

Birney Preparatory Academy

**Charter Annual Report**

07/01/2012 - 06/30/2013

# School Profile

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## Demographics

900 W Lindley Avenue  
Philadelphia, PA 19141  
(215)456-3000

Phase:

Phase 2

CEO Name:

Khalid Sutton

CEO E-mail address:

ksutton@birneyprepacademy.org

# Governance and Staff

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## *Leadership Changes*

Leadership changes during the past year on the Board of Trustees and in the school administration:

- 10/30/12: Resignation of board member Chris Hopson (time constraints)
- 4/30/13: Addition of board member Julie Moore (replaced an expired term)  
Board of Directors Secretary term ended: Eric Utay
- 5/28/13: Resignation of President of Board of Directors - Dr. Sarah McMenahamin (Personal reasons)
- 5/28/13: Addition of board member Dayna Gibbs-Bowser (replaced an expired term)  
Addition of board member Steven Daley( replaced an expired term)
- 7/17/13: Resignation of: Mr. Thomas Fitzpatrick, Vice President of Board (Resigned because of employment of law firm was too demanding and didn't afford a lot of opportunity to work on the board.)
- 7/18/13: Appointment of Interim President of the Board of Directors- David Poindexter
- 7/26/13 Resignation of: Dr. Bernard X. James - CAO , Birney Prep Academy School (persuing Superintendency)
- 7/26/13 Hiring - Mr. Khalid Sutton, Interim Head of School - Birney Prep Academy School (replaced Dr. James)

## *Board of Trustees Meeting Schedule*

Location	Date and Time
Birney Preparatory Academy	8/28/2012 6:30 PM
Birney Preparatory Academy	9/25/2012 6:30 PM
Birney Preparatory Academy (Cancelled because of hurricane)	10/30/2012 6:30 PM
Birney Preparatory Academy (Rescheduled October meeting)	11/12/2012 6:30 PM
Birney Preparatory Academy	11/27/2012 6:30 PM
Birney Preparatory Academy	12/18/2012 6:30 PM
Birney Preparatory Academy	1/29/2013 6:30 PM
Birney Preparatory Academy	2/26/2013 6:30 PM
Birney Preparatory Academy	3/19/2013 6:30 PM
Birney Preparatory Academy	4/30/2013 6:30 PM
Birney Preparatory Academy	5/28/2013 6:30 PM
Birney Preparatory Academy	6/18/2013 6:30 PM
Birney Preparatory Academy	8/27/2013 7:30 PM
Birney Preparatory Academy	9/24/2013 7:00 PM
Birney Preparatory Academy	10/29/2013 7:00 PM
Birney Preparatory Academy	11/19/2013 7:00 PM
Birney Preparatory Academy	12/17/2013 7:00 PM

Birney Preparatory Academy	1/28/2014 7:00 PM
Birney Preparatory Academy	2/25/2014 7:00 PM
Birney Preparatory Academy	3/25/2014 7:00 PM
Birney Preparatory Academy	4/29/2014 7:00 PM
Birney Preparatory Academy	5/27/2014 7:00 PM
Birney Preparatory Academy	6/24/2014 7:00 PM

### ***Professional Staff Member Roster***

*There are no professional staff members.*

The professional staff member roster as recorded originally on the PDE-414 form

*XLSX file uploaded.*

### ***Quality of Teaching and Other Staff***

<b>Position Categories</b>	<b>All Employed per Category</b>	<b>Appropriately Certified</b>	<b>Promoted</b>	<b>Transferred</b>	<b>Terminated</b>	<b>Contracted for Following Year</b>
Chief Academic Officer/Director	1.00	1.00	0.00	0.00	0.00	1.00
Principal						
Assistant Principal						
Classroom Teacher (including Master Teachers)	48.00	36.00	1.00	3.00	5.00	33.00
Specialty Teacher (including Master Teachers)	8.00	2.00	0.00	2.00	2.00	4.00
Special Education Teacher (including Master Teachers)	9.00	9.00	0.00	2.00	2.00	5.00
Special Education Coordinator	2.00	2.00	0.00	1.00	0.00	1.00
Counselor	1.00	1.00	0.00	0.00	0.00	1.00
Psychologist	1.00	1.00	0.00	0.00	0.00	1.00
School Nurse	2.00	0.00	0.00	0.00	1.00	1.00
SPED Instructional Assistant	6	2	1	1	0	4
Curriculum Implementation Specialist	3	3	0	1	0	3
Behavior Implementation Specialist	3		0	0	0	2
Instructional Assistant	11		2	0	1	5
Admin/Support Staff	5		0	0	2	3

Related Service Providers	3	1				3
Totals	103.00	58.00	4.00	10.00	13.00	67.00

Further explanation:

- Guidance counselor is certified K-6
- Classroom Teacher: 3 terminations and 2 resignations
- Specialty Teacher: 2 terminations
- Special Education Teacher: 2 resignations
- School Nurse: 1 resignation
- Instructional Assistant: 1 termination
- Admin/Support Staff: 1 resignation and 1 termination

# Fiscal Matters

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## *Major Fundraising Activities*

Major fundraising activities performed this year and planned for next year:

Major fund raising activities at our Academy for the 2012-2013 fiscal year included our bi-annual Scholastic book fair (also scheduled for the 2013-2014 year), a pledge drive with Red Cross to aid the victims of Hurricane Sandy, and a pennies for patients program benefitting the Leukemia and Lymphoma Society. We had frequent student dress down days, pretzel and water ice sales, which were often run by the students themselves. For this upcoming year, while we are repeating many of the successful practices of past years, we also plan to expand our efforts by partnering with established organizations such as Claire's Gourmet.

## *Fiscal Solvency Policies*

Changes to policies and procedures to ensure and monitor fiscal solvency:

Although most of our policies and procedures towards fiscal solvency have remained the same this past year, we did substantially change the supply procurement system for our staff. We had previously targeted school supplies as one of the most volatile budget line items of significant size. These fluctuations made it difficult to remain within budget, especially during high volume season. In order to alleviate this problem, we came up with a system where staff receives a supply stipend per month for all materials (including Admin). This has allowed us to better foresee supplies expenditures, and to better forecast total expenses for the year.

### **Fiscal Solvency Policies**

Charter School documents that describe policies and procedures that have been established to ensure and monitor fiscal solvency (optional if described in the narrative)

*No files have been uploaded.*

## *Accounting System*

Changes to the accounting system the charter school uses:

No changes have been made to the accounting system, Sage's MAS 500

## *Preliminary Statements of Revenues, Expenditures & Fund Balances*

The completed and CEO signed Fiscal Template – Preliminary Statements of Revenues, Expenditures & Fund Balances

*PDF file uploaded.*

## ***Financial Audits***

### **Basics**

Audit Firm: Maillie, Falconiero  
 Date of Last Audit: 09/20/2012  
 Fiscal Year Last Audited: 2011-2012

### **Explanation of the Report**

Detailed explanation of the report (if the previous year's report has been submitted.) Any audit report for a school year that precedes this annual report by more than 2 years is not acceptable and may be considered a material violation:

Our financial statements were audited for the school year ending June 30, 2012 in accordance with auditing standards generally accepted in the United States. This audit was performed to ensure that the financial statements were free of material misstatement. Also included as part of the audit were inquiries to the school management about the methods used in preparing these financial documents, a requirement of the Governmental Accounting Standards Board. The audit highlights our general revenues totaling \$6,047,182, and a cash balance at the end of the year of \$755,249. The school had government-wide expenditures of \$5,353,411, including \$3,386,044 of instructional expenses, \$1,819,087 of supporting services, \$16,275 of interest expense on long-term liabilities and \$132,005 in unallocated depreciation. The school has one promissory note outstanding to Mosiaca Education, Inc., the management company, for a total of \$375,000 bearing interest at 7.00%. This money was utilized for charter costs.

The financial statements audited were comprised of three basic components: government-wide financial statements, fund financial statements and notes to the basic financial statements. The government-wide financial statements are designed to provide a broad overview of the school's finances. The fund financial statements accounts for the same functions as the government wide statements, but these focus on near-term inflows and outflows of spendable resources, as well as the balance of these resources available at the end of the school year. From the government-wide financial statements reflect a change of net assets for the fiscal year at \$693,771.

