

The State Education Department
The University of the State of New York

Office of Innovative School Models
Charter Schools Office
462 EBA
Albany, New York 12234
518-474-1762

Charter School Annual Report
2009 - 2010

Charter School Information and Cover Page

Name of Charter School New York Center for Autism Charter School

Primary Address 433 East 100th St (at PS50), New York, NY 10029

Telephone 212 860 2580 **Fax** 212 860 2960

BEDS # 310400860888

District/CSD of Location NYC Department of Education 84M337

Charter Entity NYC Department of Education Office of the Chancellor

Date School First Opened for Instruction September 2005

School Leader Julia Fisher
(print name)

E-mail Address of School Leader jfisher@newyorkcenterforautism.com

President, Board of Trustees Chas Chigas
(print name)

E-mail Address and Phone Number of Board

President Chaschigas@me.com

Section I
Student Assessment Data

Section I: Student Assessment Data

**New York State Assessment Results
Grades 3 – 8 ELA and Math
2009-10 Annual Report**

NOT APPLICABLE: All NYCACS students participate in the NYSAA at the appropriate grade levels as per their IEP's. See attached "Goal 1: Student Programs Mastered 2009-10" and "Goal 1: Student Programs Mastered: 5 Year Overview"

Grades 3 – 8 State ELA Assessments Result

<i>Year of Test</i>	<i>Grade 3</i>				<i>Grade 4</i>				<i>Grade 5</i>				<i>Grade 6</i>				<i>Grade 7</i>				<i>Grade 8</i>			
	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4
2009-10 – All Students																								
General Education Students																								
Special Education Students																								
2008-09 – All Students																								
General Education Students																								
Special Education Students																								
2007-08 – All Students																								
General Education Students																								
Special Education Students																								
2006-07 – All Students																								
General Education Students																								
Special Education Students																								

New York State Assessment Results

NOT APPLICABLE: See attached "Goal 1: Student Programs Mastered 2009-10" and "Goal 1: Student Programs Mastered: 5 Year Overview"

Grades 3 – 8 State Math Assessments Results

<i>Year of Test</i>	Grade 3				Grade 4				Grade 5				Grade 6				Grade 7				Grade 8			
	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4	L1	L2	L3	L4
2009-10 – All Students																								
General Education Students																								
Special Education Students																								
2008-09 – All Students																								
General Education Students																								
Special Education Students																								
2007-08 – All Students																								
General Education Students																								
Special Education Students																								
2006-07 – All Students																								
General Education Students																								
Special Education Students																								

NOT APPLICABLE New York State Assessment Results

Regents Exam	Year	All Students				General Education Students				Students with Disabilities			
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:		
Comprehensive English	2009-10		≤54	55-64	65-84	≥85		≤54	55-64	65-84	≥85		
	2008-09												
	2007-08												
	2006-07												
Math A	2009-10												
	2008-09												
	2007-08												
	2006-07												
Math B	2009-10												
	2008-09												
	2007-08												
	2006-07												
Global History & Geography	2009-10												
	2008-09												
	2007-08												
	2006-07												
US History & Gov't	2009-10												
	2008-09												
	2007-08												
	2006-07												

NOT APPLICABLE New York State Assessment Results

Year	All Students					General Education Students					Students with Disabilities				
	Total Tested	% Scoring:				Total Tested	% Scoring:				Total Tested	% Scoring at or above:			
		<54	55-64	65-84	>85		<54	55-64	65-84	>85		<54	55-64	65-84	>85
Living Environment	2009-10														
	2008-09														
	2007-08														
	2006-07														
Phys. Setting/ Earth Science	2009-10														
	2008-09														
	2007-08														
	2006-07														
Phys. Setting/ Chemistry	2009-10														
	2008-09														
	2007-08														
	2006-07														
Phys. Setting/ Physics	2009-10														
	2008-09														
	2007-08														
	2006-07														

NOT APPLICABLE New York State Assessment Results

Regents Exam	Year	All Students				General Education Students				Students with Disabilities				
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:			
			≤54	55- 64	65-84		≥85	≤54	55-64		65-84	≥85		
Comp. French	2009-10													
	2008-09													
	2007-08													
	2006-07													
Comp. German	2009-10													
	2008-09													
	2007-08													
	2006-07													
Comp. Hebrew	2009-10													
	2008-09													
	2007-08													
	2006-07													
Comp. Italian	2009-10													
	2008-09													
	2007-08													
	2006-07													
Comp. Latin	2009-10													
	2008-09													
	2007-08													
	2006-07													
Comp. Spanish	2009-10													
	2008-09													
	2007-08													
	2005-06													

NOT APPLICABLE *New York State Assessment Results*

Regents Competency Test	Year	All Students				General Education Students				Students with Disabilities							
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:						
			≤54	55- 64	65-84		≥85	≤54	55-64		65-84	≥85	≤54	55-64	65-84	≥85	
Mathematics	2009-10																
	2008-09																
	2007-08																
	2006-07																
Science	2009-10																
	2008-09																
	2007-08																
	2006-07																
Reading	2009-10																
	2008-09																
	2007-08																
	2006-07																
Writing	2009-10																
	2008-09																
	2007-08																
	2006-07																
Global Studies	2009-10																
	2008-09																
	2007-08																
	2006-07																
US History & Gov't	2009-10																
	2008-09																
	2007-08																
	2006-07																

NOT APPLICABLE New York State Assessment Results

Second Language Proficiency Exams	Year	All Students					General Education Students					Students with Disabilities					
		Total Tested	% Scoring:				Total Tested	% Scoring:				Total Tested	% Scoring at or above:				
			≤54	55- 64	65-84	≥85		≤54	55-64	65-84	≥85		≤54	55-64	65-84	≥ 85	
French	2009-10																
	2008-09																
	2007-08																
	2006-07																
German	2009-10																
	2008-09																
	2007-08																
	2006-07																
Italian	2009-10																
	2008-09																
	2007-08																
	2006-07																
Latin	2009-10																
	2008-09																
	2007-08																
	2006-07																
Spanish	2009-10																
	2008-09																
	2007-08																
	2006-07																

