

Minutes

MINUTES: April 18, 2023 D10 Board Annual Meeting

Tuesday, April 18, 2023

Call to Order – 7:15 (Board Chair, Jenne Nelson)

Attendance:

In-person: Jenne Nelson (Chair)

Matt Keliher (Treasurer)

Jonathan Herum

Chad Hermes

Mike Ireland

Hwa Jeong Kim

Zoom: Benjamin Kowalsky-Grahek (Secretary)

Lizzy Cantley

Laura Oyen

Lauren McCabe

Maggie Zimmerman

Abby Gold

Jay Hill

Shevek McKee (Executive Director)

Mitra Jalali

Dolores Rufenacht

Introductions (name and neighborhood) (Digital Sign-In Sheet – Sub-district Map) – 7:15-7:20

Ward 4 Update (Councilmember Mitra Jalali) – 7:20-7:30

- 1-4 Study
- About getting the ‘missing middle’ for housing.
- How do we support housing diversity
- Gun safety ordinance
- Public Safety and Housing Security and rent stabilization
- Homelessness Access Response Team

Questions:

Maggie Zimmerman: Corner of como where school buses idle, does this fall under the commercial truck ordinances?

Jalali: Scope is 18 wheelers sitting parked. Better school district is a different matter with SPPS.

McCabe: What are the incentives for landlords to accept section 8 housing?

Jalali: This is focused on changing the zoning, not about changing or updating the incentives. There is another anti-displacement study being done.

Hermes: Concern with housing supply?

Jalali: some of the projects have retooled, some have canceled and some have just moved forward. We need to look at the nature of the project itself. Rent stabilization has been blamed, but is that really the case? Ward 4 has been developing even more than other sections of st paul since rent stabilization passed.

Annual Report – 7:30-7:40

Presentation (PDF) of D10 activities over the last year.

2023 Election Results – 7:40-7:50

The winners of the election are announced.

192 ballots request

138 completed

4th highest turnout ever

Laura Oyen (SD1)

Alex McClain (SD1)

Maggie Zimmerman (SD2)

Jonathan Herum (Senior Seat)

Jenne Nelson (SD 3)

Jay Hill (At Large)

Matt Kelliher (At Large)

Chad Hermes (At Large)

Community Input (open floor) – 7:50-8:00

Community participants welcome to bring topics to discuss

Board Business – 8:00-8:30

Consent Agenda

Items listed under the Consent Agenda are enacted by one motion, items can be removed for individual discussion and vote by request

- March/April board and committee minutes
- March 2023 Financials (Discussions Quarterly)
- (Non-Financial Action Items from committees):
- History Chat Event (NRC)
- Letter of Support: 1-4 Housing Study (Board – previously approved)

APPROVED (*Jay Hill* Abstained)

Action Items

- Volunteer T-Shirts (NRC)
 - **PASSED** (*Jay Hill* Abstained)
- St. Paul Pride Participation (Officers)
 - **PASSED** (*Jay Hill* Abstained)
- Anything from Land Use meeting
 - Nothing from committee

Information

- 2023 D10 Audit
 - No presence of malfeasance.
- 2021-2022 Audit Sheet (PDF)
- 2021-2022 Summary and Findings Report (PDF)
- Action Item (Approved Feb. 2023)

January to March 2023 Quarterly Report

Narrative

From January to March, D10 revenue was \$3924.79, with \$1,300 from the Lawns to Legumes grant, and \$1,000 from a new funding source from the St. Paul Audubon Society to help fund improvements to our Tree Trek program.

Our expenses were \$8,574.13 in non-personnel and \$17,668.25 in personnel including payroll tax and the new health insurance stipend, for a total expense of \$26,242.38. You can see detailed information every month in the board packet or the staff and Treasurer actuals docs online at any time.

As you've heard me say before, because the nature of our funding sourcing is mostly reimbursement, our revenue generally lags behind our expenses. This is true for the new Trusted Messenger Grant from Ramsey County as well as the City's Community Engagement Grant. So while the gulf between our current revenues and expenses seems wide, we anticipate it to close in the coming weeks and months as more reimbursements arrive. It is fairly typical for the initial Community Engagement Grants to be smaller, with larger chunks dispersing later in the year.

D10 Staff has submitted \$766.50 of March reimbursements from the County Grant, \$14,973.87 of Jan-Feb reimbursements from the city grant, and \$1316 in reimbursements from the Lawns to Legumes grant, bringing our reimbursement requests to a total of \$17,056.37 that is pending approval.