Significant variances between the adopted budget and the actual results occurred in some fields: local aid was lower than budgeted since enrolment was lower than expected; instructional and supporting services were less than budgeted due to over estimation of costs; capital outlays were more than budgeted due to an under estimation of building and facilities costs. As of June 30, 2012, the school had invested \$848,133 in a broad range of capital assets. The school has one promissory note outstanding for \$375,000 due to Mosaica Eudcation, Inc. Due to economic conditions in the Philadelphia region, it is important for the school to closely monitor expenses. For the fiscal year ending in June 30, 2013, a balanced budget was prepared utilizing the revenues and expenses experienced during the first full year of operations.

### **Financial Audit Report**

The Financial Audit Report, which should include the auditor's opinion and any findings resulting from the audit

*PDF file uploaded.*

### Citations

Financial audit citations and the corresponding Charter School responses

Description	Response
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## *Federal Programs Consolidated Review*

### Basics

Title I Status:

Date of Last Federal Programs Consolidated Review: 04/26/2013

School Year Reviewed: 2012-2013

### Federal Programs Consolidated Review Report

The Federal Programs Consolidated Review Report, which should include the Division's opinion and any findings resulting from the audit

*PDF file uploaded.*

### Citations

Federal Programs Consolidated Review citations and the corresponding Charter School responses

Description	Response
All core content area teachers employed by the LEA are highly qualified	Birney Preparatory Academy submitted a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate(s) issued for this time period. Teachers who are not Highly Qualified are working toward that status and have a plan in place to reach that goal.
LEA has a written parental involvement policy and evidence that it is updated periodically.	Birney Preparatory Academy reconstructed the parent involvement policy to conform to PDE criteria and submitted a copy to PDE for review.

	We also provided evidence of parent involvement and input into the development of the policy.
Schools receiving Title I funds have a written Parent Involvement Policy/Plan aligned with the District policy	Birney Preparatory Academy reconstructed the parent involvement policy to conform to PDE criteria and submitted a copy to PDE for review. We also provided evidence of parent involvement and input into the development of the policy.
LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers.	Birney Preparatory Academy submitted a copy of its equity plan, ensuring poor and minority children are not being taught at higher rates than others by inexperienced or non-highly qualified teachers.

# Special Education

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## *Chapter 711 Assurances*

The LEA agrees to comply with all requirements of Special Education outlined in 22 PA Code Chapter 711 and other state and federal mandates. These include:

Implementation of a full range of services, programs and alternative placements available to the Charter School for placement and implementation of the special education programs in the Charter School.

Implementation of a child find system to locate, identify and evaluate young children and children who are thought to be a child with a disability eligible for special education residing within the Charter School's jurisdiction. Child find data is collected, maintained and used in decision-making. Child find process and procedures are evaluated for their effectiveness. The Charter School implements mechanisms to disseminate child find information to the public, organizations, agencies and individuals on at least an annual basis.

Assurances of students with disabilities are included in general education programs and extracurricular and non-academic programs and activities to the maximum extent appropriate in accordance with an Individualized Education Program.

Following the state and federal guidelines for participation of students with disabilities in state and Charter School-wide assessments including the determination of participation, the need for accommodations and the methods of assessing students for whom regular assessment is not appropriate.

Assurance of funds received through participation in the medical assistance reimbursement program, ACCESS, will be used to enhance or expand the current level of services and programs provided to students with disabilities in this local education agency.

## **Special Education Support Services**

<b>Support Service</b>	<b>Location</b>	<b>Teacher FTE</b>
Instructional Assistant	Birney Preparatory Academy	6
School Psychologist	Birney Preparatory Academy	1
Special Education Coordinator	Birney Preparatory Academy	1
Special Education Teacher	Birney Preparatory Academy	7
Speech and Language Therapist	Birney Preparatory Academy	1

## **Special Education Contracted Services**

<b>Title</b>	<b>Amt. of Time per Week</b>	<b>Operator</b>	<b>Number of Students</b>
Deaf/Hard of Hearing Support	0.5 Hours	Outside Contractor	10 or fewer
Occupational Therapist	2 Days	Outside	17

		Contractor	
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### ***Special Education Cyclical Monitoring***

Date of Last Special Education Cyclical Monitoring:

Not Provided

Link to Report (Optional):

Not Provided

### **Special Education Cyclical Monitoring Report**

The Special Education Cyclical Monitoring Report, which should include the Bureau's findings

*No file has been uploaded.*

# Facilities

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## *Fixed assets acquired by the Charter School during the past fiscal year*

Fixed assets acquired by the Charter School during the past fiscal year:

Air conditioner Units (classrooms, cafeteria)  
 Computer tables, science tables, office furniture  
 workstations, wall dividers  
 teacher laptops, computer equipment  
 2-way radio system  
 SMART boards

**The total Charter School expenditures for fixed assets during the identified fiscal year:**

*\$160,000.00*

## *Facility Plans and Other Capital Needs*

The Charter School's plan for future facility development and the rationale for the various components of the plan:

We are currently seeking approval from the School District of Philadelphia to add a security wall in the entrance hallway of the Academy.

## *Memorandums of Understanding*

<b>Organization</b>	<b>Purpose</b>
Community Council Health Systems	Alternate special education placement
Dallas Cleaning	Custodial services
Mosaica Education, Inc.	School Management
The Pathway School	Alternate special education placement
Therapy Source	Related service provider

Preliminary Statement of Revenues, Expenditures & Fund Balances  
 Include ALL Funds  
 as of June 30, 2013

Name of School: Birney Preparatory Academy

Address of School: 900 W. Lindley Avenue; Philadelphia, PA 19141

CEO Signature *Kharel Ant* 8/27/13

**REVENUES**

<b>6000</b>		<b>REVENUE FROM LOCAL SOURCES</b>	
<b>6500</b>		<b>EARNINGS ON INVESTMENTS</b>	
	6510	Interest on Investments and Interest-Bearing Checking Accounts	
	6520	Dividends on Investments	
	6530	Gains or Losses on Sale of Investments	
	6540	Earnings on Investments in Real Property	
	6590	Other Earnings or Investments	
<b>6600</b>		<b>FOOD SERVICE REVENUE</b>	
	6610	Daily Sales - Reimbursable Programs	
	6620	Daily Sales - Non-Reimbursable Programs	
	6630	Special Functions	
	6640	Non-Cash Contributions	
	6650	Price Reduction for Reduced Price and Free Meals (Debit)	
	6690	Other Food Service Revenues	
<b>6700</b>		<b>REVENUES FROM STUDENT ACTIVITIES</b>	
	6710	Admissions	
	6720	Bookstore Sales	
	6730	Student Organization Membership Dues and Fees	
	6740	Fees	
	6750	Student Activity - Special Events	
	6790	Other Student Activity Income	
<b>6800</b>		<b>REVENUES FROM INTERMEDIARY SOURCES / PASS THROUGH</b>	
	6810	Revenue from Local Governmental Units	

6820	Revenue from Intermediary Sources - Commonwealth Funds	
6830	Revenues from Intermediary Sources - Federal Funds	
6890	Other Revenues from Intermediary Sources	
<b>6900</b>	<b>OTHER REVENUE FROM LOCAL SOURCES</b>	
6910	Rentals	
6920	Contributions & Donations from Private Sources / Capital Contributions	
6930	Gains or Losses on Sale of Fixed Assets (Economic Resource Measurement Focus Only)	
6940	Tuition from Patrons	
6941	Regular Day School Tuition	
6942	Summer School Tuition	
6943	Adult Education Tuition	
6944	Receipts From Other LEAs in Pennsylvania - Education	5,942,343
6945	Receipts from Out-of-State LEAs	
6946	Receipts from Member Districts - AVTS / Special Program Jointure only	
6947	Receipts from Members of Intermediate Units for Education by Withholding	
6948	Receipts from Members of Intermediate Units for Direct Contributions	
6949	Other Tuition from Patrons	
6950	Unassigned	
6960	Services Provide Other Local Governmental Units / LEAs	
6961	Transportation Services Provided Other Pennsylvania LEAs	
6969	All Other Services Provided Other Governments and LEAs Not Specified Above	
6970	Services Provided Other Funds	
6980	Revenue from Community Service Activities	18,000
6990	Refunds and Other Miscellaneous Revenue	
6991	Refunds of a Prior Year Expenditure	
6999	Other Revenues Not Specified Above	300
<b>7000</b>	<b>REVENUE FROM STATE SOURCES</b>	
7100	BASIC INSTRUCTIONAL AND OPERATING SUBSIDIES	
7150	Unassigned	
7160	Tuition for Orphans and Children Placed in Private Homes	
7180	Staff and Program Development	
<b>7200</b>	<b>REVENUE FOR SPECIFIC EDUCATIONAL PROGRAMS</b>	
7210	Homebound Instruction	