NOT APPLICABLE New York State Assessment Results													
NYS English as a Second Language Achievement Test			All Students				General Education Students				Students with Disabilities		
Year	Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:			
		≤54	55-64	65-84		≥85	≤54	55-64		65-84	≥85	≤54	55-64
Listening & Speaking (Gr. K-1)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Reading & Writing (Gr. K-1)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Listening & Speaking (Gr. 2-4)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Reading & Writing (Gr. 2-4)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Listening & Speaking (Gr. 5-6)	2009-10												
	2008-09												
	2007-0-8												
	2006-07												
Reading & Writing (Gr. 5-6)	2009-10												
	2008-09												
	2007-08												
	2006-07												

NOT APPLICABLE *New York State Assessment Results*

NYS English as a Second Language Achievement Test	Year	All Students				General Education Students				Students with Disabilities			
		Total Tested	% Scoring:			Total Tested	% Scoring:			Total Tested	% Scoring at or above:		
			≤54	55-64	65-84	≥85		≤54	55-64	65-84	≥85		
Listening & Speaking (Gr. 7-8)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Reading & Writing (Gr. 7-8)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Listening & Speaking (Gr. 9-12)	2009-10												
	2008-09												
	2007-08												
	2006-07												
Reading & Writing (Gr. 9-12)	2009-10												
	2008-09												
	2007-08												
	2006-07												

NYCACS New York State Alternate Assessment Results

NYS Alternate Assessments	Year	All Students				
		Total Tested	% Scoring:			
			L1	L2	L3	L4
Elementary 3-8 ELA	2009-10	19				95
	2008-09	13	7.7	7.7	5	76.9
	2007-08	9				100
	2006-07	7				100
Elementary 3-8 Math	2009-10	19		10.5		89.5
	2008-09	13		7.7	30.8	61.5
	2007-08	9		11.1	44.4	44.4
	2006-07	7				100
Elementary Science	2009-10	7				100
	2008-09	2				100
	2007-08	5				100
	2006-07	0				
Elementary S. Studies (2006-09)	2009-10	4		25		75
	2008-09	4			25	75
	2007-08	0				
	2006-07	2				100

<i>NYS Alternate Assessment</i>	<i>Year</i>	<i>All Students</i>
		<i>% Scoring:</i>
		<i>L1 L2 L3 L4</i>
Secondary Level ELA	Total Tested	
	2009-10	0
	2008-09	0
	2007-08	0
	2006-07	0
Secondary Level Math	2009-10	0
	2008-09	0
	2007-08	0
	2006-07	0
Secondary Level S. Studies	2009-10	0
	2008-09	0
	2007-08	0
	2006-07	0
Secondary Level Science	2009-10	0
	2008-09	0
	2007-08	0
	2006-07	0

NOT APPLICABLE School Completion Rates

High School Completion	Year	All Students		General Education Students		Students with Disabilities	
		Number Of Students	Percent Graduating	Number Of Students	Percent Graduating	Number Of Students	Percent Graduating
Total Graduates	2009-10						
	2008-09						
	2007-08						
	2006-07						
Rec'd. a Regents Diploma	2009-10						
	2008-09						
	2007-08						
	2006-07						
Rec'd. a Regents Diploma w/Adv. Designation	2009-10						
	2008-09						
	2007-08						
	2006-07						
Rec'd. IEP Diploma	2009-10						
	2008-09						
	2007-08						
	2006-07						
To 4-Year College	2009-10						
	2008-09						
	2007-08						
	2006-07						
To 2-Year College	2009-10						
	2008-09						
	2007-08						
	2006-07						

NOT APPLICABLE

High School Completion	Year	All Students		General Education Students		Students with Disabilities	
		Number Of Students	Percent Of Graduates	Number Of Students	Percent Of Graduates	Number Of Students	Percent Of Graduates
To Other Post-Secondary	2009-10						
	2008-09						
	2007-08						
	2006-07						
Dropped Out	2009-10						
	2008-09						
	2007-08						
	2006-07						
Entered Approved HS Equivalency Prep Program	2009-10						
	2008-09						
	2007-08						
	2006-07						
Total Non-Completers	2009-10						
	2008-09						
	2007-08						
	2006-07						

**SEE ATTACHED “Student Programs Mastered: Data Summary” and
“Student Programs Mastered: Goal 1, 5 Year Overview”**

Subtest:

[illegible]

* This number should equal the number of students enrolled on the day of the test, minus the number absent and the number exempted by either their IEP or their ELL status.

***If the assessment provides qualitative levels of achievement, e.g., "with honors," indicate the applicable levels and the percent of students who took the test in each grade who attained each level. If not applicable, enter "NA."

*** For any other evaluative data that describe the performance of your students on the assessments given. If not applicable, enter "N/A."

