

Bylaws of the Polaris Charter School Governing Board

Article 1 - Name and Purpose

Section 1.1 - Name

Polaris Charter School is the school name. It will also be referred to as Polaris School in these bylaws.

Section 1.2 - Mission

Polaris Charter School's mission is to engage students in the community, environment, history and culture of Northern New Mexico through personalized hands-on learning experiences that strengthen and support student well-being and intellectual growth.

Section 1.3 - Location

Polaris School will be located in Los Alamos, County of Los Alamos in the State of New Mexico.

Article 2 - Governing Board

Section 2.1 - Powers

The Governing Board assumes all powers conferred by New Mexico law and the Articles of Incorporation. Additionally, the Governing Board has the power to:

- a) Adopt, review, and revise the Polaris School mission statement;
- b) Adopt, review, and revise the Polaris School Governing Board bylaws;
- c) Establish policies and governing procedures consistent with Polaris School's mission;
- d) Hire, evaluate, terminate, and set compensation and employment terms for the Polaris School Academic Leader;
- e) Oversee all fiscal responsibilities of Polaris School including but not limited to approval of an annual budget, salaries, signing checks, and signing legal documents.

Section 2.2 - Number

The number of members of the Governing Board will be no fewer than five (5) and no more than eleven (11), unless changed by amendments to these bylaws. For voting purposes, an odd number of Governing Board members will be maintained.

Section 2.3 - Terms of Appointment

Each Governing Board member will serve a two (2) year term from the date of their appointment. No member will be allowed to serve more than three (3) consecutive two (2) year terms after which the member must take a minimum of two (2) years off before being reconsidered for nomination as a Governing Board member.

A full two-year term is considered to have been served upon the date of the second (2nd) annual meeting after being appointed.

After election, the term of a member may not be reduced, except for cause as specified in these bylaws.

Section 2.4 - Initial Governing Board Staggered Terms

The initial Governing Board will serve staggered terms. Terms will be staggered so that not all terms are renewed at the same time with the intent to balance continuity with new perspective. The initial Governing Board shall consist of at least two members who will serve a one-year term and at least three members who will serve a two-year term.

Section 2.5 - Election of Members

The Governing Board's Governance Committee will at each annual meeting present a slate of potential members to the Governing Board who will fill expired Governing Board positions by affirmative vote of a majority of the members present at the annual meeting.

Section 2.6 - Qualifications

Whenever possible, Governing Board members will be sought who bring the skills, expertise, perspective, and qualifications necessary to implement the Mission of Polaris School and to replace skills and qualifications of those Board members being replaced.

Section 2.7 - Resignation

A Governing Board member may resign at any time by filing a written resignation with the Governing Board Chair.

Section 2.8 - Removal

The Governing Board may remove any member with a majority vote of the entire Governing Board at any regular or special meeting of the council, provided that a statement of the reason or reasons shall have been mailed by Registered Mail to the member proposed for removal at least thirty (30) days before any final action is taken by the Governing Board. This statement shall be accompanied by a notice of the time when, and the place where, the Governing Board is to take action on the removal. The member shall be given an opportunity to be heard and the matter considered by the Governing Board at the time and place mentioned in the notice.

Section 2.9 - Vacancies

The Governing Board is not required to fill a vacancy created by the removal or resignation of a Member, unless such a vacancy will cause the number of Members to be less than the minimum specified in these bylaws in which case the Governing Board will fill the vacancy within 45 days. An election to fill a vacancy or to increase the number of Members may be held at regular or special meetings at the discretion of the Board. Written notice of the proposed election and slate of candidates must be given to all Board members in advance of any meeting at which the election is to be held. The minimum vote required to elect a new member or fill a vacancy shall be the affirmative vote of a majority of the Members present at a meeting at which a quorum is present.

Section 2.10 - Members of the Governing Board

- a) Will receive no payment or honoraria, except reimbursement for expenses incurred in performance of voluntary Polaris School activities in accordance with Polaris School policies;
- b) Shall serve the Polaris School with the highest degree of undivided duty, loyalty, and care and shall undertake no enterprise to profit personally from their position with the Polaris School;
- c) All participants in Board work are bound by the Code of Conduct, Conflict of Interest, and Confidentiality policy statements;
- d) Shall have no direct or indirect financial interest in the assets or leases of the Polaris School;
- e) Any member who individually or as part of a business or professional firm is involved in the business transactions or current professional services of the Polaris School shall disclose this relationship and shall not participate in any vote taken with respect to such transactions or services.

Article 3 - Meetings

Section 3.1 - Open Meetings Act

All annual, regular, and special Governing Board meetings will comply with New Mexico open meeting laws detailed in the Open Meetings Act, NMSA 1978, Chapter 10, Article 15.

Section 3.2 - Annual Meeting

The annual meeting of the Governing Board will be held during the last quarter of the fiscal year on a date selected by the Board for the purpose of appointing officers, electing members and for the transaction of such other business as may come before the meeting. The place of such annual meeting shall be designated by the Governing Board.

Section 3.3 - Regular Meetings

In addition to the annual meeting, there will be at least ten (10) other regular meetings of the Governing Board held each year.

Section 3.4 - Special Meetings

Special meetings of the Governing Board may be called by the Board Chair or by a majority of the Governing Board filing a written request for such a meeting with the Board Chair and stating the object, date, and hour therefore, due notice having been given each member five (5) calendar days prior to the meeting.

Section 3.5 - Notice of Meetings

Notice of all regular and special meetings of the Governing Board, an agenda of all items to be discussed at such meetings, and agenda support materials shall be circulated to all members at least five (5) days prior to the meeting and shall be made in compliance with the Open Meetings Act and the Polaris School's Open Meetings Act Resolution.

Section 3.6 - Quorum and Voting

One-half of the members currently in office will constitute a quorum for the transaction of business at any regular or special meeting of the Governing Board, except where otherwise required by these Bylaws.

An affirmative vote by a majority of the Governing Board members present at a meeting at which a quorum is present will be the act of the Governing Board, unless a greater number of affirmative votes is required by law or by these bylaws. An absentee Governing Board member may not designate an alternate to represent them at a Governing Board meeting.

Article 4 - Officers

Section 4.1 - Number

Officers of the Governing Board are Chair, Vice Chair, Secretary, and Treasurer.

Each officer is elected from a slate of officers presented by the Governance Committee. by a majority of the Governing Board members present at the annual meeting. Duties are those identified in these bylaws and any others designated by the Governing Board.

Section 4.2 - Appointment and Term

The Governing Board's Governance Committee will at each annual meeting present a slate of potential Officers to the Governing Board. The Governance Committee will make recommendations for each Officer position. However, all accepted nominations for each Officer position will be presented to the full Governing Board for the vote. The Governing Board will consider but need not follow the Governance Committee recommendations.

Officer positions will be filled by majority election of the Governing Board members present at the meeting if a quorum is present.

Members elected to Office positions will be sought to reflect the qualities, qualifications, and diversity determined by the Governing Board delineated in the Job Descriptions of the Officers.

Newly appointed officers will take office on the date of their election. Term of office will be one (1) year.

A Governing Board member may serve more than one (1) term in the same office, but no more than two (2) consecutive terms in the same office.

Section 4.3 - Removal

Any officer may be removed by a majority vote of the Governing Board whenever the Governing Board deems the removal serves the best interest of Polaris School.

Section 4.4 - Vacancy

Vacancies will be filled by the Governing Board for the remainder of the term at any regular or special meeting at which a quorum is present.

Section 4.5 - Resignation

An officer may resign at any time by filing a written resignation with the Governing Board Chair. The resigning member retains their member seat on the Governing Board.

Section 4.6 - Chair

The Chair presides at all Governing Board meetings. The Chair is responsible for setting the agenda for all meetings, calling any special meetings and appointing members to

chair all committees. Additionally, the Chair has other responsibilities as may be granted by the Governing Board.

Section 4.7 - Vice Chair

In the Chair's absence, the Vice Chair presides at all meetings.

In the event the Chair is unable to perform their duties for any reason, the Vice Chair will perform those duties and has the full power of the Chair and is subject to all restrictions upon the Chair. Additionally, the Vice Chair has other responsibilities as may be granted by the Governing Board.

Section 4.8 - Secretary

The Secretary shall issue Governing Board meeting notices and shall keep minutes, act as custodian of the school's records and perform such other duties as required by the office.

Section 4.9 - Treasurer

The Treasurer shall have general supervision of the school's financial securities. The Treasurer shall also supervise the maintenance of financial records and books, and sign such instruments as required by the office.

Article 5 - Committees and Task Forces

Section 5.1 - Standing Committees

Governing Board Standing Committees will be:

- a) Governance Committee
- b) Finance Committee
- c) Audit Committee
- d) Academic Excellence

Standing committees may be composed of Governing Board members or community members or both, except the Governance Committee which must be composed only of Governing Board members.