Breakdown of expenses and revenue, can refer to monthly reports for specifics

- **In the last quarter (Jan to March 2023), D10 revenue has been:**
 - \$1,000 from the St. Paul Audubon Society
 - \$1,300.79 from the Lawns to Legumes Grant
 - \$575.00 collected for Community Garden Plot Fees
 - \$1,040 collected from General Fundraising and Donations (**note:** this does not include Springsgiving donations, which will be in the April report)
 - **For a total quarter revenue of \$3924.79**

- **Our last quarter D10 non-personnel expenses have been:**
 - \$900 for rent
 - \$371.07 for Phone and Internet
 - \$386.23 for general printing
 - \$347.77 for communications and technology fees
 - \$1850 for professional services, mostly snow removal from organics site
 - \$75.00 for postage
 - \$124.66 for office supplies
 - \$284.97 for insurance
 - \$1222.15 for Accounting
 - \$2005.74 for board elections postcards and postage
 - \$70.11 for a new community garden hose
 - \$375.00 for the L2L expenses
 - \$68.07 for our swift internal audit's team lunch
 - \$593.36, less \$100 deposit return from Abogados coffee, total \$493.36 for Blizzard Breakfast North Dale SD3 Event

- **For a total quarter non-personnel expense of \$8,574.13**
- **Our Q1 personnel expenses were \$17,668.25 including payroll tax.**
- **Total expense: \$26,242.38**
- **Net revenue: (\$22,317.59)***

***Note:** This net revenue number does not account for our pending reimbursements which total \$17,056.37. Assuming full reimbursement from our funders, our Q1 net revenue will land somewhere in the neighborhood of (\$5,261.22.)

- Fundraising (Jenne Nelson)
 - Jenne encouraged the board to send out the information to family and friends and neighbors.

Closing

New Business

D10 Como Community Council - Minutes

Officer Meeting 05/'23

May 10, 2023 / 7:00 PM / Hybrid

Attendance:

-In person: Jenne Nelson, Dan Edgerton, Matt Keliher, Shevek McKee, zoom: Ben Kowalsky-Grahek

NEW BUSINESS

- **Board Meeting (May 16 - [Draft Agenda](#))**

- Action Items
 - [Como Homo Event](#) (NRC)
 - [Ice Cream Social Event](#) (NRC)

Need to amend this to eliminate the language referencing Kiwanis because they are no longer sponsoring events.

- [Committee Assignments](#) (Officers)

Committee assignments seem to be working out really well. Need to correct spelling on the final draft.

- [Financial Policy Update](#) (Officers) - [draft w/ changes](#)

- Officer Elections
 - Discuss process
 - Board Member declares intent to run for officer position
 - Motion to appoint
 - Roll Call Vote
- Discussion Topic:
 - Icebreaker questions and break out groups
 - Dan Edgerton Water Quality Reporting

OL' BIDNESS

- [Hmong Freedom Festival Volunteering](#) ([Action Item?](#))
- **Fundraising**
 - Springsgiving total, thoughts
- **Officer Meeting Schedule**
 - Plan for June mtg?
- **Officers responsible for D10 Tabling at Ice Cream Social (July 14, 5:30-8pm)**

UPDATES

- **Financials**
 - Received first 2023 city reimbursement for Jan/Feb: \$14,953.87, and first County reimbursement for March: \$766.50, submitted Mar/Apr city reimbursement for \$15,183.15 and Apr County reimbursement for \$2,476.50 (County req. approved *today*).
 - Purchased some new tables (Como Cleanup \$)
- **Shevek Paternity - June**
 - Shevek is planning to take June 5-30 off, and will be only covering a handful of mid-year reporting things in early July. Will be back to bidness after Ice Cream Social. (Ashley is off March, April, & May)
 - Agreed on June 14th for next Officer Meeting
 - [Working doc of baby-time responsibilities](#)

Adjourned 8:07

Committees

D10 Como Community Council - MINUTES

Environment Committee 05/'23

May 3, 2023 - 6:00-7:15 PM

Como Streetcar Station and [Zoom\(Link\)](#) - (Call-in info below)

Attendees Gordy Wrobel, Tricia Wehrle, Abby Gold, Mike Ireland, Teri Alberico, Lizzy Cantley, Jessica Willman, Shevek McKee, Alex McLane

AGENDA

- Call to order
- [Land Acknowledgement](#)
- Welcome and introductions
 - Please sign in using our [Digital Sign-In Sheet](#)
 - To locate your sub-district: [Sub-district Map](#)
- Declare a quorum and adopt the agenda adopted
- Abby led the meeting and took the minutes

