

Arizona State Board for Charter Schools

1700 W. Washington St., Room 164, Phoenix, AZ 85007

(602) 364-3080 Fax (602) 364-3089

www.asbcs.az.gov

RECEIVED

JAN 13 2010

USFRCS EXCEPTION AMENDMENT REQUEST

(Charter Holder Name) All Aboard Charter School (CTDS) 078967000

(Charter Holder Mailing Address) 5827 N. 35th Ave.

(City, State) Phoenix, AZ. (Zip) 85017

(Charter Representative's Name) Rhonda Newton and Frederick Miller

(Phone Number) 602-433-0500 (Fax Number) 602-973-8208

Failure to submit all required documentation will result in the Amendment Request being returned without being processed. Faxed copies will not be accepted. Please send originals.

✚ Exception to the USFRCS – (This exception will not be granted to State Board of Education sponsored charter schools)

Included are the following:

- Board minutes approving the change (If the body is subject to Open Meeting Law, minutes must comply with ARS §38-431.01)
- Complete policy for accounting (sample policy available on the ASBCS website)

All exceptions to the USFRCS will include:

- Charter Holder must utilize Generally Accepted Accounting Principles
- The Charter Holder is **NOT** exempt from filing the Annual Financial Report, the school report card data, annual auditing requirements, or any financial report request from the Arizona State Board for Charter Schools, the Auditor General, and the Arizona Department of Education
- The Charter Holder is responsible for any “cross-walks” necessary to complete reporting requirements

The Arizona State Board for Charter Schools and All Aboard(Charter Holder), herein agree to amend the terms of the charter contract as follows:

To be exempt from USFRCS with the exceptions that are stated above and to use schools accounting policy.

In witness whereof, Charter Holder has signed this contract amendment as of this 13th day of Jan., 2010, and the State Board for Charter Schools has signed this contract amendment as of this ____ day of ____, 20__, to take effect at such time as it is signed by both parties.

Rhonda Newton

Charter Representative Signature

Representative Signature for the Arizona State Board for Charter Schools

All Aboard Charter School Accounting Policy

All Aboard Charter School will follow accounting policies and procedures that comply with generally accepted accounting principles (GAAP). This includes using an accounting system that provides for the proper recording and reporting of financial data and following standard internal control procedures. That school will utilize a chart of accounts that has been developed to align with the chart of accounts that has been developed to align with the chart of accounts found in the Uniform System of Financial Records for Charter Schools (USFRCS) for the purposes of complying with budgeting and annual financial reporting. Revisions will be made periodically for changes in laws, regulations and accounting pronouncements that cover charter school accounting, financial reporting and compliance with state and federal laws.

All Aboard Charter School

Minutes for November 17, 2009

5:30 p.m.

at

All Aboard Charter School

I. Meeting called to order at 5:30 by Fred Miller. Roll call was taken and Fred Miller, Dennis Fiscus, and Jose Garcia were present and Sophia Maddock was absent.

II. Public Comment – Pursuant to A.R.S. 38-431.01G, the Board may allow individuals from the public to address the Board. Comments shall be limited to 5 minutes. The Board shall not discuss or take legal action on matters raised during an open call to the public unless the matters appear on this agenda for discussion and legal action. There was no one from the public in attendance.

III. Executive Session - Executive session pursuant to ARS 38-431.03.A.3 and ARS38-431.03.A.4. Possible discussion of legal matters. There were no legal matters to discuss.

IV. President's Report

1. Rhonda Newton reported we are continuing tutoring for all of our struggling readers Tuesday – Friday. All parents have been invited to a Fall program, that takes place in each classroom. The children will be performing songs and poems along with making art projects. We are looking for a reading coach.

2. Count for Adopted budget: K– 20, 1 –27, 2 –21, 3 –14, 4 – 12 = 94
K– 23, 1 –30, 2 –23, 3 –14, 4 – 11 = 100

3. We emailed and handed out General Accepted Accounting Principles and procurement policies along with the amendment requests. Discussion on the updated policies and procedures that have been developed will ensure compliance with general accounting principles. We are seeking to become exempt from the USFRCS and procurement rule/law. We discussed complying with the generally accepted accounting principles (GAAP) and budgeting along with annual financial reporting requirements. All members understand that there are some exceptions that will still apply. These exceptions are stated on the amendment requests.

