

Technical Academies of Minnesota

FINANCIAL POLICY MANUAL

This internal controls manual provides policies and procedures for handling financial transactions. Responsible parties are identified and the segregation of duties among these parties is outlined. This manual is a resource to ensure compliance with state and federal laws, as well as a tool to help produce timely and accurate financial information.

Created and approved on September 26, 2023

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Procurement and Purchasing Approvals

All purchases, including those made with a school credit card, require prior approval by the individuals/groups noted below:

Values of...	Require purchase orders approved by...
Under \$9,999 (within approved budget)	<u>The following:</u> Personnel/Finance Committee at the school site
\$10,000 - \$75,000 (within approved budget)	<u>The following:</u> The TAM Board - reviewal needs to determine if the competitive purchasing process should be used.
Over \$75,000 (within approved budget)	<u>The following</u> The TAM Board - reviewal needs to determine if the competitive purchasing process should be used.
\$0 - \$75,000 (not in approved budget)	<u>The following:</u> BerganKDV and the TAM Board - reviewal needs to determine if the competitive purchasing process should be used.
Over \$75,000 (not in approved budget)	<u>The following:</u> BerganKDV and TAM Board - reviewal needs to determine if the competitive purchasing process should be used.

Financial Matters

A. Fiscal Year. The fiscal year of the corporation shall end on the last day of June each year and begin on the first day of July each year.

B. Execution of Instruments. Except as otherwise provided in these Bylaws, the TAM Board of Directors may adopt a resolution authorizing any officer of the Corporation to enter into any contract or execute and deliver any instrument in the name of or on behalf of, the Corporation. Such authority may be general or confined to specific instances. Unless so authorized, no officer or employee shall have any power to bind the Corporation by any contract or engagement, to pledge the Corporation's credit, or to render it liable monetarily for any purposes or any amount.

C. Checks and Notes. Except as otherwise specifically provided by the TAM Board of Directors resolution, checks, drafts, promissory notes, orders of the payment of money, and other evidence of indebtedness of the Corporation may be signed by the Board Chair, Vice-Chair, Recorder or Treasurer, or a designated member of the Personnel/Finance Committee at each school.

D. 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 TAM Board of Directors may designate and shall be disbursed under such general rules and regulations as the TAM Board of Directors may from time to time determine.

E. Corporate Seal. The Corporation shall not have a corporate seal.

F. Documents Kept at the Registered Office. The TAM Board of Directors will keep original or copies of the following records at the registered office of the Corporation, and will post on the Corporation's website:

- a. Records of all proceedings of the TAM Board of Directors and all TAM Board Committees;
- b. Records of all votes and actions of the TAM Board of Directors;
- c. All financial statements of the Corporation; and
- d. Articles of Incorporation and Bylaws of the Corporation and all amendments and restatements thereof.

Technical Academies of Minnesota Purchasing Procedure

I. Purchasing Authority

The TAM Board of Directors delegates specific authority to the staff and only within the parameters of previously approved budgets and motions on items. All contracts over \$9,999 are a matter of the TAM Board of Directors. Additionally, the staff has been assigned the authority to commit the District for the purchase of goods and services based upon properly documented requests and available funds within the limits as directed by TAM Board of Directors motions. The staff is further responsible for securing quality material and services at the best overall value.

II. Code of Conduct

Employees, officers, agents, members of their immediate family, partners or an organization which employs or is about to employ any of the above, has a potential conflict of interest with purchasing/procurement procedures. In the event of contracts, purchases or other awards to such persons or organizations, selection of vendors must be done without those persons involvement in the selection process. (No employee, officer, or agent of the District may participate in the selection, award, or administration of any contract supported by Federal funds if a real or apparent conflict of interest exists.)