	7220	Vocational Education	
	7230	Alternative Education	
	7240	Driver Education - Student	
	7250	Migratory Children	
	7260	Workforce Investment Act (WIA)	
	7270	Specialized Education of Exceptional Pupils	
	7280	Adult Literacy	
	7290	Additional Educational Program Revenues	
7300		REVENUES FOR NON-EDUCATIONAL PROGRAMS	
	7310	Transportation (Regular and Additional)	
	7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	
	7330	Health Services (Medical, Dental, Nurse, Act 25)	
	7340	Unassigned	
	7350	Sewage Treatment Operations / Environmental Subsidies	
	7360	Safe Schools	
7400		VOCATIONAL TRAINING OF THE UNEMPLOYED	
7500		STATE REVENUE NOT LISTED ELSEWHERE IN THE 7000 SERIES OF ACCOUNTS	
	7502	Dual Enrollment Grants	
	7503	Project 720/High School Reform	
	7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	
7600		REVENUE FOR MILK, LUNCH AND BREAKFAST PROGRAMS	
7800		REVENUE FOR THE COMMONWEALTH'S SHARE OF PAID BENEFITS	
	7810	State Share of Social Security and Medicare Taxes	
	7820	State Share of Retirement Contributions	367,744
7900		REVENUE FOR TECHNOLOGY	
	7910	Educational Technology	
	7990	Other Technology Grants	
8000		REVENUE FROM FEDERAL SOURCES	
8100		UNRESTRICTED GRANTS-IN-AID DIRECT FROM THE FEDERAL GOVERNMENT	

	8110	Payments for Federally Impacted Areas - P.L. 81-874	
	8190	Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	
8200		UNRESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH	
8300		RESTRICTED GRANTS-IN-AID DIRECTLY FROM THE FEDERAL GOVERNMENT	
	8310	Payments for Federally Impacted Areas - P.L. 81-815	
	8320	Energy Conservation Grants - TA and ECM	
	8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	
8500		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR THE INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA), NO CHILD LEFT BEHIND (NCLB), VOCATIONAL EDUCATION, CHILD NUTRITION AND CAREER EDUCATION PROGRAMS	
	8510	Individuals with Disabilities Education Act (IDEA) and No Child Left Behind (NCLB)	1,017,153
	8520	Vocational Education	
	8530	Child Nutrition Program	
	8540	Nutrition Education and Training	
	8560	Federal Block Grants	
	8570	Unassigned	
	8580	Child Care and Development Block Grants	
	8590	Unassigned	
8600		RESTRICTED GRANTS-IN-AID FROM THE FEDERAL GOVERNMENT THROUGH THE COMMONWEALTH FOR DRIVER EDUCATION, ADULT EDUCATION, CETA, HEADSTART, ENERGY CONSERVATION, WORKFORCE INVESTMENT ACT AND OTHER PROGRAMS	
	8610	Homeless Assistance Act	
	8620	Adult Basic Education	
	8640	Headstart	
	8650	Unassigned	
	8660	Workforce Investment Act (WIA)	
	8670	Unassigned	
	8680	Unassigned	
	8690	Other Restricted Federal Grants-in-Aid through the Commonwealth	

8800		MEDICAL ASSISTANCE REIMBURSEMENTS
<b>9000</b>		<b>OTHER FINANCING SOURCES</b>
9100		SALE OF BONDS
	9110	Bond Issue Proceeds (Gross)
	9120	Proceeds from Refunding of Bonds
9200		PROCEEDS FROM EXTENDED TERM FINANCING
9300		INTERFUND TRANSFERS
	9310	General Fund Transfers
	9320	Special Revenue Fund Transfers
	9330	Capital Projects Funds Transfers
	9340	Debt Service Fund Transfers
	9350	Enterprise Fund Transfers
	9360	Internal Service Fund Transfers
	9370	Trust and Agency Fund
	9380	Activity Fund Transfers
	9390	Permanent Fund Transfers
9400		SALE OF OR COMPENSATION FOR LOSS OF FIXED ASSETS
9500		Unassigned
9600		Unassigned
9700		TRANSFERS INVOLVING COMPONENT UNITS AND PRIMARY GOVERNMENTS
	9710	Transfers from Component Units
	9720	Transfers from Primary Governments
9800		INTRAFUND TRANSFERS IN
	9810	General Fund Intrafund Transfers
	9820	Special Revenue Intrafund Transfers
	9840	Debt Service Intrafund Transfers
	9850	Enterprise Intrafund Transfers
	9860	Internal Service Intrafund Transfers
	9870	Trust and Agency Intrafund Transfers

	9880	Activity Interfund Transfers	
<b>TOTAL REVENUES</b>			<b>7,345,540</b>

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**

**ANNUAL FINANCIAL REPORT**

*Year Ended June 30, 2012*

## **INTRODUCTORY SECTION**

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## **FINANCIAL SECTION**

## Independent Auditors' Report

To the Board of Trustees  
General David B. Birney Charter School  
Philadelphia, Pennsylvania

We have audited the accompanying financial statements of the governmental activities and the major fund of the General David B. Birney Charter School as of and for the year ended June 30, 2012, which collectively comprise the General David B. Birney Charter School's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the General David B. Birney Charter School's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and the major fund of the General David B. Birney Charter School as of June 30, 2012, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America (GAAP).

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and budgetary comparison information on pages 19 and 20 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with evidence sufficient to express an opinion or provide any assurance.

Oaks, Pennsylvania  
June 13, 2013

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
Year Ended June 30, 2012

As management of the General David B. Birney Charter School, we provide readers of the financial statements of the General David B. Birney Charter School this narrative overview and analysis summarizing the financial activities of the General David B. Birney Charter School for the fiscal year ended June 30, 2012.

**FINANCIAL HIGHLIGHTS**

- The General David B. Birney Charter School's General Fund had revenues of \$6,047,182. The revenues of \$6,047,182 consisted of general revenues totaling \$6,047,182. Included in the general revenues was unrestricted state and local aid of \$6,026,386.
- The General David B. Birney Charter School's cash balance at June 30, 2012, was \$755,249.
- The School had total government-wide expenditures of \$5,353,411 in the fiscal year ended June 30, 2012. Included in the total expenditures for the fiscal year ended June 30, 2012, were \$3,386,044 of instructional expenses, \$1,819,087 of supporting services, \$16,275 of interest expense on long-term liabilities and \$132,005 in unallocated depreciation.
- The assets of the General David B. Birney Charter School exceeded liabilities by \$693,771, representing the School's net assets invested in capital assets of \$592,969 and unrestricted net assets of \$100,802.
- The School had capital asset additions totaling \$980,138 for the year ended June 30, 2012.
- The School has one promissory note outstanding due to Mosaica Education, Inc., the School's management company. Proceeds of the note were used for charter costs. The note is for \$375,000 bearing interest at 7.00%. Principal outstanding at June 30, 2012, was \$255,164. There were principal payments of \$119,836 in fiscal 2012. Interest on this note for the fiscal year ended June 30, 2012, was \$16,275.

**OVERVIEW OF FINANCIAL STATEMENTS**

The purpose of the management's discussion and analysis is to introduce our readers to the General David B. Birney Charter School's basic financial statements. The General David B. Birney Charter School's basic financial statements are comprised of three components: (1) government-wide financial statements, (2) fund financial statements and (3) notes to the basic financial statements.

**Government-Wide Financial Statements**

The government-wide financial statements are designed to provide readers with a broad overview of the General David B. Birney Charter School's finances in a manner similar to a private-sector business.

The statement of net assets presents information on all of the General David B. Birney Charter School's assets and liabilities, with the difference between assets and liabilities reported as net assets. Tracking increases and decreases in net assets serves as a useful indicator of improvement or deterioration in the financial position of the General David B. Birney Charter School.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
*Year Ended June 30, 2012*

The statement of activities presents changes in the School's net assets during the most recent fiscal year.

All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenditures are reported in this statement for some items that will result in cash flows in future periods (e.g., uncollected grant expenses and earned but unpaid salary and benefits).

The government-wide statement of activities distinguishes functions/programs of the General David B. Birney Charter School supported primarily by Per Pupil Operating Revenue or other revenues passed through from the School District. The governmental activities of the General David B. Birney Charter School include instructional and supporting services.

**Fund Financial Statements**

A fund is a group of related accounts used to maintain control over resources that have been segregated for specific activities or objectives. The General David B. Birney Charter School, like most charter schools or other governmental units, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The General David B. Birney Charter School maintains one Governmental Fund.

