

# USFRCS Exception Amendment Request

## Charterholder Info

### Charter Holder

**Name:**  
Partnership with Parents, Inc.

**CTDS:**  
07-86-21-000

**Mailing Address:**  
5821 West Beverly Lane  
Glendale, AZ 85306  
> [View detailed info](#)

### Representative

**Name:**  
Mark Jiles

**Phone Number:**  
602 896-2900

**Fax Number:**  
602467-9540

## Downloads

 [Download all files](#)

## USFRCS Exception

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 of 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.

**This exception will not be granted to State Board of Education sponsored charter schools**

## Attachments

Board Minutes —  [Download File](#)

Complete policy for accounting —  [Download File](#)

**Additional Information\***

No documents were uploaded.

## Signatures

Charter Representative Signature  
Mark Jiles 07/24/2013

**Governing Board Meeting Minutes**  
**July 23, 2013**  
**Meeting held at:**  
**Desert Heights Charter School**  
**5821 W. Beverly Lane; Glendale, AZ 85306**

**Call to Order 5:10pm**

- a. Judie Kupillas
- b. Tony Elliott
- c. Michael Clark
- d. Stacey Schoch
- e. Manuel Robles

**Public Comment: N/A**

**Executive Session: N/A**

**Consent Agenda: APPROVED**

- a. **Approval of 07/09/2013 Corporate Board Minutes**

**Accounting and Finance Report:**

- a. June 30, 2013 Financials were presented by Bob Brown.
- b. Team has done well to keep costs down so we have a positive cash of approximately \$110,000.
- c. Looking at making 301 monies available for bonuses to staff based on available funds approx (\$50,000).
- d. Updated budget and cost numbers for new campus are coming in and we are below budget substantially for costs on the new DHPA Campus.

**Compliance Report:**

- a. Adoption of new Accounting Policy in accordance with GAAP and USFRCS for accounting audit purposes will be presented for board approval.

**Marketing Report:**

- a. Starting new campaigns to promote student enrollments.
- b. Working on getting a corporate sponsor for volunteer shirts to promote school awareness during volunteer activities.
- c. Working on a relationship with community newspapers to run stories about DHS
- d. Getting Students to promote DHS thru Social Media campaigns with Student Council oversight.
- e. New goal is to focus on what DHS stands for (3 Pillars) in promoting school to community

**President's Report:**

- a. Procurement Policy has been accepted by AZ State Board of Charter Schools and will be submitted for final approval on 08/12/2013 meeting agenda of the AZ State Board of Charter Schools.
- b. New School Site Notification has been administratively complete and will appear on a future meeting agenda of the AZ State Board of Charter Schools next steps are review and board vote.
- c. Updated enrollment is approx. 830 students for FY13-14 there has been lots of activity for student enrollments.

**Chairman's Report:**

- a. Conference call with Will Gelm to discuss bond process and complete necessary documentation.
- b. Budget for bonding appears to be on track and process is moving forward.

Agenda:

1. Discussion, consideration, and possible action regarding charter amendment for adoption of accounting policy/USFRCS exception.

Motion: To adopt the accounting policy presented in accordance to the Uniform System of Financial Records for Charter Schools (USFRCS) for the purposes of complying with budgeting and annual financial reporting.

Michael/Judie – Unanimous

2. Discussion, consideration, and possible action regarding amended and restated Articles of Incorporation.

Item #2 Removed from Agenda – No Action Taken.

3. Discussion, consideration, and possible action regarding amended bylaws for Partnership with Parents.

Item #3 Removed from Agenda – No Action Taken.

4. Discussion, consideration, and possible action regarding the following governance policies:
  - a. Conflict of Interest
  - b. IRS Form 990 Review Policy
  - c. Record Retention Policy
  - d. Signature Authority Policy
  - e. Travel and Expense Reimbursement Policy
  - f. Whistleblower Policy

Item #4 Removed from Agenda – No Action Taken.

5. Discussion, consideration, and possible action regarding bond.

Item #5 Removed from Agenda - No Action Taken.

6. Discussion, consideration, and possible action regarding resignation of Michael Clark effective September 1, 2013.

No Action Taken – Discussion Only

Adjourn Meeting

Manuel/Judie – Unanimous

Next Meeting: August 13, 2013 – 5:00 pm

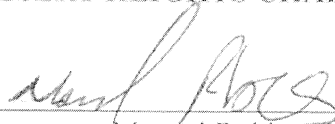
**PARTNERSHIP WITH PARENTS  
D/B/A DESERT HEIGHTS CHARTER SCHOOL  
ACCOUNTING POLICY**

Partnership with Parents d/b/a Desert Heights Charter School ("Desert Heights") will follow accounting policies and procedures that comply with generally accepted accounting principles (GAAP). This includes an accounting system that provides for 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 a 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.

**CERTIFICATE OF ADOPTION**

The foregoing Compensation Policy was duly adopted by the Board effective as of the 23 day of July, 2013.

**PARTNERSHIP WITH PARENTS d/b/a  
DESERT HEIGHTS CHARTER SCHOOL**



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Manuel Robles, Secretary