

# 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](http://www.asbcs.az.gov)

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APR 14 2011

## USFRCS EXCEPTION AMENDMENT REQUEST

(Charter Holder Name) Pima Rose Academy, Inc. (CTDS) \_\_\_\_\_

(Charter Holder Mailing Address) 3686 W. Orange Grove Rd., Suite 192

(City, State) Tucson, AZ (Zip) 85741

(Charter Representative's Name) Kelly Hurtado

(Phone Number) 520-797-4884 (Fax Number) 520-797-8868

**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:

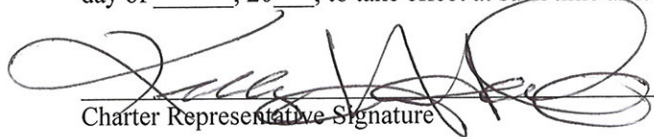
- Board minutes approving the change (If the body is subject to Open Meeting Law, minutes must comply with ARS §38-431.01)
- Complete policy for accounting (sample policy available on the ASBCS website)

**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 Kelly Hurtado (Charter Holder), herein agree to amend the terms of the charter contract as follows: *to reflect that the charter school has received an exception to USFRCS and will operate on the approved accounting policy.*

In witness whereof, Charter Holder has signed this contract amendment as of this 11 day of April, 2011, 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

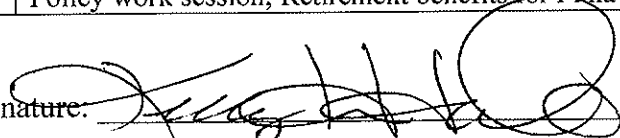
07/14/09

Pima Rose Academy  
3686 W. Orange Grove Rd., Ste. 192  
Tucson, AZ 85741

**MEETING DATE:** April 11, 2011

|   |  |                        |   |
|---|--|------------------------|---|
| <b>PARTICIPANTS:</b>  | <b>MEMBERS PRESENT:</b><br>Catherine Kinghorn, President<br>Via Phone:<br>Beth Cullop, Member<br>Gary Cothrun, Member  | <b>MEMBERS ABSENT:</b> | <b>PUBLIC PRESENT:</b> Dr. Eugene Kinghorn, Kelly Hurtado, Cathy Capen, Chad Kinghorn, Dr. Amy Schlessman, Ian Shalek |
| <b>Purpose of Meeting</b>   | <ol style="list-style-type: none"> <li>1. Approve Notification and Amendment Requests for Arizona State Board for Charter Schools.             <ol style="list-style-type: none"> <li>A. USFRCS Exception Amendment Request</li> <li>B. Alternative Calendar Notification Request</li> <li>C. Procurement Laws Exception Amendment Request</li> </ol> </li> <li>2. Adopt Resolution for Pima Rose Academy to establish a retirement plan for all eligible employees to be administered by the Arizona State Retirement System</li> </ol>   |                        |   |
| <b>Minutes by Agenda Item:</b><br><br>A. Call to Order<br>B. Roll Call<br>C. Study Items<br>D. Action Items- Approval of Policy<br>E. Approval of Minutes<br>F. Adjournment | <p><b>A:</b> Catherine Kinghorn called the meeting to order at 8:30 a.m.</p> <p><b>B:</b> Roll call was taken and confirmed a quorum</p> <p><b>C:</b></p> <ol style="list-style-type: none"> <li>1. Review Notification and Amendment Requests for Arizona State Board for Charter Schools and supporting documentation.             <ol style="list-style-type: none"> <li>A. USFRCS Exception Amendment Request and policy for accounting;</li> <li>B. Alternative Calendar Notification Request and the narrative describing how the school meets the definition of alternative calendar status;</li> <li>C. Procurement Laws Exception Amendment Request and policy for procuring goods and services;</li> </ol> </li> <li>2. Review Resolution for Pima Rose Academy to establish a retirement plan for all eligible employees to be administered by the Arizona State Retirement System</li> </ol> <p><b>D.</b> Motion made by Gary Cothrun to approve Study Items 1A, 1B, and 1C. Motion passes unanimously. Motion made by Catherine Kinghorn to delay adoption of the resolution for Arizona State Retirement System to review other retirement options. Motion passes unanimously.</p> <p><b>E.</b></p> <p><b>F.</b> Motion made by Catherine Kinghorn to adjourn the meeting. Motion passes unanimously. Meeting adjourned at 9:30 a.m.</p> |                        |   |
| <b>OUTCOMES:</b>  | <ol style="list-style-type: none"> <li>1. The following documents will be sent to the Arizona State Board for Charter Schools certified mail: USFRCS Exception Amendment Request and policy for accounting; Alternative Calendar Notification Request and the narrative describing how the school meets the definition of alternative calendar status ; Procurement Laws Exception Amendment Request and policy for procuring goods and services;</li> <li>2. Research all available options for retirement to compare to Arizona State Retirement.</li> </ol>   |                        |   |
| <b>Future Agenda Items</b>  | Policy work session; Retirement benefits for Pima Rose Academy   |                        |   |