Standing committee membership will be at least two (2) people. Standing committee Chair must be a Governing Board member.

Each standing committee must have a written scope and task description that is approved at least annually by the Governing Board.

Each standing committee will report to the Governing Board at every Board meeting.

Section 5.2 - Task Forces

The Governing Board may appoint task forces of the Governing Board to address specific issues outside of the scope of standing committees.

The Governing Board will prescribe the need for and composition of task forces. The Governing Board must appoint each task force with a purpose, a goal and charge description, a set of products to deliver to the Governing Board, and a date to complete work and make a final report to the Governing Board. A task force may submit interim reports to the Governing Board and seek clarification from the Governing Board at any Board meeting.

Task force membership will be at least three (3) people. At least one (1) Governing Board member must be appointed to each task force. A Governing Board member will be the Chair of each task force.

Section 5.3- Governance Committee

The Governance Committee shall be composed of at least two (2) but no more than five (5) people recommended by the Board Chair and elected by the Governing Board at its annual meeting. Each committee member shall serve a term of two (2) years, and these terms shall be staggered to ensure continuity of the committee. The committee shall elect its own chair.

Duties of the Governance Committee will be:

- a) To understand the skills and expertise needed on the Governing Board as members change;
- b) To study the qualifications of candidates and present a slate of the best qualified as nominees for the vacant member positions on the Governing Board;

- c) To present a slate of nominees for officers to the Governing Board for election at the annual meeting;
- d) To recommend candidates to the Governing Board to fill vacancies that arise outside the regular nominating process;
- e) To provide ongoing orientation to new members;
- f) To provide ongoing training to members;
- g) To oversee development of and annual assessment of a Governing Board strategic plan;
- h) To assist in planning an annual Board retreat and other deeper strategy sessions as needed;
- i) Regularly evaluate the effectiveness of Board meetings and make recommendations for improvement to the chair and full Board as needed;
- j) To oversee a member self assessment process to ensure optimum performance; and
- k) To recommend the appointment of a past Board Chair to the Governing Board, if necessary, in the interests of continuity.

Section 5.4 - Finance Committee

The finance committee will be composed of at least three (3) people as appointed by the Governing Board at its annual meeting. The Polaris School Academic Leader and the Governing Board Treasurer must be members of the finance committee. Additional committee members will be appointed and need not be Governing Board members.

Duties of the finance committee are as identified in NMSA 22-8-12.3:

- 1) to make recommendations to the Governing Board in the following areas:
 - a) financial planning, including reviews of the Polaris School's revenue and expenditure projections;
 - b) review of financial statements and periodic monitoring of revenues and expenses;
 - c) annual budget preparation and oversight; and
 - d) procurement.
- 2) To serve as an external monitoring committee on budget and other financial matters.

Section 5.5 - Audit Committee

The Audit committee will be composed of at least two (2) Governing Board members with experience in financial matters, one (1) volunteer member who is a parent of a student attending Polaris School and one (1) volunteer member who has experience in accounting or financial matters. Members will be appointed by the Board Chair at the

annual meeting. The Polaris School Academic Leader and Polaris School Operations Director will serve as ex-officio members of the audit committee.

The school's financial accounts will be audited annually by a certified public accountant.

Duties of the audit committee are as identified in NMSA 22-8-12.3:

- a) evaluate the request for proposal for annual financial audit services;
- b) recommend the selection of the financial auditor;
- c) attend the entrance and exit conferences for annual and special audits;
- d) meet with external financial auditors at least monthly after audit field work begins until the conclusion of the audit;
- e) be accessible to the external financial auditors as requested to facilitate communication with the Board and the Academic Leader;
- f) track and report progress on the status of the most recent audit findings and advise the Board on policy changes needed to address audit findings;
- g) provide other advice and assistance as requested by the Board; and
- h) be subject to the same requirements regarding the confidentiality of audit information as those imposed upon the local school board by the Audit Act [12-6-1 through 12-6-14 NMSA 1978] and rules of the state auditor.

Section 5.6 - Academic Excellence Committee

The Academic Committee will be composed of at least four (4) people as appointed by the Governing Board at its annual meeting. The Committee Chair must be a Governing Board member. The Polaris School Academic Leader must be a member of the Academic Committee. Additional committee members will be appointed and need not be Governing Board members.

The Academic Committee is a governance function, not a management function. The main role of the Committee is to assure that academic excellence is defined and aligned with the Polaris School Mission; and that the Governing Board approves annual goals to attain excellence. It's expected the Governing Board Strategic Plan will include these academic goals. Fidelity to Place Based education and the Social Emotional Learning goals of Polaris School are central components of the Mission and are unique to the success of Polaris School students.

Duties of the Academic Committee will be:

- a) Define and continue to refine what academic excellence means for the Polaris School Mission;
- b) Ensure that all Governing Board members understand the Mission and key charter promises made to the Los Alamos community and to the authorizer;

- c) Work with the Academic Leader to devise clear and consistent ways to measure progress toward the identified goals;
- d) Work with the Academic Leader to set annual academic accomplishment goals, to be presented to and approved by the full Governing Board in the Strategic Plan.
- e) Work with the Academic Leader to share with the Governing Board annual successes, barriers to reaching academic excellence, and strategies to overcome these barriers.
- f) Arrange for Governing Board training on issues related to academic oversight and academic accomplishment, as needed.
- g) Create specific measurable Governing Board level goals for the year as part of the Strategic Plan.
- h) Report to the Governing Board at regular Governing Board meetings in a manner determined by the Governing Board.
- i) Annually evaluate its work as a committee and the objectives it has committed itself to, and report on the same to the Governing Board.

Section 5.7 - Other Standing Committees

Other standing committees may be created by the Governing Board. Membership and duties of all other standing committees will be developed by the Governing Board; and evaluated and updated at each annual meeting.

Article 6 - Staff

Section 6.1 - Academic Leader

The Academic Leader is hired by the Governing Board to direct, manage, and be responsible for the academic, culture, social emotional learning, fidelity to placed based education, finance, human resources, and facilities of Polaris School in accordance with policies established by the Governing Board.

Article 7 - Fiscal Year

Section 7.1 - Fiscal Year

Fiscal year will begin on July 1 of each calendar year and terminate on June 30 of the following calendar year.

Article 8 - Administration

Section 8.1 - Contracts

The Governing Board may authorize any officer or officers, agent, or agents, to enter into any contract or execute or deliver any instrument in the name of and on behalf of the school and such authorization may be general or confined to specific instances. In the absence of other designation, all deeds, mortgages and instruments of assignment or pledge made by the school shall be executed in the name of the school by the Chair or the Vice Chair or the Secretary when necessary or required, shall affix the school seal, if any, thereto; and when so executed no other party to such instrument or any third party shall be required to make any inquiry into the authority of the signing officer or officers.

Section 8.2 - Loans

No indebtedness for borrowed money shall be contracted on behalf of Polaris School and no evidences of such indebtedness shall be issued in its name unless authorized by or under the authority of a resolution of the Governing Board. Such authorization may be general or confined to specific instances.

Section 8.3 - Checks, Drafts, Etc.

All checks, drafts, or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Polaris School, shall be signed by such officer or officers, agent, or agents of the Polaris School Governing Board and in such manner, including by means of facsimile signatures, as shall from time to time be determined by or under the authority of a resolution of the Governing Board.

Section 8.4 - Deposits

All funds of Polaris school not otherwise employed shall be deposited from time to time to the credit of the school in such banks, trust companies or other depositories as may be selected by or under the authority of a resolution of the Governing Board.

Section 8.5 - Agents

The Governing Board is authorized and empowered to retain such agents, attorneys, accountants, counsel, or other qualified firms or persons as the Governing Board shall document and determine by resolution.

Article 9 - Liability and Indemnity of Officers and Governing Board Members

Section 9.1 - Liability of Officers and Governing Board Members

Except as otherwise provided by law, no Governing Board Member or officer shall be liable to the school, or any person asserting rights on behalf of the school, its creditors, or any other person, for damages, settlements, fees, fines, penalties or other monetary liabilities arising from a breach of, or failure to perform, any duty resulting solely from his or her status as a Governing Board Member or officer, unless the person asserting liability proves that the breach or failure to perform constitutes (a) a willful failure to deal fairly with the Polaris Governing Board in connection with a matter in which the Governing Board Member or officer has a material conflict of interest, (b) a violation of criminal law, unless the Governing Board Member or officer had reasonable cause to believe his or her conduct was lawful or no reasonable cause to believe his or her conduct was unlawful, (c) a transaction from which the Governing Board Member or officer derived an improper personal profit or benefit, or (d) willful misconduct.

