Part 2: Fiscal Structures and Systems

Accounting Procedures

Community Schools has implemented and adheres to accounting procedures as outlined in Uniform System of Financial Records for Arizona Charter Schools (USFRCS) as issued by the State Auditor General's Office. Community School's also has enhanced procedures to ensure compliance with U.S. GAAP and other periodic reporting requests. For fiscal year ended June 30, 2009, the School issued their financial statement in the form of a CAFR (Comprehensive Annual Financial Report) and within 6 months of the close of the fiscal year.

Process Used in Fiscal Decision-Making

The Education Board receives its administrative powers from the Salt River Pima-Maricopa Indian Community Council under Tribal Ordinance No. SRO-224-97 and consists of nine voting members, who are elected by the Community council. The Education Board has complete authority to enter into contracts with individuals, corporations, and other political entities.

With input from the program managers, the Superintendent / Director of Education prepares and proposes and annual budget for the Community Schools.

The Education Board has final approval of the budget and ensures that adequate funds are available from federal, state, and Community sources.

All school expenditures are approved by the Education Board.

Community School's fiscal and budget office's verifies the fund from which expenditures are to be paid and that the expenditures meet the requirement of the federal, state, or Community funding sources. Expenditures are then submitted to the Tribal finance office for payment; that also verifies the availability of appropriations for payment.

Each program budget is monitored monthly and the budget office meets with each program at least quarterly. During the fiscal year, the school issues, at minimum, two official financial updates to both the Education board and Community council to include analysis of financial position, sustainability, and budget and grant compliance.

Site-level Personnel with Fiscal Authority

Site-level personnel have authority to initiate requisitions, petty cash disbursements, and are the custodian of controllable assets.

The Organization's Fiscal Viability Related to Fundraising

The Community School does minimal fundraising to support school operations and activities.

Support from the Community

As a Division of the Salt River Pima-Maricopa Indian Community government, the Community provides support including, but not limited to: Payroll, Accounts payable, Procurement, Legal services, Internal audit of controls, Maintenance of facilities, Employee benefit administration, some transportation services, and Administration of capital improvements on behalf of the school at no direct service charge.

Sustainability

The Community school's revenues are primarily received from federal and state financial assistance, and the Community. This funding is subject to availability of funds from the federal, state, and Community governments and the School's compliance with federal and state rules and regulations. A severe reduction in the level of support, if this were to occur, may have a significant effect on the School's programs and activities.