

**Bylaws**  
of  
**Beacon Academy**

## Table of Contents

<b>TABLE OF CONTENTS</b>	2
<b>ARTICLE I      PURPOSE</b>	4
<b>ARTICLE II     OFFICE</b>	4
<b>ARTICLE III    MEETINGS</b>	4
Section 1. Annual Meeting	4
Section 2. Regular Meeting	4
Section 3. Special Meeting	4
Section 4. Emergency Meeting	5
Section 5. Quorum	5
Section 6. Voting	5
<b>ARTICLE IV     BOARD OF DIRECTORS</b>	5
Section 1. General Powers	5
Section 2. Number, Tenure and Qualifications	5
Section 2.1 Number	5
Section 2.1(a) Teacher Majority	5
Section 2.2 Tenure Elected Director	6
Section 2.3 Eligibility	
Section 3. Nominations Process	6
Section 4. Election	6
Section 5. Resignation and Removal	6
Section 6. Filling Vacancies	6
Section 7. Compensation	7
Section 8. Meetings Without Notice	7
Section 9. Presence at Meetings	7
Section 10. Committees of the Board	7
Section 11. Conflict of Interest	8
Section 11.1 Definitions	8
Section 11.2 Limitations on Board Membership	8
Section 11.3 Violations	8
Section 11.4 Personal Liability	8
Section 11.5 Connection with Authorizer	9
Section 11.6 Limitations on Contract Administration	9
Section 11.7 Limitations on Leases and Other Contracts	9
Section 12. Required Training	9
<b>ARTICLE V      OFFICERS AND EMPLOYEES</b>	10
Section 1. Number; Elections	10

## Table of Contents

Continued

Section 2.	Vacancies	10
Section 3.	President (Chief Executive Officer)	10
Section 4.	Vice-President	10
Section 5.	Treasurer (Chief Financial Officer)	11
Section 6.	Secretary	11
Section 7.	Management and Administrative Employee	11
Section 8.	Compensation	12
Section 9.	Bond	12
Section 10.	Removal of Officer	12
Section 11.	Resignation	12
<b>ARTICLE VI</b>	<b>DISTRIBUTION OF ASSETS</b>	12
Section 1.	Right to Cease Operations and Distribute Assets	12
Section 2.	Cessation and Distribution	13
<b>ARTICLE VII</b>	<b>INDEMNIFICATIONS</b>	13
Section 1.	Indemnification	13
Section 2.	Insurance	13
<b>ARTICLE VIII</b>	<b>AMENDMENTS</b>	14
<b>ARTICLE IX</b>	<b>FINANCIAL MATTERS</b>	14
Section 1.	Contracts	14
Section 2.	Loans and Pledges	14
Section 3.	Authorized Signature	14
Section 4.	Deposits	14
Section 5.	Corporate Seal	14
Section 6.	Documents Kept at Registered Office	14
Section 7.	Accounting System and Audit	15
<b>ARTICLE X</b>	<b>MISCELLANEOUS</b>	15
Section 1.	Gender References	15
Section 2.	Plurals	15

**BYLAWS  
OF  
Beacon Academy  
(the “Corporation”)**

**ARTICLE I  
PURPOSE**

The purposes of the Corporation are as stated in its Articles of Incorporation.

**ARTICLE II  
OFFICES**

The registered office of the Corporation in the State of Minnesota is as stated in the Articles of Incorporation. The Corporation may have such other offices within the State of Minnesota as the Board of Directors may determine or as the affairs of the Corporation may require. The registered office may be, but need not be, identical with the principal office in the State of Minnesota.

**ARTICLE III  
MEETINGS**

Section 1. Annual Meeting. The annual reorganization meeting of the Board of Directors shall take place in July of each year. Notice of the annual meeting of the Corporation shall be by official posting on the school website and posting at the school site. Such notice shall contain the date, time and place of the meeting.

Section 2. Regular Meetings. Regular meetings of the Board of Directors shall be held monthly. The schedule of regular meetings shall be set at the annual meeting and posted on the school website. A schedule of the regular meetings shall also be kept on file at Beacon Academy’s primary office. If a decision to hold a regular meeting at a time or place different from the time or place stated in its schedule of regular meetings, it shall give notice at least three days before the date of the meeting via the school website.