New York Center for Autism Charter School

STUDENT PROGRAMS MASTERED
DATA SUMMARY 2009-2010

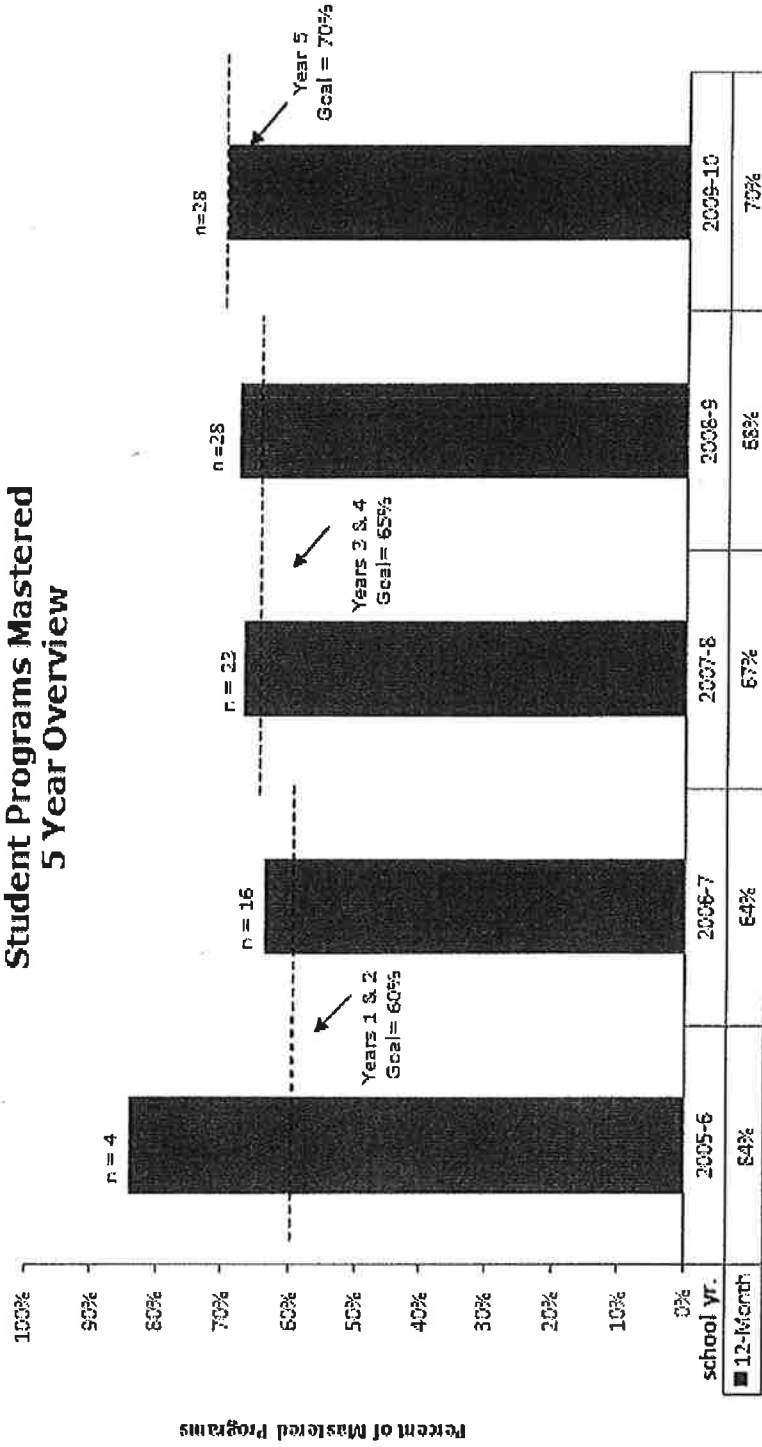
Student ID#	Percentage of Programs Mastered Within One Year
207 641 333	4/7 = 57%
207 149 097	3/4 = 75%
208 611 350	2/6 = 33%
207 022 138	2/2 = 100%
211 851 175	0/1 = 0%
208 737 536	12/13 = 92%
208 842 427	8/11 = 73%
211 620 653	6/6 = 100%
203 981 006	22/25 = 88%
207 317 660	15/17 = 88%
207 090 630	9/11 = 82%
209 117 530	9/12 = 75%
206 807 109	3/6 = 50%

New York Center for Autism Charter School

STUDENT PROGRAMS MASTERED
DATA SUMMARY 2009-2010

Student ID	Percentage of Programs Mastered Within 1 Year
206 966 566	3/3 = 100%
207 047 978	2/2 = 100%
208 749 242	0/1 = 100%
205 534 829	3/5 = 60%
274 197 763	6/8 = 75%
268 311 008	1/2 = 50%
274 068 295	1/2 = 50%
205 456 262	3/5 = 60%
275 262 285	3/10 = 30%
268 287 554	7/9 = 77%
275 281 897	3/13 = 23%
204 172 357	10/13 = 77%
205 510 365	2/3 = 67%
254 424 153	3/6 = 50%
205 474 786	5/8 = 63%
Average % of Mastered Programs Across Students	147/211 = 70%

Student Programs Mastered 5 Year Overview



New York Center for Autism Charter School
Progress Toward Goal Attainment
2009-10

Goal/Objective: Desired Level of Attainment	Actual Result: Observed Level of Attainment	Measure Used to Indicate Attainment of the Goal/Objective	Was the Goal/ Objective Met? (Y/N)	Explanation if Not Met/Efforts to be Undertaken
Goal 1: Within their own abilities, students will annually master 60% of their programs (i.e. skill acquisition and behavior reduction) supporting IEP Goals in Year 1; 65% in Year 3; and 70% in Year 5. <i>(Currently Year 5)</i>	Results: Data are collected on the percentage of instructional programs that have been mastered. 70% of programs (148/211) were mastered, thereby meeting the Year 5 goal of 70%. <i>(See attached supporting documentation "Student Programs Mastered, Data Summary 2009-2010" and "Goal 1: Student Programs Mastered: 5 Year Overview")</i>	Measure: Percentage Mastery	Met: Yes	

NYCACCS Progress Toward Goal Attainment 2009-10

<p>Goal 2: Within their own abilities, students will annually demonstrate increased performance based on an abbreviated skills assessment adapted from the Learning Standards and Alternate Performance Indicators for Students with Severe Disabilities. Sixty percent (60%) will show an increase in Year 1; 65% in Year 3; and 70% in Year 5. <i>(Currently Year 5)</i></p>	<p>Results: 75% of students (21/28) showed gains on the NYCACS Abbreviated Skills Assessment in accuracy, and 68% (19/28) showed gains in independence, for a composite score of 72%, thereby surpassing the Year 5 goal of 70%.</p>	<p>Measure: NYCA Charter School Abbreviated Skills Assessment</p>	<p>Met: Yes</p>	<p>Discussion: The NYCACS Abbreviated Skills Assessment is similar in intent to the NYSA. The results of this year's Abbreviated Skills Assessment and the NYSA together give a fuller picture of student achievement in relation to the NYS Learning Standards.</p>
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NYCACS Progress Toward Goal Attainment 2009-10