Section 9.2 - Indemnity of Governing Board Members and Officers

Polaris School shall indemnify a Governing Board Member or officer, to the extent he or she has been successful on the merits or otherwise in the defense of any threatened, pending or completed civil, criminal, administrative or investigative action, suit, arbitration or other proceeding, whether formal or informal, which involves foreign,

federal, state or local law and which is brought by or in the right of the Polaris School Governing Board or by any other person, for all reasonable expenses, including fees, costs, charges, disbursements and attorney fees, incurred in the proceeding, provided the Governing Board Member or officer was a party because he or she is a Governing Board Member or officer of the Governing Board, and in all other cases, the Governing Board shall indemnify a Governing Board Member or officer against liability, including judgments, settlements, penalties, assessment, forfeitures, fines, including any excise tax assessed with respect to an employee benefit plan, and reasonable expenses, incurred by the Governing Board Member or officer in the proceeding, provided the Governing Board Member or officer was a party because he or she is a Governing Board Member or officer of the school, unless the liability was incurred because the Governing Board Member or officer breached or failed to perform a duty he or she owes to the Governing Board and the breach or failure to perform constitutes (a) a willful failure to deal fairly with the Governing Board connection with the matter in which the Governing Board Member or officer has a material conflict of interest, (b) a violation of criminal law, unless the Governing Board Member or officer had reasonable cause to believe that his or her conduct was lawful or no reasonable cause to believe that his or her conduct was unlawful, (c) a transaction from which the Governing Board Member or officer derived an improper personal profit or benefit, or (d) willful misconduct.

The termination of a proceeding by judgment, order, settlement, or conviction, or upon a plea of no contest or an equivalent plea, shall not, by itself, create a presumption that indemnification of the Governing Board Member or officer is not required under this by-law. No indemnification is required under this by-law to the extent the officer or Governing Board Member has previously received indemnification, reimbursement, or allowance of expenses from any person, including Polaris School, in connection with the same proceeding.

The school, by its Governing Board, may indemnify in a like manner, or with any limitations, any employee or agent of the Polaris School who is not a Governing Board Member or officer with respect to any action taken or not taken in his or her capacity as such employee or agent. The foregoing rights of indemnification shall be in addition to all rights to which Governing Board Members, officers, employees, or agents may be entitled as a matter of law, by resolution of the Governing Board, or by written agreement with Polaris School.

Section 9.3 - Maintenance of Insurance

The school may, by its Governing Board, purchase and maintain insurance on behalf of any person who is a Governing Board Member, officer, employee, or agent of the school against liability asserted against and incurred by the person in his or her capacity as a Trustee, officer, employee, or agent, or arising from his/her status as a Governing Board Member, officer, employee, or agent, regardless of whether the Polaris School

Governing Board is required or authorized to indemnify the person against the same liability.

Article 10 - Rules of Order

Section 10.1 - Rules of Order

The rules of order in the current edition of Robert's Rules of Order shall govern the conduct of all meetings of Polaris School except as presented here (material excerpted from the New Mexico School Board Association School Board Member Handbook, Chapter IV - Procedures for Conduct of Local School Board Meetings, Section I through Section T):

SECTION I. - Presiding Officer

The chair shall preside at council meetings. To address the council, a member must be recognized by the chair. The chair shall have the following powers:

- 1) To rule motions in or out of order, including the right to rule out of order any motions patently offered for obstructive or dilatory purposes;
- 2) To determine whether a speaker has gone beyond reasonable standards of courtesy in his/her remarks and to entertain and rule on objections from other members on this ground;
- 3) To entertain and answer questions of parliamentary law or procedure;
- 4) To call a brief recess at any time;
- 5) To adjourn in an emergency.

COMMENT: The procedural powers given to the presiding officer in this rule are intended to replace the question of order and appeal in RRO. This rule increases the presiding officer's authority in that his/her decisions regarding decorum in debate and rules of parliamentary procedure are final and cannot be appealed to the membership. Also, whereas in RRO a recess can be taken only on a motion and vote by the members, this rule gives the chair the concurrent authority to call a recess when necessary to "clear the air" and thus reduce friction among the members.

SECTION J. - Presiding Officer When the chair is in Active Debate

The Chair shall preside at council meetings, unless he/she becomes actively engaged in debate on a particular proposal, in which case he/she may designate another council

member to preside over the debate. The chair shall resume the duty to preside as soon as action on the matter is concluded.

COMMENT: Good leadership depends, to a certain extent, on not taking sides during debate. On a small council, this may not always be feasible or desirable; yet an unfair advantage occurs to the side whose advocate controls access to the floor. This rule is designed to ensure even-handed treatment to both sides during a heated debate. Ordinarily, the chair should ask the vice-chair to preside in this situation, but if that person is also engaged in the debate, the chair should feel free to call on someone else in order to achieve the purpose of this rule.

SECTION K. - Action by the council

The council shall proceed by motion. Any member, including the chair, may make a motion.

COMMENT: Traditionally, if the chair wishes to have a motion made, instead of making it himself/herself, he/she states, "The Chair will entertain a motion that . . .". This rule does not prevent such a practice; it merely makes clear that being chair does not prevent one from making a motion. The council may want to follow the procedure set forth in Section J. if the chair's motion is a controversial one.

SECTION L. - Second not required

A motion need not be seconded.

COMMENT: The philosophy underlying the requirement of a second is that if a proposal is not supported by at least two members, it is not worth the time required to consider the matter. This concept is not applicable to a small council whose consideration of a proposal that initially has the support of only one member would not seriously impair efficient use of the council's time.

SECTION M. - One Motion at a Time

A member may make only one motion at a time.

SECTION N. - Substantive Motion

A substantive motion is out of order while another substantive motion is pending.

COMMENT: This rule sets forth the basic principle of parliamentary procedure that distinct issues will be considered and dealt with one at a time, and a new proposal may not be put forth until action on the preceding one has been concluded.

RRO does not specifically refer to substantive motions; instead it uses such adjectives as "main" or "principal." The words "substantive motion" are used here to underscore the distinction between it and the various procedural motions listed in Rule 15 of RRO. Basically, a substantive motion is any motion other than the procedural motions listed in Rule 15. The possible subject matter of a substantive motion is coextensive with the council's legal powers, duties and responsibilities.

Indeed, in view of the fact that Rule 9 of RRO provides that the council shall proceed by motion, the substantive motion is the council's exclusive mode of action. The procedural motions detailed in the succeeding rules set forth the council's various options in disposing of substantive motions.

SECTION O. - Adoption by Majority Vote

A motion is adopted upon the affirmative vote of a majority of the quorum of members present at the meeting, unless otherwise required or permitted by these rules or the laws of the State of New Mexico. The chair is permitted to vote on all motions.

SECTION P. - Debate

The chair shall state the motion and then open the floor to debate on it. The chair shall preside over the debate according to the following general principles:

- 1) The introducer (the member who makes the motion) is entitled to speak first;
- 2) A member who has not spoken on the issue shall be recognized before someone who has already spoken;
- 3) To the extent possible, the debate shall alternate between opponents and proponents of the measure.

SECTION Q. - Procedural Motions

In addition to substantive proposals, the following procedural motions and no others shall be in order. Unless otherwise noted, each motion is debatable, may be amended, and requires a majority vote for adoption.

COMMENT: This rule is a substantial departure from RRO. Each procedural motion in RRO was reviewed to determine whether it was appropriate for use by a local school board; substantial modifications and deletions were the result. The following

enumeration of procedural motions is exhaustive; if a procedural option is not on the list, it is not available.

While a substantive motion is out of order if another substantive motion is pending, under both RRO and these rules several procedural motions may be entertained in succession without necessarily disposing of the immediately pending one. The order of priority establishes which procedural motion may be made and considered while another one is pending.

In order of priority (if applicable), the procedural motions are as follows:

- 1) To adjourn. The motion to adjourn may be made only when action on a pending matter concludes; it may not interrupt deliberation of a pending matter.

COMMENT: This motion differs from the RRO motion in several respects. According to RRO, it is not debatable or amendable and can be made at any time, thus interrupting substantive deliberations.

Because the number of members is small and procedures to limit debate are available, this rule allows debate and amendment of the motion to adjourn but allows the motion to adjourn only when action on a pending matter concludes.

The motion to defer consideration or to postpone to a certain time or day may be used first if the council wants to adjourn before completing final action on the matter.

- 2) To take a recess

COMMENT: RRO does not allow debate on this motion, but because the number of members is small and procedures to limit debate are available, this rule allows debate on the motion. As in RRO, the motion is in order at any time. Under these rules, the council chair also has the power to call a brief recess, without council action.

- 3) Call to follow the agenda. The motion must be made at the first reasonable opportunity or it is waived.

COMMENT: This motion is patterned after the call for the orders of the day in RRO. It differs in that it may be debated and just be made as soon as an item of business that deviates from the agenda is proposed or the right to insist upon following the agenda is waived for that item.

4) To suspend the rules. For adoption, the motion requires a vote equal to the number required for a quorum.