NEW BUSINESS

- **Presentation by Tricia Wehrle, the Saint Paul Parks and Recreation Volunteer Coordinator**
 - The presentation was recorded and, once prepared, will be [posted on our website](#)
 - Volunteer opportunities in the park Saint Paul Parks and Recreation - Saint Paul Natural Resource Volunteer Program (slides)
 - Tricia Wehrle - focuses her work on natural resources, maintains natural areas around St. Paul parks tricia.wehrle@ci.stpau.mn.us
 - Coordinates and works with individuals and groups (both public and private events). Tricia's job is to recruit volunteers and communicate with volunteers for the parks. Works mostly in regional parks, but also some neighborhood parks. Works with partner organizations and district councils.
 - Opportunities within Como Park:
 - Como Park Stewards - keeps eyes and ears on the park, reduce litter, park is divided into parcels (see [website](#) for open parcels)
 - Garden Steward includes rain gardens, Como Pool
 - Como Woodland Outdoor Classroom - volunteers that maintain parcels, remove invasive plants. Tools and safety vests are provided.
 - Private Groups
 - Drop-in events (Thursday June 15, 2023 to help weed the garden areas near the Como Pool)
 - Most volunteering is in your own time after an orientation
 - Tricia will provide volunteer list after she obtains their permission so we can have a celebrate with the Como Park Stewards

COMMUNITY SECTION

Mike brought up the lights on the north side of the lake that Gordy noted at our last meeting had the copper wires removed and were magically fixed after Gordy escalated the situation to the City.

Now 10-11 more lights along the pedestrian path on the west side of the lake have been sabotaged

OLD BUSINESS

- **Como Community Seed Library Garden Kickoff**
 - “The Power of Flowers”
 - May 6 from 11am - 2pm
Moved indoors at Como Park Lutheran Church 1367 Hoyt Ave.
Event includes: Beekeeper, taste of local honey, bee expert, sunflower planting, seed exchange

- **Pick Up & Party @ Orchard Rec** - May 13 (2-5pm) We are scheduled to table for D10 and our committee
 - Julie Wegschied and Rachel Bowers will cover the first shift between 1 pm (starting with the setup) - 3:15pm - event will start with a neighborhood cleanup
 - Jessica will bring tabling materials to the event and Abby will return them to the streetcar station
 - Some photos should be taken at the event
 - Community discussions to discover how to better engage with local businesses

- **Lake Como Cleanup**
 - Need one person to help Mike on May 23 from 4:15 - 8:30pm (Teri Alberico volunteered)
 - District 10 flags will be put up, and a table with our name
 - Branded clothing and other enhancements will be add this year

- **Tabling ideas**
 - “Kiddie Como Puddle Pool” - Mike
 - Fill with “KID FRIENDLY TRASH” - needs someone to help Mike design and stock the pool. Jessica, Lizzy, and Mike will work together

- **Como Park Cleanup Day** - April 22, 9-11:30am *Recap/Debrief*
 - Shevek recommended “branded trash grabber” Dinosaur grabbers
 - Participation Totals:
2023: 142 (33 from TCGIS)
2022: 150
2021: 147
2020: canceled
2019: 192

UPDATES

- **April board actions:**
 - No action was requested from our committee
- Lawns to Legumes - six gardens were awarded, all boulevard gardens, installed May 24 and 25 by Sacred Spaces, Saint Paul pollinator groups discussed pollinator gardens at Calvary Cemetery off of Front and they were excited and interested (potential joint grant with Frogtown Greens), community vegetable garden in the cemetery (South Como neighbors are interested); Jameson Front CRWD grant received for another \$3000, we are now \$2000 short of being able to do Phase 2 of the plan (must know about funding by early June)

UPCOMING D10 EVENTS

- May 13 - [Pick Up & Party @ Orchard Rec](#)
- May 18-21 - [Como Garage Sale Weekend](#)
- Tue, May 23, 5-8pm - [Lake Como Cleanup](#)
- Thurs, May 25, 9am-3pm - [Como Blood Drive](#)
- More upcoming events at district10comopark.org/Events

UPCOMING D10 MEETINGS

- May 3, 7:15pm - Neighborhood Relations Committee
- May 16, 6pm - Land Use Committee
- May 16, 7:15pm - D10 Board Meeting
- June 7, 6pm - Environment Committee
- June 7, 7:15pm - Neighborhood Relations Committee

Zoom Meeting Link (Recurring)

<https://us06web.zoom.us/j/81656456655?pwd=NERqazk0dUsxbndRNm9INHVS0HIBQT09>

Meeting ID: 816 5645 6655

Passcode: 1234567

One tap mobile: +13017158592,,81656456655#,,,*1234567#

Call in to meeting: +1 312 626 6799

Neighborhood Relations Committee 05/'23

May 3, 2023 - 7:15-8:30 PM

Como Streetcar Station and [Zoom\(Link\)](#) - (Call-in info below)

AGENDA

- Call to Order (*Lauren Erchul McCabe leading meeting*) - 7:15
- Welcome and Introductions ([Digital Sign-In Sheet](#) - [Sub-district Map](#))
 - Zoom: Laura Oyen, Matt Kleist In-person: Lauren Erchul, Shevek McKee, Mike Ireland, Lizzy Cantley, Ari Dahlager, Jessica Willman, Leisl Spitz
- Adopt The Agenda