4. Fred Miller discussed expanding our playground which will be taking place in the next couple of months. This will allow the children to have more physical activities.

5. We had further discussions about offering fifth grade next school year. Each member received a handout of the approximate cost for adding this grade level. The curriculum program that will be taught for fifth grade will remain the same as the other grade levels. Currently there is a classroom available on the current campus to offer fifth grade.

V. Action Item:

1. After viewing the prior board minutes Jose Garcia made a motion to approve the prior board minutes and Dennis Fiscus seconded. All were in favor. Motion approved.
2. After viewing the expenditures Jose Garcia made a motion to approve the expenditures and Dennis Fiscus seconded. All were in favor Motion approved.
3. After viewing the updated accounting policies Dennis Fiscus made a motion to approve becoming exempt from the Uniform System of Financial Records for Charter Schools (USFRCS) but utilizing our developed procedures to ensure that we comply with the generally accepted accounting principles(GAAP) and Jose Garcia seconded. All were in favor. Motion approved.
4. After viewing the updated procurement policies Jose Garcia made a motion to approve becoming exempt from the states procurement rules/laws but utilizing our developed procedures to be in compliance with the generally accepted accounting principles(GAAP) and Dennis Fiscus seconded. All were in favor Motion approved.
5. After viewing financials/curriculum for fifth grade for school year 2010 -1011 Jose Garcia made a motion to approve adding fifth grade for school year 2010 – 2011 and Dennis Fiscus seconded. All were in favor Motion approved.

VI. Other – Starting in January each teacher will share with the board about how their students are performing academically. Dennis Fiscus has donated several boxes of colored paper.

VII. Adjournment's - Dennis Fiscus made a motion to adjourn meeting at 6:20 Jose Garcia seconded. All were in favor. Meeting adjourned.

Submitted by: Phonda Necker Date: 1/05/10

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PROCUREMENT LAWS EXCEPTION AMENDMENT REQUEST

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✚ Exception to the Procurement Laws – (This exception will not be granted to State Board of Education sponsored charter schools)

Included are the following:

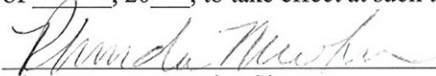
- Board minutes approving the change (If the body is subject to Open Meeting Law, minutes must comply with ARS §38-431.01)
- Complete policy for procuring goods and services (sample policy available on the ASBCS website)

PLEASE NOTE: Charter operators granted an exception to local and state procurement regulations under A.R.S. §15-183(E)(6) are still required to satisfy the federal procurement requirements as a condition to the receipt of certain federal funds.

The Arizona State Board for Charter Schools and All Aboard (Charter Holder), herein agree to amend the terms of the charter contract as follows:

To be exempt from Procurement Laws and use schools Procurement Policy.

In witness whereof, Charter Holder has signed this contract amendment as of this 13th day of Jan., 2010 and the State Board for Charter Schools has signed this contract amendment as of this ____ day of ____, 20__, to take effect at such time as it is signed by both parties.



Charter Representative Signature

Representative Signature for the Arizona State Board for Charter Schools

All Aboard Charter School Procurement Policy

All Aboard Charter School will follow accounting policies and procedures that comply with generally accepted accounting principles (GAAP). Any procurement of goods and services shall be made by the Administrator, in the best interest of the school, upon considering the totality of the circumstances surrounding the procurement, which may include but not be limited to, price, quality, availability, timelines, reputation and prior dealings.

All Aboard Charter School shall not purchase any goods or services from any member of the governing board, an immediate family member of any member of the governing board nor from any entity in which any member of the governing board or an immediate family member of a governing board member may benefit from such a procurement, unless authorized by the governing board after a full disclosure of the potential benefit, and after the consideration set forth in paragraph 1 above.

All Aboard Charter School understands that the policy cited above applies to purchases made using non-federal funds. As a condition of the receipt of certain federal funds, federal procurement requirements still apply.

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Submitted by: *Dennis M. Fisher* Date: 1/05/10