III. Protest Procedures

In the event of a protest in the awarding of a contract or the purchase of goods or services, the protesters must first contact the District entity (Personnel/Finance Committee or staff) regarding the protest. If not satisfied with that outcome, the protester must contact the TAM Board of Directors before pursuing a protest by other means. (This is required in contracts related to Federal Awards)

A. Purchasing Procedure

1. The purchasing procedure is initiated by completing a Supply Request Form and submitting it to the Personnel/Finance Committee. To facilitate the processing of requests and to give the best possible service, Supply Request Forms should include the following information:
 - a. Date.
 - b. Quantities, catalog numbers or website links, complete item description(s), prices, or a copy of quote.
 - c. Complete mailing address, phone, email and fax numbers of vendors.
 - d. Delivery requirements.
 - e. Shipment methods - usually F.O.B.
 - f. Concise and clearly written comments.
2. Original Purchase Request Forms should be provided to the Personnel/Finance Committee for approval and assurance that there is a budget in the appropriate line item.
3. Originator should retain a copy.
4. Separate requests should be provided when items are to be ordered from different supply sources.
5. Requests should be submitted with sufficient time to obtain price quotations and place

- orders without causing undue delay. Please provide as much lead-time as possible.
6. To duplicate a purchase, the previous Purchase Request Form should be referenced.

B. Competitive Buying

Whenever possible, competitive proposals from vendors handling the same or similar goods and services will be secured. Suggestions of good sources for price quotes and quality goods or services are helpful and appreciated.

C. Small Orders

Single purchases in amounts less than \$10,000 require Personnel/Finance Committee approval. TAM Board of Directors approval is not necessary.

D. Intermediate Orders

Purchases of \$10,000 and above must be approved by the TAM Board of Directors.

Purchases over \$10,000 must be reviewed by the TAM Board of Directors to determine if competitive purchasing procedure will be needed.

E. Large Orders

1. Purchases over \$10,000 may be completed by competitive purchasing procedure as determined by the TAM Board of Directors.
2. The technique of competitive purchasing procedure is normally conducted with more than one source submitting an offer, and either a fixed-price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
 - a. Requests for proposals will be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals shall be honored to the maximum extent practical;
 - b. Proposals will be solicited from an adequate number of qualified sources;
 - c. Grantees and sub grantees will have a method for conducting technical evaluations of the proposals received and for selecting awardees;
 - d. Awards will be made to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and
 - e. Grantees and sub grantees may use competitive purchasing procedures for qualifications-based procurement of architectural/engineering(A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation.
 - f. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

F. Emergency Orders

When necessary, a purchase request may be walked through prior to placing an order. The purchase request should be filled out completely, including required signatures, then carried to the Personnel/Finance Committee where an order will be given to the person or faxed/mailed to the vendor.

G. Receiving Shipments

The order initiator is responsible for promptly unpacking and inspecting its contents.

Discrepancies, shortages and damages must be noted on the freight bill and reported promptly to the Personnel/Finance Committee. In order for invoices to be paid promptly, the receiving report must be signed, dated and returned to the Personnel/Finance Committee as soon as the material or service has been received.

H. Unauthorized Purchases

No one has the authority to enter into purchase contracts over \$9,999 or in any way obligate the District for procurement indebtedness unless specifically authorized to do so by the TAM Board of Directors. Any such negotiations are considered unauthorized purchases and the individual will encounter a personal obligation to the vendor.

I. Signature Authority

The Personnel/Finance Committee is responsible for ensuring that all documents bear the proper signature levels prior to order placement.

J. Contracts

The District enters into contractual arrangements to provide overall value for the entire District. Generally, contracts ensure a clear understanding of the arrangement as well as favorable pricing. By establishing clear guidelines, we realize further savings through streamlined efforts. Only the TAM Board of Directors has authority to enter into contracts over \$9,999. This authority has not been delegated.