**Governmental Fund** - The Governmental Fund (General Fund) is used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, Governmental Fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the General David B. Birney Charter School's near-term financing requirements.

In particular, fund balance may serve as a useful measure of the School's net resources available for program purposes at the end of the fiscal year. For the fiscal year ended June 30, 2012, the School's Governmental Fund reported a fund balance of \$100,802.

Because the focus of the Governmental Fund is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the Governmental Fund with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the General David B. Birney Charter School's near-term financing decisions.

Both the Governmental Fund balance sheet and the Governmental Fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between the Governmental Fund and governmental activities.

Information is presented in the Governmental Fund balance sheet and in the Governmental Fund statement of revenues, expenditures and changes in fund balance for the general operating fund.

The General David B. Birney Charter School adopts an annual appropriated budget for its General Fund to demonstrate compliance with the budget.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)**  
*Year Ended June 30, 2012*

**Government-Wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator in tracking changes in the School's financial position. In this case, the General David B. Birney Charter School's assets exceeded liabilities by \$693,771 as of June 30, 2012.

<b>ASSETS</b>		
Current and other assets		\$ 791,128
Capital assets		848,133
	<b>TOTAL ASSETS</b>	<u>1,639,261</u>
<b>LIABILITIES</b>		
Current liabilities		690,326
Notes payable		255,164
	<b>TOTAL LIABILITIES</b>	<u>945,490</u>
<b>NET ASSETS</b>		
Invested in capital assets		592,969
Unrestricted		100,802
	<b>TOTAL NET ASSETS</b>	<u>\$ 693,771</u>

The General David B. Birney Charter School's net assets reflects its investment in capital assets (e.g., buildings and equipment, less any related debt used to acquire those assets that is still outstanding) of \$592,969 and unrestricted net assets of \$100,802.

The change in net assets for the fiscal year ended June 30, 2012, was \$693,771 and is summarized as follows:

<b>REVENUES</b>		<u>\$ 6,047,182</u>
<b>EXPENDITURES</b>		
Instruction		3,386,044
Support services		1,819,087
Interest expense		16,275
Depreciation		132,005
	<b>TOTAL EXPENDITURES</b>	<u>5,353,411</u>
	<b>CHANGE IN NET ASSETS</b>	<u>\$ 693,771</u>

**Comparison to Budget**

Significant variances between the adopted budget and the actual results in the General Fund are as follows:

- Local aid was less than budgeted as overall enrollment was less than expected.
- Instructional services were less than budgeted primarily due to an over estimation of costs for supplies and materials.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
MANAGEMENT'S DISCUSSION AND ANALYSIS (Unaudited)  
Year Ended June 30, 2012

- Supporting services were less than budgeted primarily due to an over estimation in various costs in the first year of operations.
- Capital outlays were more than budgeted primarily due to an under estimation of costs and many building and facility costs that were originally budgeted in supporting services and the actual costs were expensed as capital outlay and were capitalized on the government-wide statements.

**CAPITAL ASSETS AND DEBT**

**Capital Assets**

As of June 30, 2012, the School had invested \$848,133, net of accumulated depreciation and amortization, in a broad range of capital assets, including building improvements, furniture and office equipment, and technology. This includes \$375,000 of charter costs. Additional information on the School's capital assets is contained in Note D to the financial statements. Major capital asset acquisitions for the year include building renovations, new computer equipment and software, a new telephone system, new SMART boards, and other new school equipment.

**Long-Term Debt**

The School has one promissory note outstanding due to Mosaica Education, Inc., the School's management company. Proceeds of the note were used for charter costs. The note is for \$375,000 bearing interest at 7.00%. Principal outstanding at June 30, 2012, was \$255,164. There were principal payments of \$119,836 in fiscal 2012. Interest on this note for the fiscal year ended June 30, 2012, was \$16,275.

**ECONOMIC FACTORS AND NEXT YEAR'S BUDGET**

Economic conditions in the Philadelphia region continue to make it important for the School to closely monitor expenses to allow for a balanced budget. For the fiscal year ending June 30, 2013, the School has budgeted a balanced budget. Revenues and expenses were budgeted based on prior year results now that a full year of operation for the School is behind us.

**REQUESTS FOR INFORMATION**

The financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the School's finances and to show the School's accountability for the funds it receives and disburses. If you have any questions about this report or to request additional financial information, please contact the Business Manager or CEO at 900 West Lindley Avenue, Philadelphia, PA 19141-3920.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**

**STATEMENT OF NET ASSETS**

*June 30, 2012*

	<u>Governmental Activities</u>
<b>ASSETS</b>	
Cash	\$ 755,249
Prepaid expenses	35,879
Capital assets	
Charter costs	375,000
Furniture and equipment	472,166
Building improvements	132,972
Accumulated depreciation	<u>(132,005)</u>
<b>TOTAL ASSETS</b>	<u><b>1,639,261</b></u>
<b>LIABILITIES</b>	
Accounts payable	77,638
Accrued payroll and related expenses	612,688
Note payable	
Due within one year	57,276
Due after one year	<u>197,888</u>
<b>TOTAL LIABILITIES</b>	<u><b>945,490</b></u>
<b>COMMITMENTS AND CONTINGENCIES (Note F)</b>	
<b>NET ASSETS</b>	
Invested in capital assets	592,969
Unrestricted	<u>100,802</u>
<b>TOTAL NET ASSETS</b>	<u><b>\$ 693,771</b></u>

*See accompanying notes to the basic financial statements.*

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**STATEMENT OF ACTIVITIES**  
*Year Ended June 30, 2012*

Functions/Programs	Expenses	Charges for Services	Program Revenues Operating Grants	Net (Expense) Revenue and Changes in Net Assets Total Governmental Activities
<b>GOVERNMENTAL ACTIVITIES</b>				
Instructional services	\$ 3,386,044	\$ -	\$ -	\$ (3,386,044)
Supporting services	1,819,087	-	-	(1,819,087)
Interest on long-term liabilities	16,275	-	-	(16,275)
Depreciation, unallocated	<u>132,005</u>	<u>-</u>	<u>-</u>	<u>(132,005)</u>
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<u>\$ 5,353,411</u>	<u>\$ -</u>	<u>\$ -</u>	<u>(5,353,411)</u>
<b>GENERAL REVENUES</b>				
State and local aid not restricted to specific purposes				6,026,386
Miscellaneous income				20,796
<b>TOTAL GENERAL REVENUES</b>				<u>6,047,182</u>
<b>CHANGE IN NET ASSETS</b>				693,771
<b>NET ASSETS AT BEGINNING OF YEAR</b>				<u>-</u>
<b>NET ASSETS AT END OF YEAR</b>				<u>\$ 693,771</u>

See accompanying notes to the basic financial statements.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**

**BALANCE SHEET**

**GOVERNMENTAL FUND**

*June 30, 2012*

	<u>General Fund</u>
<b>ASSETS</b>	
Cash	\$ 755,249
Prepaid expenses	<u>35,879</u>
<b>TOTAL ASSETS</b>	<b>\$ <u>791,128</u></b>
 <b>LIABILITIES AND FUND BALANCE</b>	
<b>LIABILITIES</b>	
Accounts payable	\$ 77,638
Accrued payroll and related expenses	<u>612,688</u>
<b>TOTAL LIABILITIES</b>	<b><u>690,326</u></b>
 <b>FUND BALANCE</b>	
Nonspendable, prepaid expenses	35,879
Unassigned	<u>64,923</u>
<b>TOTAL FUND BALANCE</b>	<b><u>100,802</u></b>
 <b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>791,128</u></b>

*See accompanying notes to the basic financial statements.*

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE**  
**TO NET ASSETS OF GOVERNMENTAL ACTIVITIES**

*June 30, 2012*

TOTAL GOVERNMENTAL FUND BALANCE	\$ 100,802
 Capital assets used in governmental activities are not financial resources and therefore are not reported in the fund. These assets consist of:	
Charter costs	375,000
Furniture and equipment	472,166
Building improvements	132,972
Accumulated depreciation	(132,005)
 Long-term liabilities are not due and payable in the current period and therefore are not reported as Governmental Fund liabilities. All liabilities, both current and long-term, are reported in the statement of net assets. Balances at year-end are as follows:	
Note payable	<u>(255,164)</u>
NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 693,771</u>

*See accompanying notes to the basic financial statements.*

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND**  
*Year Ended June 30, 2012*