<p>Goal 3: NYCACS will achieve adequate yearly progress in required subject areas pursuant to NCLB using New York State Alternate Assessment (NYSAA).</p>	<p>Results: 100% of 19 eligible students (19/19) scored at levels 3 (proficient) or 4 (highly proficient) on the English Language Arts content area of the New York State Alternate Assessment (NYSAA); 89% of 19 eligible students (17/19) scored at levels 3 (proficient) or 4 (highly proficient) on the Mathematics content area of the NYSA; 75% of 4 eligible students (3/4) scored at levels 3 (proficient) or 4 (highly proficient) on the Social Studies content area of the NYSA; and 100% of eligible students (7/7) scored at level 4 (highly proficient) on the Science content area of the NYSA.</p>	<p>Measure: New York State Alternate Assessment (NYSAA)</p>	<p>Met: Yes</p>	<p>Discussion: While the goal was met, NYCACS believes it can do better. Two students on the Mathematics Assessment and one student on the Social Studies Assessment received "No Scores" because of errors in providing supporting documentation. Action Plan: NYCACS will provide additional staff development in what constitutes acceptable supporting documentation so that future scores will more closely reflect students' performance.</p>
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NYCACCS Progress Toward Goal Attainment 2009-10

<p>Goal 4: In a five-year period, NYCA Charter School will seek to move 5% of its students from their 1:4:3 placement (1 teacher: 4 students: 3 instructors) to a less restrictive environment (LRE).</p>	<p>Results: NYCACS met its 5-year goal ahead of schedule. By year 3, 7% or 2 out of 28 students, moved to less restrictive placements. An additional student was recommended for a less restrictive environment in June 2010 and awaited a change of placement which occurred August 30, 2010, bringing the total of students moved to less restrictive environments to 11%. NYCACS surpassed the Year 5 goal of 5%.</p>	<p>Measure: Percentage Placed in LRE</p>	<p>Met: Yes</p>	<p>Discussion: In addition to the students moved to less restrictive environments, 5 NYCA Charter School students participated in inclusion programming ranging from ½ hour to 1 ½ hours/week accompanied by their special education teacher. The NYCACS Peer Mentoring Program, a reverse inclusion model, trained 5 typically developing IS 50 students as peer mentors, resulting in 225 mentoring sessions. The program was successfully replicated in the Levittown School District. Program replication Manuals were distributed nationally through professional conferences and through the Autism Speaks website.</p>
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NYCACs Progress Toward Goal Attainment 2009-10

<p>Goal 5: Two times a year, a Human Rights Committee (HRC) will judge NYCA Charter School programs and procedures as respecting each individual student's human rights. The HRC is an independent review committee made up of members of the community with expertise in the field of autism and related areas.</p>	<p>Results: The HRC reviewed a total of 19 plans, of which 100% were deemed appropriate and respecting each individual student's rights.</p>	<p>Measure: Rating Scale</p>	<p>Met: Yes</p>	<p>Discussion: The NYCACS' Human Rights Committee continues to play a key role in the school's commitment to providing the highest quality education services to its students.</p>
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NYCACCS Progress Toward Goal Attainment 2009-10

<p>Goal 6: Families will be encouraged to be actively involved in their children's education program as measured by</p> <ul style="list-style-type: none"> a) quarterly mean hours of visitations per child b) quarterly mean number of training sessions attended per child, and c) annual mean number of home programs implemented per child. 	<p>Results:</p> <ul style="list-style-type: none"> a) Parents participated in an annual total of 503 hours of visitations for a mean of 5.2 hours of visitations per child per quarter, including observations, clinics and home and community visits. b) Parents participated in an annual total of 402 training sessions for a mean of 4.3 training sessions per child per quarter, including clinic sessions and home and community visits. c) Parents initiated a total of 67 home programs for an annual mean of 2.4 home programs per child. <p>Family participation rates by component were 71% for observations, 96% for clinics, and 96% for home visits.</p>	<p>Measure: Attendance Logs, Anecdotal Records, Home Visit Protocols</p>	<p>Met: Yes</p>	<p>Discussion: Parents continue to take active advantage of NYCACS training opportunities and are increasingly confident in their abilities to support their children at home. The number of home programs implemented by parents represents the ultimate measure of the effectiveness of the school's training programs.</p>
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NYCACCS Progress Toward Goal Attainment 2009-10

<p>Goal 7: Parents will be encouraged to participate in training seminars and to demonstrate proficiency in interventions and terminology related to applied behavior analysis.</p>	<p>Results: 35% or 9 of 26 families attended one or more training seminars. 100% of parents responding to follow-up surveys rated their “improvement in understanding of and proficiency with the techniques described” as 4 or 5 on a 5 point scale, where 1 is “Not at all” and 5 is “Very much so” with a mean score of 4.4.</p>	<p>Measure: Attendance Logs, Training Evaluation Surveys</p>	<p>Met: Yes</p>	<p>Discussion: Families who were able to attend the workshops consistently found them helpful. NYCACS’ model of providing parents multiple training venues and opportunities—including workshops, classroom observations, clinic training sessions and home visits—continues to be the most effective means of training parents.</p>
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NYCACS Progress Toward Goal Attainment 2009-10