K. Use of Credit Cards issued to school sites

1. All credit card purchases are subject to existing purchase requirements.
2. Each school site shall determine the number of bank credit cards that it wishes to manage.
3. Each school site shall pay their monthly credit card bills, in full, within the grace period.
4. Each school site will have a maximum available credit of \$50,000 for use via credit cards.
5. Each school site shall determine the credit limit, and other restrictions, for each of their cards. No individual card shall have a credit limit in excess of \$20,000.
6. Each card holder agrees to be personally responsible for the protection and custody of their card. The card holder must immediately call the credit card emergency phone number if their card is lost or stolen. Each card holder shall sign a written agreement provided by the District before applying for a card. The agreement outlines the same personal responsibility requirements contained in this school policy, along with the credit card emergency phone number; see appendix C below. Each card holder shall maintain the emergency phone number in 3 locations: wallet or purse, school workstation, and at their home. Each school site will maintain the originals of all agreements in their permanent files.
7. The bank provides protection against fraudulent charges to the credit cards.
8. No purchases on a District credit card can be for expenses of a personal nature.

CSP Purchasing and Procurement Process and Procedures

I. Purpose

No employee, officer, or agent of the District may participate in the selection, award, or administration of any contract supported by Federal funds if a real or apparent conflict of interest exists.

II. General Statement of Procurement

A. Staff will follow a free and open competitive process.

B. Staff will document purchasing activities and decisions.

C. Staff who want to purchase something will discuss this with any connected parties (SPED team, Tech team, marketing team,) and possibly the whole staff.

D. The request would be communicated to the Personnel/Finance Committee through the Purchase Request Form for a purchase.

E. Upon approval, the Personnel/Finance Committee would inform the Office Manager to order the supplies.

F. Staff should contract with small and minority forms and women's business enterprises.

1. Staff will take all necessary affirmative steps to assure that small and minority firms and women's business enterprises are used when possible.

2. Affirmative steps include:

- a.** Placing qualified small and minority business and women's business enterprises on solicitation lists;
- b.** Assuring that small and minority business and women's business enterprises are solicited whenever they are potential sources;
- c.** Dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business, and women's business enterprises;
- d.** Establishing delivery schedules, where the requirements permits, which encourage participation by small and minority business and women's business enterprises; and
- e.** Using the services and assistance of the Small Business Administration, and the Minority Business Development Agency of the Department of Commerce.

3. Staff would select one of the three permitted procurement methods from which to make the purchase.

- a.** Small purchases may be used for procurement of \$100,000 or less in the aggregate.
- b.** Small purchases are usually made through the use of Supply Request Forms for purchases of goods and written contracts for purchases of consultant vendor services;
- c.** Proposals must be solicited from an adequate number of qualified sources (three to five) consistent with the nature and requirements of the procurement;
- d.** Competition is sought through oral or written price quotations but must be documented; and
- e.** For procurement of goods, catalogs or price lists may also be used.

4. Competitive Proposals

A procurement in excess of the small purchase threshold (more than \$100,000) may not be inappropriately broken up into smaller components solely to qualify for the less complicated procedures followed under the "small purchases" approach.

* Contact MDE for guidance on competitive proposal procedures.

5. Noncompetitive proposals/sole source procurement. *Noncompetitive negotiations may be utilized only under very limited circumstances. The buyer must show that another method of procurement was infeasible because:

- a.** The item or service was only available from a single source;
- b.** A public emergency or condition requiring urgency existed which did not permit

the use of competitive procurement; or,
c. Competition was determined to be inadequate after receiving proposals from numerous sources.

6. For procurements within the small purchase threshold (\$100,000) the written procurement procedures must:

- a. Ensure that the purchase of unnecessary or duplicate items is avoided.
- b. Make sure a cost or price analysis is performed for every proposed procurement action, including contract modifications, and documentation to that effect is maintained in the procurement file.

