

I. SCHOOL INFORMATION AND COVER PAGE

Created Monday, June 16, 2014

Updated Monday, September 15, 2014

Page 1

1. SCHOOL NAME

(Select School name from dropdown menu; BEDS # appears first)

342900860974 RIVERTON STREET CS

2. CHARTER AUTHORIZER

NYCDOE-Authorized Charter School

3. DISTRICT / CSD OF LOCATION

NYC CSD 29

4. SCHOOL INFORMATION

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
11834 Riverton Street St. Albans, NY 11412	718-481-7200		

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Verone Kennedy
Title	Principal
Emergency Phone Number (###-###-####)	

5. SCHOOL WEB ADDRESS (URL)

rivertonstreetcharterschool.org

6. DATE OF INITIAL CHARTER

2010-01-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2010-09-01 00:00:00

8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2013-14 (as reported on BEDS Day)

(as reported on BEDS Day)

9. GRADES SERVED IN SCHOOL YEAR 2013-14

Check all that apply

• K

• 1

• 2

• 3

• 4

• 5

• 6

10. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

Yes/No	Name of CMO/EMO
Yes	National Heritage Academies

10a. Please provide the name and contact information for each of the following individuals who are management level personnel associated with the CMO.

	Name	Work Phone	Alternate Phone	Email Address	Contact this individual also in emergencies
CEO (e.g., network superintendent)	Chip Hurlburt	[REDACTED]		[REDACTED]	No
CFO (e.g., network CFO)	Steve Conley	[REDACTED]		[REDACTED]	No
Compliance Contact	Jason Starr	[REDACTED]		[REDACTED]	No
Complaint Contact	Jim McCarthy	[REDACTED]		[REDACTED]	No

11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2014-15.

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	11834 Riverton Street St. Albans, NY 11412	718-481-8200	CSD 29	K-6	No	Rent/Lease

12a. Please provide the contact information for Site 1 (same as the primary site).

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Verone Kennedy			

13. Are the School sites co-located?

No

14. Were there any revisions to the school's charter during the 2013-2014 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

Yes

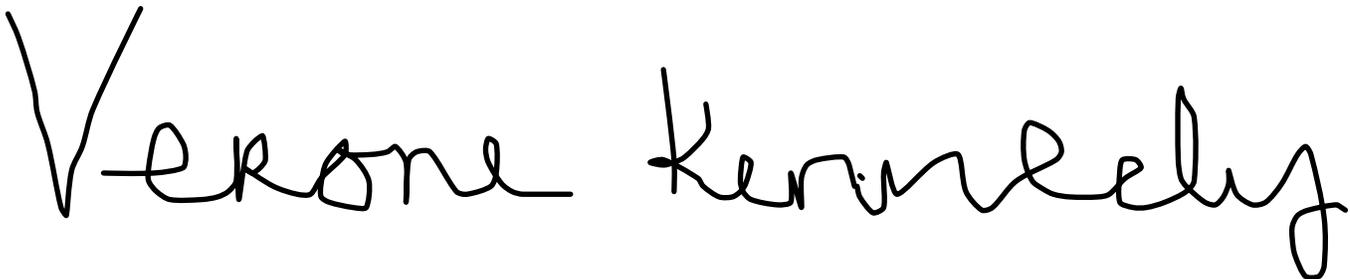
15. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Other	The Board of Riverton Street Charter School requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	10-21-13	2-4-14
2	Change in admissions/enrollment policy	The Board of <Riverton Street="" Charter="" School=""> requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	10-21-13	2-4-14
3	Other	The Board of <Riverton Street="" Charter="" School=""> requested a non-material charter revision of the Code of Ethics, clarification of the Admissions & Enrollment Policy, and change in text books. The charter revision was accepted and approved.	10-21-13	2-4-14

16. Our signatures below attest that all of the information contained herein is truthful and accurate and that this charter school is in compliance with all aspects of its charter, and with all pertinent Federal, State, and local laws, regulations, and rules. We understand that if any information in any part of this report is found to have been deliberately misrepresented, that will constitute grounds for the revocation of our charter. Check YES if you agree and use the mouse on your PC or the stylus on your mobile device to sign your name).

• Yes

Signature, Head of Charter School



Signature, President of the Board of Trustees

Rochelle Noil

Thank you.

Appendix A: Progress Toward Goals

Created Friday, August 01, 2014

Updated Friday, October 31, 2014

Page 1

Charter School Name: 342900860974 RIVERTON STREET CS

1. NEW YORK STATE REPORT CARD

Provide a direct URL or web link to the most recent New York State School Report Card for the charter school (See <https://reportcards.nysed.gov/>).

(Charter schools completing year one will not yet have a School Report Card or link to one. Please type "URL is not available" in the space provided).

<http://data.nysed.gov/profile.php?instid=800000067235>

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

2a. ACADEMIC STUDENT PERFORMANCE GOALS

If the results are not available by August 1st, please list the goals and explain this in the "progress toward goal attainment" column. This task will reopen for the school to update and finalize by the November 1, 2014 due date.

2013-14 Progress Toward Attainment of Academic Goals

Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	Goal 1: 75% of RSCS's 3rd through 8th graders who have been enrolled at RSCS on the Basic Educational Data System (BEDS) day for at least two consecutive years will perform at or above Level 3 on the New York State ELA and Math examinations.	NYS Testing Program Not Met. In 2013-14, Riverton Street did not meet its goal in either English Language Arts, or Math. In ELA 35% of Riverton students scored proficient, while in Math 50% scored proficient. Subject Grade # Tested % > Level 3 ELA 3 74 37% ELA 4 72 47% ELA 5 50 26% ELA 6 49 27% ELA Total 245 35% Subject Grade # Tested % > Level 3 Math 3 74 49%	We are pleased with our progress towards meeting the academic and non-academic charter goals and that we are outperforming CSD 29, the city, our peer group and the state. These achievements notwithstanding, we see opportunities to continually improve. Our focus is on continually increasing academic achievement and we will accomplish this by: <ul style="list-style-type: none">• Hiring an additional Dean to coach and supervise new teachers.• Hiring a dedicated Dean of Intervention to manage the school's intervention program.• Further customizing our intervention offerings based on student need.

			<p>Math 4 72 57%</p> <p>Math 5 50 48%</p> <p>Math 6 49 51%</p> <p>Math Total 245 51%</p>	<ul style="list-style-type: none"> • Forming new community partnerships to offer new after-school and summer learning programs.
Academic Goal 2	<p>Goal 2: Grade-level cohorts of the same students (i.e. students who are in the school for two years in a row) will reduce by one-half the gap between the percent at or above Level 3 on the previous year's State ELA and Math exams and 75% at or above Level 3 on the current year's State ELA and Math exams. If the number of students scoring above proficiency in a grade level cohort exceeded 75% on the previous year's ELA and Math exams, RSCS will demonstrate growth (above 75%) in the current year.</p>	NYS Testing Program	<p>Not Met</p> <p>In 2013-14 Riverton Street did not meet this measure in English Language Arts or Mathematics. With the increased rigor in the new common core based tests scores dropped statewide, making this a very difficult measure to meet.</p> <p>Percent of Students Scoring at or above Level 3 in English Language Arts</p> <p>2013-14 Grade 2012-13 Target</p> <p>2013-14 Met?</p> <p>4 47% 61% 47% Not Met</p> <p>5 36% 56% 26% Not Met</p> <p>6 29% 52% 27% Not Met</p> <p>Total 39% 57% 35% Not Met</p> <p>Students Scoring at or above Level 3 in Math</p> <p>2013-14 Grade 2012-13 Target</p> <p>2013-14 Met?</p> <p>4 50% 63% 57% Not Met</p> <p>5 46% 61% 48% Not Met</p> <p>6 41% 58% 51% Not Met</p> <p>Total 46% 61% 53% Not Met</p>	<p>We are pleased with our progress towards meeting the academic and non-academic charter goals and that we are outperforming CSD 29, the city, our peer group and the state. These achievements notwithstanding, we see opportunities to continually improve. Our focus is on continually increasing academic achievement and we will accomplish this by:</p> <ul style="list-style-type: none"> • Hiring an additional Dean to coach and supervise new teachers. • Hiring a dedicated Dean of Intervention to manage the school's intervention program. • Further customizing our intervention offerings based on student need. • Forming new community partnerships to offer new after-school and summer learning programs.
Academic Goal 3	<p>Goal 3: Each year, the percent of students who are enrolled in RSCS on the date of the test administration who were also enrolled in RSCS on BEDS day of the prior school year and performing at or above Level 3 on the ELA and Math exams in each tested grade will be greater than that of CSD 29.</p>	NYS Testing Program	<p>Met</p> <p>In 2013-14 Riverton Street met this measure by exceeding the Community School District by 10 percentage points in English Language Arts and 21 percentage points in Math. The School outperformed the local Community School District in every subject and grade level.</p> <p>Percent of Students Scoring at or above Level 3 in English Language Arts</p> <p>Grade Riverton CSD #29</p> <p>Difference</p> <p>3 37% 27% 10%</p> <p>4 48% 31% 17%</p> <p>5 26% 27% -1%</p> <p>6 27% 16% 11%</p> <p>Total 35% 25% 10%</p> <p>Percent of Students Scoring at</p>	