	<u>General Fund</u>
REVENUES	
State and local aid	\$ 6,026,386
Miscellaneous income	<u>20,796</u>
TOTAL REVENUES	<u>6,047,182</u>
EXPENDITURES	
Current	
Instructional services	3,386,044
Supporting services	1,819,087
Capital outlays	605,138
Debt service	
Principal retirement	119,836
Interest expense	<u>16,275</u>
TOTAL EXPENDITURES	<u>5,946,380</u>
NET CHANGE IN FUND BALANCE	100,802
FUND BALANCE AT BEGINNING OF YEAR	<u>-</u>
FUND BALANCE AT END OF YEAR	<u>\$ 100,802</u>

*See accompanying notes to the basic financial statements.*

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**RECONCILIATION OF THE GOVERNMENTAL FUND STATEMENT OF**  
**REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**TO THE STATEMENT OF ACTIVITIES**  
*Year Ended June 30, 2012*

NET CHANGE IN FUND BALANCE - TOTAL GOVERNMENTAL FUND	\$ 100,802
<p>The Governmental Fund reports capital outlays as expenditures. However, in the statement of activities, assets with an initial, individual cost of more than \$1,000 are capitalized, and the cost is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceed depreciation in the current period.</p>	
Capital outlays	605,138
Charter costs	375,000
Depreciation	(132,005)
<p>Debt proceeds are realized in the Governmental Fund, but they increase liabilities in the statement of net assets.</p>	(375,000)
<p>Debt repayments are expenditures in the Governmental Fund, but they decrease liabilities in the statement of net assets.</p>	
Principal payments on note payable	<u>119,836</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ 693,771</u>

*See accompanying notes to the basic financial statements.*

# GENERAL DAVID B. BIRNEY CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2012

### NOTE A ORGANIZATION

The General David B. Birney Charter School (the "School") is organized as a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School operates a charter school in Philadelphia, Pennsylvania, under an approved charter received from The School District of Philadelphia (the "District"), acting pursuant to authority conferred under the Public School Code of 6-696, as amended by Act 83 of 2001, the Charter School Law, 24 P.S. Sections 17-1701-A et. seq. The initial charter established on July 1, 2011, is for a five-year term. Renewal of this charter is subject to the discretion of the Commonwealth of Pennsylvania Department of State at the end of the declared term. The School also has a management contract with Mosaica Education, Inc. (MEI), a for-profit charter school management company. In connection with the management contract, MEI is responsible for providing educational and administrative services to the School.

### NOTE B SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### *Basis of Accounting*

The basic financial statements of the School have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the School are described below.

The School presents the General Fund as its major Governmental Fund. The General Fund is for general operating purposes of the School. The General Fund accounts for all financial resources except those that are required to be accounted for in another fund.

#### *Financial Statement Presentation and Measurement Focus*

The government-wide financial statements--the statement of net assets and the statement of activities--report on the School as a whole. The statement of activities presents a comparison between the direct expenses and revenues of each function of the School's activities. Revenues that are not classified as program revenues, including statutory funding from state and local governments, are presented as general revenues. These financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. On an accrual basis, revenues are recorded when earned, and expenses are recorded when the liability is incurred.

Governmental Fund financial statements provide information about the School's funds. The emphasis of fund financial statements is on the major Governmental Fund, which is the School's General Fund. These financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when the liability is incurred, except for principal and interest on long-term debt, which are recognized as expenditures to the extent they have matured. General capital acquisitions are reported as expenditures in the General Fund.

# GENERAL DAVID B. BIRNEY CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2012

### Budgetary Data

An annual budget is adopted for the General Fund using the accrual basis of accounting. The budgetary comparison schedule of the General Fund presents the budget filed with and accepted by the Pennsylvania Department of Education as its budgeted amounts.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

### Cash

The School pools its money in the General Fund to facilitate disbursement. The School places its cash investments with high credit quality financial institutions. At times, such investments may be in excess of the FDIC insurance limit.

### Capital Assets

The School's capital assets are reported in the government-wide financial statements at original cost. Improvements are capitalized; the cost of normal maintenance and repairs that do not add to the value of the assets or materially extend an asset's life are not. Depreciation and amortization are provided using the straight-line method over the estimated useful lives of the assets (five to seven years).

### Accounts Receivable

The School's receivables consist of grants and subsidies from federal, state and local government agencies. Accordingly, all such receivables are considered by management to be fully collectible, and no allowance for doubtful accounts has been recorded.

### Funding

The School is funded primarily from the local school district in which a student resides by receiving an amount equal to the calculation of selected expenditures per average daily membership for each child attending the School. Additional funding is received under local, state and federal grants and subsidies. Funding is recognized as revenue as it is earned.

# GENERAL DAVID B. BIRNEY CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2012

### Fund Balance

Fund balance is classified as follows:

- ***Nonspendable*** - Amounts that cannot be spent either because they are not in a spendable form or because they are legally or contractually required to be maintained intact.
- ***Restricted*** - Amounts that can be spent only for specific purposes because of state or federal laws or externally imposed conditions by grantors or creditors.
- ***Committed*** - Amounts that can be used only for specific purposes determined by a formal action by the Board of Directors. This includes the budget reserve account.
- ***Assigned*** - Amounts that are intended to be used for a specific purpose, as expressed by the Board of Directors or by an official or body to which the Board of Directors delegates the authority.
- ***Unassigned*** - All amounts not included in other spendable classifications.

When an expense is incurred that can be paid using either restricted or unrestricted resources (net assets), the School's policy is to first apply the expense toward restricted resources and then toward unrestricted resources. In the Governmental Fund, the School's policy is to first apply the expenditure toward restricted fund balance and then to other, less restrictive classifications--committed and then assigned fund balance before using unassigned fund balance.

### NOTE C CASH

As of June 30, 2012, the School had bank balances of \$878,905 and a carrying value of \$755,249. All deposits were covered by federal depository insurance.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**

**NOTES TO THE BASIC FINANCIAL STATEMENTS**

June 30, 2012

**NOTE D CAPITAL ASSETS**

Capital assets activity for the year ended June 30, 2012, is as follows:

	<u>Beginning Balance</u>	<u>Increase (Decrease)</u>	<u>Ending Balance</u>
<b>CAPITAL ASSETS BEING DEPRECIATED</b>			
Charter costs	\$ -	\$ 375,000	\$ 375,000
Furniture and equipment	-	472,166	472,166
Building improvements	-	132,972	132,972
TOTAL CAPITAL ASSETS BEING DEPRECIATED	<u>-</u>	<u>980,138</u>	<u>980,138</u>
<b>Accumulated depreciation</b>			
Charter costs		(75,000)	(75,000)
Furniture and equipment	-	(41,397)	(41,397)
Building improvements	-	(15,608)	(15,608)
TOTAL ACCUMULATED DEPRECIATION	<u>-</u>	<u>(132,005)</u>	<u>(132,005)</u>
CAPITAL ASSETS, net	<u>\$ -</u>	<u>\$ 848,133</u>	<u>\$ 848,133</u>

For the year ended June 30, 2012, there was unallocated depreciation expense of \$132,005.

**NOTE E NOTE PAYABLE**

The School has one promissory note outstanding due to Mosaica Education, Inc. (MEI), the School's management company. Proceeds of the note were used for charter costs. The note is for \$375,000 bearing interest at 7.00%.

Activity in long-term liabilities is as follows:

	<u>Beginning Balance</u>	<u>Increase</u>	<u>Decrease</u>	<u>Ending Balance</u>
Note payable 2012, MEI	\$ -	\$ 375,000	\$ (119,836)	\$ 255,164

# GENERAL DAVID B. BIRNEY CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2012

### NOTE F COMMITMENTS AND CONTINGENCIES

#### Operating Lease

The School facilities were leased from the School District of Philadelphia. Current monthly rent is \$20,875 per month. Total rent expense for the year ended June 30, 2012, was approximately \$20,875.

#### Management Agreement

The management contract provides for payment to MEI for management fees of 12.5% of state, local and unrestricted federal funds received by the School. The School recorded total fees of approximately \$753,298 for the year ended June 30, 2012.

#### Litigation

The School may be a defendant in various matters of litigation and claims at any time during a given school year. These matters result from the normal course of business.

### NOTE G 401(a) DEFINED BENEFIT RETIREMENT PLAN

#### Plan Description

The School's employees participate in the Pennsylvania Public School Employees' Retirement System (PSERS), a cost-sharing multiple-employer defined benefit pension plan that provides retirement allowances and other benefits to members. PSERS was established on July 18, 1917, and is governed by the PSERS Board of Trustees under the authority of Public School Employees' Retirement Code 24 Pa. C. S. 8101-8535. PSERS issues a publicly available financial report that includes financial statements and required supplementary information that may be obtained on the PSERS website at [www.psers.state.pa.us/publications/cafr/index.htm](http://www.psers.state.pa.us/publications/cafr/index.htm) or by calling 1-888-773-7748.