7. Selection procedures must ensure that:

- a. Awards are to be made to the bidder/offer or whose offer is responsive to the solicitation and is most advantageous to the charter school, price and other factors considered;
- b. Any and all offers may be rejected when it is in the District's interest to do so;
- c. The Staff must ensure that the award is only made to responsible contractors possessing the ability to perform successfully under the terms and conditions of the proposed procurement;
- d. Consideration should be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources; and
- e. Check references, contact current and prior clients

8. Staff must maintain records to detail the significant history of a procurement. These records include, but are not limited to documentation on:

- a. The rationale for selecting the method of procurement used;
- b. The rationale for selecting/rejecting the contractor;
- c. The rationale for selecting the type of contract;
- d. The basis for the cost or price of a contract;
- e. The receipt of an adequate number or price or rate quotations from qualified source; and
- f. Justification for lack of competition when competitive bids or offers are not obtained.

District staff would then coordinate the purchase, possibly completing the purchase themselves. The purchase would preferably be made on credit with a check sent after the item(s) is received, but the purchase could be made using a school debit or credit card. The purchase order would show this.

9. The Office Manager or other Staff would receive the item(s), and attach verification of receipt to the Purchase Request Form. This would normally be a signed packing slip.

10. When the invoice arrives it too would be attached to the Purchase Request Form and packing slip and made ready for payment.

11. The Office Manager will submit the invoices for payment through Bill.com – if there were any questions as to the receipt of the item or completion of the work, the Personnel/Finance Committee would verify before the invoice is submitted for payment.

General Finance Procedure

I. Purpose

To maintain financial management of each school site.

II. General Statement of Procedure

A. Financial management of each site shall be delegated to the Personnel/Finance Committee of the sites and to a 3rd party firm as designated by the TAM Board of Directors.

B. Financial statements shall be prepared by the 3rd party firm and be available for review no later than 5 days before the monthly TAM Board of Directors meeting.

C. Key financial and control activities shall be monitored by the Treasurer and the 3rd party firm.

III. Budgeting

A. The site Personnel/Financial Committee shall work with the 3rd party firm as designated by the TAM Board of Directors to create an annual operating budget to be presented to the Board for approval.

B. Adjustments to the budget during the year shall be made and approved only as the TAM Board of Directors designates or only as the sites' Personnel/Financial Committee requests.

C. Budgeted expenses shall be allocated according to state and district reporting categories.

IV. Cash Management

All cash received will be deposited in the bank account and no expenses will be paid from undeposited cash receipts.

V. Audits

An independent audit shall be conducted annually by a CPA selected by the TAM Board of Directors. Financial Regulatory forms shall be completed as necessary by the sites with the help of the 3rd party firm designated by the Board.

VI. Opening/Closing Accounts

The signature of the Board Treasurer shall be required to open or close accounts, subject to restrictions of such authority established by the TAM Board of Directors.

VII. Mail Management

All incoming mail is opened and distributed by the site Office Manager, with the exception of mail addressed to staff which will be distributed to them directly.

VIII. Record Retention

A. 3rd party financial company will work with each site to maintain all required records.

B. All record retention will meet state of Minnesota requirements.

Positive Fund Balances and Deficit Spending Procedure

I. Purpose

The purpose of this procedure is to maintain a positive fund balance and plan for deficit spending if it should occur.

II. General Statement of Procedure

- A.** The TAM Board of Directors have an obligation to monitor the district's spending. It is the Board's desire to operate with a positive fund balance of at least 25% and to limit spending when the fund balance falls below 2 months worth of operating cash flow. The TAM Board of Directors will direct the Personnel/Finance Committee to secure a line of credit if the fund balance falls below the one month operating cash flow amount.
- B.** The TAM Board of Directors will direct the Personnel/Finance Committee to create an 18 month projected budget in times of limited state funding. The Personnel/Finance Committee will utilize the State's projected payment simulations to set the budget.

Property Management for Equipment purchased with CSP Grant Federal Funds

I. Purpose

Equipment, non-consumable supplies and other non-consumable items that are purchased with federal funds must be used to support the education of students and are intended for approved purposes identified under the grant.

