

**310400860888 NY CENTER FOR AUTISM CS****I. School Information and Cover Page****Page 1****1. SCHOOL NAME**

310400860888 NY CENTER FOR AUTISM CS

**2. CHARTER AUTHORIZER**

NYCDOE-Authorized Charter School

**3. DISTRICT / CSD OF LOCATION**

NYC CSD 4

**4. SCHOOL INFORMATION**

PRIMARY ADDRESS	PHONE NUMBER	FAX NUMBER	EMAIL ADDRESS
433 East 100th St (at PS/IS 50) New York, NY 10029	212-860-2580	212-860-2960	jfisher@nycacharterschool.org
Contact Name			Julie Fisher
Title			Executive Director
Emergency Phone Number (###-###-####)			646-705-5754

**5. SCHOOL WEB ADDRESS (URL)**

www.nycacharterschool.org

**6. DATE OF INITIAL CHARTER**

04/2005

**7. DATE FIRST OPENED FOR INSTRUCTION**

09/2005

**8. TOTAL NUMBER OF STUDENTS ENROLLED IN 2012-13 (as reported on BEDS Day)**

32

**9. GRADES SERVED IN SCHOOL YEAR 2012-13**

Ungraded

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

Yes/No	Name of CMO/EMO
No	

**Page 2****11. FACILITIES**

No, just one site.

**12. SCHOOL SITES**

	Physical Address	Phone Number	District/CSD	Grades Served at Site	School at Full Capacity at Site	Facilities Agreement
Site 1 (same as primary site)	433 East 100 St New York, NY 10029	212-860-2580	CSD 4	ungraded	Yes	DOE space
Site 2						
Site 3						

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

	Name	Work Phone	Alternate Phone	Email Address
School Leader	Jullie Fisher	212-860-2580		jfisher@nycacharterschool.org
Operational Leader	Mark Saretsky	212-860-2580		msaretsky@nycacharterschool.org
Compliance Contact	Susan Michaelson	212-860-2580		smichaelson@nycacharterschool.org
Complaint Contact	Julie Fisher	212-860-2580		jfisher@nycacharterschool.org

**13. Are the School sites co-located?**

Yes

**13a. Please list the terms of your current co-location.**

	Date School will leave current co-location	Is school working with NYCDOE to expand into current space?	If so, list year expansion will occur.	Is school working with NYCDOE to move to separate space?	If so, list the proposed space and year planned for move	School at Full Capacity at Site
Site 1 (primary site)		No		No		Yes
Site 2						
Site 3						

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14. Were there any revisions to the school's charter during the 2012-2013 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

No

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 stylist on your mobile device to sign your name).

Yes

Signature, Head of Charter School

[http://nysed-cso-](http://nysed-cso-reports.myreviewroom.com/forms/12636/responses/545450/CXzb5FcuHF/3b19846df1d81a8d7e56895a55155e5e/signature_5.svg)

[reports.myreviewroom.com/forms/12636/responses/545450/CXzb5FcuHF/3b19846df1d81a8d7e56895a55155e5e/signature\\_5.svg](http://nysed-cso-reports.myreviewroom.com/forms/12636/responses/545450/CXzb5FcuHF/3b19846df1d81a8d7e56895a55155e5e/signature_5.svg)

Signature, President of the Board of Trustees

[http://nysed-cso-](http://nysed-cso-reports.myreviewroom.com/forms/12636/responses/545450/ICPd5LBScP/d50d7e88ecd622748cf851b92bb3d1e3/signature_5.svg)

[reports.myreviewroom.com/forms/12636/responses/545450/ICPd5LBScP/d50d7e88ecd622748cf851b92bb3d1e3/signature\\_5.svg](http://nysed-cso-reports.myreviewroom.com/forms/12636/responses/545450/ICPd5LBScP/d50d7e88ecd622748cf851b92bb3d1e3/signature_5.svg)