<p>Goal 8: Parents will be encouraged to judge NYCA Charter School's program as effective.</p>	<p>Results: An Annual Program Effectiveness Survey was distributed to the families of 28 students, with a 100% response rate. 88% gave the highest rating (strongly agree) to the statement, "Overall, the school program is effective". On a 1 to 5 rating scale where 1 is "strongly disagree" and 5 is "strongly agree", the overall rating of satisfaction given by the parents for the entire survey was 4.3.</p> <p>Of 195 School Observation Forms completed by the families of 27 students, 100% stated their satisfaction with the effectiveness of the teaching interaction, responding "Yes" to the question "Overall, were you satisfied with the quality of education?"</p>	<p>Measure: Annual Program Effectiveness Survey Observation Rating Scale</p>	<p>Met: Yes</p>	<p>Discussion: An active Parent Committee served as an additional indicator of parent satisfaction. Three subcommittees— school-wide events, staff appreciation, and fundraising—met or surpassed their goals, providing added value to NYCACS.</p>
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NYCACs Progress Toward Goal Attainment 2009-10

<p>Goal 9: NYCA Charter School teachers and instructors will demonstrate proficiency in interventions and terminology related to applied behavior analysis as measured by pre- and post-tests administered before and after didactic training workshops.</p>	<p>Results: NYCACS teachers and instructors complete a 35-hour pre-service training program followed by weekly in-service training sessions. Analysis of pre- and post-test data shows a mean gain of 21%, moving from average to above average proficiency. Returning teachers and instructors showed a mean gain of 19%, moving from average to above average proficiency.</p> <p>Formal evaluations of teacher and instructor performance using a proficiency rating scale covering 20 specific teaching techniques scored 7 of 7 teachers, or 100%, as Good or Excellent.</p>	<p>Measure: Pre- Post-tests Performance Evaluation Rating Scale</p>	<p>Met: Yes</p>	<p>Discussion: An intensive supervision model contributes greatly to teacher proficiency. The model includes hands-on coaching in the classroom and clinic; review of student-specific task lists; and monthly reviews of each case manager's data book.</p>
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NYCACS Progress Toward Goal Attainment 2009-10

<p>Goal 10: NYCA Charter School will establish and adhere to effective financial controls and policies that assure that it will consistently operate within its budget.</p>	<p>Results: See attached: Charter School Annual Report of Fiscal Performance for the School Year Ending 6/30/09</p>	<p>Measure: Fiscal Audit</p>	<p>Met: Yes</p>	
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Section II

Attrition Rates

**NYCACS Charter School Student Attrition Rates
2009-10**

	2009-10	2008-09	2007-08	2006-07
Number of students leaving for lack of transportation	0	0	0	0
Number of students leaving for geographic reasons (e.g., out of state/district relocation)	1	0	0	0
Number of students leaving for more restrictive special education setting	0	0	0	0
Number of students leaving due to parental choice (e.g., school transfer closer to residence, local elementary school, parent convenience)	0	0	0	0
Number leaving for other reasons (undetermined) Change to Less Restrictive Special Education Setting*	0**		2	
Total number of students leaving.	1	0	2	0
Highest Number Enrolled (July 1 – June 30)	28	28	28	20
Total Percent Attrition	4**	0	7	0

* Students moving to a less restrictive placement. See also Goal 4: “In a five year period, NYCACS will seek to move 5% of its students from their 4:1:3 placement (students: teacher: instructors) to a less restrictive environment.”

**One additional student was recommended for a less restrictive environment in June, 2010, but a new placement by the CSE was not secured until August 30, 2010. Effectively, the number of students moving to a less restrictive environment in 2009-10 was 1, the total number leaving was 2 and the percentage leaving was 7%. The total percentage moving to less restrictive environments over a 5 year period was a highly successful 11%.

**Charter School Teacher Attrition Rates
2009-10***

	2009-10	2008-09	2007-08	2006-07
Number of Classroom Teachers	9	8	8	6
Number of Special Area Teachers	0	0	0	0
Total Number of Teachers	9	8	8	6
Total Number of Teachers Leaving	2	2	2	3
Total Percent Attrition	22	25	25	50

	2009-10	2008-09	2007-08	2006-07
Number of teachers leaving for geographic reasons (out of state/relocation)			1	1
Number of teachers leaving to take a position in a school district			1	1
Number of teachers leaving to take a position in another charter school				
Number of teachers not retained				
Number of teachers leaving for other reasons (or undetermined)	2	2		1

* Reflects a September-August, 12 month school year.

Section III
Audit of Financial Statements

**New York Center for Autism
Charter School**

Financial Report

June 30, 2010

Contents

Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	5
Notes to Financial Statements	6 - 11
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	12



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Independent Auditor's Report

To the Board of Trustees
New York Center for Autism Charter School
New York, New York

We have audited the accompanying statements of financial position of New York Center for Autism Charter School (the "Charter School") as of June 30, 2010, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year's summarized comparative information has been derived from the Charter School's June 30, 2009 financial statements and, in our report, dated October 23, 2009, we expressed an unqualified opinion on those financial statements.

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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter School as of June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 13, 2010, on our consideration of the Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and 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* and should be considered in assessing the results of our audit.

McGladrey & Pullen, LLP

New York, New York
October 13, 2010

New York Center for Autism Charter School

**Statements of Financial Position
June 30, 2010 and 2009**

	2010	2009
ASSETS		
Cash and Cash Equivalents	\$ 426,706	\$ 383,838
Restricted Cash and Cash Equivalents	69,935	69,908
Investments, at fair value	1,119,256	630,345
Pledge Receivable, net	10,000	-
Tuition and other Receivables	7,468	26,683
Prepaid Expenses and Other Assets	26,884	25,291
Property and Equipment, net	<u>60,013</u>	<u>133,509</u>
Total assets	<u>\$ 1,720,262</u>	<u>\$ 1,269,572</u>
LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable and accrued expenses	\$ 124,910	\$ 102,369
Capital lease obligation	<u>1,658</u>	<u>6,490</u>
Total liabilities	<u>126,568</u>	<u>108,859</u>
Net Assets:		
Unrestricted	1,508,694	1,154,913
Temporarily restricted	<u>85,000</u>	<u>5,800</u>
Total net assets	<u>1,593,694</u>	<u>1,160,713</u>
Total liabilities and net assets	<u>\$ 1,720,262</u>	<u>\$ 1,269,572</u>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statements of Activities