Superintendent's Signature: \_\_\_\_\_



Date: \_\_\_\_\_

4/11/11



*Honor the Promise of Education™*

## **USFRCS EXCEPTION AMENDMENT REQUEST**

### **Accounting Policy**

*The procurement of goods and/or services shall:*

1. assure corporate growth and value;
2. be compliant with Generally Accepted Accounting Principles (GAAP);
3. anticipate purchasing needs with ethical and legal contingencies.

*The purchasing system shall:*

1. provide effective and efficient procedures;
2. provide roles and a clear line of signatures and forms;
3. provide comprehensive accountability through documentation and record keeping.

*Purchasing data and forms must:*

1. be properly authorized;
2. be regulated and reviewed; and
3. be monitored and any inconsistencies reported.

Pima Rose Academy will use an accounting system that provides for the proper recording and reporting of financial data and following standard internal control procedures. The school will utilize a 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.

Pima Rose Academy will make revisions periodically for changes in laws, regulations and accounting pronouncements that cover charter school accounting, financial reporting and compliance with state and federal laws.

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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)

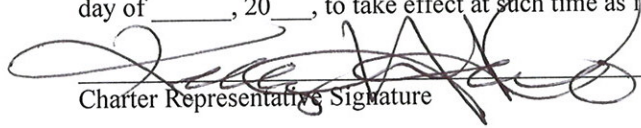
Included are the following:

- 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 Kelly Hurtado (Charter Holder), herein agree to amend the terms of the charter contract as follows: to reflect that the charter school has received an exception to procurement laws and will operate on the approved policy for procuring goods and services.

In witness whereof, Charter Holder has signed this contract amendment as of this 11 day of April, 2011, 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.

  
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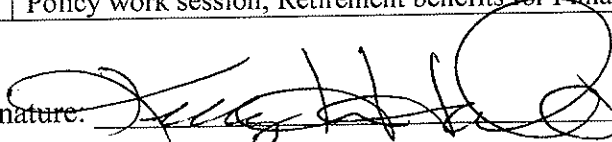
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| <b>Future Agenda Items</b>     | Policy work session; Retirement benefits for Pima Rose Academy   |                        |   |

Superintendent's Signature.



Date: 4/11/11



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## **PROCUREMENT LAWS EXCEPTION AMENDMENT REQUEST**

### **Purchasing & Procurement Policy**

*The procurement of goods and/or services shall:*

1. assure corporate growth and value;
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3. anticipate purchasing needs with ethical and legal contingencies.

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1. provide effective and efficient procedures;
2. provide roles and a clear line of signatures and forms;
3. provide comprehensive accountability through documentation and record keeping.

*Purchasing data and forms must:*

1. be properly authorized;
2. be regulated and reviewed; and
3. be monitored and any inconsistencies reported.

It is the policy of Pima Rose Academy that any procurement of goods and services shall be made by the authorized agent, 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.

Pima Rose Academy 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 benefits, and after the consideration set forth in paragraph above.

Pima Rose Academy 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 rules will be enforced.