**310400860888 NY CENTER FOR AUTISM CS**

## II. NYS School Report Card and III. Key Focus Area-A.1. Appendix A: Progress Toward Goals

**Page 1****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/>).

<https://reportcards.nysed.gov/files/2011-12/RC-2012-310400860888.pdf>

**2012-13 Progress Toward Attainment of Academic Goals**

	Academic Student Performance Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Academic Goal 1	<p>AYP Standing (See also Goal 3 below.)</p> <p>Charter Goal 1: Within their own abilities, at least 75% of students will annually master a minimum of 85% of the objectives (i.e., skill acquisition and behavior reduction) set forth in their IEPs.</p> <p>Objective: Data are collected on all programs that support IEP goals and objectives (i.e., skill acquisition programs and behavior reduction programs).</p>	<p>Measure: NYSED Annual Report 2011-2012, NYSED IRS Report</p> <p>Charter Goal 1: Measure: Percent Mastery. Annually a percent score will be generated by dividing the number of completed IEP objectives by the total number of objectives determined at each student's annual review. report (See attached.)</p>	<p>Goal Met: In Good Standing.</p> <p>Charter Goal 1: Goal Met: 88%, or 28/32, of students mastered a minimum of 85% of programs that support their IEP goals and objectives.</p>	
Academic Goal 2	<p>Charter Goal 2: Within their own abilities, 75% of NYCACS students will annually demonstrate increased performance on an informal assessment of linguistic and functional behaviors.</p>	<p>Charter Goal 2 Measure: Verbal Behavior-Milestones Assessment and Placement Program (VB-MAPP) by Sundberg or the Vineland Adaptive Behavior Scales by Sparrow, Ball, and Partington.</p>	<p>Charter Goal 2 Goal Met: 94%, or 30/32, of students demonstrated increased performance on the Verbal Behavior-Milestones Placement Program or the Vineland Adaptive Behavior Scales.</p>	

Academic Goal 3	Charter Goal 3: NYCACS will achieve Adequate Yearly Progress in required subject areas pursuant to NCLB using the New York State Alternate Assessment.	Charter Goal 3 Measure: New York Alternate Assessment (NYSAA)	Charter Goal 3 Goal Met: 90% (17/19) of students for whom assessment was required achieved Level 4 in English Language Arts. 90% (17/19) achieved a Level 4 in Mathematics. 100% (4/4) achieved Level 4 in Science.
Academic Goal 4	Charter Goal 4: NYCACS will seek to move students from their NYCACS placement to a less restrictive environment. Objective: In any five-year period, NYCACS will seek to move at least 5% of its students from a NYCACS classroom to a less restrictive placement.	Charter Goal 4 Measure: Placement Records	Charter Goal 4 Goal Met: During the first three years of the targeted five-year period (2010-2015), a total of 2 of 32 students (6%) moved to a less restrictive environment, thereby surpassing the goal for the current charter period.
Academic Goal 5			
Academic Goal 6			
Academic Goal 7			
Academic Goal 8			

2a1. Do have more academic goals to add?

No

2a2. Do have more academic goals to add?

No

## Page 2

### 2012-13 Progress Toward Attainment of Organizational Goals

Organizational Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
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Org Goal 1	<p>Attendance Rate: Each year, the school will have an average daily student attendance rate of at least 95%.</p> <p>Student Re-enrollment: Each year 95% of all students enrolled during the course of the year will return the following September.</p>	<p>Measure: ATS and manual attendance records</p> <p>Measure: ATS and manual attendance records</p>	<p>Goal Met: The average daily student attendance rate was 96.5%.</p> <p>Goal Met: 100% (31/ 31) of students enrolled in 2012-13 are expected to re-enroll in September 2013. (One additional student is expected to move to a less restrictive educational setting in September given the marked gains he has made during his time at NYCACS. He is not included in the above calculation. See Academic Goal 4.)</p>
Org Goal 2	<p>Charter Goal 5: A Human Rights Committee will judge NYCACS programs and procedures as respecting each individual student's human rights.</p> <p>Objective A: Two times per year a human rights committee will review intervention procedures and complete rating scales to judge each program in terms of respecting the individual rights of students.</p> <p>Objective B: A human rights committee will respond "yes" to at least 7 of the 9 responses requested for each Behavior Intervention Plan reviewed. Any "no" responses will be followed by immediate and documented modifications.</p> <p>Objective C:</p>	<p>Charter Goal 5 Measure: Objective A: Meeting logs</p> <p>Measure: Objective B: Rating Scales</p> <p>Measure: Objective C: Signed Behavior Intervention Plans and corresponding graphic data displays.</p>	<p>Charter Goal 5 Goal Met: Objective A Met: The HRC met in January and June to review intervention procedures and data. Members completed rating scales to judge each program's value, appropriateness and respect for the students' rights.</p> <p>Objective B Met: A total of 8 Behavior Intervention Plans were reviewed. The committee responded, "Yes," to at least 7 of the 9 items on every plan. 100% of the plans were recommended for continuation as written or with minor modifications that were implemented and documented accordingly.</p> <p>Objective C Met: 100% of Behavior Intervention Plans that were reviewed</p>