#### Funding Policy

**Authority:** The contribution policy is established in the Public School Employees' Retirement Code and requires contributions by active members, employers and the Commonwealth.

#### Contribution Rates

#### **Member Contributions**

- Active members who joined the System prior to July 22, 1983, contribute at 5.25% (Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.

# GENERAL DAVID B. BIRNEY CHARTER SCHOOL

## NOTES TO THE BASIC FINANCIAL STATEMENTS

June 30, 2012

- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25% (Membership Class T-C) or at 7.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50% (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and Membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.

**Employer Contributions** - Contributions required of employers are based upon an actuarial valuation. For the fiscal year ended June 30, 2012, the rate of employer's contribution was 8.65% of covered payroll. The 8.65% rate is composed of a pension contribution rate of 8.00% for pension benefits and .65% for healthcare insurance premium assistance.

The School's contribution to PSERS for the year ended June 30, 2012, was approximately \$231,310.

### NOTE H RISK MANAGEMENT

The School is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The School maintains general liability and errors and omissions insurance coverage with a commercial carrier. In addition, the School carries commercial coverage for all other significant risks of loss. There have been no claims thus far that have exceeded the coverage limits.

## **REQUIRED SUPPLEMENTARY INFORMATION**

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

Year Ended June 30, 2012

	Budgeted Amounts <u>Original and Final</u>	Actual Amounts <u>                    </u>	Variance With Final Budget Over (Under) <u>Budget</u>
<b>REVENUES</b>			
State and local aid	\$ 6,399,011	\$ 6,026,386	\$ (372,625)
Miscellaneous income	<u>12,500</u>	<u>20,796</u>	<u>8,296</u>
<b>TOTAL REVENUES</b>	<u>6,411,511</u>	<u>6,047,182</u>	<u>(364,329)</u>
<b>EXPENDITURES</b>			
Current			
Instructional services	3,507,796	3,386,044	(121,752)
Supporting services	2,615,215	1,819,087	(796,128)
Capital outlays	151,500	605,138	453,638
Debt service	<u>137,000</u>	<u>136,111</u>	<u>(889)</u>
<b>TOTAL EXPENDITURES</b>	<u>6,411,511</u>	<u>5,946,380</u>	<u>(465,131)</u>
<b>NET CHANGE IN FUND BALANCE</b>	<u>\$ -</u>	100,802	<u>\$ 100,802</u>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>		<u>-</u>	
<b>FUND BALANCE AT END OF YEAR</b>		<u>\$ 100,802</u>	

See accompanying note to the required supplementary information.

**GENERAL DAVID B. BIRNEY CHARTER SCHOOL**  
**NOTE TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
*Year Ended June 30, 2012*

**NOTE A      EXCESS APPROPRIATIONS**

Excess appropriations for capital outlays were funded with General Fund balance.

CERTIFICATION VERIFICATION FORM  
PDE-414

Complete the following information for all professional staff members.

Staff No.	Name of employee (List all names in alphabetical order)	PA Certified Yes/No	Areas of Certification Type of Certificate	Grades Teaching or Serving	All Areas of Assignment Subject Areas Teaching or Services Provided	Number of Hours Worked in Assignmnt	Percentage of Time in Certified Position	Percentage of Time in Areas Not Certified
1	Adams, Vania	N	n/a	K-2	behavior Implementation Specialists	1500		
2	Allen, Maurice	N	n/a	K	all subjects	705	0%	100%
3	Azondekon, Lydia	Y	Special Education Paraeducator	1	special education paraeducator	1500		
4	Bailey, Sharon	N	PA Licensed Practical Nurse	K-8	nurse	1275	0%	100%
5	Barnett, Jaclyn		Instructional I Elementary K-6, Instructional I Special Education N-12	1,2	special education	457	100%	0%
6	Bazemore, Naimah	Y	Instructional I English 7-12, Instructional I Special Education N-12, Instructional I Elementary K-6, Intern Special Education N-12,	1,2,3,6	special education	300	100%	0%
7	Bolden, Albert	N	n/a	2	instructional assistant	870		
8	Boyles, Almonese	N	n/a	K-12	health and phys ed	877	0%	100%
9	Brown, Taneisha	Y	Special Education Paraeducator	1,2,3	instructional assistant	1500	100%	0%
10	Burgos, Ernesto	N	n/a	1	instructional assistant	682		
11	Burnett, Danielle	Y	Educational Specialist I Elementary School Counselor K-6	K-8	guidance counselor	1500	78%	22%
12	Butera, Danielle	Y	Instructional I Special Education N-12 , Instructional I Elementary K-6	1	all subjects	333	100%	0%
13	Butler, Tonya	N	n/a	K-8	Parent and Community Liason	855		
14	Camp, LaJoya	Y	Program Specialist English as a Second Language (ESL) K-12 11/2012 and Instructional I Special Education N-12	K, 5, 8	special education, ESOL	1500	100%	0%
15	Caruthers, Clayton	N	n/a	7	science	202	0%	100%
16	Cazley, Annette	Y	Instructional I English 7-12	8	LA	1500	100%	0%
17	Champion, Michael	Y	Instructional I Elementary K-6; instructional I Special Education N-12	3	all subjects	1500	100%	0%
18	Christopher, Addie	Y	Instructional I Elementary K-6 & Instructional I Special Education N-12	1	all subjects	1207	100%	0%
19	Coles, Hakim	N	n/a	4	instructional assistant	108		
20	Collier, Ira		Instructional I Special Education N-12	3,6	special education	1080	100%	0%
21	Cooper, Brandon	N	n/a	K, 1	all subjects	870	0%	100%
22	Diaz , Jonathan	Y	Instructional I Elementary K-6	6	social studies	1500	100%	0%
23	Diehl, Karen	Y	Instructional I Social Studies 7-12; Instructional I English 7-12	7	title 1 reading	1500	100%	0%
24	Fair, Diane	Y	Instructional II math 7-9, instructional II elementary K-6	7	science	1297	0%	100%
25	Falana, Julian	Y	Instructional Imath 7-9, Instructional I elementary K-6	6	science	1500	100%	0%
26	Freeman, Natalie	Y	Instructional I Elementary K-6	2	all subjects	1500	100%	0%
27	Gomez, Alberto	N	n/a	K-8	Business and Operations Manager	1500		
28	Graves, John	N	n/a	K-8	performing arts	1500	0%	100%
29	Griffin, Dewayne	N	n/a	K-8	Executive Assistant to the CAO and Head of School	135		
30	Gurina, Inez	N	n/a	4	instructional assistant	172		
31	Henderson, Lora	N	n/a	4	instructional assistant	630		
32	Henderson, Monique	Y	Educational Specialist I School Psychologist	K-8	school psychologist	1500	100%	0%
33	Henrie, Alyssa	Y	Instructional I Elementary K-6	1	all subjects	300	100%	0%
34	Hill, Brandie	Y	Instructional I Elementary k-6	K	all subjects	1500	100%	0%
35	Holiday, Chavonna	N	n/a	5	instructional assistant	457		
36	Howard, Kwanzaa	Y	Instructional I Elementary K-6	2	all subjects	1500	100%	0%
37	Jackson, Raymond	N	n/a	6,7,8	Coordinator of Mentoring Initiatives	1500		
38	Jackson, Wanda	N	n/a	K	instructional assistant	1500		
39	James, Bernard	Y	letter of eligibilty superintendent K-12, administrative 2 elementary principal k-6, administrative 1 secondary principal 7-12	K-8	CAO and Head of School	1500	100%	0%
40	Johnson, Ayanna	Y	Intern Special Ed N-12	3,5,6	title 1 math, 7th grade math	1500	0%	100%
41	Johnson, Charles	N	n/a	K-12	music	97	0%	100%
42	Johnson, Tasha	N	n/a	7	science	7	0%	100%
43	Jones, Anne	Y	Instructional I Elementary K-6 & Instructional I English 7-12, Instructional I Social Studies 7-12	7	special education	1500	100%	0%
44	Jones, Chanda		Instructional I Special Education N-12	5	all subjects	1297	0%	100%
45	Katz, Ilene	N	n/a	K-6	occupational therapist	1222		
46	Knightner, Tyonna	N	n/a	K-8	IT specialist	1500		
47	Kochan, Michelle	Y	Instructional I SPED N-12 & Instructional I Elementary K-6	K-8	Special Education Coordinator	1222		
48	Kramer, Andrew	Y	Instructional I Citizenship 7-12	7	social studies	1500	100%	0%
49	Langley, Sacha-Marie	Y	Instructional I Elementary K-6	2	all subjects	1500	100%	0%
50	Lanier, Tyrefe	N	n/a	1	instructional assistant	1500		