(with summarized comparative financial information for the year ended June 30, 2009)

Years Ended June 30, 2010 and 2009

	2010		2009	
	Unrestricted	Temporarily Restricted	Total	Total
Operating Revenue:				
State and local per pupil operating revenue	\$ 2,632,668	\$ -	\$ 2,632,668	\$ 2,254,991
Total operating revenue	2,632,668	-	2,632,668	2,254,991
Expenses:				
Program services - regular education	1,906,978	-	1,906,978	1,932,166
Supporting Services:				
General and administrative	430,857	-	430,857	376,179
Fund-raising	57,189	-	57,189	54,394
Total supporting services	488,046	-	488,046	430,573
Total operating expenses	2,395,024	-	2,395,024	2,362,739
Net operating revenue (deficit) from school operations	237,644	-	237,644	(107,748)
Contributions	96,474	85,000	181,474	120,849
Other Income	13,863	-	13,863	14,010
Provision for Uncollectible Pledge	-	-	-	(2,150,407)
Net Assets Released From Restrictions - satisfaction of purpose and time restrictions	5,800	(5,800)	-	-
Change in net assets	353,781	79,200	432,981	(2,123,296)
Net Assets:				
Beginning	1,154,913	5,800	1,160,713	3,284,009
Ending	\$ 1,508,694	\$ 85,000	\$ 1,593,694	\$ 1,160,713

See Notes to Financial Statements.

New York Center for Autism Charter School

Statements of Functional Expenses

(with summarized comparative financial information for the year ended June 30, 2009)

Years Ended June 30, 2010 and 2009

	2010				2009	
	Program Services - Regular Education	General and Administrative	Fund- Raising	Total Supporting Services	Total	Total
Salaries and wages	\$ 1,357,204	\$ 270,116	\$ 39,079	\$ 309,195	\$ 1,666,399	\$ 1,617,248
Payroll taxes and fringe benefits	351,903	48,538	4,045	52,583	404,466	375,428
Consulting and professional fees	38,812	17,831	-	17,831	56,643	71,153
Accounting fees	-	11,035	-	11,035	11,035	37,905
Legal fees	-	9,162	-	9,162	9,162	13,425
Classroom and teaching supplies	32,390	-	-	-	32,390	34,779
Staff recruitment and development	2,594	1,467	-	1,467	4,061	12,218
Noncapitalized furniture and equipment	414	1,366	-	1,366	1,780	1,050
Communications and outreach	12,669	3,241	293	3,534	16,203	18,748
Travel	2,048	205	-	205	2,253	3,055
Office	7,334	42,493	13,772	56,265	63,599	35,264
Insurance	19,147	4,787	-	4,787	23,934	26,483
Depreciation and amortization	81,123	20,281	-	20,281	101,404	111,363
Repairs and maintenance	1,340	335	-	335	1,675	2,321
Loss on disposal of property and equipment	-	-	-	-	-	2,299
	<u>\$ 1,906,978</u>	<u>\$ 430,857</u>	<u>\$ 57,189</u>	<u>\$ 488,046</u>	<u>\$ 2,395,024</u>	<u>\$ 2,362,739</u>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statements of Cash Flows

Years Ended June 30, 2010 and 2009

	2010	2009
Cash Flows From Operating Activities:		
Change in net assets	\$ 432,981	\$ (2,123,296)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Contributed stock	(2,277)	-
Donated property and equipment	(1,000)	(4,000)
Net unrealized losses (gains) on investments	906	(561)
Depreciation and amortization	101,404	111,363
Provision for uncollectible pledge	-	2,150,407
Loss on disposal of property and equipment	-	2,299
Changes in operating assets and liabilities:		
Increase in pledge receivable, net	(10,000)	-
Decrease in tuition and other receivables	19,215	33,964
Increase in prepaid expenses and other assets	(1,593)	(18,052)
Increase in accounts payable and accrued expenses	14,093	12,211
Net cash provided by operating activities	553,729	164,335
Cash Flows From Investing Activities:		
Increase in restricted cash	(29)	(69,906)
Purchases of property and equipment	(18,460)	(1,586)
Proceeds from maturity of investments	1,530,000	1,245,000
Purchases of investments	(2,017,540)	(1,874,784)
Net cash used in investing activities	(506,029)	(701,276)
Cash Used in Financing Activity - payments made on capital lease obligation	(4,832)	(4,631)
Net Increase (decrease) in cash and cash equivalents	42,868	(541,572)
Cash and Cash Equivalents:		
Beginning	383,838	925,410
Ending	\$ 426,706	\$ 383,838
Supplemental Disclosure of Cash Flow Information:		
Cash paid during the year for interest	\$ 184	\$ 386
Supplemental Disclosures of Noncash Investing Activities:		
Donated property and equipment	\$ 1,000	\$ 4,000
Property and equipment acquired and included in accounts payable and accrued expenses	\$ 8,448	\$ -

See Notes to Financial Statements.

New York Center for Autism Charter School

Notes to Financial Statements

Note 1. Principal Business Activity and Summary of Significant Accounting Policies

New York Center for Autism Charter School (the "Charter School") is an educational corporation that commenced operating as a charter school in the borough of Manhattan, New York in July 2005 for an initial term of five years as granted by the Board of Regents of the University of the State of New York (the "Board"). On April 20, 2010, the Board granted the Charter School a first charter renewal valid for an additional term of five years through and including April 14, 2015, renewable upon its expiration.

The Charter School's mission is to provide individualized, scientifically based educational services to children with autism and other pervasive developmental disorders.

The Financial Accounting Standards Board (the "FASB") Accounting Standards Codification (the "Codification" or "ASC") became effective July 1, 2009, at which point all then-existing non-SEC accounting and reporting standards have been superseded. As a result of the adoption of the Codification, the Charter School changed the way it references accounting principles generally accepted in the United States of America throughout the notes to the financial statements. This standard did not have an impact on the financial statements.