Section 3. Special Meetings. Special meetings of the Board of Directors may be called at any time, for any purpose, by the Board Chair or at least two Directors. Notice of every special meeting of the Board of Directors shall be posted on the bulletin board outside the school office and include the date, time, place, and purpose of the meeting. The notice shall be posted at least three days before the date of the meeting.

Section 4. Emergency Meetings. Emergency meetings of the Board of Directors may be called due to circumstances that, in the judgement of the board, require immediate consideration. The board shall make a good faith effort to provide notice of the meeting to the public. This notice shall include the date, time, place, and purpose of the meeting.

Section 5. Quorum and Adjourned Meeting. A meeting at which at least a majority of the members of the Board of Directors are present shall constitute a quorum for the transaction of business at any meeting of the Board of Directors. If, however, such quorum shall not be present at any such meeting, the director or directors present thereat shall have the power to adjourn the meeting from time to time without notice other than announcement at the meeting, until a quorum shall be present. The existence of a quorum is determined when a duly called meeting is convened.

Section 6. Voting. The affirmative vote of a majority of a quorum of Board member shall constitute a duly authorized action of the Board.

#### **ARTICLE IV** **BOARD OF DIRECTORS**

Section 1. General Powers. The affairs of the Corporation shall be managed by its Board of Directors. Except as limited by the Articles of Incorporation, these Bylaws, Minnesota Statutes 124E, 317A and other applicable law, the Board of Directors shall have the power and authority to do all acts and perform all functions that the Corporation may do or perform.

Section 2. Number, Tenure, and Qualifications.

Section 2.1-Number. At all times the Board of Directors shall consist of nine (9) elected or appointed members

2.1(a) Teacher Majority. Beacon Academy has a teacher majority board structure.

The board will consist of:

- i. Not less than five (5) nor more than six (6) licensed teachers currently employed by the school or a licensed teacher providing instruction under a contract between the charter school and a cooperative.
- ii. Not less than one (1) parent of a currently enrolled student
- iii. Not less than one (1) interested community member; defined by statute as one who is not employed by the charter school and does not have a child enrolled in the school.

An at large position (any open positions)-can be any number of the following positions: a parent of a currently enrolled student or interested community member.

. Elected board members will be installed at the annual reorganization meeting. Directors shall designate a President, Vice-President, Treasurer and Secretary by a majority vote at the annual reorganization meeting.

The Chief Executive Officer (Executive Director) and the Chief Financial Officer (Business Manager) of the school are ex-officio, non-voting members of the board.

2.1 Board bylaws shall outline the process and procedures for changing the board's governance structure, consistent with chapter 317A. A board may change its governance structure to one with no clear majority this way only:

- (i) by a majority vote of the board of directors and a majority vote of the licensed teachers employed by the school as teachers, including licensed teachers providing instruction under a contract between the school and a cooperative; and
- (ii) with the authorizer's approval.

Section 2.2 Tenure of Elected Directors. Each director shall hold office for a three (3) year term except for the interested community member(s) who will serve for a term of two (2) years. Each director shall hold office until a successor has been duly elected and qualified or until the director dies, resigns, is removed or the term otherwise expires.

A person may not serve for more than two (2) complete consecutive terms. A term is considered complete if an individual serves for at least two-thirds (2/3) of the term,

A person may run for or be appointed to a third term if, and only if, at least one full term passes between their second and third term. In the event a third term occurs, a fourth term may be served thereafter.

Section 2.3 Eligibility. An individual is prohibited from serving as a member of the board if

(1) the individual, an immediate family member, or the individual's partner is a full or part owner or principal with a for-profit or nonprofit entity or independent contractor with whom the charter school contracts, directly or indirectly, for professional services, goods, or facilities; or

(2) an immediate family member is an employee of the school.

Section 3. Nomination Process. At least sixty (60) days prior to the Corporation's annual meeting, the Board of Directors, or its committee, will solicit nominations from teachers, parents, community people, and friends of the Corporation for all of the Directorate positions that will be filled at the next

annual meeting. The Board of Directors will compile a qualified list of nominees at least thirty (30) days prior to the annual meeting and prepare ballots for use by voters.

Section 4. Election. Each parent of a child at the school and each employee of the school shall have the right to exercise one (1) vote for its board candidates. Elections are held via secret ballot, with results announced no later than the annual reorganization meeting of the Board of Directors. At least ten percent (10%) of eligible voters must return ballots for the election to be valid. In a contested race, the candidate with the most votes is elected to the position. In an uncontested race, a candidate must receive a majority of the votes cast to be elected to the position.

