

Governance

Mountaintop Retreat OFBC Inc., is led by a Board of Directors with all of the powers of governing, directing and overseeing the management of the organization. The corporate governance principles of Mountaintop Retreat, Inc. are composed of a series of documents adopted by the Board of Directors, The documents are periodically reviewed to ensure they continue to meet the needs of the organization and reflect current industry best practices.

Board of Directors

Ion Spor, President

Steven Reeve, Director

Will Spence, Secretary

Terry Good

Greg Meeker

Conflict of Interest Policy

Article I PURPOSE

The purpose of the conflicts of interest policy is to protect the interest of **Mountaintop Retreat OFBC, Inc.** (the “Corporation”) and each of any affiliates that may be formed in the future when it is contemplating entering into a transaction or arrangement that might benefit the private interest of a director or officer of the Corporation. This policy is intended to supplement but not replace any applicable state laws governing conflicts of interest applicable to nonprofit and charitable corporations.

Article II DEFINITIONS

1. Interested Person

Any director, officer, or member of a committee with board delegated powers who has a direct or indirect financial interest, as defined below, is an interested person. If a person is an interested person with respect to any affiliate of the Corporation, he or she is an interested person with respect to the Corporation and all of its affiliates.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment or family –

1. an ownership or investment interest in any entity with which the Corporation or any affiliate has a transaction or arrangement, or
2. a compensation arrangement with the Corporation or an affiliate or with any entity or individual with which the Corporation or an affiliate has a transaction or arrangement, or
3. a potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Corporation or an affiliate is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are substantial in nature. A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate board or committee decides that a conflict of interest exists.

Article III PROCEDURES

1. Duty to Disclose

In connection with any actual or possible conflicts of interest, an interested person must disclose the existence of his or her financial interest and must be given the opportunity to disclose all material facts to the trustees, directors or members of committees with board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the meeting while the determination of a conflict of interest is discussed and voted upon. The remaining trustees or board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

1. An interested person may make a presentation at the board or committee meeting, but after such presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement that results in the conflict of interest.
2. The chair of the board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
3. After exercising due diligence, the trustee, board or committee shall determine whether the Corporation or affiliate can obtain a more advantageous transaction or arrangement with reasonable efforts from a person or entity that would not give rise to a conflict of interest.
4. If a more advantageous transaction or arrangement is not reasonably attainable under circumstances that would not give rise to a conflict of interest, board or committee shall determine by a majority vote of the disinterested members whether the transaction or arrangement is in the Corporation's best interest and for its own benefit and whether the transaction is fair and reasonable to the Corporation and shall make its decision as to whether to enter into the transaction or arrangement in conformity with such determination.

4. Violations of the Conflicts of Interest Policy

1. If the board or committee has reasonable cause to believe that a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
2. If, after hearing the response of the member and making such further investigation as may be warranted in the circumstances, the board or committee determines that the member has in fact failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV RECORDS OF PROCEEDINGS

The minutes of the board and all committee with board- delegated powers shall contain —

1. the names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the decision as to whether a conflict of interest in fact existed.

2. the names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection therewith.

Article V
COMPENSATION

1. A director who receives compensation, directly or indirectly, from the Corporation or affiliate for services is precluded from voting on matters pertaining to his or her compensation.
2. A member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Corporation or affiliate for services is precluded from voting on matters pertaining to that member's compensation.

Article VI
ANNUAL STATEMENTS

Each director, principal officer and member of a committee with board delegated powers shall annually sign a statement which affirms that such person —

1. has received a copy of the conflicts of interest policy,
2. has read and understands the policy,
3. has agreed to comply with the policy, and
4. understands that the Corporation is a charitable organization and that in order to maintain its federal tax exemption it must engage primarily in activities which accomplish one or more of its tax-exempt purposes.