COMMENT: This motion is the same as RRO's motion of the same name except that it is debatable and amendable and the number of necessary votes is a quorum, rather than two-thirds. This means that if a council has five members, three members (the number required for a quorum) must vote for the motion; if only three members are present at a particular meeting, all three must vote for the motion in order to adopt it. It is in order when the council wishes to do something that it may legally do but cannot accomplish without violating its own rules, unless the rules are suspended.

Frequent use of the motion to prevent one member from presenting his proposals to the council or from speaking on an issue before the council is of doubtful legality.

5) To divide a complex motion and consider it by paragraph.

COMMENT: This motion is the same as the motion to divide a question and consider it by paragraph in RRO except it is debatable.

6) To defer consideration. The council may vote to defer action or consideration of a pending matter indefinitely. A substantive motion consideration of which has been deferred expires 100 days thereafter unless a motion to revive consideration is adopted.

COMMENT: This motion replaces the motion to lay on the table in RRO and was renamed to avoid confusion. It allows the council temporarily to defer consideration of a proposal. It differs from the RRO motion in that it may be debated and amended. It also differs from RRO in that a motion that has been deferred, dies if it is not taken up by the council (via a motion to revive consideration) within 100 days of the vote to defer consideration, whereas in RRO a motion that has been laid on the table dies at the end of the session in which it was introduced. One hundred (100) days is merely a suggested period of time.

7) Call of the previous question. The motion is not in order until there has been debate and every member has had an opportunity to speak.

COMMENT: This motion differs from the motion of the same name in RRO. The RRO motion is always in order, is not debatable or amendable, and requires a two-thirds vote for adoption. Thus, it may be used to compel an immediate vote on a proposal without any debate on the issue. Such a device may be necessary to preserve efficiency in a large assembly. However, because there are so few

members, a minimum period of debate on every proposal that comes before the council of education strikes a better balance between efficiency and effective representation by all council members. Since every member will have an opportunity to speak, the debate may be ended by a majority vote.

8) To postpone to a certain time or day.

COMMENT: This motion allows the council to defer consideration to a specified time or day and is appropriate when more information is needed or the deliberations are likely to be lengthy.

9) To refer to a committee. Sixty days after a motion has been referred to a committee, the introducer may compel consideration of the measure by the entire council, regardless of whether the committee has reported the matter back to the council.

COMMENT: This motion is the same as RRO's motion of the same name except that the introducer's right to compel consideration by the full council after a specified period of time prevents its use as a mechanism to defeat a proposal by referring it to a committee that is willing to sit on it. If the council does not use committees, this rule is unnecessary.

10)To amend. An amendment to a motion must be pertinent to the subject matter of the motion, but it may achieve the opposite of the motion's intent. The motion may be amended, and an amendment may be amended, but no further amendments may be made.

COMMENT: This motion is identical to the motion of the same name in RRO.

11) To revive consideration. The motion is in order anytime for 100 days after a vote to defer consideration. A substantive motion whose consideration has been deferred expires 100 days thereafter unless a motion to revive consideration is adopted.

COMMENT: This motion replaces the motion to take up from the table in RRO and was renamed to avoid confusion. This motion may be debated and amended, whereas the motion in RRO may not. If the motion to revive consideration does not succeed within 100 days of the date on which consideration was deferred, the substantive motion expires. The subject matter of the motion may be brought forward again by a new motion.

12) To reconsider. The motion must be made by a member who voted with the prevailing side. It must be made at the same meeting as the vote was taken, it

cannot interrupt deliberation on a pending matter but is in order at anytime before actual adjournment.

COMMENT: According to RRO, the motion may be made at the same meeting as the vote was taken or on the next legal day, and it may interrupt deliberation on another matter. To avoid placing a measure in limbo, the availability of the motion has been restricted to the same meeting as the original vote.

13) To rescind or repeal.

COMMENT: This motion is in order only for those measures adopted by the council that may legally be repealed or rescinded; it is not intended to suggest that the council may unilaterally rescind a binding contract.

14) To ratify.

COMMENT: This motion appears in RRO on the principle that an assembly may later ratify that which it could have authorized. To the extent the council may legally do so, the option is retained by these rules.

15) To prevent reconsideration for six months. The motion is in order immediately following the defeat of a substantive motion and at no other time. For adoption, the motion must receive a vote equal to the number required for a quorum. It is valid for six months or until a new council member is appointed, whichever occurs first.

COMMENT: This is a clincher motion to prevent the same motion from being continually introduced when the subject has been thoroughly considered. RRO contains no comparable motion, although the objection to considering a question accomplishes much the same purpose. Because this motion curtails a member's right to bring a matter before the council, a vote equal to a quorum is required to adopt it. As with every other motion, a clincher motion may be, in effect, dissolved by a motion to suspend the rules. Six months is merely a suggested period of time; however, in order to give a new council a clean slate, the motion should not be effective beyond the terms of the current members.

SECTION R. - Renewal of Motion

A motion that is defeated may be renewed at any subsequent meeting unless a motion to prevent reconsideration has been adopted.

SECTION S. - Withdrawal of Motion

A motion may be withdrawn by the introducer at any time before a vote.

COMMENT: RRO provides that once a motion has been stated by the Chair for debate, it may not be withdrawn without the assembly's consent. Such a procedure is necessary for a small council.

SECTION T. - Duty to Vote

Every member must vote unless excused by the remaining members. A member who wishes to be excused from voting shall so inform the chair, who shall take a vote of the remaining members present. No member shall be excused from voting except on matters involving his own financial interest or official conduct. In all other cases, a failure to vote by a member who is physically present or has withdrawn without being excused by a majority vote of the remaining members present shall be recorded as an affirmative vote.

COMMENT: A council member who refuses to vote without a legal excuse, avoids his responsibility to make the decisions he was elected or appointed to make. Therefore, this rule takes the position that a member must vote, and it counts his vote as affirmative if he attempts to abstain. Note that it is impossible not to count the effect of an abstention: Without this rule, if a member does not vote for a proposal, in effect, he votes against it.

Article 11 - Amendments to these Bylaws

Section 11.1 - Amendments to these Bylaws

These bylaws may be amended at a regular meeting by a majority vote of all members then in office; provided that notice of the proposed amendment, together with a copy thereof, is mailed to each member at least five (5) days prior to the meeting at which the amendment is to be considered.

Position: Academic Leader

Minimum Qualifications: New Mexico Level IIIB Administrative License or ability to get a License, background check, and state-required fingerprints

Supervisor: Polaris School Governing Board hires the Academic Leader

Job Description: Lead the Polaris Charter School - a grade 6, 7, 8 mid-school located in Los Alamos, NM. Build school culture and programs to implement the Polaris School Mission:

“Polaris Charter School’s mission is to engage students in the community, environment, history and culture of Northern New Mexico through personalized hands-on learning experiences that strengthen and support student well-being and intellectual growth.”

The Polaris School Academic Leader and the Governing Board work together to assess the effectiveness of, identify corrections to, and plan for successful implementation of all programming within the Academic Leader’s area of responsibility.

The Academic Leader reports monthly at Governing Board meetings.

The Academic Leader is evaluated two times a year by the Governing Board.

Polaris School Academic Leader has primary responsibility for:

- Ensuring decisions support the Polaris Charter School mission;
- Fidelity to Place Based Education Model;
- Create and maintain a culture of professional collaboration;
- Social Emotional Learning programming;
- Community Engagement and programming;
- Project Based Learning methodologies;
- Demonstrated understanding of and agreement to execute requirements within:
 - the charter authorization contract between Polaris School and the Public Education Commission;
 - the duties of a school principal as prescribed in NMSA 22-10A-18;
 - the duties of a superintendent as prescribed in NMSA 22-5-14;
 - the expectations of the MOU with the Place Based Network;
 - any other MOUs or contractual agreements entered into to support the Mission of Polaris School.

- Instruct students;
- Manage and analyze data;
- Collaborate and delegate;
- Hiring and assessment of the Polaris School Operations Manager;
- Hiring and assessment of school teaching staff;
- Hiring and assessment of the Polaris School Office Manager.

Experience:

- Experience in Placed Based or Community School environment or equivalent experience necessary to direct a Place Based School;
- Commitment to the Polaris School Mission, Goals, and educational philosophy;
- Experience working with students of all backgrounds including students with special needs, EL learners, and students from low-income families;
- Capability to use data to drive decisions;
- Excellent verbal and written communication skills;
- Experience supervising teaching staff;
- Exhibit a Growth Mindset;
- Master's Degree or equivalent level of education and experience.

Position: Operations Director

Minimum Qualifications: Background check and state-required fingerprints

Supervisor: Polaris School Academic Leader

Job Description: The Operations Director at Polaris Charter School is hired, supervised, evaluated by, and held accountable to the Academic Leader. The Operation Manager supports the Polaris School Mission by aligning the budget to the Mission goals and maintaining a school facility conducive to the learning goals of Polaris School.

The Operations Director reports at Governing Board meetings.