Section 5. Resignation and Removal. Directors may resign at any time, effective immediately or at a specified later date, by giving written notice to the Board Chair or the Secretary of the Corporation. Unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. A director may be removed at any time, by a two-thirds (2/3) vote of a majority of all remaining directors of the Corporation.

Section 6. Filling Vacancies. Vacancies on the Board of Directors caused by death, disqualification, resignation, disability, removal or such other cause shall be filled by appointment of a new director by the affirmative vote of a majority of the remaining directors. The board chair will accept the resignation of the board member. At the next monthly board meeting, the board chair will announce the resignation to the board. A notice will go out to the community announcing the open position and the process for applying within 5 business days. Interested candidates should submit a bio no later than 10 calendar days prior to the next monthly board meeting. Applications will be reviewed at the next monthly meeting after the deadline. The board may decide to interview the candidate(s) or re-open the application process. Once the open position is filled, the director filling the vacancy shall hold office for the duration of the term.

Section 7. Compensation. Directors shall not receive compensation for their services as a Director, but nothing in these Bylaws shall be construed to preclude any director from serving the Corporation as an employee and receiving compensation therefore. In addition, the directors of this Corporation may be reimbursed for reasonable out-of-pocket expenses incurred by them in rendering services to this Corporation, as the Board of Directors from time to time determines such services to be directly in furtherance of the purposes and in the best interest of the Corporation.

Section 8. Meetings Without Notice. Any director may, in writing or orally, either before, at, or after any meeting of the Board of Directors, waive notice

thereof and, without notice, any director by attendance at such meeting and participation therein shall be deemed to have waived notice of the action or actions taken at any meeting of the Board of Directors.

Section 9. Presence at Meetings. Members of the Board of Directors or of any committee, as applicable, may participate in a meeting of the Board of Directors or any committee by means of conference telephone or similar communications equipment by which all persons participating in the meeting can simultaneously hear each other. However, any method including, but not limited to telephone calls, video conferencing and e-mail may constitute presence at a meeting, but not constitute the right to vote on any issue before the Board. Only a physical presence at the board meeting will constitute a right to vote on an issue before the Board.

Presence at the meeting via telephone or video conference will constitute a right to vote if an in-person meeting is not practical or prudent because of a health pandemic or state of emergency. In such a case, all votes will be conducted by roll call.

Section 10. Committees of the Board. The Board of Directors may, by resolution passed by a majority of the Board of Directors, designate, define authority of, set the number and determine the identity of, members of one or more committees. Committee members must be natural persons, but need not be members of the Board of Directors. The Board may, by similar vote, designate one or more alternate members of any committee who may replace any absent or disqualified member of any meeting of the committee.

- (a) Authority of Committees. All committees shall make recommendation to the Board of Directors. No committee shall have the authority to act on behalf of the Board of Directors.
- (b) Procedures for Conducting Committee Meetings. The activities of all committees of this Corporation shall be conducted in such manner as will advance the best interest of the Corporation. Each committee shall fix its own rules of procedure and other regulations which shall be consistent with the Articles of Incorporation, these Bylaws and the policies of the Corporation. The Board President shall be ex-officio, non-voting member of all committees, unless the President serves as a member of such committee. The meetings of all committees shall be open to the public.
- (c) Limitation on Authority of Committees. Each committee shall be under the direction and control of the Board and shall keep regular minutes of its proceedings, and all action of each committee shall be reported to the Board of Directors and shall be subject to revision and alteration by the Board of Directors.



- (d) Open Meeting Law. All committee meetings and notice of such meetings shall comply with the Open Meeting Law.

Section 11. Conflict of Interest. A Conflict of Interest Policy will be established by the Board of Directors that is consistent with state and federal law. Further, the Conflict of Interest Policy and the Board of Directors must meet at least the following conditions:

Section 11.1 DEFINITIONS

- a) "Immediate family" means an individual whose relationship by blood, marriage, adoption, or partnering is no more remote than first cousin;
- b) "Related party" means an affiliate or immediate relative of the other party in question, an affiliate of an immediate relative, or an immediate relative of an affiliate.
- c) "Affiliate" means a person that directly or indirectly, through one or more intermediaries, controls, is controlled by, or is under common control with another person.
- d) "Person" means an individual or entity of any kind.
- e) "Control" means the ability to affect the management, operations, or policy actions or decisions of a person, whether through ownership of voting securities, by contract, or otherwise.