The financial statements of the Charter School have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America.

The financial statements of the Charter School reflect contributions received from the public and other organizations. Contributions, including unconditional promises to give, are recognized as revenue in the period documented or received.

The Charter School reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Contributions of assets other than cash are recorded at their estimated fair value.

The Charter School received donated office furniture and a piano amounting to \$1,000 and \$4,000 during fiscal years ended June 30, 2010 and 2009, respectively, which has been included in property and equipment and contributions in the accompanying financial statements.

A number of volunteers have made a contribution of their time to the Charter School to develop its academic program and to serve on its board of trustees. The value of this contributed time is not reflected in these financial statements since it does not meet the criteria for recognition under ASC 958 (formerly Statement of Financial Accounting Standards ("SFAS") No. 116), *Accounting for Contributions Received and Contributions Made*.

Revenue from state and local governments resulting from the Charter School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement. Federal and state grant funds are recorded by the Charter School when expenditures are incurred and billable. Funds received in advance for which expenditures have not been incurred are reflected as refundable advances from state and local government grants in the accompanying statements of financial position.

The financial statements include certain prior-year summarized comparative information in total but not by net asset class or functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2009 from which the summarized information was derived.

New York Center for Autism Charter School

Notes to Financial Statements

Note 1. Principal Business Activity and Summary of Significant Accounting Policies (Continued)

The Charter School maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Charter School has not experienced any losses in such accounts.

The Charter School considers all highly liquid financial instruments with an original maturity of three months or less to be cash equivalents.

Investments are stated at fair value, which is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Unrealized gains and losses resulting from the change in prevailing market value of investments are included in other income in the statements of activities. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Purchases and sales of securities are recorded on a trade-date basis.

The Charter School capitalizes all purchases of property and equipment in excess of \$500. Property and equipment is recorded at cost. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are amortized over the remaining term of the lease. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract.

Fixed assets acquired under capital leases are recorded in property and equipment with corresponding obligations carried in liabilities. The amount capitalized is the lower of the present value of the minimum lease payments or the fair value of the leased asset. Amortization on assets leased under capital leases is recorded on a straight-line basis over the estimated useful life of the asset or the term of the lease, depending on the criteria used to capitalize the lease.

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 at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The costs of providing the various programs and other activities have been summarized on a functional basis in the accompanying statements of functional expenses. Certain costs have been allocated among program and supporting services.

The Charter School is exempt from federal income taxes under Internal Revenue Code ("IRC") Section 501(a) as an organization formed for charitable purposes under Section 501(c)(3) of the IRC and, accordingly, is not subject to income taxes. Additionally, the Charter School as a non-profit entity is subject to unrelated business income tax ("UBIT") if applicable. For the tax years ended June 30, 2010 and 2009, the Charter School did not owe any UBIT.

On July 1, 2009, the Charter School adopted the accounting standard on accounting for uncertainty in income taxes (ASC 740, formerly FASB Interpretation No. 48), which addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under this guidance, the Charter School may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting in interim periods.

Management evaluated the Charter School's tax positions and concluded that the Charter School had taken no uncertain tax positions that require adjustment to the financial statements to comply with the provisions of this guidance. With few exceptions, the Charter School is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years before 2006, which is the standard statute of limitations look-back period.

New York Center for Autism Charter School

Notes to Financial Statements

Note 1. Principal Business Activity and Summary of Significant Accounting Policies (Continued)

Certain amounts in 2009 were reclassified to conform with the 2010 financial statement presentation.

The Charter School evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 13, 2010 for these financial statements.

Note 2. Fair Value of Financial Instruments

The Charter School reports its investments under ASC 820 (formerly SFAS No. 157), *Fair Value Measurements*. ASC 820 defines fair value, establishes a framework for measuring fair value and expands disclosures about fair value measurement. ASC 820 also emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and sets out a fair value hierarchy with the highest priority being quoted prices in active markets. Under ASC 820, fair value measurements are disclosed by level within that hierarchy.

The Charter School determines the fair values of its investments based on the fair value hierarchy established in ASC 820, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The standard describes three levels of inputs that may be used to measure fair value, which are as follows:

- Level 1: Inputs that reflect unadjusted quoted market prices in active markets at the measurement date that the organization has the ability to access at the measurement date.
- Level 2: Inputs other than quoted market prices that are observable for the asset or liability, either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3: Inputs that are unobservable for the asset or liability and that include situations where there is little, if any market activity for the asset or liability. The inputs into the determination of fair value are based upon the best information in the circumstances and may require significant management judgment or estimate.

The carrying amounts of significant financial instruments approximate their fair values. The following methods and assumptions were used by the Charter School in estimating the fair value of its financial instruments at June 30, 2010 and 2009.

Cash Equivalents and Restricted Cash Equivalents: The carrying amount approximates fair value because the instruments are liquid in nature.

Investments: The fair value of certificates of deposit and government treasury bills is based on the average daily yield.

New York Center for Autism Charter School

Notes to Financial Statements

Note 2. Fair Value of Financial Instruments (Continued)

Cash equivalents and investments measured at fair value on a recurring basis consist of the following as of June 30:

Description	2010 Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market fund:				
Cash equivalents	\$ 98,272	\$ 98,272	\$ -	\$ -
Restricted cash equivalents	69,935	69,935	-	-
Certificates of deposit:				
Investments	1,119,256	-	1,119,256	-
	<u>\$ 1,287,463</u>	<u>\$ 168,207</u>	<u>\$ 1,119,256</u>	<u>\$ -</u>
Description	2009 Fair Value	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Money market fund	\$ 4,812	\$ 4,812	\$ -	\$ -
United States Treasury Bill	199,986	199,986	-	-
Cash equivalents	204,798	204,798	-	-
Money market fund:				
Restricted cash equivalents	69,906	69,906	-	-
Certificates of deposit	300,687	-	300,687	-
United States Treasury Bills	329,658	-	329,658	-
Investments	630,345	-	630,345	-
	<u>\$ 905,049</u>	<u>\$ 274,704</u>	<u>\$ 630,345</u>	<u>\$ -</u>

Other income includes interest and dividend income of approximately \$7,600 and \$12,400, respectively, and net unrealized (loss) gain of (\$906) and \$561, respectively, for the years ended June 30, 2010 and 2009.