			<p>or above Level 3 in Math Grade Riverton CSD #29 Difference 3 49% 32% 17% 4 57% 34% 23% 5 48% 33% 15% 6 51% 20% 31% Total 51% 30% 21%</p>
Academic Goal 4	Goal 4: From the first year that RSCS 4th grade students will be assessed, 2011-2012 and each subsequent year thereafter, 75% of 4th and 8th graders who have been enrolled at RSCS on BEDS day for at least two consecutive years will perform at or above Level 3 on the New York State Science examination.	NYS Testing Program	<p>Met</p> <p>In 2013-14 Riverton Street met this measure with 98% of students in grade 4 who have been enrolled on BEDS day for at least two consecutive years performing at or above Level 3 on the New York State Science examination.</p> <p>Subject Grade # Tested % Passing Science 4 84 98% Science Total 84 98%</p>
Academic Goal 5	Goal 5: Each year, the percent of students who are enrolled in RSCS on the date of the test administration who were also enrolled in RSCS on BEDS day of the prior school year and performing at or above Level 3 on the Science exam in each tested grade will be greater than that of CSD 29.	NYS Testing Program	<p>Met</p> <p>Public results for 2012-13 science results are not yet released. In 2011-12 98% of students 4th grade students at Riverton Street scored at or above Level 3 on the Science exam, compared to 85% at CSD #29.</p> <p>2012-13 Percent of Students Scoring at or above Level 3 in Science Grade Riverton CSD #29 Difference 4 98% 85% 13% Total 98% 85% 13%</p>
Academic Goal 6	Goal 6: Under the State's No Child Left Behind accountability system, RSCS's Accountability Status will be in "Good Standing" each year.	NYSED Annual Measurable Objectives	<p>Met</p> <p>Riverton Street was not identified as a focus or priority charter school under the NCLB waiver.</p>
Academic Goal 7	Goal 7: Each year, more than 50% of students in grades K-8 who have been enrolled at RSCS on BEDS day for at least two consecutive years will perform at or above the 50th percentile nationally on the Spring administration of the Northwest Evaluation Association (NWEA) reading and mathematics assessment.	NWEA-MA P and NWEA-PGA Assessments	<p>Reading: Met Math: Met</p> <p>In 2013-14, Riverton Street met this measure with 76% and 75% of students performing above the 50th percentile nationally on the spring administration on the Math and Reading NWEA assessments respectively.</p>

Academic Goal 8	Goal 8: The School will administer the NWEA Primary Grades Assessment (PGA) to all Kindergarten and 1st Grade students and NWEA Measures of Academic Progress (MAP) Tests to 2nd Grade through 8th Grade students. The school will be above average (>50%) for students making typical growth (combination of reading, math, and language usage).	NWEA-MA P and NWEA-PGA Assessments	Riverton Street met or exceeded 50 percent of students making typical growth by a wide margin in all comparison categories. Riverton Street exceeded this goal with 68 percent of students achieving typical growth. In Language Usage, Math, and Reading, Riverton Street exceeded the 50 percent goal by 9, 27, and 16 percentage points, respectively.
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2a1. Do have more academic goals to add?

Yes

2013-14 Progress Toward Attainment of Academic Goals

Academic Student Performance Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 9	Goal 9: The School will administer the NWEA Primary Grades Assessment (PGA) to all Kindergarten and 1st Grade students and NWEA Measures of Academic Progress (MAP) Tests to 2nd Grade through 8th Grade students. The median percentile for students in the spring of their 3rd year will be \geq 50 (combination of reading, math, and language usage) by the spring of their 3rd year.	NWEA-MAP and NWEA-PGA Assessments	Met Riverton Street exceeded this goal with the median percentile for students in their 3rd year above the 50th percentile in Language Usage, Math and Reading.
Academic Goal 10	Goal 10: The School will administer the NWEA Primary Grades Assessment (PGA) to all Kindergarten and 1st Grade students and NWEA Measures of Academic Progress (MAP) Tests to 2nd Grade through 8th Grade students. The school will meet or exceed the growth of comparable students (using NWEA GRD) for 17 of 24 comparison categories by the 3rd year, e.g. grade 2 reading is one category, grade 3 reading is another category, etc. Typical numbers of categories by the 3rd year would be 24.	NWEA-MAP and NWEA-PGA Assessments	Met. This measure was exceeded by Riverton Street. In the subject areas of Language Usage, Math, and Reading, Riverton Street students met or exceeded the average growth of comparable students in 19 of the 22 possible categories.

2a2. Do have more academic goals to add?

No

2b. ORGANIZATIONAL GOALS

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-14 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 1	For the 2012-13 year, RSCS will have an average daily student attendance rate of at least 90%. Each subsequent year, attendance rates will steadily increase; by 2013-2014, RSCS will have an average daily student attendance rate of at least 94%.	Daily attendance records.	Met. Riverton Street had an average daily attendance rate of 96.6%.	
Org Goal 2	Each year, 90% of all students enrolled on the last day of the school year will return the following September.	Re-enrollment records.	Met Riverton Street had 94.6% of students re-enroll.	
Org Goal 3	Each year, RSCS will comply with all applicable laws, rules, regulations and contract terms including, but not limited to, the New York Charter Schools Act, the New York Freedom of Information Law, the New York Open Meetings Law, the federal Individuals with Disabilities Education Act, and federal Family Educational Rights and Privacy Act.	The Board monitors these items on a regular basis with the assistance of board counsel, management partner, and authorizer.	Met. Riverton Street is in full compliance with its charter and all applicable laws.	
Org Goal 4	Each year, the Board of Trustees will perform a self-evaluation to ensure that the bylaws and Code of Ethics are being followed.	Review of Bylaws and Code of Ethics.	Not Met	The self-evaluation, while initiated, has not yet been completed.
Org Goal 5	Each year, parents will express satisfaction with the RSCS's program, based on the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect.	NYS Learning Environment Survey	N/A Unable to evaluate because the New York City Learning Environment Survey domains have changed	

2b.1 Do you have more organizational goals to add?

Yes

2013-14 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 6	Each year, teachers will express satisfaction with RSCS leadership and professional development opportunities as determined by the teacher section of the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains: Academic Expectations, Communication, Engagement, and Safety and Respect.	NYS Learning Environment Survey	N/A Unable to evaluate because the New York City Learning Environment Survey domains have changed	
Org Goal 7	After the 2012-2013 school year, staff retention will be 70 percent or higher.	The percent of staff employed during 2013-14 who return in 2014-15.	Met 97% of staff returned	This information is unavailable until fall.

2c. FINANCIAL GOALS

2013-14 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2013-2014 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	Each year, student enrollment will be within 15 percent of full enrollment as defined in the school's contract.	Enrollment on Count Day compared to capacity enrollment as outlined in the charter.	Met. Riverton Street Charter School was 100 percent enrolled on count day.	
Financial Goal 2	Upon completion of RSCS' first year of operation and every year thereafter, the school will undergo an independent financial audit that will result in an unqualified opinion and no major findings .	Completion of an independent audit with an unqualified opinion.	Met.	
Financial Goal 3	Each year, the school will operate on a balanced budget and maintain a stable cash flow.	Board approval of a balanced, Revised Budget.	Met. The Board approved a balanced, revised budget at the 2013-14 annual meeting.	

Appendix B: Total Expenditures and Administrative Expenditures per Child

Created Tuesday, July 15, 2014

Updated Friday, August 01, 2014

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Charter School Name: 342900860974 RIVERTON STREET CS

B. Financial Information

This information is required of ALL charter schools. Provide the following measures of fiscal performance of the charter school in Appendix B (Total Expenditures and Administrative Expenditures Per Child):

1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the count of students you reported on of BEDS Day. (Integers Only. No dollar signs or commas).

1. Total Expenditures Per Child Line 1: Total Expenditures	9142600
1. Total Expenditures Per Child Line 2: BEDS Day Pupil Count	635
1. Total Expenditures Per Child Line 3: Divide Line 1 by Line 2	14397

2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2013-14 Schedule of Functional Expenses) and divide by the BEDS per pupil count. The relevant portion that must be included in this calculation is defined as follows:

Administrative Expenditures: Administration and management of the charter school includes the activities and personnel of the offices of the chief school officers, the treasurer, the finance or business offices, the purchasing unit, the employee personnel offices, the records management offices, or a public information and services offices. It also includes those administrative and management services provided by other organizations or corporations on behalf of the charter school for which the charter school pays a fee or other compensation.