II. General Statement of Property Management

An accurate inventory of all consumable items, equipment, capital expenditures purchased with federal CSP grant funds must be maintained and available to submit to MDE upon request. The District shall be responsible for implementing proper management and disposition of the equipment. If the District closes or is no longer able to utilize purchased items of value, they will distribute items purchased under the federal award to other charter schools, for similar purposes, at the discretion of the state.

III. Management of Equipment

A. The management of equipment includes:

- 1.** Assuring that the equipment is used for the project/program for which it was purchased.
- 2.** Preventing loss, damage, or theft of the equipment.
- 3.** Maintaining an inventory of grouped items valued at \$2,500 or more and having a useful life of more than one year. The inventory shall contain a description, identification, purchase date, initial per unit cost and total cost of the property, and location of the items. Acquisitions of more than one like item should be presented on one line.
- 4.** A physical inventory of the property must be taken yearly and the results

reconciled with the property records. Keep the Inventory Record on hand for Auditors.

5. The control system for the District involves having a locked door policy at all times to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

6. The District has adequate maintenance procedures in place to keep the property in good condition. If the District is authorized or required to sell the property, proper sales procedures are in place to ensure the highest possible return.

7. Follow procedures for transfer and disposal of equipment.

IV. Use of Equipment

A. The District shall use the property in the project or program for which it was acquired as long as needed, whether or not the project or program continues to be supported by federal funds. When no longer needed for the original project or program, the property may be used in other activities currently or previously supported by federal funds.

1. During the time that property is used on the project or program for which it was acquired, the District shall also make the property available for use on other projects or programs if other use will not interfere with the work on the project or program for which the property was originally acquired. First preference for other use shall be given to other projects or programs sponsored by the federal awarding agency that financed the equipment.

2. When acquiring replacement property, the District may use the property to be replaced as trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to approval of the Secretary (MDE). Example: The school needs a better printer. They arrange for another school to buy their printer.

a. The District contacts MDE and lets them know the proposed terms of sale.

b. MDE gives approval to proceed with the sale.

c. The District sells the printer, purchases the new printer, and documents the new purchase on the Property Inventory Record (discussed below).

V. Sale or Disposal of Equipment

A. When original or replacement property is no longer needed for the original project or program or for other activities currently or previously supported by MDE, property shall be transferred to MDE, at the discretion of the State.

1. Equipment may be transferred to a program or project supported by federal funds.

2. If equipment is no longer needed:

a. If the initial cost was at least \$1,000, a fair market value must be established, and sale arranged. The sale must be to a program or project supported by federal funds.

b. If the initial cost was less than \$1,000, the equipment may be sold at fair market value or redirected at no cost to a program or project supported by federal funds.

3. To sell equipment with value:

- a. Get certified market value for equipment.
- b. Send MDE a check from general funds.
- c. MDE will put the funds in the federal account for the District.
- d. The inventory shall be updated.

4. If the equipment has no value, it may be disposed of. The inventory shall be updated.

- a. A record showing the date, reason, sale, redirection, and disposal of the equipment shall be kept along with the inventory for five years after removal from the program.

Capital Assets Capitalization

I. Purpose

The purpose of this policy is to ensure proper financial reporting for capital assets. This policy outlines the steps involved in the process in determining which expenditures would be considered to be a capital expenditure that would be considered a capital asset.

II. General Requirements

The School considers any expenditure, which is capital in nature, with a grouped initial cost of more than \$5,000, and an estimated useful life in excess of one year, to be a capitalized asset. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Where applicable, assets purchased together and for a common purpose should be grouped and capitalized as one asset. Donated capital assets are recorded at estimated fair market value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Capital assets are depreciated using the straight-line method over its estimated useful life.