COMMUNITY SECTION

Community participants can bring topics & concerns

- **Guest Presenter: Ari Dahlager**, Community Rec Director for Northwest Como, North Dale, and Langford Park Rec Centers (*Filling Darcy Rivers' position*)
 - His role - Outreach and Programing (getting instructors and also getting out and being part of the community)
- What's currently going on:
 - Soccer Stars, soccer camp @ como high school
 - Summer programming currently open for enrollment
 - Open gym times available during summer, possibly looking to add more structured things for older age preteen/teenage programing
 - NW Como: community cookout and disco roller skating event
 - There is a fee assistance program that should be promoted
- Ways for D10 to possibly be involved:
 - Campaign - Parks for All. Donations can be taken at the rec centers.
 - Both locations have booster clubs
 - Always in need for volunteers for organized sports
 - Connect with site leads - Dala @ North Dale, Lizzy at NW Como
- Liesl Spitz Pastor at St. Tim's Lutheran:
- **June 14th 4:30-6:30:** St. Tim's hosting an event in their parking lot partnering with the bookmobile Non religious event for the whole community
 - Requesting help to get the word out. Newsletter, flyers, etc
 - They are good with volunteers at this time
 - Discussion about other ways D10 and St. Tim's can partner:
 - Mike Ireland brought up como curb clean up and how the church could help with this program
 - Jessica brings up how we would love to partner with churches/orgs for our community events as possible volunteer groups, helping with providing supplies, and how their names would be included on the website and flyers.
 - Ari plans to table at the St. Tim's event

NEW BUSINESS

- Como Homo Hangout | Sun, June 25, Noon-4pm, Como Pavilion ([Action Item](#))
 - Planned by Morgan and they are still planning to organize the event. The event started with Morgan and D10 is more of a support role.
 - Action Item passes

- [Ice Cream Social](#) | Fri, July 14, 5:30-8pm, Streetcar Station ([Action Item](#))
 - Very well attended and mostly already planned event
 - St. Tim's interested in tabling at event, Jessica will add them to the list and include them in future communication
 - Action Item passes

OLD BUSINESS

- [Pick up & Party 2023](#) | Saturday, May 13, 2pm-5pm, Orchard Rec
 - Jessica says that things are coming together well.
 - Bookmobile, Sweet Fruci, Birdhouse Making, 10 org tables (a lot of tables are going to have craft related and interactive items), grill out
 - 2-3 clean up, pick up materials at the rec center, 3pm reconvene at the rec center for the community event.
 - All crossroads families received flyers in family folders.
 - Rain or Shine?? As much as possible we are going to keep things outside. Pouring rain would result in a cancel
 - Jenne and Jessica have discussed more community engagement ideas
 - Coming up with questions that can be asked of attendees about business relationships in the neighborhood
 - Laura's idea of asking branding questions to neighbors about branding the neighborhood.
- Apr. 15 History Chat Event - Recap (*Laura Oyen*)
 - 10 people with 5 newer people.
 - Smaller than the house history but still productive.
 - Adding a presentation to the agenda might bring people in prior to open discussion
 - Future - host versions of this event at different locations. (lyngblomsten, reaching out to Jule Wolfe that does senior citizen programming, high rise towers,
- [Como Garage Sale](#) - May 18-21, 2023
 - Ran out of time for Garage Sale update.

UPDATES

- **June NRC meeting**
 - Shevek will be on leave, Lizzy might be gone
 - Plan to dedicate the June meeting to discussion of the Como Homo hangout with a smaller agenda.
 - Specifically invite anyone interested in participating at the Como Homo
 - Lauren will reach out to Morgan to see if they are interested in a meeting dedicated to Como Homo Hangout.

UPCOMING D10 EVENTS

- May 13 - [Pick Up & Party @ Orchard Rec](#)
- May 18-21 - [Como Garage Sale Weekend](#)
- Tue, May 23, 6-9pm - [Lake Como Cleanup](#)
- Thurs, May 25, 9am-3pm - [Como Blood Drive](#)
- More upcoming events at district10comopark.org/Events

UPCOMING D10 MEETINGS

- May 16, 6pm - Land Use Committee
- May 16, 7:15pm - D10 Board Meeting
- June 7, 6pm - Environment Committee
- June 7, 7:15pm - Neighborhood Relations Committee

Zoom Meeting Link (Recurring)

<https://us06web.zoom.us/j/81656456655?pwd=NERqazk0dUsxbndRNm9INHVS0HIBQT09>

Meeting ID: 816 5645 6655

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Call in to meeting: +1 312 626 6799

Action Items

Action Item

DATE:

May 3, 2023

FROM:

Neighborhood Relations committee

ITEM:

Event - Como Homo Hangout, June 25, Noon-4pm @ Como Pavilion

ACTION REQUESTED:

Moved, the Como Community Council will support and endorse an event, Como Homo Hangout June 25, Noon-4pm, at the Como Pavilion.

BACKGROUND/RATIONALE:

D10 strives to connect with more community members who have been historically under-represented in community engagement work, including the LGBTQ community. This event was previously held in 2021 (60 attendees), and 2022 (65 attendees).