Whistleblower Policy

Mountaintop Retreat OFBC, Inc. (and all of its related entities, which will individually or collectively be referred to as the “Organization” as the context may require) is committed to facilitating open and honest communications relevant to its governance, finances, and compliance with all applicable laws and regulations. The Organization requires directors, other volunteers, and employees to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. Employees and representatives of the organization must practice honesty and integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

This whistleblower policy (“the Policy”) reflects the practices and principles of behavior that support this commitment. It is important that the Organization be apprised about unlawful or improper workplace behavior including, but not limited to, any of the following conduct:

- theft;
- financial reporting which is fraudulent, intentionally misleading or negligent in any manner;
- improper or undocumented financial transactions;
- forgery or alteration of documents;
- unauthorized alteration or manipulation of computer files;
- improper destruction of records;
- improper use of Organization assets, including, but not limited to its funds, supplies, intellectual property and other assets;
- improper access and or use of confidential donor information;
- authorizing or receiving compensation for goods not received or services not performed;
- violations of Organization’s conflict-of-interest policy;
- any other improper occurrence regarding cash, financial procedures, or reporting;
- noncompliance with Organization’s internal accounting controls;
- any abuse of or discrimination against an Organization employee (including harassment or employment discrimination), client, vendor or person connected with an Organization entity; and
- a failure by the Organization to provide reasonable accommodation for disability or religious belief.

We request the assistance of every director, other volunteer and employee who has a reasonable belief or suspicion about any improper transaction. The Organization values this input and each director, volunteer and employee should feel free to raise issues of concern, in good faith, without fear of retaliation. Directors, volunteers and employees will not be disciplined, demoted, lose their jobs, or be retaliated against for asking questions or voicing concerns about conduct of this sort.

Employees and other interested persons are encouraged to report any such improprieties without fear of retaliation or intimidation.

The Organization will investigate any possible fraudulent or dishonest use or misuse of Organization’s resources, or abuse, discrimination or a failure to provide reasonable accommodation, by management, staff, or volunteers. The Organization will take appropriate action against anyone found to have engaged in fraudulent, dishonest, abusive or discriminatory conduct, including disciplinary action by the Organization, or civil or criminal prosecution when warranted.

Therefore, all members of Organization staff, directors and other volunteers are encouraged to report possible fraudulent, abusive, discriminatory, or dishonest conduct (*i.e.*, to act as a “Whistleblower”), pursuant to the procedures set forth below.

2. Reporting Responsibility

Each director, volunteer, and employee of Organization has an obligation to report in accordance with this Policy (a) questionable or improper accounting, financial or auditing matters and (b) violations and suspected violations of Organization’s policies or any unlawful or improper workplace conduct (hereinafter collectively referred to as “Concerns”).

3. Authority of Executive Committee

All reported Concerns will be forwarded to the Executive Committee of the Board of Directors in accordance with the procedures set forth herein. The Executive Committee shall be responsible for investigating, and making appropriate recommendations to the Board of Directors, with respect to all reported Concerns.

4. No Retaliation

This Policy is intended to encourage and enable directors, volunteers, and employees to raise Concerns within the organization for investigation and appropriate action. With this goal in mind, no director, volunteer, or employee who, in good faith, reports a Concern shall be subject to retaliation or, in the case of an employee, adverse employment consequences. Moreover, a volunteer or employee who retaliates against someone who has reported a Concern in good faith is subject to discipline up to and including dismissal from the volunteer position or termination of employment.

5. Reporting Procedures

1. Employees should first discuss their Concern with their immediate supervisor or the General Vice President. In addition, if the individual is uncomfortable speaking with the General Vice President, or their supervisor is a subject of the Concern, the individual should report his or her Concern directly to the Chair of Organization’s Board of Directors. If the Concern was reported orally, the reporting individual, with assistance from the person to whom the Concern was reported, shall reduce the Concern to writing. The person to whom the concern was reported is required to promptly report the Concern to the Chair of the Executive Committee, which has specific responsibility to investigate all Concerns. If the person to whom the

Concern was originally reported, for any reason, does not promptly forward the Concern to the Chair of the Executive Committee, the reporting individual should directly report the Concern to the Chair of the Executive Committee or the Chair of the Board of Directors. Contact information for the Chair of the Executive Committee and Chair of the Board of Directors may be obtained through the General Vice President. Concerns may also be submitted anonymously. Such anonymous Concerns should be in writing and sent directly to the Chair of the Executive Committee.

2. Directors and Other Volunteers Directors and other volunteers should submit Concerns in writing directly to the Chair of the Executive Committee. Contact information for the Chair of the Executive Committee may be obtained from the General Vice President.

6. Handling of Reported Violations

The Executive Committee shall address all reported Concerns. The Chair of the Executive Committee shall immediately notify the Executive Committee of any such report. The Chair of the Executive Committee will notify the reporter and acknowledge receipt of the Concern within five business days, if possible. It will not be possible to acknowledge receipt of anonymously submitted Concerns.