The Operations Director has no subordinates.

Polaris School Operations Director has primary responsibility for:

- Commitment to the Polaris School Mission, Goals, and educational philosophy;
- Budget
- Payroll
- Finance and Audit
- Human Resource procedures
- School facility
- Facility maintenance
- Management of contracts
- Management of vendors
- Management of third party relationships and MOUs

Experience:

- Management of school facilities;
- Budget development and management;
- Hiring of staff;
- Capability to use data to drive decisions;
- Excellent verbal and written communication skills;
- Experience supervising teaching staff;
- Exhibit a Growth Mindset;
- Bachelor's Degree or equivalent level of education and experience.

Position: Office Clerk

Supervisor: Polaris School Academic Leader

Job Description: Manage daily operation of the Polaris School office. Work smoothly with the Academic Leader and the Operations Director to present a positive and professional face of Polaris School.

Responsibilities:

- Commitment to the Polaris School Mission, Goals, and educational philosophy;
- Visitor access to support school safety;
- Clerical duties in the office;
- Support the Academic Leader and the Operations Director;
- Support teachers and other school staff;
- Maintenance of records;
- Coordination of school events.

Experience:

- Office management;
- Working with members of the public;
- Strong organizational experience;
- Ability to communicate clearly and respectfully;
- Use of office equipment and software;

Position: Special Education Teacher

Minimum Qualifications: New Mexico Pre-K-12 Special Education License, background check, and state-required fingerprints

Supervisor: Polaris School Academic Leader

Job Description: Responsible for all aspects of Polaris Special Education program including advancing the mission of the school through the implementation of a rigorous, standards-based curriculum, specific to the needs of students with special needs.

Responsibilities:

- Commitment to the Polaris School Mission, Goals, and educational philosophy;
- Development, implementation, and management of IEPs for special education students;
- Establishes and maintains cohesive lines of communication with general education teachers, parents and students concerning students' functional progress, academics and other concerns;
- Support general education teachers to build in the accommodations and modifications for special education students in the general education classroom;
- Participates in IEP meetings helping to determine student present levels, goals, accommodations, progress monitor, modifications, and levels of service;
- Develops and implements an organized program, including specialized strategies, practices, and the adaptation of specialized curriculums;
- Use assessment data to inform instructional practice;
- Own responsibility for the progress of all students;
- Fulfills additional duties as assigned.

Experience:

- Bachelor's degree, Master's preferred;
- Experience teaching Autism, ASD or other communication related disabilities;
- Current New Mexico Special Education Teacher license or ability to obtain a license;
- Current endorsements dependent upon specific positions may be required;
- Strong verbal and written skills;
- Excellent organizational skills;
- Exhibit Growth Mindset.

Position: General Education Teacher

Minimum Qualifications: New Mexico K-8 Elementary Education License Level I, II, or III, background check, and state-required fingerprints

Supervisor: Academic Leader

Job Description: Teachers who have a passion for place-based education, project-based learning and integration of social emotional learning into the classroom are encouraged to apply. The goal is to engage students to learn about themselves, understand their place in the community and achieve success academically and emotionally.

Responsibilities:

- Commitment to Polaris School Mission;
- Ownership and leadership of the Polaris School culture;
- Effective use of place-based, project based learning, and social emotional methods in the classroom;
- Own responsibility for the progress of each students;
- Use assessment data to inform instructional practice;
- Communicate with students, families, and other Polaris staff;
- Work with grade-level and content teams to create strategic plans and adapt curriculum
- Use planning periods for the analysis of student data and preparation of courses
- Writes, submits and implements lesson plans;
- Meets with project level teams to review lesson plans and assessments;
- Establishes and maintains a classroom environment conducive to learning by managing appropriate student behavior;
- Establishes and maintains open lines of communication with students and parents concerning students' academic, social and behavioral progress;
- Supervises students on field trips on district buses.

Experience:

- Knowledge of and experience teaching in a placed based school is desired;
- Knowledge of and experience with project based learning;
- Effective communication skills, both verbal and written.
- Flexibility, organization, decision making and problem solving skills.
- Strong verbal and written skills;
- Excellent organizational skills;
- Exhibit a growth mindset;
- Use of data to drive instruction.

Position: Instructional Assistant

Minimum Qualifications: Must have high school diploma or GED. Must possess or obtain a Level III Educational Assistant Paraprofessional license through the Public Education Department, background check, and state-required fingerprints

Supervisor: Academic Leader

Job Description: Have a passion for place-based education, project-based learning and integration of social emotional learning into the classroom. The goal is to engage students to learn about themselves, understand their place in the community and achieve success academically and emotionally. Works alongside and assists certified school personnel in the performance of their duties. Works with students individually and in small groups to reinforce material introduced by the teacher. Collects, prepares and arranges resource material. Maintains classroom records, prepares reports, scores tests, and manages supplies and classroom equipment as needed.

Responsibilities:

- Commitment to Polaris School Mission;
- Ownership and leadership of the Polaris School culture;
- Own responsibility for the progress of each student;
- Works with students individually and in small groups to reinforce material introduced by the teacher;
- Maintains classroom records, prepares reports, scores tests, and manages supplies and classroom equipment as needed;
- Collects, prepares and arranges resource material;
- Serves as a model in developing students' language and behavior;
- Monitors testing or make-up work by students;
- Monitors student activities in classrooms, school grounds, hallways, lunchrooms, field trips, bus loading areas, etc;
- Provides support for non-instructional classroom duties such as monitoring snacks restrooms, clothing areas, etc;
- Other duties as assigned.

Experience:

- Effective communication skills, both verbal and written.
- Flexibility, organization, decision making and problem solving skills.
- Strong verbal and written skills;
- Excellent organizational skills;
- Exhibit a growth mindset;



Place Network Schools

Local Learning to Inspire Global Citizenship

Place Network Schools: Memorandum of Understanding (v.1 10.2017)

1. **Overview:** The Place Network is a collaborative network of rural K-12 schools that connect learning and communities to increase student engagement, academic outcomes, and community impact. Place Network Schools inspire curiosity, leadership, and engagement through transformative place-based education.
2. **Commitments of the Place Network:** The Place Network agrees to facilitate and support the following elements.
 - 2.1.1. Accelerated growth through the use of common co-constructed learning tools.
 - 2.1.2. Access to ongoing research and data-collection to inform school model
 - 2.1.3. Partners to collaboratively access philanthropy through the power of a larger network
 - 2.1.4. Collaborative platform to share ideas/resources around school model and school elements
 - 2.1.5. Premium access to virtual micro-credentials, on-site professional development, and remote faculty via Place Network Online and Place Network Virtual PD (fee-based)
 - 2.1.6. Access to model project plans and collaboration through common technology platform
 - 2.1.7. Risk management documents to support high quality off-campus programming
 - 2.1.8. Learning tools and resources including program guide template, project planning templates, and resources linked to the Place-based Education Framework.
3. **Commitments of Place Network Schools:** All schools that are part of the Place Network commit to the following learning model elements:
 - 3.1. Place-based education principles as a core philosophy (learner-centered, interdisciplinary, inquiry-based, design thinking, community as classroom, local to global).
 - 3.2. Implementation of four common learning model elements surrounding a place-based context:
 - 3.2.1. **Personalized core skill pathways** in ELA, math, and design/technology;
 - 3.2.2. **Project-based learning** with community impact;
 - 3.2.3. **Competency-based assessment**;
 - 3.2.4. **Habits of success** focused on leadership and self-awareness
 - 3.3. Common set of competencies and performance indicators based on seven key domains and constructed from national standards
 - 3.3.1. Competencies and performance indicators can all be linked to local and state standards as required by the school, district, or state
 - 3.4. Use of common technology solution and dashboard to record mastery of competencies and to share place-based projects.
 - 3.5. School elements
 - 3.5.1. **Student committees:** Schools commit to having student committees that are invested in the real management of the school in appropriate ways.

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Place Network Schools

Local Learning to Inspire Global Citizenship

- 3.5.2. **Community Partnership Program:** Schools commit to building a Community Partnership Program to ensure that the community sees the school and students as vital resources.
- 3.5.3. **Maker-Space:** Schools commit space in classrooms/building where prototyping, building, and making can happen to support innovation and entrepreneurship in student projects.
- 3.6. **Collaboration:** Schools agree to collaborate on the following elements
 - 3.6.1. Sharing data on engagement, academic outcomes, and community impact to inform the model
 - 3.6.2. Sharing projects linked to competencies and performance indicators through a common platform
- 3.7. **Branding:** Schools commit to using the same branding for network logo and place-based principles/framework. Schools can use their own branding for all other materials.
- 4. **Advisory Council:** The school leader at each school belonging to the network is automatically part of the advisory council.
 - 4.1. **Meetings:** The advisory council meets twice per year in a virtual conference.
 - 4.1.1. Annual Conference for practitioners and leaders will be held to share ideas and build solutions that benefit all schools.
 - 4.2. **Authority:** The advisory council has the following authority.
 - 4.2.1. Vote to remove a school from the network should fidelity not be met.
 - 4.2.2. Reviews the annual report that measures the learning model against available research.
 - 4.2.3. Suggest changes and additions to the learning model based on data
- 5. **Fees:** An annual fee will be assessed to support the administrative operations of the Place Network. See Appendix A attached.