IMPLEMENTATION:

Staff, board, and community members will plan and promote the event in D10 communications channels. This year Dock and Paddle is planning to include the event on its calendar of events and facilitate use of the Pavilion stage.

This event was included in the approved 2023 budget, a total of \$150 is budgeted.

ISSUES UNRESOLVED OR YET TO BE DETERMINED:

Volunteer needs: Nothing major expected, but opportunities will be communicated as they come up.

Action Item

DATE:

May 3, 2023

FROM:

Neighborhood Relations committee

ITEM:

Subdistrict 2 Event - Ice Cream Social - July 14, 5:30-8pm @ Streetcar Station

ACTION REQUESTED:

Moved, the Como Community Council will support and endorse an event at the Como Streetcar Station on Friday, July 14, 5:30-8pm..

BACKGROUND/RATIONALE:

The Neighborhood Relations Committee developed a plan to hold a community event in each sub-district of the neighborhood in 2022. In 2023 we planned to fine tune what we learned last year and create an institutionalized D10 community calendar for board members, community, and D10 partners to become familiar with as annual Como traditions.

Historically, the Ice Cream Social had been the main annual community event for D10.

IMPLEMENTATION:

Staff and board members will work with partner organizations, including ice cream from the North Suburban Kiwanis, to plan and promote the event. The event will include live music, tabling, family activities, ice cream, and an opportunity to connect with community members, promote D10 and engage in conversations.

We will continue to solidify partnership details. District 10 will use the budget set aside for this to provide family activities, food, administrative time, design flyers, and contact vendors.

Board members are encouraged to participate in planning and volunteering at these events. Committees are encouraged to bring their work into the planning process, have a representative at the D10 table, and provide information about their committee and plans for interested community members.

This event was included in the approved 2023 budget, a total of \$1695 estimated for the following

- Como Connect (Tabling Partners): \$20
- Flyers: \$75
- Ice Cream: \$1000
- Entertainment: \$200
- Bands: \$400

We will also be coordinating sponsorship opportunities and implementing funding from the new Ramsey County grant if applicable.

ISSUES UNRESOLVED OR YET TO BE DETERMINED:

Volunteer needs: we will likely need at least 10 volunteers from District 10 including those who are at the D10 table.

Action Item

DATE:

May 10, 2023

FROM:

Officers

ITEM:

Committee Assignments

ACTION REQUESTED:

In accordance with the Bylaws (Article V Section 2e and Article IX Section 7), the Board ratifies the following committee assignments:

- **Environment: Board Co-Chair:** Abby Gold, **Community Co-Chair:** Mike Ireland
Members: Jay Hill, Alex McLane
- **Land Use: Chair:** Maggie Zimmerman. **Members:** Jonathan Herum, Chad Hermes
- **Neighborhood Relations: Co-Chair:** Lizzy Cantley **Members:** Laura Oyen, Lauren Erchul McCabe

BACKGROUND/RATIONALE:

Under the terms of the Bylaws, all Board members who are not officers must participate in one of the district council's standing committees. It is attendance by these Board members that determines whether or not a committee meeting achieves quorum. The chair appoints committee members with "the advice and consent of the Board."

IMPLEMENTATION:

In accordance with the Bylaws (Article IX Section 6), committee assignments take effect immediately and remain in effect until seven days after the 2024 annual meeting.

ISSUES UNRESOLVED OR YET TO BE DETERMINED:

None

Action Item

DATE:

May 10, 2023

FROM:

Officers

ITEM:

Financial Policy Update

ACTION REQUESTED:

Moved: The Como Community Council Board approves the proposed update to the Financial Policies and Procedures document.

BACKGROUND/RATIONALE:

The proposed changes are marked in this [draft document](#).

Many of the updates are simply matching what our practices have actually been for as long as our current staff and membership have been involved.

The substantive changes being proposed are:

- Add staff as a signer on our checking account and only require one signature on checks under \$1000.
- Increase the approval limits on expenses to more closely reflect routine organizational spending.

The current policy document was last updated in January 2013. We have increased our financial capacity in recent years to a level that would require more frequent approvals than intended by the current document. The process of getting two officers to sign every single check has become more arduous than intended with hybrid meetings being the new standard. This will also allow staff to help with facilitation of our bank's signer process for new officers, which has proven to be cumbersome.

The bi-monthly check requests to our accountant and Treasurer will continue to provide regular oversight of every expense the organization makes.

IMPLEMENTATION:

Upon approval, officers will begin the process of adding staff as a signer, and we will implement the change with our accountant and bank.