All reports will be promptly investigated by the Executive Committee, or any other appropriate Committee of the Board of Directors, and appropriate corrective action will be recommended to the Board of Directors, if warranted by the investigation. In addition, action taken must include a conclusion and/or follow-up with the reporter for resolution of the Concern.

The Executive Committee has the authority to retain outside legal counsel, accountants, private investigators, any other resource, or refer to another appropriate Committee of the Board of Directors, as deemed necessary to conduct a full and complete investigation of the allegations.

7. Acting in Good Faith

Anyone reporting a Concern must act in good faith and have reasonable grounds for believing the information disclosed indicates an improper accounting or auditing practice, or a violation of Organization's policies. The act of making allegations that prove to be unsubstantiated, and that prove to have been made maliciously, recklessly, or with the foreknowledge that the allegations are false, will be viewed as a serious disciplinary offense.

8. Rights and Responsibilities of Employee; Protection of Whistleblowers

The Organization will protect any Whistleblower as follows:

1. Organization will use its best efforts to protect Whistleblowers against retaliation. All complaints by Whistleblowers will be handled with sensitivity, discretion, and confidentiality to the extent allowed by the circumstances and the law. Generally this practice means that Whistleblower concerns will only be shared with those who have a need to know in order to conduct an effective investigation. (Should disciplinary or legal action be taken against a person or persons as a result of a Whistleblower complaint, such persons may also have a right to know the identity of the Whistleblower.)
2. Whistleblower shall not be subject to retaliation. No punishment for reporting issues will be allowed, even if the claims are unfounded; a reasonable belief or suspicion that unlawful or improper workplace behavior has occurred is enough to create a protected status for the Whistleblower. No action can be taken against the Whistleblower with the intent or effect of adversely affecting the terms or conditions of the Whistleblower's employment, including but not limited to threats of physical harm, loss of job, punitive work assignments, or impact on salary or wages. Whistleblowers who believe that they have been retaliated against may file a written complaint with the Chair of the Executive Committee. Any complaint of retaliation will be promptly investigated and appropriate corrective measures taken if allegations of retaliation are substantiated. This protection from retaliation does not prohibit managers or supervisors from taking action, including disciplinary action, in the usual scope of their duties and based on valid performance-related factors.
3. Whistleblowers must be cautious to avoid baseless allegations, which are allegations made with reckless disregard for their truth or falsity. People making such allegations may be subject to disciplinary action by Organization, and/or legal claims by individuals accused of such conduct.

9. Posting and Notification

This Policy is to be posted in Organization's offices, including in the Employee Manual, posted on Organization's website, and communicated to all new staff and board members as part of their orientation. In addition, each year, after the annual election of the board chair and after the Chair of the Executive Committee has been selected, the General Vice President will have the responsibility of updating the contact information below for both of those individuals and then sending the policy with the updated contact information to all staff and the Board of Directors. This Policy shall also be available to volunteers or Organization staff members upon request.

CONTACT INFORMATION:

Camp Office:

Steven Reeve, Director

63451 Ida Road

Montrose, CO. 81401

Phone: 970-596-0505 Email: camp@mountaintopretreat.com

Donor Privacy Policy

Mountaintop Retreat, Inc. is a nationally incorporated and registered charity that receives donations and expends them for such purposes within the Mountaintop Retreat, Inc. charter. Mountaintop Retreat is committed to protecting the privacy of the personal information of its donors. It respects the rights of donors to have their relationship with Mountaintop Retreat and their contributions treated with respect and confidentiality. Mountaintop Retreat values the trust of those it deals with, and of the public, and recognizes that maintaining this trust requires it to be transparent and accountable in how it treats the information that donors choose to share with it.

No Sharing of Personal Information

Mountaintop Retreat, Inc. will not sell, rent, or lease your personal information to other organizations. We assure you that the identity of all our donors will be kept confidential. Use of donor information will be limited to the internal purposes of Mountaintop Retreat and only to further the ministry activities and purposes of Mountaintop Retreat.

Removing Your Name from Our Mailing List

It is our desire to not send unwanted mail to our donors. Please contact us if you wish to be removed from our mailing list.

Contacting Us

If you have comments or questions about our donor privacy policy, please use the contact information listed above.

IRS form 990

As a non-profit organization, Mountaintop Retreat is committed to transparency, and our recent 990 forms are available upon request. Please use the contact information listed above to request 990