Section 11.2 Limitations on Board Membership. An individual is prohibited from serving as a member of the Board if

- (a) the individual, an immediate family member, or the individual's partner is an owner, employee or agent of, or a contractor with a for-profit or nonprofit entity with whom the Board contracts, directly or indirectly, for professional services, goods, or facilities, or
- (b) an immediate family member is an employee of the school

Section 11.3 Violations. A violation section above renders a contract voidable at the option of the Commissioner of Education or the Board.

Section 11.4 Personal liability. A member of the Board who violates this prohibition is individually liable to the school for any damage caused by the violation.

Section 11.5 Connection with authorizer. Any employee, agent, or board member of Beacon's authorizer who participates in the initial review, approval, ongoing oversight, evaluation, or the charter renewal or nonrenewal process or decision is ineligible to serve on the Board.

Section 11.6 Limitation on Contract Administration

- a) No Board member, and no director employee, officer, or agent of the school shall participate in selecting, awarding, or administering a contract if a conflict of interest exists.
- b) A conflict exists when:
  - 1. the board member, employee, officer, or agent;
  - 2. the immediate family of the board member, employee, officer, or agent;
  - 3. the partner of the board member, employee, officer, or agent; or
  - 4. an organization that employs, or is about to employ any individual in clauses (1) to (4) has a financial or other interest in the entity with which the school is contracting. A violation of this prohibition renders the contract void.
- c) The conflict of interest provisions under this policy do not apply to compensation paid to a teacher employed by Beacon who also serves as a member of the Board of Directors.

Section 11.7 Limitations on Leases and Other Contracts.

- a) Contracts with authorizer. Beacon will disclose to the Commissioner of Education any potential contract, lease, or purchase of service from its authorizer. Additionally, Beacon will accept any such contract only through an open bidding process, properly documented, and the contract must be a separate contract from Beacon's contract. Beacon will not enter into a contract for its authorizer to provide management and financial services for the school without documenting that it received at least two competitive bids.
- b) Leases of property. Beacon will not enter a lease of real property with a related party unless the lessor is a nonprofit corporation under chapter 317A or a cooperative under chapter 308A, and the lease cost is reasonable based on current market values.

Section 12 Required Training: Every charter school board member shall attend department-approved training on board governance, the board's role and responsibilities, employment policies and practices, and financial management. A board member who does not begin the required training within six (6) months of being seated and complete the required training within twelve (12) months of being seated on the board is ineligible to continue to serve as a board member.

**ARTICLE V**  
**OFFICERS AND EMPLOYEES**

Section 1. Number; Election. The officers of the Corporation shall be elected for one (1) year terms by the Board of Directors, and shall consist of a President (Chief Governance Officer), Vice President, Treasurer, Secretary and such other officers as the Board of Directors shall determine from time to time.

1.1. Officer Requirements. The President and Treasurer positions shall not be held by paid employees of the school.

Section 2. Vacancies. A vacancy in any office of this Corporation occurring by reason of death, disqualification, resignation or removal shall be filled for the unexpired portion of the term by appointment of a successor by the Board of Directors.

Section 3. President (Chief Governance Officer)/Board Chair. The President shall:

- (a) Exercise the functions of the Office of the President of the Corporation;
- (b) Preside at all meetings of the Board of Directors;
- (c) Perform such duties and exercise such powers as are necessary or incident to the supervision and management of the business and affairs of the Corporation as directed by the Board of Directors;
- (d) See that all orders and resolutions of the Board are carried into effect;
- (e) Sign and deliver, in the name of the Corporation, all deeds, mortgages, bonds, contracts or other instruments requiring an officer's signature, unless otherwise directed by the Board;
- (f) Maintain records of and, when necessary, certify proceedings of the Board;
- (g) Have the general powers and duties usually vested in the Office of the President and;
- (h) Have such other powers and perform such other duties as the Board of Directors may from time to time prescribe.

Section 4. Vice-President. The Vice-President shall:

- (a) Exercise the functions, duties, and powers of the Office of the President of the Corporation listed above in the absence of the President;
- (b) Provide for the development, oversight, and support of Board committees;
- (c) Coordinate with the Secretary for the maintenance of the Board committee records; and
- (d) Have such other powers and perform such other duties as the Board of Directors may from time to time prescribe.