ISSUES UNRESOLVED OR YET TO BE DETERMINED:

Additional Information



DISTRICT 10 COMO COMMUNITY COUNCIL FINANCIAL POLICIES AND PROCEDURES

Revised and Approved May 2023

Revised and Approved January 2013

February 2008

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Section 1: Statement of Principles

District 10 Como Community Council is committed to responsible financial management. The entire organization (Board, volunteers, and staff) will work together to make certain all financial matters of the organization are addressed with care, integrity and in the best interest of the community.

Section 2: Financial Policy Review

This financial policy will be reviewed ~~as needed~~ annually in December by the District 10 ~~Officers~~ Executive Committee. Any changes to this policy must be approved by the Board of Directors.

Section 3: Roles and Responsibilities

Roles and responsibilities for financial operations and oversight of the District 10 Como Community Council are as follows:

Board of Directors

1. Shall exercise fiduciary care in providing overall financial oversight to the District 10 Como Community Council in order to provide for the continued financial health of the organization in order to achieve its mission and goals.
2. Shall approve expenditures or contracts equal to or greater than ~~\$1000~~ \$500
3. Shall approve a budget for each fiscal year prior to its commencement.
4. Shall approve financial reports and check register on a monthly basis.

Officers ~~***Executive Committee***~~

1. Shall be authorized signers of District 10 checks.
2. May approve expenditures or contracts up to ~~\$1000~~ \$500.
- ~~2-3.~~ 3. ~~Shall approve staff timecards in a timely fashion for submission to accountant.~~

Board Chair

1. Shall serve as supervisor for staff.
- ~~2. Shall approve staff timecards in a timely fashion for submission to accountant.~~
- ~~3. Shall be an authorized signer of District 10 checks.~~

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4. Shall review and approve all invoices prior to submission for payment by the accountant in the event that the Treasurer is unable to do so within a reasonable timeframe.

Treasurer

1. Shall provide oversight of the overall financial state of the District 10 Como Community Council.
2. Shall work with the ~~Officers Executive Committee~~ and staff to ~~ensure~~insure implementation and adherence to the financial policy.
3. Shall work with staff to prepare an annual budget for Board review and approval before the commencement of the fiscal year.
4. Shall review financial transactions, bank statements, and financial reports on a monthly basis.
5. May approve expenditures or contracts up to ~~\$750~~\$250 by providing written authorization to staff and/or accountant.
6. Shall ensure that a qualified accounting service is retained and that the accounting service is aware of and complies with District 10 financial policies and procedures.
- ~~7. Shall be an authorized signer of District 10 checks.~~
8. Shall ensure compliance with all of District 10's financial and credit card policies and procedures.
9. Shall review and approve all grant reimbursement requests.
10. Shall review and approve all invoices ~~and~~ submitted to the accountant for payment.
11. Shall ~~ensure cause to be prepared~~ all necessary tax and related documents on behalf of the District are prepared.

Staff

1. Shall receive and secure monies obtained for conducting the business of the District 10 Como Community Council.
2. Shall receive invoices, code with appropriate general ledger number, and forward to the accountant and Treasurer for review and approval of payment in accordance with District practice.
3. Shall maintain accurate and complete electronic and hard-copy files related to financial matters.
4. Shall provide information to the accountant and Treasurer to assist in preparation and analysis of financial reports.

5. Shall prepare the necessary paperwork to obtain reimbursement from the city or other grantors for expenses incurred toward the completion of the District's contracts with these entities. Staff shall prepare and submit invoices to other organizations for payment of services rendered to them by District 10 or for expenses incurred by District 10 on their behalf as a fiscal agent.

~~6.~~ Shall ensure that all ~~grants~~~~grant~~ and other reimbursements are received within a reasonable timeframe. ~~For City of St. Paul grants, a reasonable timeframe is two weeks following submission.~~

~~6.7.~~ Shall be an authorized signer of District 10 checks.

~~7.8.~~ May approve routine expenditures up to ~~\$500~~~~\$100~~.

~~8.9.~~ Shall comply with the District 10 Check Card Policy (Appendix A).

~~9.10.~~ Shall supervise independent contractors to ensure completion of assigned work.

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Accountant

1. Shall disburse monies for the sole purpose of the organization's mission-based business as needed solely upon receipt of proper instructions from the organization.
2. Shall prepare monthly unaudited financial statements and shall provide to treasurer at least five working days prior to monthly board of directors meeting.
3. Shall reconcile bank statement on a monthly basis.
4. Shall prepare forms required to fulfill government reporting requirements, including those from the Internal Revenue Service and the Minnesota Attorney General.

Section 4: Financial Management Framework

The District 10 Como Community Council will maintain financial records using accounting conventions that are designed to provide a clear accounting of the Council's financial activities and that comply with Generally Accepted Accounting Practices and all relevant laws and regulations.

Definitions

1. A general ledger is a formal listing of all of a company's financial transactions during a particular accounting cycle, through offsetting debit and credit accounts.
2. A chart of accounts is a list of all account names and numbers used in a company's general ledger.
3. Unified Chart of Accounts refers to a chart of accounts that follows conventions recommended by the National Center for Charitable Statistics (NCSS) and makes available to nonprofits so that financial data may be quickly and reliably translated into categories required by IRS Form 990 and other standard reporting formats.