Electronic Debit for TAM checking accounts

I. Overview

Electronic financial transactions are becoming more commonplace in banking procedures. In instances of periodic recurring transactions, electronic debit of checking accounts is becoming a popular alternative to paper checks mailed via USPS. Electronic debit has the benefits of reduced paperwork and increased speed of service. However, there are risks to security and accuracy that remain.

II. Purpose

This policy addresses the questions of security and accuracy. While no system that uses the Internet as part of its procedure can be 100% safe, reasonable precautions can be taken. Even using paper checks mailed via USPS, while having a very good track record, is not 100% safe. As for accuracy, human review with a second set of eyes has long been an accepted standard in the fields of business, banking, and auditing. It is the intent of TAM to allow electronic debit of its checking accounts, while maintaining security and accuracy similar to using paper checks.

III. Statement

This policy permits only **individually authorized** electronic debits to be made from the checking account of a TAM site bank. No part of this policy shall be construed to mean **automatic** electronic debits. The following parameters shall be adhered to:

- A. Electronic debits will only be entered into with vendors approved by Technical Academies of Minnesota.
- B. TAM site shall examine every vendor invoice for correctness.
- C. TAM site shall review the checking account balance to verify adequate funds
- D. The office manager will have one member of the Finance/Personnel Committee sign off on the VRP sheet with all the invoices to be paid.
- E. The office manager shall submit all vendor invoices along with the VRP sheet to our business office for prompt payment through Bill.com
- F. TAM site shall retain an electronic copy of the signed VRP sheet and all the invoices.
- G. Vendors shall make reasonable efforts to safeguard the checking account number of the associated TAM site.
- H. The authorization extends only to a local government that has enacted all of the following policy controls:
 - i. the governing body shall annually delegate the authority to make electronic funds transfers to a designated business administrator or chief financial officer or the officer's designee;
 - ii. the disbursing bank shall keep on file a certified copy of the delegation of authority;
 - iii. the initiator of the electronic transfer shall be identified;
 - iv. the initiator shall document the request and obtain an approval from the designated business administrator, or chief financial officer or the officer's designee, before initiating the transfer as required by internal control policies;
 - v. a written confirmation of the transaction shall be made no later than one business day after the transaction and shall be used in lieu of a check, order check or warrant required to support the transaction;
 - vi. a list of all transactions made by electronic funds transfer shall be submitted to the governing body at its next regular meeting after the transaction."

IV. Oversight

This procedure is designed to give the same level of oversight to the process of payments made by electronic debit that is given to the process of payments made by paper check.

Records Retention/Document Destruction Process

I. PURPOSE

The purpose of the records retention schedule is to provide a plan for managing governmental records by giving continuing authority to dispose of records under Minnesota Statutes 138.17.

The School District General Records Retention Schedule establishes minimum retention periods for school district records based on their administrative, fiscal, legal and historical value. It lists records series common to school districts and states how long to keep them.

II. GENERAL STATEMENT

It is the policy of the District to fully comply with the state law regarding record retention and destruction.

III. ADOPTION OF GENERAL SCHEDULE

- A. The District hereby adopts the General Record Retention Schedule for School Districts established by the State Records Disposition Panel pursuant to Minn. Stat. §138.17.
- a. The Minnesota Historical Society has been notified that ISD 4217 officially adopted the original retention schedule in August of 2020.
 - b. The entire schedule was adopted.
 - c. This provides continuing authority for record retention based on the most current revision of the retention schedule. The district now has the authority to dispose of government records as indicated on the schedule.
 - d. Retention periods listed on the schedule represent the minimum amount of time that records must be retained. Once that retention period has been reached, records may either be destroyed or transferred to the State Archives, as indicated on the schedule. If some records series needs to be retained longer than the listed retention, then a building or department policy should be established for those records.
 - e. Records identified on the schedule as archival may not be transferred to a local historical society, museum, public library, or interested individual without the specific, written permission of the State Archivist, Minnesota Historical Society.
- B. The retention stated on the schedule applies to any form of the record (paper, electronic, disk, etc.). School district can identify the official record as electronic if received as such. However, if the decision is made to change the form of the record (for instance, scanning a paper record), the original record MAY not be authorized to dispose of. If changing the form of a record is being considered, contact the Division of Archives and Manuscripts for procedures.