Please note the following:

Do not include the FTE of personnel dedicated to administration of the instructional programs.

Do not include Employee Benefit costs or expenditures in the above calculations.

A template for the Schedule of Functional Expenses is provided on page 21 of the 2012 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2013-14 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 1: Relevant Personnel Services Cost (Row)	0
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 2: Management and General Cost (Column)	2116372
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 3: Sum of Line 1 and Line 2	2116372
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 4: BEDS Day Pupil Count	635
To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2013-14 Schedule of Functional Expenses) and divide by the count of students as of BEDS Day. (Integers Only. No dollar signs or commas). Line 5: Divide Line 3 by the BEDS Day Pupil Count	3332

Thank you.

Audited Financial Statement Checklist

Created Friday, October 31, 2014

Page 1

Charter School Name:

1. Please check each item that is included in the 2013-14 Audited Financial Statement submitted for your charter school.

	Yes/No
Audited Financial Statements (including report on compliance and report on internal control over financial reporting)	Yes
Single Audit (if applicable)	Yes
CSP Agreed Upon Procedures (if applicable)	Not Applicable
Management Letter	Not Applicable
Report on Extracurricular Student Activity Accounts (if applicable)	Not Applicable
Corrective Action Plans for any Findings	Yes

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2013-14 Audited Financial Statement.

	Yes/No
Report on Compliance	No
Report on Internal Control over Financial Reporting	No
Single Audit	Yes
CSP Agreed Upon Procedures Report	Not Applicable
Management Letter	Not Applicable

Thank you.

October 28, 2014

To the Board of Directors
Riverton Street Charter School

We have audited the financial statements of Riverton Street Charter School (the "School") as of and for the year ended June 30, 2014 and have issued our report thereon dated October 28, 2014. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated March 27, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of Riverton Street Charter School. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of Riverton Street Charter School's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of Riverton Street Charter School, including compliance with certain provisions of laws, regulations, contracts, grant agreements, certain instances of error or fraud, illegal acts applicable to government agencies, and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated October 28, 2014 regarding our consideration of Riverton Street Charter School internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our letter about planning matters date June 1, 2014.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Riverton Street Charter School are described in Note 2 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during fiscal year 2014.

We noted no transactions entered into by the School during the year for which there is a lack of authoritative guidance or consensus.

We noted no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

There were no significant balances, amounts, or disclosures in the financial statements based on sensitive management estimates.

The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report.

We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

We did not detect any misstatements as a result of audit procedures.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the School, and business plans and strategies that may affect the risks of material misstatement with management each year prior to retention as the School's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 28, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the School's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

This information is intended solely for the use of the board of directors and management of Riverton Street Charter School and is not intended to be and should not be used by anyone other than these specified parties.

To the Board of Directors
Riverton Street Charter School

October 28, 2014

We welcome any questions you may have regarding the following communications and we would be willing to discuss any of these or other questions that you might have at your convenience.

Very truly yours,

Plante & Moran, PLLC

Handwritten signature of Michael A. Lamfers in black ink.

Michael A. Lamfers, CPA
Partner

Handwritten signature of Michelle M. Goss in black ink.

Michelle M. Goss, CPA
Partner

RIVERTON STREET CHARTER SCHOOL



Financial Statements, Additional
Information, and Federal Awards
Supplemental Information as of and for the
Year Ended June 30, 2014, and
Independent Auditor's Reports

RIVERTON STREET CHARTER SCHOOL

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Independent Auditor's Report

To the Board of Directors
Riverton Street Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of Riverton Street Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Riverton Street Charter School as of June 30, 2014 and the results of its operations and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Riverton Street Charter School

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise Riverton Street Charter School's financial statements. The schedule of expenditures of federal awards, as identified in the table of contents, and supplemental schedule of functional expenses, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

The supplemental schedule of functional expenses has not been subjected to the auditing procedures applied in the audit of the financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 28, 2014 on our consideration of Riverton Street Charter School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Riverton Street Charter School's internal control over financial reporting and compliance.

Plante & Moran, PLLC

October 28, 2014

RIVERTON STREET CHARTER SCHOOL

STATEMENT OF FINANCIAL POSITION JUNE 30, 2014

ASSETS

CURRENT ASSETS:

Cash	\$	150,025
Due from governmental revenue sources		<u>131,369</u>

Total current assets 281,394

NON-CURRENT ASSETS:

Capital assets		56,459
Less accumulated depreciation		<u>(17,216)</u>

Total capital assets, net of accumulated depreciation 39,243

TOTAL \$ 320,637

LIABILITIES AND NET ASSETS

LIABILITIES:

Deferred revenue	\$	3,157
Contracted service fee payable		<u>203,238</u>

Total liabilities 206,395

NET ASSETS:

Unrestricted and undesignated		<u>114,242</u>
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TOTAL \$ 320,637

See notes to financial statements.

RIVERTON STREET CHARTER SCHOOL

STATEMENT OF ACTIVITIES AND CHANGE IN NET ASSETS YEAR ENDED JUNE 30, 2014

REVENUES, GAINS AND OTHER SUPPORT:

State aid	\$ 8,273,668
Other state sources	347,736
Federal sources	512,239
Private sources	<u>55,115</u>

Total revenues, gains and other support 9,188,758

EXPENSES:

Contracted service fee	9,163,056
Depreciation	<u>10,175</u>

Total expenses 9,173,231

CHANGE IN UNRESTRICTED NET ASSETS 15,527

NET ASSETS:

Beginning of year 98,715

End of year \$ 114,242

See notes to financial statements.

RIVERTON STREET CHARTER SCHOOL

STATEMENT OF CASH FLOWS YEAR ENDED JUNE 30, 2014

CASH FLOWS PROVIDED BY OPERATING ACTIVITIES:	
State aid	\$ 8,267,406
Other state sources	297,495
Federal sources	491,068
Private sources	54,590
Payments for services rendered	<u>(9,084,855)</u>
Net cash provided by operating activities	<u>25,704</u>
CASH FLOWS USED IN INVESTING ACTIVITIES:	
Purchase of other equipment	<u>(15,145)</u>
NET INCREASE IN CASH	10,559
CASH — Beginning of year	<u>139,466</u>
CASH — End of year	<u><u>\$ 150,025</u></u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Change in net assets	\$ 15,527
Depreciation	10,175
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Change in due from governmental revenue sources	(77,830)
Change in deferred revenue	(369)
Change in contracted service fee payable	<u>78,201</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u><u>\$ 25,704</u></u>

See notes to financial statements.

RIVERTON STREET CHARTER SCHOOL

NOTES TO THE FINANCIAL STATEMENTS AS OF AND FOR THE YEAR ENDED JUNE 30, 2014

1. NATURE OF OPERATIONS

Riverton Street Charter School (the "School") is a public charter school as defined by Article 56 of the New York State Education Law which provides education based on rigorous teaching methods, parental involvement, student responsibility, and basic moral values. The School operates under a charter approved by the New York City Department of Education, which is responsible for oversight of the School's operations. The charter expires January 11, 2015 and is subject to renewal. Management believes the charter will be renewed in the ordinary course of business. The School provides education, at no cost to the parent, to students in kindergarten through the sixth grade. Enrollment is open to all appropriately aged children without regard to gender, ethnic background, disability, and/or religious affiliation. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3).

The School's primary source of revenue is provided by the State of New York and consists of an amount per student multiplied by weighted average student counts. The state revenue is recognized ratably over the school year and was funded through payments from July 2013 through May 2014 for the year ended June 30, 2014.

The Board of Trustees of the School has entered into a management agreement (the "agreement") with National Heritage Academies, Inc. (NHA) which requires NHA to provide administration, strategic planning and all labor, materials, equipment, and supervision necessary for the provision of educational services to students. As part of the consideration received under the agreement, NHA also provides the facility in which the School operates. The agreement will continue until termination or expiration of the charter, unless at least 90 days written notice of intent to terminate or renegotiate is given by either the School or NHA.

Under the terms of the agreement, NHA receives as remuneration for its services an amount equal to the total revenue received by the School from all revenue sources. These funds are property of the School and may be used by the School at the discretion of the board.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting — The financial statements have been prepared in accordance with Section 2851 of the Education Law of the State of New York which requires such statements to be prepared on the accrual basis of accounting in accordance with generally accepted accounting principles accepted in the United States of America for not-for-profit organizations.