51	Larson, Megan	Y	Instructional I Elementary K-6; Instructional I Special Education N-12	K-2	Autistic Support	1500	100%	0%
52	Lovelace, Jade	N	n/a	K-8	Executive Assistant to the Head of School	1395		
53	Lowe, Elmer	Y	Instructional I Elementary K-6	1	all subjects	1500	100%	0%
54	Lukoskie, Josette	y	Instructional I Speech & Language Impaired N-12	K-6	speech & language	1500	100%	0%
55	Mahasi, Henry	Y	Instructional I Special Education N-12 & Instructional I Social Studies 7th-12th	4,5	special education	1500	100%	0%
56	Malik, Johari	Y	Instructional I Elementary K-6; Instructional I math 7-9	6	math	1500	100%	0%
57	Mallory, Augustine	N	n/a	K-8	Administrative Assistant	1500		
58	Mallory, Leah	N	n/a	4	instructional assistant	855		
59	Manning, Joshua	Y	Instructional I Elementary K-6	2	all subjects	450	100%	0%
61	Martin, Rashawn	N	n/a	3,4,5	behavior Implementation Specialists	1500		
62	Mirc, Eric	N	n/a	5	all subjects	1500	0%	100%
63	Mitchell, Charles	N	n/a	8	science	1500	0%	100%
64	Mizrachi, Heather	Y	Instructional I Reading Specialist Certification K-12 English 7-9 ESL Program Specialist Certification K-12	K-7	Title 1 reading and ESOL	1500	100%	0%
65	Moffitt, Kandis	Y	Instructional I Elementary K-6; Instructional I SPED N-12	3	elementary	1500	100%	0%
66	Muhaimin, Saadia	Y	Instructional II Elementary Ed K-6	5	elementary	1500	100%	0%
67	Murphy, Tanya	N	n/a	K-12	music	577	0%	100%
68	Murray, Ellen	Y	Instructional I Elementary K-6 ; Instructional I english 7-12	2	all subjects	1500	100%	0%
69	Nelson, Malik	Y	Instructional I English 7-12	7	LA	1500	100%	0%
70	Parham-Lema, Tomica	Y	elementary K-6 (HOUSSE designation)	3, 4	instructional assistant, elementary teacher	277	19%	0%
71	Parker, Andrea	Y	Instructional I Early Childhood N-3	1	all subjects	240	100%	0%
72	Parker, Sharon	N	n/a	2	instructional assistant	765		
73	Pavonarios, Melissa	Y	Instructional I Elementary K-6	K-2	Curriculum Implementation Specialist	1500		
74	Phillips, Antonio	Y	Instructional I Elementary K-6 ; Instructional I Mid Level Citiz. Ed 7-9	3	elementary	1500	100%	0%
75	Pollard, John	N	n/a	K-12	music	705	0%	100%
76	Pressley, Jennifer	N	n/a	K-6	school nurse	210	0%	100%
77	Prinz, Kerriann	Y	Instructional I Early Childhood N-3 & Instructional I Special Education N-12 & Instructional I Elementary K-6	K	all subjects	1500	100%	0%
78	Ray, Lamar	N	n/a	7	instructional assistant	1117		
79	Reed, Anthony	N	n/a	4,5	special education instructional assistant	1500		
80	Reed, Sheree	Y	Instructional I Elementary K-6 ; Instructional I SPED N-12	4	elementary	1500	100%	0%
81	Reese, Shamir	Y	Instructional I Special Education N-12	K, 1,2,3,5	instructional assistant, special education teacher	300	20%	0%
82	Richardson-Berry, Shanta	N	n/a	5	all subjects	1500	0%	100%
83	Roche-Curet, Ester	N	n/a	K-12	spanish		0%	100%
84	Rose, Emily		Instructional I Elementary K-6, Instructional I Early Childhood N-3, Program Specialist English as a Second Language	2	all subjects	877	100%	0%
85	Rose, Lashan	Y	Instructional I Elementary K-6 & Instructional I Special Education N-12	1	all subjects	1282	100%	0%
86	Roy-Pace, Raymond	N	n/a	5	all subjects	1500	0%	100%
87	Saskin, Terry	Y	Instructional II Elementary Ed K-6	7	math	952	0%	100%
88	Sawyer, Charles	N	n/a	6,7,8	behavior Implementation Specialists	1500		
89	Scrusse, Danielle	Y	Instructional I Elementary Ed Cert K-6	K	all subjects	1500	100%	0%
90	Serowik, Lauren	N	Instructional I Art K-12	K-8	art	1500	100%	0%
91	Sherin, Stephanie	Y	Instructional II Elementary K-6, Instructional II Early Childhood N-3, Administrative I Principal K-12	3,4,5	Curriculum Implementation Specialist	1500		
92	Smith, Brian	Y	Instructional I Elementary K-6	4	all subjects	1500	100%	0%
93	Summers, Chanel	N	n/a	5	Hearing Therapist	10		
94	Sutton, Khalid	Y	Instructional II Mathematics 7-12, Administrative I Principal K-12	6,7,8	Curriculum Implementation Specialist	1500		
95	Thompson, LaShell	Y	Instructional I Elementary K-6	1, 2	instructional assistant, reading and math elementary teacher	1042	100%	0%
96	Walker, Sooling	Y	Intern Elementary K-6	4	all subjects	1500	100%	0%
97	Walton, Nicholas	Y	Intern math 7-12	8	math	1500	100%	0%
98	Wasserleben, Troy	Y	Instructional I Health & Physical Educ K-12	K-12	health and phys ed	272	100%	0%
99	Wilson, Denise	Y	Instructional I SPED N-12 & Instructional I English 7-12	5	special education	1500	100%	0%
100	Wilson, Jonathan	Y	Instructional I Social Studies 7-12	8	social studies	1500	100%	0%
101	Witherspoon, Shayne	N	n/a	1	instructional assistant	495		
102	Wright, Bianca	Y	Instructional II elementary K-6; early childhood N-3	3	all subjects	1365	100%	0%
103	Wright, Eric	Y	Instructional I Mid-Level English 7-9, Instructional I Mid-Level Mathematics 7-9, Instructional I Special Education N-12	6	LA	1500	0%	100%

Total Number of Administrators (do not include CEO) \_\_7\_\_  
Total Number of Teachers \_\_65\_\_ Counselors \_\_\_\_, School Nurses \_\_2\_\_ Others \_\_28\_\_  
Total Number of Professional Staff \_\_103\_\_



**pennsylvania**  
DEPARTMENT OF EDUCATION

333 MARKET STREET  
HARRISBURG, PA 17126-0333  
[www.pde.state.pa.us](http://www.pde.state.pa.us)

May 8, 2013

Dr. Bernard James  
CEO  
Birney Preparatory Academy  
900 West Lindley Avenue  
Philadelphia, PA 19141

Dear Dr. James:

I thank you and your staff for participating in the Federal Programs Consolidated Review on April 26, 2013. This review indicates that your Title I, Title II Part A, Title III (if applicable) and Fiscal Requirements are in partial compliance with current statute, regulations, and guidance released by the United States Department of Education. Please review the enclosed information and take the necessary steps for your LEA to be in complete compliance. The corrective action due date is listed in the last column and highlighted on the attached spreadsheet. Please submit documentation to:

*Kelly Iorfida*  
*Pennsylvania Department of Education*  
*Division of Federal Programs, 7<sup>th</sup> Floor*  
*333 Market Street*  
*Harrisburg, PA 17126*

You can print off a copy of your completed Monitoring Instrument at [http://www.federalmonitor.com/\\_pa](http://www.federalmonitor.com/_pa). Below is your username and password to access the instrument online:

Username: 126519476  
Password: 984351983

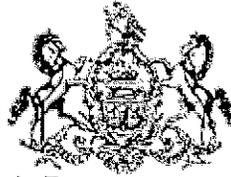
If you have any questions, please feel free to contact your regional coordinator at (717) 783-2193. Thank you for your cooperation and prompt attention to this matter.