IV. DESTRUCTION REPORTING

Records that are destroyed according to the general schedule should be reported to the Minnesota Department of Administration and the Minnesota Historical Society (M.S. 138.17, subd. 7). Use a copy of the report, "Records Destruction Report" (RM-00065) for this purpose.

V. RECORDS NOT ON THE GENERAL SCHEDULE

Records not listed on the schedule cannot be destroyed without submitting either an "Application for Authority to Dispose of Records" (PR-1) or a "Minnesota Records Retention Schedule" (RM-00058).

The PR-1 form is used to request one-time authority to dispose of records. Since an approved PR-1 gives authority to dispose of only those records listed on the form, it is recommended that PR-1 be only used for obsolete records (records no longer being created).

VI. DUPLICATE RECORDS

The schedule only refers to official record copies and the associated retention periods. Duplicate copies need not be retained.

VII. RESOURCES

This schedule was developed by the Department of Administration and the Minnesota Historical Society in cooperation with the Department of CFL and officials from Minnesota school districts. It was funded by a grant from the National Historical Publications and Records Commission.

Questions about the schedule:

Department of Administration
Information Policy Office
305A Centennial Office Building
658 Cedar Street St. Paul, MN 55102-1906
651-296-6733

Questions about archival records:

Minnesota Historical Society
State Archives Department
345 Kellogg Blvd West
St. Paul, MN 55155
651-297-4502

Appendix A

CREDIT CARD AGREEMENT

By my signature below, I agree to all of the following requirements for possession and use of a District credit card:

- 1) Each purchase I make will conform to the existing District purchase order policy.
- 2) I will make no purchase for expenses of a personal nature.
- 3) My purchases will not exceed the credit limit, or other restrictions, of my card.
- 4) I agree to be personally responsible for the protection and custody of my card. I will immediately call the credit card emergency phone number if my card is lost or stolen. I agree to maintain the emergency phone number in 3 locations: wallet or purse, school workstation, and at my home.

Phone:

District entity, check one:

Technical Academies of Minnesota, district level _____

DREAM Technical Academy at Willmar, MN _____

CHOICE Technical Academy at Owatonna, MN _____

My printed name: _____

My signature: _____

Witnessed by: _____

Today's date: _____

Appendix B

Technical Academies of Minnesota

	SY 2023-2024 Purchase Request Form	Technical Academies of Minnesota:
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Form to be turned in to the Personnel/Finance Committee at least one week before needing the materials.

Date	
Requested by	
Description of Item	
Quantity	
Description of need	

Purchase information (website links,etc.)	
Date needed by	
Other important information	
Date Approved	

Appendix C

The Expense Claim Form is in the Google Drive and is available for mileage reimbursement or other pre-approved expenses for which a staff member needs reimbursement. Please always make a copy of the original, do not type on the original document.

Cardholder Name Credit Card:

Number Department:

Phone Number:

Why is the original receipt, invoice, or other appropriate substitute missing?

Supplier Information

Supplier Name Phone Number

City and State Date of

Purchase

Order Placed With (name of the supplier's representatives)

Item Purchased Description

Total Amount \$ _____

**[Charter School] is exempt from *sales* tax in most instances

**The Finance Committee reserves the right to void/nullify this form if the information provided on this form does not satisfy policies and procedures for not having a receipt, the purchase was not authorized, and/or if the purchase was for personal use. As such, employees will receive a payroll deduction at the next payroll cycle for reimbursement of the purchase amount.

Employee Signature

Date

Supervisor Signature

Date