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 disclosures of contingent assets and liabilities at the date of the financial statements

and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash — Cash as of June 30, 2014 represents bank deposits which are covered by federal depository insurance.

Deferred Revenue — Deferred revenue as of June 30, 2014 consists of funds received for services which have not yet been performed.

Contracted Service Fee Payable — Contracted service fee payable represents a timing difference between funds received from governmental sources and amounts payable to NHA in accordance with the agreement.

Capital Assets — Capital assets, which include other equipment, are reported in at historical cost. Capital assets are defined by the School as assets with an initial individual cost of more than \$2,000 and an estimated useful life in excess of one year.

Other equipment is depreciated using the straight-line method over useful lives of 3–10 years.

The Financial Statements — The financial statements are presented as follows:

Net assets and changes therein are classified and reported as follows:

- *Unrestricted Net Assets* — Net assets which are not subject to donor imposed or governmental stipulations.

Revenues and contributions are reported as follows:

- Revenues, gains and other support are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed or governmental restrictions. Expenses are reported as decreases in unrestricted net assets. Other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or governmental restriction. Expiration of temporary restrictions on net assets (i.e., the donor-stipulated purposes has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets.
- Revenue is recorded when earned, regardless of the timing of related cash flows. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Income Taxes — The School operates as a nonprofit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The School has received notification from the Internal Revenue Service (IRS) that they are considered exempt from Federal income tax under Section 501(c)(3) of the internal revenue code.

The School has evaluated its position regarding the accounting for uncertain income tax positions and does not believe that it has any material uncertain tax positions. The School recognizes the effect of income tax positions only if the positions are more likely than not of being sustained. Recognized income tax positions are recorded at the largest amount that is

greater than 50% likely of being realized upon settlement with a taxing authority that has full knowledge of all relevant information. The determination of whether or not a tax position has met the more-likely-than-not recognition threshold considers the facts, circumstances and other information available at the reporting date and is subject to management's judgment. Changes in the recognition or measurement are reflected in the period in which the change in judgment occurs. The School is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. Management believes it is no longer subject to income tax examinations prior to June 30, 2011.

3. RISK MANAGEMENT

The School is exposed to various risks of loss related to general liability. Commercial insurance policies to cover certain risks of loss have been obtained. There have been no significant reductions in insurance coverage during fiscal year 2014, and claims did not exceed coverage less retained risk deductible amounts in the past fiscal year.

4. CONTINGENCIES

The School has received proceeds from several federal and state grants. Periodic audits of these grants are required and certain costs may be questioned as not being appropriate expenditures under the grant agreements. Such audits could result in the refund of grant monies to the grantor agencies. Management believes that any required refunds will be immaterial. No provision has been made in the accompanying financial statements for the refund of grant monies.

5. CAPITAL ASSETS

Capital asset activity of the school was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Equipment	\$ 41,314	\$ 15,145	\$ -	\$ 56,459
Total capital assets at historical cost	<u>41,314</u>	<u>15,145</u>	<u>-</u>	<u>56,459</u>
Less accumulated depreciation — equipment	<u>7,041</u>	<u>10,175</u>	<u>-</u>	<u>17,216</u>
Total accumulated depreciation	<u>7,041</u>	<u>10,175</u>	<u>-</u>	<u>17,216</u>
Total capital asset activity, net	<u>\$ 34,273</u>	<u>\$ 4,970</u>	<u>\$ -</u>	<u>\$ 39,243</u>

6. OPERATING LEASE

The School has entered into a sublease agreement with NHA for a facility to house the School. The lease term is from July 1, 2010 through June 30, 2015. Annual rent under the agreement is 25% of the School's revenue, with an annual adjustment at year-end to 25% of actual revenue recognized for the fiscal year. Rental payments for the year ended June 30, 2014

totaled 2,288,290.

7. FUNCTIONAL EXPENSES

The School provides a comprehensive education programs to enrolled students. Expenses incurred for these programs and other expenses are as follows:

Program services:	
Regular education	\$ 6,728,194
Special education	340,796
Supporting services — management and general	<u>2,094,066</u>
Total contracted service fee	9,163,056
 Depreciation Expense	 <u>10,175</u>
 Total expenses	 <u><u>\$ 9,173,231</u></u>

8. SUBSEQUENT EVENTS

Events or transactions for the year ended June 30, 2014 have been evaluated through October 28, 2014, the date the financial statements were available to be issued. The financial statements and the notes thereto do not reflect events or transactions after this date.

* * * * *

ADDITIONAL INFORMATION

RIVERTON STREET CHARTER SCHOOL

SCHEDULE OF FUNCTIONAL EXPENSES YEAR ENDED JUNE 30, 2014

	Program Services		Supporting Services	Total
	Regular Education	Special Education	Management and General	
Contracted service fee:				
Salaries and wages	\$ 2,294,194	\$ 177,823	\$ -	\$ 2,472,017
Retirement contributions	40,547	3,313	-	43,860
Other employee benefits	333,290	37,775	-	371,065
Payroll taxes	186,549	15,267	-	201,816
Accounting fees	639	-	248,095	248,734
Supplies	274,836	54	21,886	296,776
Postage and shipping	7,379	-	-	7,379
Occupancy	2,842,186	-	-	2,842,186
Food service	436,837	-	-	436,837
Equipment rental and maintenance	16,251	-	-	16,251
Printing and publications	48,299	-	-	48,299
Travel	10,424	236	-	10,660
Professional development and meetings	87,427	117	-	87,544
Professional fees	92,869	106,211	-	199,080
Instructional support	-	-	317,885	317,885
Academic and general support	-	-	412,136	412,136
Enrollment and parent relations	-	-	108,942	108,942
Board support	-	-	176,811	176,811
Human resources	-	-	400,980	400,980
Support services	-	-	61,072	61,072
Technology services	767	-	224,124	224,891
Marketing and business development	2,224	-	122,135	124,359
Insurance	34,887	-	-	34,887
Miscellaneous	18,589	-	-	18,589
Total contracted service fee	6,728,194	340,796	2,094,066	9,163,056
Depreciation	10,175	-	-	10,175
Total expenses	<u>\$ 6,738,369</u>	<u>\$ 340,796</u>	<u>\$ 2,094,066</u>	<u>\$ 9,173,231</u>

Report on Internal Control Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management and the Board of Directors
Riverton Street Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Riverton Street Charter School (the "School"), which comprise the statement of financial position as of June 30, 2014 and the related statements of activities and change in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 28, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Riverton Street Charter School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the School's internal control. Accordingly, we do not express an opinion on the effectiveness of the School's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the School's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To Management and the Board of Directors
Riverton Street Charter School

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riverton Street Charter School's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Morse, PLLC

Grand Rapids, Michigan
October 28, 2014

SUPPLEMENTAL INFORMATION

Report on Compliance for the Major Federal Program;
Report on Internal Control Over Compliance

Independent Auditor's Report

To the Board of Directors
Riverton Street Charter School

Report on Compliance for the Major Federal Program

We have audited Riverton Street Charter School's (the "School") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on its major federal program for the year ended June 30, 2014. Riverton Street Charter School's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal program.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for Riverton Street Charter School's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Riverton Street Charter School's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of Riverton Street Charter School's compliance.

Opinion on the Major Federal Program

In our opinion, Riverton Street Charter School complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2014.

To the Board of Directors
Riverton Street Charter School

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Finding 2014-001. Our opinion on its major federal program is not modified with respect to these matters.

Riverton Street Charter School's response to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs and/or corrective action plan. Riverton Street Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of Riverton Street Charter School is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Riverton Street Charter School's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the School's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as Finding 2014-001, that we consider to be a significant deficiency.

Riverton Street Charter School's response to the internal control over compliance findings identified in our audit is described in the accompanying schedule of findings and questioned costs and/or corrective action plan. Riverton Street Charter School's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

To the Board of Directors
Riverton Street Charter School

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Plante & Morse, PLLC

Grand Rapids, Michigan
October 28, 2014

RIVERTON STREET CHARTER SCHOOL

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014**

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	State/Pass- through Grantor's Number	Expenditures
Child Nutrition Cluster -			
U.S. Department of Agriculture -			
Passed through New York State Education Department:			
National School Breakfast Program	10.553		\$ 131,309
National School Lunch Program	10.555		<u>228,790</u>
Total U.S. Department of Agriculture			360,099
U.S. Department of Education:			
Passed through New York State Education Department:			
Title I, Part A - Title I, Grants to Local Educational Agencies	84.010	0021134795	22,721
		0021144795	<u>83,121</u>
Total Title I, Part A - Title I, Grants to Local Educational Agencies			105,842
Title II, Improving Teacher Quality	84.367	0147134795	1,385
		0147144795	<u>9,315</u>
Total Title II, Improving Teacher Quality			10,700
Passed through New York City Department of Education -			
IDEA Cluster - IDEA, Part B	84.027	84Q341	<u>35,598</u>
Total U.S. Department of Education			<u>152,140</u>
TOTAL FEDERAL ASSISTANCE			<u>\$ 512,239</u>

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2014

Note 1 - Basis of Presentation and Significant Accounting Policies

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Riverton Street Charter School under programs of the federal government for the year ended June 30, 2014. Expenditures reported on the Schedule are reported on the same basis of accounting as the financial statements, although the basis for determining when federal awards are expended is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. In addition, expenditures reported on the Schedule are recognized following the cost principles contained in OMB Circular A-87, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Because the Schedule presents only a selected portion of the operations of Riverton Street Charter School, it is not intended to and does not present the financial position, changes in net assets, or cash flows, if applicable, of Riverton Street Charter School. Pass-through entity identifying numbers are presented where available.