New York Center for Autism Charter School

Notes to Financial Statements

Note 3. Pledge Receivable, Net

Pledge payments outstanding pertaining to years ended June 30, 2007 through June 30, 2010 amount to \$2,150,407 net of unamortized discount of \$172,777. The Charter School's management recorded a provision amounting to \$2,150,407 for the above net pledge receivable due to the uncertainty of its collectibility and has reflected it as a provision for uncollectible pledge in the June 30, 2009 statement of activities.

Note 4. Property and Equipment, Net

Property and equipment, net, at cost or fair market value at date of donation consists of the following at June 30:

	<u>2010</u>	<u>2009</u>	<u>Estimated Useful Life</u>
Furniture and fixtures	\$ 133,343	\$ 122,061	5 years
Computer hardware and software	76,300	73,974	3 years
Equipment obtained under capital lease	22,545	22,545	5 years
Leasehold improvements	<u>247,087</u>	<u>232,923</u>	Remaining lease term
	479,275	451,503	
Less accumulated depreciation and amortization	<u>419,262</u>	<u>317,994</u>	
	<u>\$ 60,013</u>	<u>\$ 133,509</u>	

Accumulated depreciation pertaining to equipment obtained under a capital lease at June 30, 2010 and 2009 amounted to \$21,042 and \$16,533, respectively.

Note 5. Capital Lease Obligations

The Charter School leases office equipment under a capital lease expiring in October 2010. The lease requires monthly payments of principal and interest of \$418, imputed at an interest rate of 4.28%. The economic substance of the lease is that the Charter School is financing the acquisition of the assets through the lease and, accordingly, it is recorded in the Charter School's assets and liabilities. The present value of future minimum lease payments, inclusive of interest, through June 30, 2011 amounts to \$1,658.

Note 6. Related Party Transactions

In March 2010, New York Center for Autism Research and Education, Inc. ("NYCA") entered into a new institutional partnership agreement (the "Agreement") with the Charter School to continue with its support of the Charter School's mission, including assistance in fiscal operations and development.

The Charter School has been assisted in the pursuit of its educational goals by its affiliate, NYCA, since its inception. Certain individuals serve on the board of directors for both NYCA and the Charter School but do not represent a majority on either board. As part of the new Agreement, NYCA will support fiscal operations by assisting in the development and implementation of a comprehensive fund-raising campaign to support the operations and initiatives of the Charter School; assist the Charter School in creating and coordinating external affiliations with NYCA's program partners; encourage and facilitate the Charter School's increased independence and autonomy in the areas of communication, advocacy and fundraising; and give the Charter School special consideration with respect to any relevant grant monies offered by NYCA.

New York Center for Autism Charter School

Notes to Financial Statements

Note 6. Related Party Transactions (Continued)

For the year ended June 30, 2010, NYCA granted to the Charter School \$25,000 to support facilities renovation related to enrollment and student age expansion and granted \$10,000 to support the Charter School's after school program.

Note 7. Restricted Cash Equivalents

The New York City Department of Education (the "NYCDOE") requires the Charter School to maintain funds in a separate cash account to have funds available to ensure an orderly liquidation, dissolution or transition process if the Charter School's charter were to be terminated or the Charter School was closed for other reasons. At June 30, 2010 and 2009, restricted cash equivalents amounted to \$69,935 and \$69,906, respectively.

Note 8. Agreement for School Facility

The Charter School has entered into a Facility Shared Use Agreement (the "Agreement") with the NYDOE for dedicated and shared space at P.S. 50, a New York City public school located at 433 East 100th Street, New York, New York. The Agreement commenced on July 1, 2005 at a cost of \$1 per year and expired in June 2010. The Charter School is in the process of negotiating a new Agreement with the NYDOE; the Charter School continues to operate under the terms of the original Agreement. The Charter School will be responsible for any overtime related costs for services provided beyond the regular opening hours.

Note 9. Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes or periods at June 30:

	2010	2009
Facilities renovation	\$ 25,000	\$ -
Extended school-year program	60,000	-
Baseball program	-	5,000
Field trip	-	800
	<u>\$ 85,000</u>	<u>\$ 5,800</u>

Net assets were released from donor restrictions by incurring expenses to satisfy purpose restrictions comprised of the following for the year ended June 30, 2010:

Baseball program	\$ 5,000
Field trip	800
	<u>\$ 5,800</u>

Note 10. Contingency

Certain grants and contracts may be subject to audit by the funding sources. Such audits may result in disallowances of costs submitted for reimbursement. Management is of the opinion that such cost disallowances, if any, will not have a material effect on the accompanying financial statements. Accordingly, no amounts have been provided in the accompanying financial statements for such potential claims.



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Independent Auditor's 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

To the Board of Trustees
New York Center for Autism Charter School
New York, New York

We have audited the financial statements of New York Center for Autism Charter School (the "Charter School") as of and for the year ended June 30, 2010, and have issued our report thereon dated October 13, 2010. 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.

Internal Control Over Financial Reporting - In planning and performing our audit, we considered New York Center for Autism Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New York Center for Autism Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of New York Center for Autism Charter School's internal control over financial reporting.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters - As part of obtaining reasonable assurance about whether New York Center for Autism Charter School's financial statements are free of 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*.

This report is intended solely for the information and use of the finance committee, board of trustees, management, the New York State Education Department and the Board of Regents of the University of the State of New York and is not intended to be, and should not be, used by anyone other than those specified parties.

McGladrey & Pullen, LLP

New York, New York
October 13, 2010

Section IV
Financial Disclosure Forms and
Statement of Assurances