mountain Middle School (the "School") by promoting efficiency and freeing up valuable storage space.

RETENTION SCHEDULE AND ADMINISTRATION

The School's Record Retention Schedule is set forth in Appendix A. The Director of Finance & Operations ("Administrator") shall administer this Policy. The Administration is also authorized to: make modifications to the Record and Retention Schedule from time to time to ensure that it is in compliance with local, state and federal laws and includes the appropriate document and record categories for the School; monitor local, state and federal laws affecting record retention; annually review the record retention and disposal program; and monitor compliance with this policy.

ELECTRONIC DOCUMENTS AND RECORDS

Electronic documents will be retained as if they were paper documents. Therefore, any electronic files that fall into one of the document types in Appendix A will be maintained for the appropriate amount of time. If an employee has sufficient reason to keep an email message, the message should be printed in hard copy and kept in the appropriate file or moved to an "archive" computer file folder.

SUSPENSION OF RECORD DISPOSAL IN THE EVENT OF LITIGATION OR CLAIMS

No director, officer, employee, volunteer or agent of the School shall destroy, dispose of, conceal, or alter any record or document while knowing that it is or may be relevant to an anticipated or ongoing investigation or legal proceeding conducted by or before federal, state or local government agency, including tax and regulatory agencies, law enforcement agencies and civil and criminal courts, or an anticipated or ongoing internal investigation, audit or review conducted by the School.

During the occurrence of an anticipated or ongoing investigation or legal proceeding as set forth above, the Administrator shall suspend any further disposal of documents until such time as the Administrator, with the advice of counsel, determines otherwise. The Administrator shall take such steps as necessary to promptly inform all staff of any suspension in the further disposal of documents.

This Policy was approved by the Board of Directors of Mountain Middle School on May 16, 2013.

APPENDIX A - RECORD RETENTION SCHEDULE

A. ACCOUNTING AND FINANCE

Record Type	Retention Period
Accounts Payable ledgers and schedules	7 years
Accounts Receivable ledgers and schedules	7 years
Annual Audit Reports and Financial Statements	Permanent
Annual Audit Record, including work papers and other documents that relate to the audit	7 years after completion of audit
Bank Statements and Cancelled Checks	7 years
Expense Records	7 years
General Ledgers	Permanent
Electronic Payment Records	7 years
Notes Receivable ledgers and schedules	7 years
Investment Records	7 years after sale of investment

B. CORPORATE RECORDS

Record Type	Retention Period
Annual Reports to Secretary of State/ Attorney General	Permanent
Articles of Incorporation	Permanent
By-Laws	Permanent
Board Meeting and Board Committee Minutes	Permanent
Board Policies/Resolutions	Permanent
IRS Application for Tax-Exempt Status (Form 1023)	Permanent
IRS Determination Letter	Permanent
State Sales Tax Exemption Letter	Permanent
Contracts (after expiration)	7 years
Licenses and Permits	Permanent

C. EMPLOYEE DOCUMENTS

Record Type	Retention Period
Benefit Plans	Permanent

Employee Files	Termination + 7 years
Employment applications, resumes and other forms of job inquiries, ads or notices for job opportunities	3 years
Forms I-9	3 years after hiring, or 1 year after separation
Employment Taxes	7 years
Payroll Registers (gross and net)	7 years
Time Cards/Sheets	5 years
Unclaimed Wage Records	6 years
Retirement and Pension Records	Permanent

D. PROPERTY RECORDS

Record Type	Retention Period
Lease Agreement	Permanent
Property Insurance Policies	Permanent

E. TAX RECORDS

Record Type	Retention Period
Tax-Exemption Documents and Related Correspondence	Permanent
IRS 990 and 990T tax returns	Permanent
Tax Bills, Receipts, Statements	7 years
Tax Workpaper Packages - Originals	7 years
Sales/Use Tax Records	4 years

F. GRANT RECORDS

Record Type	Retention Period
Original grant proposal	7 years after completion of grant period
Grant agreement and subsequent modifications, if applicable	7 years after completion of grant period
All requested IRS/grantee correspondence including determination letters and and "no change" in exempt status letters	7 years after completion of grant period
Final grantee reports, both financial and narrative	7 years after completion of grant period

All evidence of returned grant funds	7 years after completion of grant period
All pertinent formal correspondence including opinion letters of counsel	7 years after completion of grant period
Report assessment forms	7 years after completion of grant period
Documentation relating to grantee evidence of invoices and matching or challenge grants that would support grantee compliance with the grant agreement	7 years after completion of grant period
Pre-grant inquiry forms and other documentation for expenditure responsibility grants	7 years after completion of grant period
Grantee work product produced with the grant funds	7 years after completion of grant period

G. CONTRIBUTION RECORDS

Record Type	Retention Period
Records of Contributions	Permanent
The School's or other documents evidencing terms of gifts	Permanent

H. PROGRAM AND SERVICE RECORDS

Record Type	Retention Period
Colorado Nonprofit Association convenings	Permanent (1 copy only)
Research & Publications	Permanent (1 copy only)