Note 2 - Grant Auditor Report

Management has utilized the Federal/State Grant Payments - End of Year Report as published by the New York State Education Department in preparing the schedule of expenditures of federal awards. Unreconciled differences, if any, have been disclosed to the auditor.

RIVERTON STREET CHARTER SCHOOL

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014**

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? Yes X None reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? X Yes None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133? X Yes No

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
10.553, 10.555	Child Nutrition Cluster

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? X Yes No

Section II - Financial Statement Audit Findings

None

Section III - Federal Program Audit Findings

Reference Number	Finding
2014-001	<p>Program Name - CFDA #10.553, 10.555 - Child Nutrition Cluster</p> <p>Pass-through Entity - New York State Education Department</p> <p>Finding Type - Significant deficiency</p> <p>Criteria - The School is required to identify students eligible to receive free and reduced meals based on submitted student applications.</p> <p>Condition - The School did not correctly identify one student eligible for free and reduced meals out of the sample selected for testing.</p> <p>Questioned Costs - The extrapolated amount of questioned costs is insignificant based on the error rate of the sample, the difference in the reimbursement rate from free and reduced meals, and the total meals served for the year.</p> <p>Context - Out of the total of 25 students selected for eligibility testing, one determination of eligibility was found to be in error.</p> <p>Cause and Effect - The School incorrectly identified one student as eligible for free meals while their submitted student application indicated they were only eligible for reduced meals.</p> <p>Recommendation - The School should have proper controls in place to identify the proper eligibility status for all students.</p> <p>Views of Responsible Officials and Planned Corrective Actions - The School will use appropriate measures to improve its application review procedures in regard to eligibility for free and reduced meals. Compliance with eligibility requirements has always been a goal of the School.</p>

Riverton Street Charter School

PROJECTED BUDGET FOR 2014-2015

July 1, 2014 to June 30, 2015

Assumptions

DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
Total Revenue	10,711,522	364,085	-	-	-	11,075,607
Total Expenses	8,549,000	439,373	-	-	2,087,234	11,075,607
Net Income	2,162,522	(75,288)	-	-	(2,087,234)	(0)
Actual Student Enrollment	722	67	-	-	-	-
Total Paid Student Enrollment	722	67	-	-	-	722

PROGRAM SERVICES SUPPORT SERVICES

REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL
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REVENUE

REVENUES FROM STATE SOURCES

Per Pupil Revenue

CY Per Pupil Rate

District of Location

\$13,777.00

- School District 2 (Enter Name)
- School District 3 (Enter Name)
- School District 4 (Enter Name)
- School District 5 (Enter Name)

9,943,550	-	-	-	-	9,943,550
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,943,550	-	-	-	-	9,943,550

- Special Education Revenue
- Grants
 - Stimulus
 - Other
- Other State Revenue

-	339,680	-	-	-	339,680
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
9,943,550	339,680	-	-	-	10,283,230

TOTAL REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL FUNDING

- IDEA Special Needs
- Title I
- Title Funding - Other
- School Food Service (Free Lunch)
- Grants
 - Charter School Program (CSP) Planning & Implementation
 - Other
- Other Federal Revenue

-	24,405	-	-	-	24,405
167,892	-	-	-	-	167,892
13,560	-	-	-	-	13,560
506,669	-	-	-	-	506,669
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

TOTAL REVENUE FROM FEDERAL SOURCES

LOCAL and OTHER REVENUE

- Contributions and Donations, Fundraising
- Erate Reimbursement
- Interest Income, Earnings on Investments, NYC-DYCD (Department of Youth and Community Developmt.)
- Food Service (Income from meals)
- Text Book
- Other Local Revenue

-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
79,851	-	-	-	-	79,851
-	-	-	-	-	-
-	-	-	-	-	-

TOTAL REVENUE FROM LOCAL and OTHER SOURCES

TOTAL REVENUE

10,711,522	364,085	-	-	-	11,075,607
------------	---------	---	---	---	------------

EXPENSES

ADMINISTRATIVE STAFF PERSONNEL COSTS

No. of Positions

- Executive Management
- Instructional Management
- Deans, Directors & Coordinators
- CFO / Director of Finance
- Operation / Business Manager
- Administrative Staff

-	-	-	-	-	-
1.00	161,000	-	-	-	161,000
4.00	328,528	-	-	-	328,528
-	-	-	-	-	-
-	-	-	-	-	-
2.69	96,324	-	-	-	96,324
8	585,852	-	-	-	585,852

TOTAL ADMINISTRATIVE STAFF

INSTRUCTIONAL PERSONNEL COSTS

- Teachers - Regular
- Teachers - SPED
- Substitute Teachers
- Teaching Assistants
- Specialty Teachers
- Aides

27.00	1,497,372	-	-	-	1,497,372
5.00	-	275,845	-	-	275,845
-	38,280	-	-	-	38,280
-	113,826	-	-	-	113,826
6.00	332,749	-	-	-	332,749
1.88	-	41,996	-	-	41,996

List exact titles and staff FTE's (Full time equivalent)

- Principal
- Deans
- Office staff and student recruitment specialist
- Classroom, specials, and ELL teachers
- Resource room teachers
- Academic specialists
- Special education and recess aides

Riverton Street Charter School

PROJECTED BUDGET FOR 2014-2015

July 1, 2014 to June 30, 2015

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

PROJECTED BUDGET FOR 2014-2015								Assumptions
July 1, 2014 to June 30, 2015								DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable
Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
Total Revenue	10,711,522	364,085	-	-	-	11,075,607		
Total Expenses	8,549,000	439,373	-	-	2,087,234	11,075,607		
Net Income	2,162,522	(75,288)	-	-	(2,087,234)	(0)		
Actual Student Enrollment	722	67						
Total Paid Student Enrollment	722	67				722		
PROGRAM SERVICES								
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL		
Therapists & Counselors	0.60	33,178	-	-	-	33,178	Speech, social work, counselors	
Other	-	-	-	-	-	-		
TOTAL INSTRUCTIONAL	40	1,982,227	351,019	-	-	2,333,246		
NON-INSTRUCTIONAL PERSONNEL COSTS								
Nurse	-	-	-	-	-	-		
Librarian	1.00	49,004	-	-	-	49,004	Library Tech Specialist	
Custodian	-	-	-	-	-	-		
Security	-	-	-	-	-	-		
Other	-	-	-	-	-	-		
TOTAL NON-INSTRUCTIONAL	1	49,004	-	-	-	49,004		
SUBTOTAL PERSONNEL SERVICE COSTS	49	2,617,083	351,019	-	-	2,968,102		
PAYROLL TAXES AND BENEFITS								
Payroll Taxes	240,499	30,510	-	-	-	271,009		
Fringe / Employee Benefits	414,704	47,749	-	-	-	462,453	Includes tuition reimbursement	
Retirement / Pension	52,946	6,115	-	-	-	59,061		
TOTAL PAYROLL TAXES AND BENEFITS	708,149	84,374	-	-	-	792,523		
TOTAL PERSONNEL SERVICE COSTS	3,325,232	435,393	-	-	-	3,760,625		
CONTRACTED SERVICES								
Accounting / Audit	-	-	-	-	314,367	314,367	Audit fees and accounting services	
Legal	-	-	-	-	11,800	11,800	Legal fees	
Management Company Fee	-	-	-	-	-	-		
Nurse Services	-	-	-	-	-	-		
Food Service / School Lunch	-	-	-	-	-	-		
Payroll Services	-	-	-	-	-	-		
Special Ed Services	-	-	-	-	104,101	104,101	Special education contracted and billed services	
Titlement Services (i.e. Title I)	-	-	-	-	92,266	92,266	Intervention services	
Other Purchased / Professional / Consulting	-	-	-	-	1,564,700	1,564,700	Human resources and support services; academic and general support	
TOTAL CONTRACTED SERVICES	-	-	-	-	2,087,234	2,087,234		
SCHOOL OPERATIONS								
Board Expenses	35,000	-	-	-	-	35,000	Discretionary board expenditures	
Classroom / Teaching Supplies & Materials	86,807	-	-	-	-	86,807		
Special Ed Supplies & Materials	-	3,300	-	-	-	3,300		
Textbooks / Workbooks	163,857	-	-	-	-	163,857		
Supplies & Materials other	21,700	-	-	-	-	21,700	Office supplies, library books and library supplies	
Equipment / Furniture	109,170	-	-	-	-	109,170	Rental of instructional equipment/furniture and minor equipment purchases	
Telephone	-	-	-	-	-	-		
Technology	382,155	-	-	-	-	382,155	Software and technology services	
Student Testing & Assessment	154,460	-	-	-	-	154,460		
Field Trips	3,960	-	-	-	-	3,960	Field trips	
Transportation (student)	-	-	-	-	-	-		
Student Services - other	-	-	-	-	-	-		
Office Expense	91,145	-	-	-	-	91,145	Printing, copier costs, postage, dues and fees	
Staff Development	75,069	340	-	-	-	75,409	Training, professional development, meetings and meals	
Staff Recruitment	3,300	-	-	-	-	3,300	Fingerprinting, background checks, employee expenses, staff events	
Student Recruitment / Marketing	294,845	-	-	-	-	294,845	Advertising and marketing and business development	
School Meals / Lunch	607,280	-	-	-	-	607,280	Food service costs	
Travel (Staff)	6,615	340	-	-	-	6,955		
Fundraising	-	-	-	-	-	-		
Other	1,100	-	-	-	-	1,100	Curriculum development, school quality, and general admin support	
TOTAL SCHOOL OPERATIONS	2,036,463	3,980	-	-	-	2,040,443		
FACILITY OPERATION & MAINTENANCE								
Insurance	36,494	-	-	-	-	36,494	Liability insurance, property insurance, board insurance	