4. "Financial Reserve" is defined as the District's cash/checking account balance at the close of the month, as specified on its monthly balance sheet.

Unified Chart of Accounts (UCOA)

1. The UCOA is maintained in a separate document.
2. All changes to the UCOA must be approved by the Treasurer, in consultation with the ~~Officers~~Executive Committee.

Fiscal Year

The fiscal year for District 10 runs from January 1 – December 31.

Accounting Basis

District 10 will use the accrual method of accounting and will follow Generally Accepted Accounting Principles, except as required by law or specified in its bylaws and/or financial policies and procedures.

Required Reserve

District 10 will maintain a financial reserve equal to three months average expenses. For purposes of this policy, three months average expenses is calculated by:

$$\frac{\text{Total Annual Budget Expenditure} \times 3 \text{ months}}{12 \text{ Months}}$$

The Treasurer shall monitor this reserve and report on the status of it to the Board of Directors on a monthly basis.

Section 5: Revenue and Cash Receipts

Cash Receipts

1. Checks received shall be restrictively endorsed (e.g. "for deposit only to" District 10 bank account #).
2. All receipts shall be coded with the appropriate UCOA number, recorded in the general ledger system, and deposited at the bank within 5 business days of receipt.
3. Each cash receipt shall be reconciled by the accountant to the bank statement.
4. Copies of all deposit slips shall be retained in the District's files.

Charitable Contributions

1. All charitable contributions to District 10 shall be acknowledged by letter within 30 days of receipt.
2. District 10 only accepts charitable contributions for general purposes and does not permit donors to dedicate moneys to a specific purpose without prior approval of the Board of Directors.

Grants

1. Grant revenue shall be recognized by submitting an accounting of revenue to the accountant with the bi-monthly check requests.
2. All grant agreements/contracts between District 10 and the granting entity will be kept on file in accordance with the organization's Record Retention Policy
- ~~1. Grants revenue shall be recognized upon full execution of a grant agreement/contract between District 10 and the granting entity by submitting a copy of the grant agreement/contract to the accountant.~~
- ~~2. For the following grants ONLY, grant revenue shall be recognized on a monthly basis by submitting an accounting of the month's earned revenue to the accountant:
* City of St. Paul — Citizen Participation
* City of St. Paul — Crime Prevention~~

Accounts Receivable Management

1. The Treasurer shall monitor the grants receivable account and ensure that no receivable is outstanding longer than 30 days.
2. The Treasurer shall ensure that the receivable account balance accurately reflects the amount of revenue expected from all sources.

Section 6: Expenses

Payment Procedures

1. Staff shall code each invoice with the appropriate UCOA number and send forward it to the Treasurer and for approval of payment and transmission to the accountant for review and payment.
2. The Treasurer shall review all coded invoices to ensure compliance with District 10 policies ~~and shall approve prior to submission to the accountant for disbursement. In the event the Treasurer is unable to approve payment within a reasonable timeframe, the Board Chair or his/her designee may approve the disbursement.~~
3. All disbursements will be made by the accountant using pre-numbered checks requiring the signature of an authorized signer for checks up to \$1000 and two authorized signers for checks over \$1000. requiring the signature of two authorized signers. Authorized signers may not sign a check payable to themselves.
4. All undisbursed checks will be secured by the accountant.

Payroll

1. All employees must complete a W-4 tax withholding form and I-9 employment eligibility form before their first payroll period begins.

2. Payroll and employee benefits will be paid as described in the employee handbook.
3. Employees will complete a bi-monthly timecard, to be approved by a supervisor or officer ~~the Board Chair~~ and forwarded to the accountant for payment.
4. The accountant shall perform a monthly payroll reconciliation.
5. The accountant shall perform an annual tax withholding reconciliation.

Reimbursements

Reimbursements for expenses authorized by District 10 shall be submitted using the District 10 Expense Reimbursement Form. This form shall be submitted by staff to the accountant and Treasurer for payment in the next check cycle.

Section 7: Administrative Practices

Capital Purchases and Inventory

1. District 10 will treat all purchases of items with a cost greater than \$50 and an expected lifespan of greater than one year as a capital purchase.
2. Staff will provide accountant with documentation of purchase of capital items.
3. Staff will provide accountant with information on the disposition of any asset in a timely fashion upon disposition. Capital assets may only be disposed of upon approval by the Officers ~~Executive Committee~~ (if residual value is less than \$500) or the Board (if residual value is greater than \$500).
4. Capital purchases shall be depreciated by the accountant in compliance with IRS regulations.
5. All capital assets owned by District 10 will be tagged with a District 10 asset tag specifying the date of entry into service and the date upon which full depreciation will occur.
6. An annual inventory of District 10 assets will be conducted by the Treasurer prior to the end of each fiscal year and results shall be provided to the Board and accountant.
7. Equipment, facilities, and supplies of District 10 are maintained for services provided to Board members and residents of District 10. No personal use of District 10 supplies, equipment, or services is allowed. The Treasurer and staff ~~Community Organizer~~ will review telephone and office supply bills each month to ensure compliance.