Signatures:

Polaris School (school name) commits to be an active partner in the Place Network 03/06/2018 (mm/dd/yyyy). Active partner is defined as meeting and/or exceeding the criteria listed above and full payment of annual fees (see Appendix A attached).

Teton Science Schools/Place Network		Place Network School Partner	
By:		By:	<u>Elizabeth Martineau</u>
Printed:	<u>Elizabeth Martineau</u>	Printed:	<u>Elizabeth Martineau</u>
Title:	<u>VP Education - Curator</u>	Title:	<u>Founding Director</u>
Date:	<u>3/15/18</u>	Date:	<u>03/06/2018</u>

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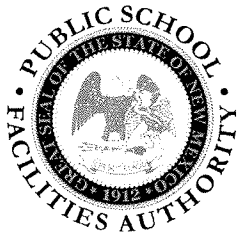


Place Network Schools
Local Learning to Inspire Global Citizenship

Appendix A: Place Network School Fees

Place Network Fee	One Year	\$1,000
Total		\$1,000

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State of New Mexico
Public School Facilities Authority

Jonathan Chamblin, Director; Martica Casias, Deputy Director

1312 Basehart Road, SE, Suite 200, Albuquerque, NM 87106
(505) 843-6272 (Phone); (505) 843-9681 (Fax)
Website: www.nmpsfa.org

April 11, 2019

Mr. Bill Hargraves
Polaris Charter School (Proposed)
Via email: velarde.vines@gmail.com

Dear Mr. Hargraves:

PSFA has received and reviewed the Facilities Master Plan/Educational Specifications 2020-2024 (FMP/Ed Specs) for the proposed Polaris Charter School. The FMP/Ed Specs guide you in the planning and/or selection of a facility to ensure that it adequately accommodates your educational program and supports your method of instruction. Based upon our review, PSFA is pleased to announce that the FMP/Ed Specs meet our requirements for applicant charter schools and approves the plan. Your next step is to include your FMP/Ed Specs along with this letter in your charter school application to the New Mexico Public Education Commission (PEC).

In reviewing the Polaris Charter School's FMP/Ed Specs, PSFA understands:

- Polaris Charter School is seeking a Los Alamos or vicinity location in which to operate the school.
- You have contacted the Los Alamos Public Schools to inquire about space in its facilities but has not received a response.
- Your Facilities Committee is working with local realtors to identify an appropriate building that can accommodate your educational program.
- Your educational philosophy is based upon a Place-Based model rooted in the local community and landscape as a framework for learning.
- Your desired facility concept is based upon the design concepts built at the High Tech High School in San Diego, CA.
- Polaris Charter School intends to serve Grades 6th-8th with a potential enrollment of 240 students with the acknowledgement that reaching this amount is dependent on facility size and other factors that may make reaching maximum enrollment challenging.
- Polaris Charter School's optimal Pupil/Teacher ratio is 1:14, requiring 12 classrooms at 525 SF/Classroom for a total of 6,300 SF in classroom space.
- In addition, you propose support spaces such as cafeteria, serving kitchen, maker space, library/technology space, studio areas, specialty labs, teacher cluster space, student supports pull-out space, and administration space.

If you are a successful charter school applicant, PSFA is ready to meet and work closely with Polaris Charter School on your facility issues. If you find a facility, please contact PSFA so we can assess your

PSFA, in partnership with New Mexico's school districts, provide quality, sustainable, and well maintained school facilities for our students and educators.

chosen building to ensure it meets e-occupancy, code and meets/exceeds the average wNMCI. Feel free to contact PSFA if you have any questions or desire additional information.

Sincerely,

A handwritten signature in black ink, appearing to read 'John M. Valdez', with a long horizontal flourish extending to the right.

John M. Valdez, AICP
Facilities Master Planner

c: Jo Eekhoff, Planning and Design Manager, PSFA
Larry Tillotson, Maintenance and Operations Manager, PSFA
Irina Ivashkova, Regional Manager, PSFA

Polaris Charter School

Financial Policies and Procedures/ Internal Control Procedures

The Governing Board of Polaris Charter School will adopt the following financial policies and procedures to ensure the most effective use of the public and private funds to support its mission and to ensure that the funds are budgeted, accounted for, expended and maintained appropriately. It is the intent of these policies and procedures to implement all applicable local, state, and federal rules and regulations regarding the expenditure of and accounting for public funds.

Collectively, these policies comprise a set of internal controls to ensure effective, efficient operations, segregation of duties and responsibilities, reliability of financial reporting, legal and regulatory compliance, and risk mitigation. If, at any time, these policies and procedures do not align with applicable law, applicable law shall govern.

I. ACCOUNTING

- a. Fiscal Year
 - i. The fiscal year for Polaris Charter School is July 1 through June 30.
- b. GAAP
 - i. The accounting procedures used by Polaris Charter School shall conform to Generally Accepted Accounting Principles (GAAP) to ensure accuracy of information and compliance with external standards. The school will also follow the GASB, which is The Governmental Accounting Standards Board, and is the source of generally-accepted accounting principles used by state and local governments in the United States.
- c. Accounting Basis
 - i. Polaris Charter School will use the modified accrual basis of accounting. This requires that revenues will be recognized as they are received, and expenditures will be recognized as they are paid. Additionally, payroll expenditures will be recognized as they are incurred.
 - ii. Year-end audited Financial Statements will be prepared on a full accrual basis.
- d. Restricted Grant Tracking
 - i. Polaris Charter School shall maintain its general ledger using grant fund codes for the purposes of tracking restricted revenues and expenses.
 - ii. All grant reports will be generated based on cash basis accounting.
- e. Capitalization and Depreciation

- i. Polaris Charter School will capitalize and depreciate annually all assets of \$5,000 or more as required by the State of New Mexico.
 - ii. All assets purchased with an individual value less than \$5,000, will be recognized as non-depreciable assets and will be expensed in the year incurred. Only single items that are equal or greater than \$5,000 will be depreciated. Capitalized assets are recorded at cost and depreciated under the straight-line method over their estimated useful lives as follows:
 - 1. Leasehold improvements: Lease term or 10 years, whichever is shorter.
 - 2. Can only install leasehold improvements if an approved lease-purchase agreement is in place.
 - 3. Facility purchases: up to 30 years.
 - 4. Building and site improvements if there is a lease-purchase agreement in place.
 - 5. Computers and associated technology: 3 years.
 - 6. Furniture & equipment: 5 years.
 - iii. Repair and maintenance costs, which do not extend the useful lives of an asset, are recognized as expenses.
 - iv. Throughout the year, items will be recognized as expenses. They will be reviewed at year-end for possible capitalization and depreciation. Depreciation will be calculated from when the item was purchased and will be treated as placed in service at that time unless otherwise specified.
 - v. Items will be tagged when placed in service by the Office Manager or Academic Leader.
 - vi. As part of the annual close of the fiscal year, staff will conduct an inventory of all assets, noting condition and location. The Office Manager and Academic Leader will review inventory and approve it.
 - vii. Assets sold, retired, lost, or stolen and related amounts of accumulated depreciation will be eliminated from the asset accounts, and any resulting gain or loss will be recognized within that year.
 - viii. Nothing in this practice is to prevent Polaris Charter School from maintaining an estimated impact of capitalization and depreciation on operating income and fund balance for the year on interim financial statements.
- f. Bank Reconciliations
- i. A reconciliation of all bank accounts, whether checking or savings accounts, will be performed monthly by the school's Business Official.
 - ii. Polaris Charter School will provide the School's Business Official/EdTec Business Contractor with either online access or paper copies of the monthly statements no later than the 5th business day of the following month.
 - iii. All bank statements and reconciliations will be reviewed by the Academic Leader and Board Treasurer.

- iv. Un-cleared checks older than one year will be reviewed for reissuance, voidance, or escheatment proceedings in compliance with New Mexico State law.
 - v. Financial irregularities discovered during the banking reconciliation process will be brought to the attention of the Academic Leader and Board Treasurer.
- g. Financial Record Retention and Destruction
- i. All financial records will be retained as per applicable laws. Records include but are not limited to transaction ledgers, bank statements, cancelled and voided checks, payroll records, audits, and tax filings.
 - ii. The school will have access to all accounting records at all times that the Back-Office Provider keeps.
 - iii. Hard copies will be retained at the school when appropriate and feasible, otherwise there will be an electronic version of the record that the school will have access to.
 - iv. Nothing in this section will be considered to supersede Polaris Charter School's broader record retention and destruction policies.
 - v. All paper documents will be housed on site at the school.