Riverton Street Charter School

PROJECTED BUDGET FOR 2014-2015

July 1, 2014 to June 30, 2015

Please Note: The student enrollment data is entered below in the Enrollment Section beginning in row 147. This will populate the data in row 9.

PROJECTED BUDGET FOR 2014-2015							Assumptions																																										
July 1, 2014 to June 30, 2015							DESCRIPTION OF ASSUMPTIONS - Please note assumptions when applicable																																										
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 20%;"></th> <th style="width: 10%;">REGULAR EDUCATION</th> <th style="width: 10%;">SPECIAL EDUCATION</th> <th style="width: 10%;">OTHER</th> <th style="width: 10%;">FUNDRAISING</th> <th style="width: 10%;">MANAGEMENT & GENERAL</th> <th style="width: 10%;">TOTAL</th> </tr> </thead> <tbody> <tr> <td>Total Revenue</td> <td style="text-align: right;">10,711,522</td> <td style="text-align: right;">364,085</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">11,075,607</td> </tr> <tr> <td>Total Expenses</td> <td style="text-align: right;">8,549,000</td> <td style="text-align: right;">439,373</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">2,087,234</td> <td style="text-align: right;">11,075,607</td> </tr> <tr> <td>Net Income</td> <td style="text-align: right;">2,162,522</td> <td style="text-align: right;">(75,288)</td> <td style="text-align: center;">-</td> <td style="text-align: center;">-</td> <td style="text-align: right;">(2,087,234)</td> <td style="text-align: right;">(0)</td> </tr> <tr> <td>Actual Student Enrollment</td> <td style="text-align: right;">722</td> <td style="text-align: right;">67</td> <td></td> <td></td> <td></td> <td style="text-align: center;">-</td> </tr> <tr> <td>Total Paid Student Enrollment</td> <td style="text-align: right;">722</td> <td style="text-align: right;">67</td> <td></td> <td></td> <td></td> <td style="text-align: right;">722</td> </tr> </tbody> </table>								REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL	Total Revenue	10,711,522	364,085	-	-	-	11,075,607	Total Expenses	8,549,000	439,373	-	-	2,087,234	11,075,607	Net Income	2,162,522	(75,288)	-	-	(2,087,234)	(0)	Actual Student Enrollment	722	67				-	Total Paid Student Enrollment	722	67				722	
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL																																											
Total Revenue	10,711,522	364,085	-	-	-	11,075,607																																											
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Actual Student Enrollment	722	67				-																																											
Total Paid Student Enrollment	722	67				722																																											
PROGRAM SERVICES																																																	
SUPPORT SERVICES																																																	
	REGULAR EDUCATION	SPECIAL EDUCATION	OTHER	FUNDRAISING	MANAGEMENT & GENERAL	TOTAL																																											
Janitorial	139,637	-	-	-	-	139,637	Custodial																																										
Building and Land Rent / Lease	2,778,902	-	-	-	-	2,778,902	Includes property taxes																																										
Repairs & Maintenance	105,612	-	-	-	-	105,612																																											
Equipment / Furniture	26,870	-	-	-	-	26,870	Rental of equipment and furniture																																										
Security	-	-	-	-	-	-																																											
Utilities	99,790	-	-	-	-	99,790	Gas, electric, sewer and water, waste and trash																																										
TOTAL FACILITY OPERATION & MAINTENANCE	3,187,305	-	-	-	-	3,187,305																																											
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-																																											
DISSOLUTION ESCROW & RESERVES / CONTINGENCY	-	-	-	-	-	-																																											
TOTAL EXPENSES	8,549,000	439,373	-	-	2,087,234	11,075,607																																											
NET INCOME	2,162,522	(75,288)	-	-	(2,087,234)	(0)																																											
ENROLLMENT - *School Districts Are Linked To Above Entries*	REGULAR EDUCATION	SPECIAL EDUCATION					TOTAL ENROLLED																																										
District of Location	722	67					722																																										
School District 2 (Enter Name)							-																																										
School District 3 (Enter Name)							-																																										
School District 4 (Enter Name)							-																																										
School District 5 (Enter Name)							-																																										
TOTAL ENROLLMENT	722	67					722																																										
REVENUE PER PUPIL	14,836	5,434					-																																										
EXPENSES PER PUPIL	11,841	6,558					-																																										

Appendix E: Disclosure of Financial Interest Form

Created Friday, August 01, 2014

Page 1

342900860974 RIVERTON STREET CS

An Appendix E: Disclosure of Financial Interest Form must be completed for each active Trustee who served on the charter school's Board of Trustees during the 2013-14 school year. Trustees are at times difficult to track down in the summer months. Trustees may complete and submit at their leisure (but before the deadline) their individual form at:

<http://fluidsurveys.com/surveys/vickie-smith/appendix-e-trustee-disclosure-form/>. Trustees may download and/or email their forms to you upon completion.

Trustees who are technologically advanced may complete the survey using their smartphones or other mobile devices by downloading the this bar code link to the survey <https://fluidsurveys.com/account/surveys/540612/publish/qrcode/>. (Make sure you have the bar code application reader on your phone).

If a Trustee is unable to complete the form by the deadline (i.e, out of the country), the school is responsible for submitting the information required on the form for that individual trustee.

Just send the links via email today to your Trustees requesting that they each complete their form as soon as possible.
Thank you.

Yes, each member of the school's Board of Trustees has received a link to the Disclosure of Financial Interest Form.

Yes

Thank you.

Appendix F: BOT Membership Table

Created Friday, August 01, 2014

Page 1

342900860974 RIVERTON STREET CS

1. Current Board Member Information

	Full Name of Individual Trustees	Position on Board (Officer or Rep).	Voting Member	Area of Expertise &/or Additional Role	Terms Served & Length (include date of election and expiration)	Committee affiliations
1	Linda Green	Member	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: March 2011 Expiration of Term: June 2017	
2	Angela Kiffin	Secretary	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: June 2010 Expiration of Term: June 2016	
3	Deborah King	Vice Chair/Vice President	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: June 2010 Expiration of Term: June 2016	
4	Rochelle Noel	Chair/President	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: June 2010 Expiration of Term: June 2016	
5	Keisha Phillips-Kong	Member	Yes		Number of terms served: 1 Length of each term: 1 – Three year term Date of Election: November 2012 Expiration of Term: June 2015	
6	Marilyn Towns-Jones	Treasurer	Yes		Number of terms served: 2 Length of each term: 2 – Three year term Date of Election: June 2010	

2. Total Number of Members Joining Board during the 2013-14 school year

0

3. Total Number of Members Departing the Board during the 2013-14 school year

0

4. According to the School's by-laws, what is the maximum number of trustees that may comprise the governing board?

13

5. How many times did the Board meet during the 2013-14 school year?

11

6. How many times will the Board meet during the 2014-15 school year?

10

Thank you.