Sincerely,

Susan McCrone

Chief  
Division of Federal Programs

cc: Project File  
Federal Programs Coordinator



**Pennsylvania Department of Education  
Division of Federal Program  
Corrective Action Plan  
2012-2013 School Year**

**School District:** Birney Preparatory Academy  
**Monitor Date:** 4/26/2013  
**Monitor:** Anne Kauffman  
**Contact Person:** Birney Birney Birney  
**Report Date:**

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments
Title I Highly Qualified	1a. All core content area teachers employed by the LEA are highly qualified. (Core content teachers in All Schools, not just Title I)	The district will submit a listing of all non-highly qualified teachers and the length of time each has been working in the position for which they are not highly qualified, along with the appropriate emergency certificate (s) issued for this time period.	<input type="checkbox"/> List of teachers and their qualifications.	<b>CA Due:</b> 6/10/2013	<b>Monitor Comments</b> 4/26/2013 6:54:42 PM State Monitor Anne Kauffman Teachers who are not Highly Qualified are working toward that status and have a plan in place to reach that goal.
			<input type="checkbox"/> Number of teachers who have met highly qualified.	<b>Ext Date:</b>	
			<input type="checkbox"/> Number of teachers working toward becoming highly qualified	<b>Closed:</b>	
Title I Parent Involvement	1. LEA has a written parental involvement policy and evidence that it is updated periodically.	Provide copy of LEA/District parent involvement policy to PDE for review; provide evidence of parent involvement and input into the development of the policy.	<input type="checkbox"/> Staff/Parent meeting agenda, memoranda, revisions.	<b>CA Due:</b> 8/6/2013	<b>Monitor Comments</b> 4/26/2013 7:00:02 PM State Monitor Anne Kauffman There is a parent policy; however, it was not constructed according to PDE criteria. There is no documented parent involvement in its development.
			<input type="checkbox"/> Website posting.	<b>Ext Date:</b>	
				<b>Closed:</b>	
Title I Parent Involvement	2. Schools receiving Title I funds have a written Parent Involvement (PI) Policy/Plan aligned with the District policy.		<input type="checkbox"/> Submit PI Policy/Plans for all Title I schools and	<b>CA Due:</b> 8/6/2013	<b>Monitor Comments</b> 4/26/2013 7:04:35 PM State Monitor Anne Kauffman
			<input type="checkbox"/> Submit District PI Policy/Plan	<b>Ext Date:</b>	
				<b>Closed:</b>	
				<b>CA Not Required:</b> <input type="checkbox"/>	

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates	Comments		
		LEA must provide to the DFP a copy of their school building parent involvement policy/plan for each Title I building not in compliance; provide evidence of Title I parent involvement and input into the development of the school building policy.			<table border="1"> <thead> <tr> <th data-bbox="1631 165 1978 224">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1631 224 1978 500">There is a parent policy; however, it was not constructed using PDE criteria. There is no documented parent involvement in its development.</td> </tr> </tbody> </table>	Monitor Comments	There is a parent policy; however, it was not constructed using PDE criteria. There is no documented parent involvement in its development.
Monitor Comments							
There is a parent policy; however, it was not constructed using PDE criteria. There is no documented parent involvement in its development.							

TOPIC	ISSUE	Corrective Action	Suggested Evidence of Implementation	Dates		Comments			
Title II Part A Highly Qualified	4. LEA ensures equitable distribution of experienced and HQ teachers within the districts schools to ensure poor and minority students are not taught at higher rates than other students by inexperienced, unqualified, or out-of-field teachers. Section 1112(c)(1)(L)	The LEA will submit a copy of its equity plan, ensuring poor and minority children are not being taught at higher rates than others by inexperienced or non-highly qualified teachers.	<input type="checkbox"/>	Equity Plan	<b>CA Due:</b>	8/6/2013	<table border="1"> <thead> <tr> <th data-bbox="1619 159 1986 224">Monitor Comments</th> </tr> </thead> <tbody> <tr> <td data-bbox="1619 224 1986 516">           4/26/2013 7:52:36 PM            State Monitor Anne Kauffman            Birney is in the planning stages of developing an Equity Plan.         </td> </tr> </tbody> </table>	Monitor Comments	4/26/2013 7:52:36 PM State Monitor Anne Kauffman Birney is in the planning stages of developing an Equity Plan.
			Monitor Comments						
			4/26/2013 7:52:36 PM State Monitor Anne Kauffman Birney is in the planning stages of developing an Equity Plan.						
			<input type="checkbox"/>	Agendas of Equity Plan Meetings	<b>Ext Date:</b>				
			<input type="checkbox"/>	Meeting minutes of Equity Plan writing & planning sessions.	<b>Closed:</b>				
			<input type="checkbox"/>	Teachers are reassigned	<b>CA Not Required:</b>	<input type="checkbox"/>			
			<input type="checkbox"/>	Changes to union contract					
<input type="checkbox"/>	Review of HQT/NHQT data and strategies revised in equity plan when there is no improvement								

**Birney Preparatory Academy Charter School**

**Equity Plan 2012-2013**

**Birney Preparatory Academy believes that working together with parents and the community stakeholders creates an ideal environment in which students have opportunities to:**

- Strive for academic excellence in all content areas.
- Explore a diverse curriculum.
- Prepare to succeed in a global environment.
- Provide service to a growing community.
- Foster positive healthy adult and child relationships.
- Participate in character education and develop a respect for others through exemplary mentorship.
- Experience cooperative educational communities in all content areas from fine arts to technology.
- Develop into lifelong learners.

**The following items are included as part of the Equity Plan:**

- School Accountability Status
- School Poverty Percentages (Free/Reduced Lunch)
- School Minority Percentage
- Highly Qualified Teacher Recruitment and Retention
- Teacher Experience (New Teachers) Percentage
- Summary Table

**School Accountability Status based on 2010-2011 PSSA results**

School	Accountability Status
Birney Preparatory Academy Charter School	Warning

**School Poverty as determined by Family Income Survey (September 2012)**

School	Number	Percentage
Birney Preparatory Academy Charter School	647 students out of 647 enrolled	100%

### **NCLB Highly Qualified Teacher Requirements**

All public school teachers with primary responsibility for direct instruction in one or more NCLB's core content areas are required to demonstrate that they satisfy the definition of a "Highly Qualified Teacher." This requirement includes:

- Elementary level Teachers who teach all subjects to a particular grade
- Middle and Secondary level core content area Instructors
- Special Education Teachers who provide direct instruction in one or more content areas
- Teachers of English to Speakers of Other Languages (ESOL) who provide direct instruction in one or more content areas
- Alternative Education Teachers who provide instruction in one or more core content areas

### **Pennsylvania's Definition of Highly Qualified Teachers**

To satisfy the definition of a Highly Qualified Teacher, teachers must:

- Hold a Bachelor's Degree
- Hold a valid PA Teaching Certificate
- Demonstrate subject matter competency for the core content area they teach
- In PA, the NCLB core content areas include English, Reading/Language Arts, Mathematics, Sciences, Foreign Language, Music, Art, and Social Studies

### **Birney Preparatory Academy's Position on Hiring and Retaining Highly Qualified Teachers**

In order to meet the diverse needs of our students, teachers are selected for employment based on several factors, including their ability to relate to the population of the students we serve. Teachers are recruited by posting vacancies on our website and other internet website job recruiting sources. Teachers of all teaching levels are placed throughout the system to ensure that minority and low income students are not taught by inexperienced teachers. The Leadership Team examines test results by grade level and subgroup in making decisions regarding teacher placement to ensure the delivery of quality instruction. Retaining highly qualified teachers is a goal of Birney Preparatory Academy Charter School. Teachers are provided opportunities to attend conferences and workshops designed to enhance their effectiveness in the classroom. Professional Development opportunities are offered throughout the school year, which is designed to equip teachers with the latest research-based strategies aimed at meeting the needs of all students. Teachers are also offered tuition reimbursement for Continuing Education Courses.

### Highly Qualified Teacher Status

School	Percentage Highly Qualify Teachers
Birney Preparatory Academy Charter School	77.2%

### Teachers with Less than Three Years of Experience

School	% with Less than 3 Years of Experience
Birney Preparatory Academy Charter School	19 out of 33 teachers: 57.58%

### Summary Table

School	% Poverty	% Minority	% HQT	% Less than 3 years of experience	School Improvement Status
BPA Charter School	100%	99.07%	77.2%	57.58%	NO

### Evaluation: How will LEA determine whether or not the strategies are effective?

Birney Preparatory Academy Charter School holds annual Staff Grade Group Meetings for planning and feedback purposes. At these meetings, the Leadership Team strategizes with Teachers to develop priorities for attracting and maintaining staff, and equitable distribution of that staff and students for the upcoming school year.