II. BANKING

- a. Checking Accounts
- i. The Board shall authorize the establishment of a non-speculative, public funds checking account with a federally-insured banking institution for the purposes of school operations. The checking account will be from a New Mexico institution.
 - ii. An account bearing interest will not be considered speculative per applicable law; this account must be a "NOW" account, which is a Negotiable Order of Withdraw account. Any other interest-bearing account must follow the restrictive New Mexico State banking statute for public entities.
 - iii. The established checking account shall be the primary account for school financial obligations, as well as the primary account for deposit and receipt of all funds. Authorized signatories to this account shall be the Academic Leader, Board Treasurer, and Board Chair.
 - 1. Checks under \$5,000 will require the approval of the Academic Leader.
 - 2. Checks over \$5,000 will require the approval of the Academic Leader AND Treasurer OR Board Chair.
 - 3. Reimbursements to the Academic Leader must be approved by the Board Chair or Board Treasurer. Checks of \$5,000 or more payable to the Academic Leader will require the approval of Board Treasurer AND Board Chair (or the Board Chair's designee).

4. Under no circumstances should the recipient of a check also approve payment to him or herself or spouse or domestic partner or other family relative.
- iv. In addition to the general operating account, the Board may authorize the establishment of a checking account for the purposes of processing payroll as needed.
- v. No additional checking accounts shall be established without board approval.
- vi. Board approval is also required to close a public fund checking account.

b. Federal Deposit Insurance

- i. Polaris Charter School recognizes that deposits are only insured up to \$250,000 per qualified banking institution, not per account, and its bank balance may otherwise exceed the \$250,000. The Board shall review ongoing opportunities to cost-effectively insure excess cash or otherwise diversify its account holdings at federally-insured banking institutions, while also evaluating risk and convenience. Any balances in any account that will exceed the FDIC insured \$250,000.00 must be collateralized per New Mexico State Law regarding the protection of public funds.

c. Deposits of Receipts

- i. Polaris Charter School will deposit all funds received within 24 hours or one school business day. The procedure shall be as follows:
 1. The Office Manager will open all mail daily, immediately sort and receipt all checks or money orders, will endorse all checks with a deposit only stamp. Any checks or money orders received in person will also be given to the Office Manager to be receipted.
 2. All cash payments received will be also receipted using a cash receipt book with three (3) copies. The original copy will be given to the payer, the 1st copy will be kept with the deposit slip in which the money is deposited, and the 2nd copy will be retained in the receipt book. The Academic Leader will review the cash receipt book each week and confirm that the total amount collected matches the supporting documentation.
 3. Checks and cash waiting to be deposited will be stored in a secure location.
 4. The Office Manager will then forward a completed log and copy of associated backup to the Academic Leader and School's Business Official, including any revenue coding.

III. PURCHASES

a. Authorization of Expenditures

- i. All purchases of goods and services shall be consistent with the most recent Board-approved budget.

- ii. All purchase orders will be signed by the Academic Leader and acknowledged or initialed by the Operations Director.
- iii. All expenditures over \$10,000 must be approved by the Operations Director who will review to assure that the purchase follows the requirements of the New Mexico State Procurement Code, and by the Academic Leader who will review to determine whether it is consistent with the Board-approved budget. The Academic Leader is the only staff person authorized to sign contracts.
- iv. All contracts that cross fiscal years, or extended beyond one year, must contain the required State of New Mexico law language regarding cancellation for non-appropriation. Additionally, no long-term contracts may extend beyond 4 years (or 48 months) per New Mexico State Law.
- v. Nothing in this section shall prevent the Academic Leader from making an assessment to rebalance individual line items within the approved budget, provided the adjustments do not otherwise jeopardize the financial health of the school or disrupt the school's educational program. All Budget Adjustments must be approved through a vote by the Governing Board during a scheduled Board meeting open to the public.

b. Contracts and Bidding

- i. All professional services shall be provided for under a contract. The Operations Director will review all contracts prior to the contract being signed by either the Academic Leader or a member of the Board.
- ii. The Finance Committee will review all contracts over 10k.
- iii. The Academic Leader can execute single-year contracts for professional services that will not exceed or are not likely to exceed \$10,000.
- iv. For contracts for professional services that will exceed or are likely to exceed a total annual amount greater than \$10,000 or the term will extend for a period greater than one year, Board approval will be required prior to execution. Length of contracts shall be at the discretion of the Board in consultation with the Academic Leader, and multi-year contracts shall not be prohibited as long as the term of the contract does not exceed 4 years or 48 months.
- v. All multi-year contracts will contain the State of New Mexico law required non-appropriations clause in the contract.
- vi. Should a contract require Board approval per the above, but timing or other circumstances require execution prior to being approved at a Board meeting, the Academic Leader, with the approval of both the Board Chair and Board Treasurer, may conditionally execute said contract. The contract will need to then be formally approved at the next Board meeting.
- vii. Unless otherwise expressly required by conditions of a funding source, Polaris Charter School shall not be required to conduct a formal bid process for contracted services less than \$60,000. However, the Academic Leader shall make good faith efforts to secure multiple quotes and proposals to ensure a prudent, cost-effective use of funds.

- viii. The following bidding practices will be followed in accordance with New Mexico Purchasing Compliance:
 - 1. Any goods that range from \$1-\$20,000 the school will select the best value for their money.
 - 2. Any goods that range from \$20,000 - \$60,000 will need 3 written quotes.
 - 3. Any good equal to or more than \$60,000 will require an RFP or an ITB.
- ix. Nothing in this section shall require or be interpreted to require Polaris Charter School to choose or select the lowest cost provider of goods or contracted services, and Polaris Charter School will have discretion in determining what criteria it gives the most weight when selecting vendors and providers.
- x. Any purchases with federal funds will follow the rules or regulations governing expenditure of federal funds, shall supersede the above where inconsistent or otherwise contradictory.

c. Purchasing

- i. Polaris Charter School will follow New Mexico Procurement Code.
- ii. The Chief Procurement Officer for Polaris Charter School will be the Operations Director and/or Office Clerk. The Operations Director and Office Clerk do not have the authority to sign checks to pay for purchases.

d. Invoice Processing and Requests for Payment

- i. On a weekly basis, the Academic Leader will review invoices for accuracy, as well as review invoices for goods against received goods and packing slips, address any inconsistency with vendors and compare everything against the purchase orders and resolve any discrepancies.
- ii. Each week, the Office Manager will collate and code all invoices received, including both expense and grant fund coding.
- iii. the School's Business Official will then generate a payment approval report, which lists all invoices submitted for processing, and it will request payment by the school.
- iv. The school will pay vendor invoices within vendor terms.
- v. The school will implement accounts payable policies and procedures in accordance with applicable law and the School's Business Official will abide by these policies.

e. Payment Approvals and Payroll Processing

- i. Payroll payments under \$5,000 must be approved by one of the following authorized positions: Academic Leader, Board Chair, or Board Treasurer.
- ii. Payroll payments for \$5,000 or more must be approved by the Academic Leader AND either Board Treasurer or Board Chair (or Board Chair's designee).

- iii. All payroll will be based on the salary schedule established by Polaris Charter School and previously-approved by the Board.
 - iv. For recurring payments, such as rent, where the amount is fixed, annual approval is permitted.
 - v. All expenses shall be reviewed monthly by the Academic Leader and Board Treasurer.
 - vi. Once the School's Business Official receives all the required approvals, the School's Business Official will issue payments with the required authorizer signatures. the School's Business Official will then generate a check register and send back to the School as record of issuance. The check register will be collated with all the check registers for that month and included in the Board packet.
- f. Debit Card Usage
- i. Debit card usage is not permitted.
- g. Procurement Card Usage
- i. At this time Polaris has decided to not have a procurement card.
- h. Sales Tax Exemption
- i. Polaris Charter School will apply for tax exempt status with the State of New Mexico, Taxation and Revenue Department and will be exempt from sales tax on goods purchased for its own internal use.
 - ii. The Office Manager or Academic Leader will ensure all vendors have a copy of a tax exempt certificate.
 - iii. Prior to submission to the School's Business Official, the Office Manager will ensure all invoices have sales tax removed on goods.
- i. Electronic Payments
- i. To preserve payment approval processes and internal controls, electronic methods (wire or ACH) shall not be permitted for payment of any expenses or reimbursements, except for payroll and associated employer and employee liabilities.
 - ii. Any exception will require approval by the Board Treasurer or Board Chair.
- j. Non-Travel Related Employee Reimbursements
- i. Employees, except for the Academic Leader, will limit purchases made with personal funds that will be submitted for reimbursement to no more than \$500 for a single purchase, except if the purchases are meals or incidental expenses during school-related travel.
 - ii. All Employee purchases must be pre-approved.
 - iii. Should an employee need to make multiple purchases with personal funds on behalf of the school totaling more than \$500, prior approval by the Academic Leader will be required.