Section 5. Treasurer. The Treasurer shall:

- (a) Keep accurate accounts of all monies of the Corporation received or disbursed;
- (b) Deposit all monies, drafts and checks in the name of, and to the credit of, the Corporation in such banks and depositories as the Board of Directors shall from time to time designate;
- (c) Have the care and custody of the corporate funds and securities;
- (d) Have the power to endorse for deposit all notes, checks and drafts received by the Corporation at the direction of the Board;
- (e) Disburse the funds of the Corporation as order by the Board of Directors, making proper vouchers therefore;
- (f) Render to the Board President and the Board of Directors, whenever required, an account of all of the transactions as Treasurer and of the financial condition of the Corporation; and,
- (g) Perform such other duties and have such other powers as may from time to time be prescribed by the Board of Directors.

Section 6. Secretary. The Secretary shall maintain the Office of the Corporation and shall:

- (a) Attend all meetings of the Board of Directors and all committees as required;
- (b) Record all proceedings in the Minutes of the Board of Directors and committees in a book to be kept for that purpose;
- (c) Preserve all documents and records belonging to the Corporation;
- (d) Give or cause to be given notice of all meetings of the Board of Directors and its committees; and,
- (e) Perform such other duties as may be prescribed by the Board of Directors.

Section 7. Management and Administrative Employees. The Corporation may have such management and administrative employees as the Board of Directors deems necessary. Such employees shall: 1) be appointed in a manner, 2) have their duties and responsibilities; and 3) hold their positions for the time, prescribed by the Board of Directors.

Section 8. Compensation. The employees of the Corporation may be paid such reasonable compensation, if any, for their services rendered to the Corporation in such capacity, and may be reimbursed for reasonable out-of-pocket expenses, as the Board of Directors from time to time determines to be directly in furtherance of the purposes and in the best interests of the Corporation.

Section 9. Bond. The Board of Directors of this Corporation shall from time to time determine which, if any, of the officers, agents or employees of this Corporation shall be bonded and the amount of each bond.

Section 10. Removal of Officer. Any officer may be removed at any time, by the vote of a majority of a quorum of the Board of Directors at any regular meeting or at a special meeting called for that purpose.

Section 11. Resignation. Any officer may resign at any time. Such resignation shall be made in writing to the President or Secretary of the Corporation and shall take effect at the time specified therein, or if no time be specified, at the time of its receipt by the President or Secretary. The acceptance of a resignation shall not be necessary to make it effective.

## **ARTICLE VI** **DISTRIBUTION OF ASSETS**

Section 1. Right to Cease Operations and Distribute Assets. The board may adopt a resolution proposing dissolution of the corporation by the affirmative vote of a majority of all directors at a public meeting assembled for that purpose, the Board of Directors may resolve that the Corporation cease operations and voluntarily dissolve. Such resolution shall set forth the proposed dissolution and direct designated officers of the Corporation to perform all acts necessary to affect dissolution. Written notice as required by the Bylaws shall state that the purpose of the meeting shall be to vote upon the dissolution of the Corporation.

The resolution must include a plan of dissolution that states to whom the assets owned or held by the Corporation will be distributed after creditors are paid. The plan must comply with the requirements of state statute 317A and the Board's contract with the Authorizer. If the Board will have discretion in distributing assets, the plan must state that the assets will be distributed to persons the Board subsequently identifies.

If such cessation and distribution is called for, the Board of Directors shall set a date for commencement of the distribution.

Section 2. Cessation and Distribution. When cessation of operations and distribution of assets has been called for, the Board of Directors and the designated officers shall cause the Corporation to discontinue its regular business activities and operations as soon as practicable, and shall liquidate and distribute all the Corporation's assets to other entities in accordance with state statute 317A, in accordance with the Articles of Incorporation and in accordance with the contract with the Authorizer. Notice of intent to dissolve shall be filed with the Secretary of State once a resolution to dissolve has been approved.