**Riverton Street Charter School
Enrollment and Retention Plan**

Riverton Street Charter School understands the need to enroll and retain specific student populations in numbers comparable to the NYC, CSD #29 school district. With full enrollment and a waiting list, meeting the targets for students with disabilities (SWD), English language learners (ELL) and students who qualify for free and reduced price lunch (FRL) is a challenge. Currently, we are **exceeding the enrollment target for the FRL and SWD categories and the retention targets for the FRL, SWD, and ELL categories**. We are not yet meeting our ELL enrollment target. Below is a summary of our current enrollment and retention numbers compared to the targets.

2013-14*				
Subgroup	Enrollment Effective Target¹	Actual Enrollment	Retention Effective Target²	Actual Retention
FRL	84.7%	88.3% N = 541	81.5%	97.5% N = 528
ELL	10.5%	0.8% N = 5	49.4%	100% N = 5
SWD	12.2%	16.6% N = 102	73%	86.2% N = 88

ELL Recruitment Efforts

In order to make progress toward our ELL enrollment targets, we have implemented the following strategies (and will continue to do so in the coming school year):

- Advertisements and notifications were placed in the following publications: Haiti Observateur, Weekly Bangladesh and El Correo de Queens. In these publications, we specifically mentioned that the school provides services to students for whom English is their second language.
- Fliers were distributed in English, Arabic, Bengali, Haitian Creole, Urdu, and Spanish to families throughout the community including daycare centers, grocery stores, community centers, and churches inviting families to attend the Enrollment Information Meeting.
- Host an Enrollment Information Meeting for all parents interested in the school and provided student applications available in a number of languages: Arabic, Bengali, Chinese, English, Haitian Creole, Italian, Korean, Polish, Russian, Spanish, and Urdu. At the enrollment meetings, information regarding the ELL Program and its ability to meet the needs of ELL students was provided. We provided ELL families with strategies to help their children in school, specific English Language Development (ELD) strategies for such parents.
- To ensure the retention of accepted students, and in compliance with federal requirements to identify potential ELL students, these children completed a “Home Language Questionnaire”, with information from the survey ensuring that each child for who English is a second language was provided the services he/she needed to succeed in school.

¹ Source: <http://www.p12.nysed.gov/psc/documents/EnrollmentTargetsCalculator.xls> Based on district data (CSD 29) for 501 students in grades K-6 using the Effective Target.

² Source: <http://www.p12.nysed.gov/psc/documents/PotentialRetentionTargetsCalculator.xls> Based on district data (CSD 29) for 501 students in grades K-6 using the Effective Target.

FRL and SWD Recruitment Efforts

Because we are exceeding our FRL and SWD enrollment targets, our recruitment efforts are focused mainly on attracting ELL students. However, we remain committed to recruiting students with special learning needs and with disabilities and students who qualify for free and reduced price lunch.

Brochures, which describe our special education programming, have been distributed throughout the community. In order to reach the families of special needs students, we utilize many of the networks that already exist in the community. Riverton's Strategic Marketing Coordinator will continue to build relationships with support organizations to gain familiarity with the services they provide (so that we might recommend their support services to the families of accepted or interested students) and to familiarize these organizations with our school and special education program (so that they may recommend our school to the families they serve). We know that most families hear about our school by word-of-mouth and we believe that a relationship with these organizations lays the groundwork for informal communications and referrals. In addition, we will continue to work with these organizations to distribute information about our school, our special education program, and our enrollment procedures.

All special needs students (FRL, ELL, and SWD) are made aware of our school's programs through open meetings during the year. The school's parent meetings clearly identify that we offer a free and appropriate education (FAPE) to all our students in the Least Restrictive Environment. Furthermore, the school has an established relationship with the Committee for Special Education (CSE) for children under its guise and has made materials and applications to Riverton available for distribution to interested parents. We invite parents to meet with the school's Special Education Team and the CSE to develop an Individual Education Plan (IEP) for the child or to work within the parameters of the plan already in place from the child's previous school.

We will continue to monitor the efficacy of our recruitment and enrollment efforts by carefully tracking student enrollment numbers. Through our robust data warehouse, we collect detailed information on trends in at-risk student populations, report to the Board on enrollment trends, and adjust the marketing strategy, as needed, to ensure that parents of these children know that Riverton is dedicated to serving their children's needs.

Retention Efforts – All Special Student Populations

We believe a key recruitment and retention strategy for our special needs students is the high-quality educational program that we provide and the intentional caring culture that we have established, as well as our parent involvement initiatives.

- *Culture and Climate:* We have a school climate and culture that focus purposefully on caring for each student as a family cares for its children. We believe our school-wide behavior and classroom management practices –which we refer to as *Behave with Care* – help attract and retain special needs students. Our Behave with Care program is built on research-based programs for reinforcing positive behaviors, setting clear expectations, and building teacher-student relationships and peer relationships.
- *Parent Involvement:* To ensure our families feel connected to the school, we implemented several parent involvement strategies, including, but not limited to:
 - Newsletters - Regular newsletters from the principal and teachers are distributed to parents. Important information regarding school-wide performance, initiatives, and programs are included in the newsletter.
 - Social media - We have an excellent website, which gives parents quick and easy access to general information on the school as well as specific information about their children. In

addition, we make cautious, appropriate use of Facebook and other social media sites to form connections between school leaders and parents. Parents without access to the internet can use the computer and internet available at the school.

- Classroom Communication - Teachers frequently send home communications for parents so that they know about everything from weekly schedules to educational goals for students. Teachers also share regular progress reports – via letter, online communication via the school’s AtSchool gradebook system, phone calls, and/or in-person meetings. These communications focus on each student's academic progress and performance.
- Conferences - Parent-teacher conferences are conducted twice each year. These conferences ensure that dedicated time is set aside for each parent to engage and interact with classroom teachers and discuss the progress of his or her child. As needed, staff may also conduct home visits. Each year, we conduct a family orientation at the end of the summer so new and enrolled families can meet the principal, their child's teacher and classmates, and other school staff. We believe these early contacts help establish and sustain a healthy rapport with parents.
- Parent Room - In order to help parents feel at home in the school and to encourage their presence in their child's education, the school building provides a dedicated parent room. This room gives parents a place to gather and build relationships with one another, discuss matters of mutual interest, grow more comfortable with the school, and take some ownership of the school.

Appendix I: Teacher and Administrator Attrition

Created Tuesday, July 15, 2014

Updated Friday, August 01, 2014

Page 1

Charter School Name: 342900860974 RIVERTON STREET CS

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2013, the FTE for added staff from July 1, 2013 through June 30, 2014, and the FTE for any departed staff from July 1, 2013 through June 30, 2014 using the two tables provided.

2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2013	FTE Teachers Additions 7/1/13 – 6/30/14	FTE Teacher Departures 7/1/13 – 6/30/14
25	9	1

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2013	FTE Administrator Additions 7/1/13 – 6/30/14	FTE Administrator Departures 7/1/13 – 6/30/14
3	1	1

Thank you

Appendix J: Uncertified Teachers

Created Friday, August 01, 2014

Page 1

Charter School Name: 342900860974 RIVERTON STREET CS

Note Definition of FTE:

Full-time equivalent employees equal the number of employees on full-time schedules plus the number of employees on part-time schedules converted to a full-time basis. The number of full-time equivalent employees in each industry is the product of the total number of employees and the ratio of average weekly hours per employee for all employees to average weekly hours per employee on full-time schedules. An industry's full-time equivalent employment will be less than the number of its employees on full- and part-time schedules, unless it has no part-time employees (U.S. Commerce--Bureau of Economic Analysis at: http://www.bea.gov/faq/index.cfm?faq_id=368#sthash.8Rbj89kq.dpuf)

How many UNCERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2013-14?

For each applicable category (i-iv), input the relevant full time equivalent (FTE) count of teachers.