- iv. Employees shall submit a reimbursement request with supporting documentation no later than one month from each purchase. A bank or credit card statement may not be considered adequate documentation, and lack of adequate documentation or timely submission will be grounds for non-reimbursement.
- v. Under no circumstances shall the purchase of alcohol, entertainment or personal expenses be reimbursed.
- vi. Nothing in this section is to be considered to supersede any personnel policies regarding eligible, reimbursable expenses.

k. Travel-Related Employee Reimbursements

- i. All employees must receive prior approval by the Academic Leader for all school-related travel.
- ii. All employees must sign a travel policy form, before travel, acknowledging that they understand the reimbursement guidelines for travel reimbursements.
- iii. All efforts should be made to make cost-effective, efficient travel arrangements as expeditiously as possible to mitigate cost escalation. This applies to airfare, accommodations, and registration fees.
- iv. Travel arrangements should be made through the Office Manager.
- v. If an employee does have to pay for travel, they school will reimburse them as long as receipts are provided and they adhere to the allowable travel expenses that were approved prior to travel.
- vi. Under no circumstances shall the purchase of alcohol, entertainment or personal expenditures be reimbursed.
- vii. Per IRS guidance, mileage of an employee driving from his or her residence to the school or vice versa is not considered reimbursable.
- viii. Nothing in this section is to be considered to supersede any personnel policies regarding eligible, reimbursable expenses.
- ix. If funds are available travel expenses can be reimbursed by the foundation, if the foundation board chooses to do that.

l. Personal Use of School Funds

- i. Use of school funds for personal use is prohibited. Violation of this policy may result in discipline up to and including dismissal or in case of a Board member, removal.

IV. PAYROLL

a. New Employees

- i. The Academic Leader shall hire all employees at levels consistent with the Board-approved salary schedule.
- ii. New employees shall complete an application for employment and all necessary paperwork for payroll addition.
- iii. New employees shall be fingerprinted and background checked consistent with New Mexico state law. Fingerprint and background

clearance must be received by the school before any employee may start work.

- iv. Employees shall accrue paid time off (PTO) based on the personnel policies of the school.
- v. Each employee shall have a job description that they read, review, and sign before starting their employment.

b. Timekeeping for Hourly Employees & Payroll Changes

- i. The Office Manager shall track or implement an electronic system for the accurate and timely preparation of timesheets for hourly employees.

c. Payroll Processing and Accounting

- i. Once the School's Business Official receives the payroll changes from the Academic Leader, the School's Business Official will enter the information into the payroll processing system.
- ii. the School's Business Official will generate a payroll preview or Excel worksheet summary and send to the Academic Leader for approval.
- iii. Once payroll has been approved and issued, the School's Business Official will upload the payroll information to the accounting system and reconcile the payroll activity to the banking activity.

d. Independent Contractor Vs. Employee

- i. Unless otherwise specified, Polaris Charter School shall treat individuals as employees unless he or she meets the IRS test for classification as an independent contractor.
- ii. If someone is determined to be an independent contractor, he or she will need to provide a W-9, as well as proof of insurance depending on the nature of his or her work on behalf of the school.
- iii. All independent contractors shall be formally engaged under a contract that is approved by the Academic Leader_or_ the Board, based on the contract approval criteria previously enumerated herein.
- iv. Payments to an independent contractor shall be made pursuant to an invoice for services generated by the independent contractor to the school.
- v. The School will generate a 1099-Misc for all independent contractors that received \$600 or more in the prior tax year and meet the IRS requirement as a contractor requiring a 1099.

V. AUDITS & TAX FILINGS

a. Annual Audit

- i. Each operating year, Polaris Charter School shall engage an independent accounting firm, appointed by the State of New Mexico, to perform an audit of the prior year financial statements. The audit shall be performed, and the audit report shall be generated in advance of the

New Mexico State Auditor's submission deadline with adequate review time by the Audit Committee and Board.

- ii. The audit shall include all work named in the contract with the authorizer as pertains to the school for the year being audited.
- iii. Prior to submission of the audit report, the School's Business Official, the School's attorney, and the Audit Committee will review the audit and respond to any management points, findings, material weaknesses, or significant deficiencies identified during the audit. To the extent appropriate, any official change in policies or procedures necessary to address any issue identified during the audit will be brought before the Governing Board for review after the audit is released to the public.

VI. DONATIONS & PHILANTHROPY

a. Tax Exempt Status & Charitable Solicitation

- i. To the extent that Polaris Charter School establishes a supporting foundation that has received recognition of its 501 (c) 3 status as a tax-exempt nonprofit organization, which has completed all required annual return filings with IRS, and has completed and maintained all required registration as a charitable organization within the State of New Mexico, Polaris Charter School may engage in charitable solicitations for tax-deductible donations as permitted by local, state, and federal law. Nothing in this section shall prevent Polaris Charter School from utilizing a fiscal sponsor as an intermediary to solicit and receive donations on its behalf to the extent permitted by local, state, and federal law.

b. Donations

- i. The Office Manager, separate from the depositing process, will log all cash donations, recording date of donation, donor's name, donor's contact information, and donation amount.
- ii. The School will provide the donor with a written acknowledgement of the donation in compliance with IRS acknowledgement requirements.

VII. FINANCIAL REPORTING & PLANNING

a. Budget Approval

- i. An annual budget shall be approved by the Governing Board prior to the start of each new fiscal year.
- ii. The approved budget will include a summary of assumptions and include both restricted and unrestricted revenues and expenses.
- iii. During the year, the Board will adopt an amended budget if needed as expenses and revenue projections change, or as student counts are updated.
- iv. The annual budget and budget modifications will be reported to the authorizer and State of New Mexico by the required deadlines.

- b. Monthly Financial Statements
 - i. The School's Business Official shall prepare a budget vs. actuals report, statement of cash flow, checking account register, purchasing card register if applicable, as well as a financial synopsis each month.
 - ii. The Finance Committee and the Governing Board shall review these materials on a regular basis.
- c. Interim Financial Reports
 - i. The School's Business Official shall prepare and submit the required financial reports to the PED on the timeline required by the PED.

VIII. OTHER PRACTICES & FINANCIAL MATTERS

- a. Conflicts of Interest
 - i. Any Board member with a financial interest in a matter presented to the Board shall fully disclose such interest prior to Board discussion on the issue and shall recuse themselves from the discussion and voting on the matter.
 - ii. For more information on the school's Conflict of Interest Policies, please consult the school's Bylaws.
- b. Related Party Transactions
 - i. Polaris Charter School Board will identify, recognize, and evaluate any related party transactions.
- c. Whistleblower Policy-
 - i. Polaris Charter School policy shall extend to financial matters and improprieties.
- d. Debt
 - i. Polaris Charter School will not take on any debt outside those allowable by law.
 - ii. To the extent that a supporting organization does, any debt, whether loans, notes, or lines of credit must be reviewed by the Governing Board. Information about covenants, restrictions, and other requirements associated with the debt must be reviewed at time of approval.
 - iii. The Finance Committee in conjunction with the School Business Official will review ongoing compliance with incurred debt of the supporting organization, as well as strategies to reduce debt and associated borrowing expense as expeditiously as possible.
- e. Political Contributions & Advocacy
 - i. Polaris Charter School will not make any direct or indirect contribution of funds, assets, or resources to a political party or individual serving in or seeking public office.

- ii. Nothing in this section is to prevent Polaris Charter School from seeking membership with charter association or charter advocacy organizations, local or otherwise, that may be engaged in political campaign activities.
- iii. Nothing in this section is to prevent Polaris Charter School from engaging in lobbying, provided it complies with New Mexico State Law or IRS guidance that a substantial part of Polaris Charter School's activities is not devoted to attempting to influence legislation.
- iv. Polaris Charter School will not pay for lobbying with public funds.

f. Approvals and Authorizations

- i. Throughout the financial policies and procedures, various requirements for approvals and authorizations by the Academic Leader, Board Treasurer, and Board Chair are enumerated. Considering current technological and business practices, an approval shall be deemed valid and in compliance with the financial policies and procedures if it comes in the form of email approval, written in the affirmative of the specific matter or attachment or set of attachments, from the approver's school email account or if unavailable, his or her regularly-used email account. Silent assent over email or verbal approval by phone will not be deemed valid.
- ii. Board approval or authorization shall be deemed valid if provided pursuant to the Open Meeting Act at a meeting of the Governing Board of Polaris Charter School.

g. Confidentiality

- i. Confidential information includes information gained during employment with or service of the school that is otherwise not common knowledge including, but not limited to, student records, personally-identifiable information, and personnel records. All employees and Board members must maintain confidentiality to the extent required by law.
- ii. Financial information will be available to the public in accordance of the Inspection of Public Records Act.

h. Insurance

- i. Insurance will be carried in accordance of State Law.