Insurance

1. District 10 shall carry all insurance coverage required by law.
2. The accountant shall perform a monthly prepaid insurance reconciliation. The Treasurer shall review the reconciliation monthly.
3. A copy of all insurance policies shall be maintained at the District 10 office.

Section 8: Recordkeeping and Reporting

General

Financial statements and reports of District 10 are open to the public and may be viewed by appointment at the District 10 office during normal business hours.

Financial Statements

1. The Board shall review and accept the financial reports (balance sheet and income statement) each month that it meets.

Records Management

1. All financial records, including canceled checks, receipts, bank statements, ledgers, invoices, reimbursement requests, etc, remain the property of District 10 and shall not be removed from the District 10 office without express permission from the ~~Officers~~[Executive Committee](#). Staff shall be kept informed of the status of all removed documents.
2. District 10's financial records must be retained for seven years. This applies to both paper and electronic records.

Audit

1. District 10 shall, once every five years, retain a qualified individual or firm to conduct a financial review of its books.

Appendix A

District 10 Como Community Council Debit Card Policies and Procedures

Objective

To allow District 10 staff access to efficient means of payment for approved expenses.

Policies

District 10 debit cards will be issued to staff, only with approval of the ~~Officers~~Executive Committee.

Debit cards will only be used for business purposes. Personal purchases of any type are not allowed.

Staff may expend up to \$500\$400 per transaction, not to exceed \$1200\$300 per month, on routine expenses. Requests for approval of greater amounts shall be approved in accordance with the District's financial policies.

The District, in conjunction with the issuing institution, shall require that all debit cards issued to staff shall have a prudent purchasing limit ~~not greater than~~ \$250 per transaction.

Cash withdrawals from debit cards are *not* allowed without written permission from the ~~Officers~~Executive Committee.

Cardholders will be required to sign an agreement indicating they accept these terms. Individuals who do not adhere to these policies and procedures risk revocation of their debit card privileges and/or disciplinary action.

Upon termination of employment, staff shall return any outstanding debit cards to the Treasurer.

Prohibited Transactions

The following purchases are not allowed:

- Personal expenses
- Alcoholic beverages/tobacco products
- ~~Capital equipment and upgrades (see definition of capital purchase in District Financial Policies)~~
- Construction, renovation/installation
- Controlled substances
- Items or services on term contracts

- Maintenance agreements
- Personal items or loans
- Purchases involving trade-in of District 10 property
- Rentals (other than short-term autos)
- Telephones, related equipment, or services
- Any other items deemed inconsistent with the values of the District 10

Procedures

Debit cards may be requested for prospective cardholders by written request (Credit Card Request Form) to the Treasurer.

Original detailed receipts must be retained and attached to a log with a brief description of the purchase. The debit card log will be submitted to the Treasurer ~~and accountant for approval~~ along with the routine ~~bi-~~monthly check request.

Copies of the log and receipts shall be retained in District 10's files for seven years.

DISTRICT 10 CARDHOLDER AGREEMENT

I, _____, hereby acknowledge receipt of the following

debit card: _____ / _____ - _____ - _____ - _____
(type of credit card) (credit card number)

I understand that improper use of this card may result in disciplinary action, as outlined in the District 10 handbook, as well as personal liability for any improper purchases. As a cardholder, I agree to comply with the terms and conditions of this agreement, including the attached District 10 Debit Card Policies and Procedures agreement.

I acknowledge receipt of said Agreement and Policies/Procedures and confirm that I have read and understand the terms and conditions. I understand that by using this card, I will be making financial commitments on behalf of District 10 and that District 10 will be liable to _____ for all charges made on this card.
(Name of Credit Card Company)

I will strive to obtain the best value for District 10 when purchasing merchandise and/or services with this card.

As a holder of this District 10 card, I agree to accept the responsibility and accountability for the protection and proper use of the card, as enumerated above. I will return the card to the Treasurer, upon demand, during the period of my employment. I further agree to return the card upon termination of employment. I understand that the card is not to be used for personal purchases. If the card is used for personal purchases or for purchases for any other entity, District 10 will be entitled to reimbursement from me of such purchases. District 10 shall be entitled to pursue legal action, if required, to recover the cost of such purchases, together with costs of collection and reasonable attorney fees.

Signature _____ Date _____
(Cardholder)

Signature _____ Date _____
(District 10 Treasurer)

~~Officer Executive Committee~~ use only:

Date _____ Amount approved \$ _____

Signature _____

(District 10 Treasurer)