Org Goal 3	<p>Evidence of parental consent will be demonstrated for 100% of Behavior Intervention Plans reviewed.</p> <p>Charter Goal 6: Families will be encouraged to be actively involved in their children's education program and to gain a broader understanding of autism-related issues and how best to address them.</p> <p>Objective A: Of those parents who voluntarily choose to participate, a minimum of 5 instruction-focused visits/observations per year will be logged.</p> <p>Objective B: Of those parents who choose to access home and community consultation services, a minimum of 5 visits focused on home and community issues will be logged per year.</p> <p>Objective C: Evidence of at least one skill acquisition program being implemented in the home will be present for each of these families.</p>	<p>Charter Goal 6 Measure: Objective A: Parent attendance records for instruction-focused visits/observations.</p> <p>Measure: Objective B: Home and community consultation logs.</p> <p>Measure: Objective C: Home and community consultation logs</p>	<p>included written parental consent.</p> <p>Charter Goal 6 Progress Toward Goal: 1 of 3 objectives met as proscribed: 2 remaining objectives met through alternative methods.</p> <p>Approaching Objective A: Of the 31 families who voluntarily chose to participate, 94% (29/31) participated in a minimum of 5 instruction-focused visits/observations. The mean number of visits per family was 8, ranging from 1 to 18 visits per family,</p> <p>Approaching Objective B: 100% of parents (32/32) chose to access home and community consultation services. Of these, 31/32, or 97%, participated in a minimum of 5 visits, with a mean number of 7 visits per family. For the one remaining family, multiple efforts to reschedule missed sessions were made and documented. The number of home consultations ranged from 4 to a high of 16 per family.</p> <p>Objective Met C: Home consultation logs for 100% of participating families documented at least one skill acquisition program being implemented in the home.</p>	<p>Charter Goal 6 Goal Met Through Alternative Methods: Objective A: Individual family circumstances (hospitalization, work schedules, travel difficulties related to hurricane Sandy) interfered with attendance for two families. NYCACS was still able to meet these 2 families' needs by providing more frequent home consultation visits (total of 6 and 9 visits per family). (See following objective.) Efforts to accommodate parents' scheduling needs are ongoing.</p> <p>Goal Met Through Alternative Methods: Objective B: For the one family who completed only 4 home consultation visits, the school was still able to meet the parents' needs by scheduling additional classroom visits (total of 7). Efforts to accommodate parents' scheduling needs are ongoing.</p>
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Org Goal 4	<p>Charter Goal 7: NYCACS teachers and instructors will demonstrate proficiency in interventions and terminology related to applied behavior analysis.</p> <p>Objective A: Pre- and post-test measures of staff understanding of concepts presented within training segments will show a minimum of 80% accuracy and/or at least a 20% gain from pre- to post-test for each staff member.</p> <p>Objective B: Data from annual staff evaluations will indicate proficiency in teaching techniques and satisfactory execution of job requirements.</p>	<p>Charter Goal 7</p> <p>Measure:</p> <p>Objective A:</p> <p>Pre- and post-test scores collected during pre-service training.</p> <p>Measure:</p> <p>Objective B:</p> <p>Annual staff performance evaluations</p>	<p>Charter Goal 7</p> <p>Goal Met:</p> <p>Objective A Met:</p> <p>Pre- and post-test measures of staff understanding of concepts presented within training segments show that 100% of staff showed a minimum of 80% accuracy or a 20% gain from pre- to post-test across training segments.</p> <p>Objective B Met:</p> <p>100% of staff received a rating of proficient or higher on annual staff evaluations.</p>
Org Goal 5	<p>Charter Goal 8: (See Also Goal 9 Below)</p> <p>Parents will be encouraged to judge the NYCACS program as effective.</p> <p>Objective A:</p> <p>Of those parents who voluntarily choose to participate, at least 75% will rate the NYCACS education program as effective on the annual NYCACS Program Effectiveness Survey.</p> <p>Objective B:</p> <p>Of those parents who choose to complete surveys after an instruction-focused school observation, at least 75% will indicate overall satisfaction with the quality</p>	<p>Charter Goal 8</p> <p>Measure:</p> <p>Objective A:</p> <p>NYCACS Program Effectiveness Survey</p> <p>Measure:</p> <p>Objective B:</p> <p>Instruction-focused school observation surveys</p> <p>Measure:</p> <p>Objective C:</p> <p>NYCDOE Learning Environment Survey-Parents</p> <p>Measure:</p> <p>Objective D:</p> <p>DOE Learning Environment Survey-Parents</p>	<p>Charter Goal 8</p> <p>Goal Met:</p> <p>Objective A Met:</p> <p>Using a Likert Scale where 5 is strongly agree and 1 is strongly disagree, 97% of families either strongly agreed (88%) or agreed (9%) with the statement, "Overall the school program is effective," for a mean score of 4.8 out of 5. The participation rate was 100% of families.</p> <p>Objective B Met:</p> <p>Of those parents who chose to complete surveys after an instruction-focused school observation, 100% stated their satisfaction with the effectiveness of the teaching interaction, responding, "Yes," to the question, "Overall, were you satisfied with the quality of</p>



of education provided to their child.