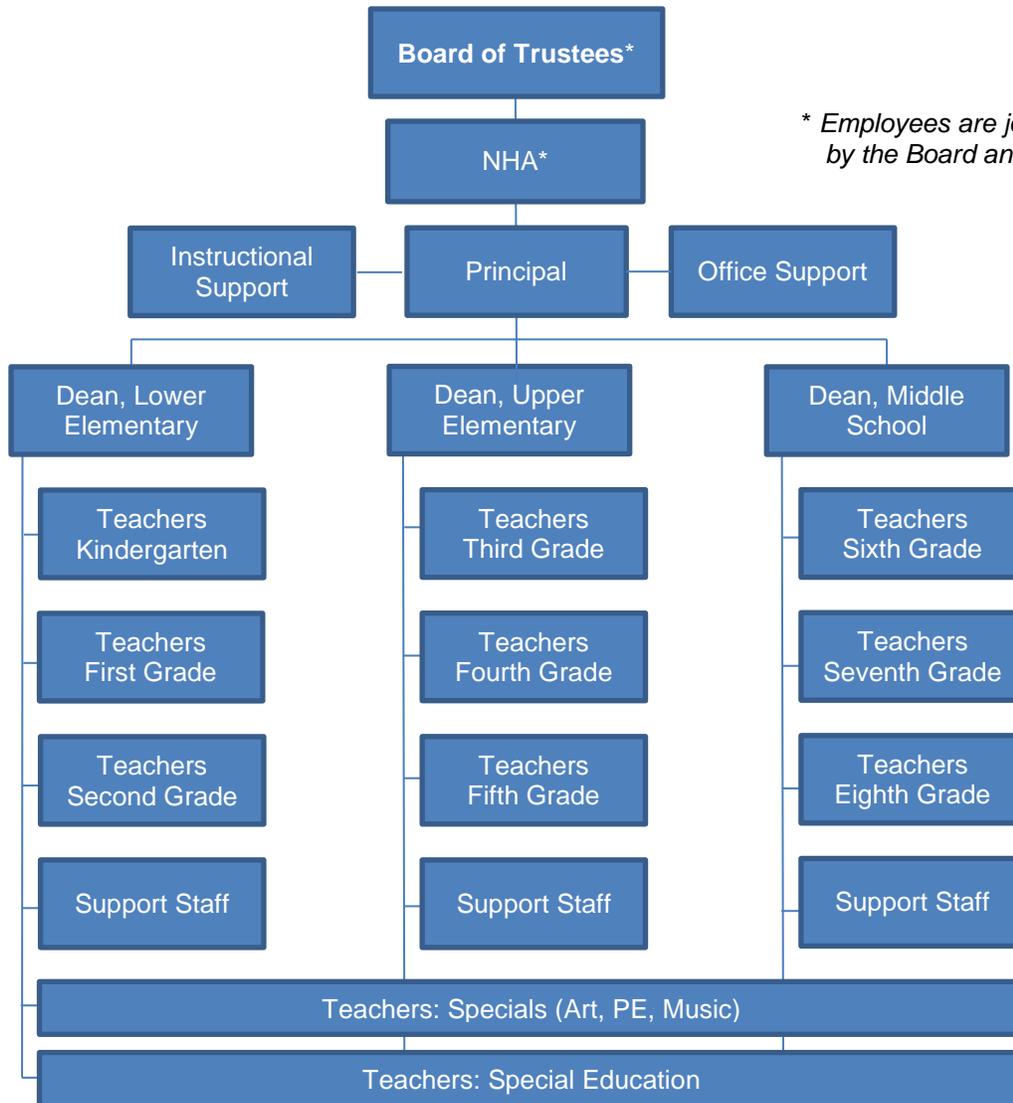
	FTE
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	1
Total FTE (Sum of all Uncertified Teaching Staff)	1

How many CERTIFIED Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2013-14?

23

Thank you.

Riverton Street Charter School Organizational Chart



** Employees are jointly employed by the Board and NHA.*

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 15, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/7edd0>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Deborah I. King

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Vice Chair/Vice President
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

(No response)

10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next

[cmoeY.0] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Position Held	(No response)
---	---------------

[cmoeY.1] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Responsibilities	(No response)
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[cmoeY.2] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Salary	(No response)
--	---------------

[cmoeY.3] 10a. If YES, please provide a description of the position you hold and your responsibilities, your salary and your start date in the next Start Date	(No response)
--	---------------

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, reading "Deborah W. Kim". The signature is written in a cursive style with a period after the first name.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 16, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/ed4a4>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Keisha Phillips-Kong

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

K Phillip S - Kang!

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Wednesday, July 16, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/b0645>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Linda S. Green

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

(No response)

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

Yes

14a. Identify each individual, business, corporation, union association, firm, partnership, committee proprietorship, franchise holding company, joint stock company, business or real estate trust, non-profit organization, or other organization or group of people doing business with the school and in which such entity, during the time of your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or other relationship. If you are a member, director, officer or employee of an organization formally partnered with the school that is doing business with the school through a management or services agreement, please identify only the name of the organization, your position in the organization as well as the relationship between such organization and the school. If there was no financial interest, write None.

	Organization Conducting Business with the School	Nature of Business Conducted	Approximate Value of the Business Conducted	Name of Trustee and/or Immediate Family Member with Interest	Steps Taken to Avoid Conflict of Interest
1	Dept. of Education	I am an employee		Linda S Green	Waiver obtained, refrain from decisions concerning financial interest with DOE
2					
3					
4					
5					

Signature of Trustee

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Friday, July 18, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/08390>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Angela Kiffin

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Secretary
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

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Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Monday, July 21, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/5cab9>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Rochelle Noel

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

• Chair/President

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

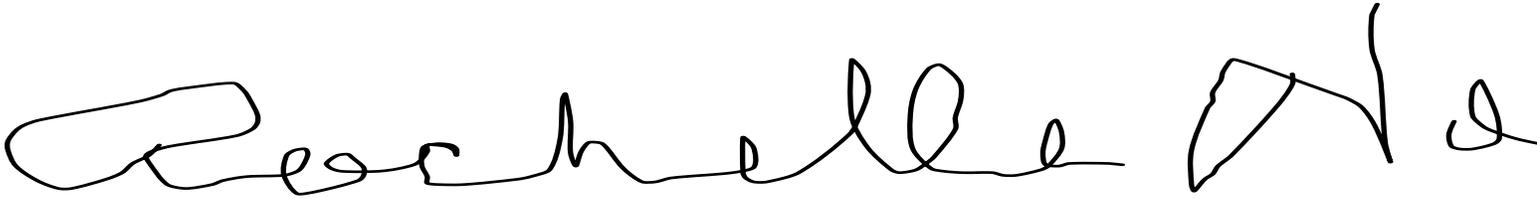
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Roschelle A. A.", written in a cursive style.

Required Form: 2013-14 Appendix E - Disclosure of Financial Interest Form

Created Tuesday, July 15, 2014

<https://fluidsurveys.com/account/surveys/540612/responses/export//surveys/vickie-smith/appendix-e-trustee-disclosure-form/1d187>

Page 1

Please open the link to this form using **Google Chrome** as your browser. Doing so will allow you to input your signature on page 2 of the form. Thank you.

1. Trustee Name:

Marilyn A. Towns-Jones

2. Charter School Name:

Riverton Street Charter School

3. Charter Authorizer:

NYC Department of Education

4. *Your Home Address:

4. *Your Home Address: | Street Address

4. *Your Home Address: | City/State

4. *Your Home Address: | Zip

5. *Your Business Address

5. *Your Business Address | Street Address

5. *Your Business Address | City/State

5. *Your Business Address | Zip

6. *Daytime Phone Number:

7. *E-mail Address:

8. Select all positions you held on Board:

(check all that apply)

-
- Treasurer
-

9. Are you a trustee and also an employee of the school?

No

10. Are you a trustee and an employee or agent of the management company or institutional partner of the charter school?

No

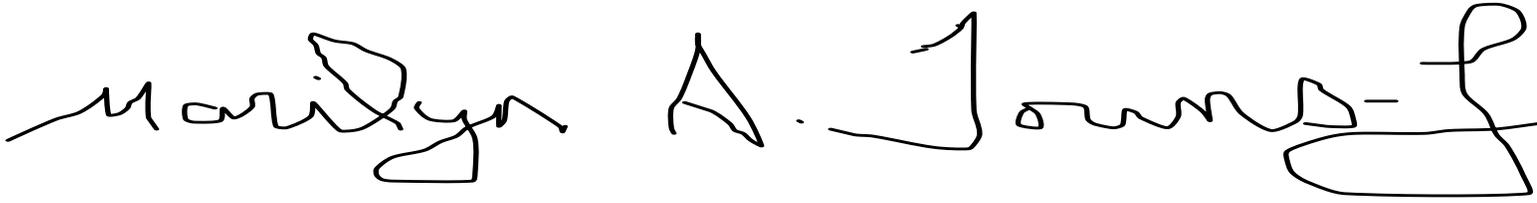
13. Have you or any of your immediate family members or any persons who live with you in your house had an interest in or engaged in a transaction with the charter school during the time you have served on the board, and in the six-month period prior to such service?

No

14. Are you a member, director, officer or employee of an organization formally partnered with school that is doing business with the charter school and in which such entity, during your tenure as a trustee, you and/or your immediate family member or person living in your house had a financial interest or relationship?

No

Signature of Trustee

A handwritten signature in black ink, appearing to read "Marilyn A. Jones". The signature is written in a cursive style with a large initial 'M' and a large initial 'J'.