## **ARTICLE VII** **INDEMNIFICATION**

Section 1. Indemnification. Each Director, officer and employee of the Corporation, past or present, and each person who serves or may have served at

the request of the Corporation, as a Director, officer, partner, trustee, employee, representative or agent of another organization or employee benefit plan, and the respective heirs, administrators and executors of such persons, shall be indemnified by the Corporation in accordance with, and to the fullest extent permitted by, Minnesota Statutes, section 317A.521 and Minnesota Statutes section 466.07. The Corporation shall not be obligated to indemnify any other person or entity except to the extent such obligation shall be specifically approved by resolution of the Board of Directors. The Corporation shall have the power to advance such person's expenses incurred in defending any such proceeding to the maximum extent permitted by law. This section is and shall be for the sole and exclusive benefit of the individuals designated herein and no individual, firm or entity shall have any rights under this section by way of assignment, subrogation or otherwise, whether voluntarily, involuntarily or by operation of law.

Section 2. Insurance. The Corporation may purchase insurance on behalf of any person who is or was a director, officer, employee or agent of the Corporation, against any liability asserted against and incurred by such person in his or her official capacity, or arising out of his or her status as such, whether or not the Corporation would have the power to indemnify such person against liability under state statute 317A, the Articles of Incorporation or these Bylaws.

## **ARTICLE VIII** **AMENDMENTS**

Section 1. Amendments to Bylaws. The Bylaws may be amended, altered, or repealed and new Bylaws adopted upon proper notice and a two-thirds majority vote of the Board of Directors. Proper notice is defined as one board meeting cycle between announcement of the proposed changes and the scheduled vote.

## **ARTICLE IX** **FINANCIAL MATTERS**

Section 1. Contracts. The Board of Directors may authorize any officer or officers, agent or agents of the Corporation to enter into any contract or execute and deliver any instrument in the name and on behalf of the Corporation, and any such authority may be general or confined to specific instances. Unless so authorized by the Board of Directors or these Bylaws, no officer, agent, or employee shall have any power or authority to bind the Corporation by any

contract or engagement, or to pledge its credit or to render it financially liable for any purpose or to any amount.

Section 2. Loans and Pledges. No loans shall be contracted nor pledges or guarantees given on behalf of the Corporation unless specifically authorized by the Board of Directors.

Section 3. Authorized Signatures. All checks, drafts or other orders for the payment of money, notes or other evidence of indebtedness issued in the name of the Corporation shall be signed by such person or persons and in such manner as shall from time to time be determined by the Board of Directors or these Bylaws.

Section 4. Deposits. All funds of the Corporation shall be deposited to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may designate and shall be disbursed under such general rules and regulations as the Board of Directors may from time to time determine.

Section 5. Corporate Seal. The Corporation shall not have a corporate seal.

Section 6. Documents Kept at Registered Office. The Board of Directors shall cause to be kept at the registered office of this Corporation original or copies of:

- (a) Approved minutes and records of all proceedings of the Board of Directors and all committees;
- (b) Records of all votes and actions of the members;
- (c) All financial statements of this Corporation; and,
- (d) Articles of Incorporation and Bylaws of this Corporation and all amendments and restatements thereof;
- (e) Any other documents required to be kept on file by state statute.

Section 7. Accounting System and Audit. The Board of Directors shall cause to be established and maintained, in accordance with generally accepted standards of fiscal management for a public charter school applied on a consistent basis, an appropriate accounting and financial reporting system for the Corporation. The Board shall ensure compliance with the following:

- (a) Audits must be conducted in compliance with generally accepted governmental auditing standards, the Federal Single Audit Act, if applicable, and Minnesota Statutes Section 6.65.
- (b) The Board is subject to and must comply with Minnesota Statutes Sections 15.054; 118A.01; 118A.02; 118A.03; 118A.04; 118A.05; 118A.06; 471.38; 471.391; 471.392; and 471.425.
- (c) The Board must ensure that audits comply with the requirements of Minnesota Statutes Sections 123B.75 to 123B.83, except to the extend

deviations are necessary because of the program at the school. Deviations must be approved by the commissioner and authorizer.

- (d) The Board shall cause the financial records and Board Minutes of the Corporation to be audited at least once each fiscal year and at such other times as it may seem necessary or appropriate, and may retain such person or firm for such purposes as it may deem appropriate
- (e) The Board shall ensure that the school submits an audit report to the Commissioner of Education, and to its authorizer, by December 31 each year.

## **ARTICLE X** **MISCELLANEOUS**

Section 1. Gender References. All references in these Bylaws to a party in the masculine shall include a feminine and neuter.

Section 2. Plurals. All references in the plural shall, where appropriate, include the singular and all references in the singular shall, where appropriate, be deemed to include the plural.