**Objective C:**

Each year, parents will express satisfaction with the school'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.

**Objective D:**

The school will obtain a 75% parent participation rate on the survey.

**Staff Satisfaction:**

**Teacher Satisfaction:**

Teachers will express satisfaction with school leadership and professional development opportunities as determined by the NYCDOE Learning Environment Survey in which the school will receive scores of 7.5 or higher in each of the four survey domains.

The school will obtain a 90% teacher participation rate.

**Measure:**

**Staff Satisfaction:**  
**DOE Learning Environment Survey-Teachers**

education?"

**Objective C: Objective C Met.**

On the NYCDOE 2012-2013 Learning Environment Survey, parents gave NYCACS consistently high scores across the 4 domains measured, as follows (1-10 scale with 10 being the highest): Academic Expectations, 9.0; Communication, 9.6; Engagement, 9.1; and Safety and Respect, 9.8.

**Objective D: Objective Met.**

The school obtained a 93% parent participation rate.

**Staff Satisfaction: Objective Met.**

On the NYCDOE 2012-2013 Learning Environment Survey, teachers gave NYCACS consistently high scores across the 4 domains measured, as follows (1-10 scale with 10 being the highest): Academic Expectations, 8.8; Communication, 9.1; Engagement, 8.9; and Safety and Respect, 8.6.

The school obtained a 93% teacher participation rate.

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

Yes

## 2012-13 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Org Goal 6	<p>Charter Goal 9: NYCACS will extend its educational practices beyond the school's walls.</p> <p>Objective A: A minimum of 5 professional visits will be conducted each year in which professionals from outside of NYCACS will have the opportunity to hear a description of the NYCACS education model and observe students receiving instruction in their classrooms.</p> <p>Objective B: A minimum of 5 student interns will be placed within NYCACS classrooms each year.</p>	<p>Charter Goal 9</p> <p>Measure: Objective A: Professional visiting logs.</p> <p>Objective B: Measure: Roster of interns and peer mentors</p>	<p>Charter Goal 9</p> <p>Goal Met: (See also detailed discussion of outreach efforts in Appendix H.)</p> <p>Objective A Met: A total of 60 professionals, prospective parents, and interested community members attended one of five Parent and Professional Open House sessions. NYCACS hosted individually tailored informational sessions with professionals representing 13 organizations interested in autism. NYCACS provided staff development trainings in Autism Awareness, Effective Interaction Strategies, and Challenging Behaviors to 9 schools and organizations including 2 at the college level. NYCACS met with 10 service coordinators from other agencies serving NYCACS students. NYCACS presented best practices and research findings at 5 local, regional and international professional conferences.</p> <p>Objective B Met: A total of 8 graduate, undergraduate and high school interns and 6 medical school residents were placed at NYCACS. In addition, 7 middle school peer mentors received training and participated in supervised interactions with NYCACS students.</p>	
Org Goal 7				
Org Goal 8				
Org Goal 9				

Org Goal 10				
Org Goal 11				
Org Goal 12				
Org Goal 13				
Org Goal 14				
Org Goal 15				

### 2012-13 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2012-2013 Progress Toward Attainment	If Not Met, Describe Efforts to be Taken
Financial Goal 1	Financial Compliance: Upon completion of the school's 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.	Measure: Independent Financial Audit for FY 6/30/13	Goal Met: The Independent Financial Audit for FY 6/30/13 resulted in an unqualified opinion and no major findings. (See Audited Financial Statement for FYE 6/30/13 attached.)	
Financial Goal 2	Financial Viability: Each year the school will operate on a balanced budget and maintain a stable cash flow.	Measure: Independent Financial Audit for FY 6/30/13.	Goal Met: The school operated on a balanced budget with revenues exceeding expenditures. (See Audited Financial Statement for FY 6/30/13 attached.)	
Financial Goal 3				

Financial Goal 4				
Financial Goal 5				

**New York Center for Autism Charter School**  
**Goal 1**

**STUDENT OBJECTIVES MASTERED**  
**2012-2013 DATA SUMMARY**

<b>Student ID #</b>	<b>Percentage of IEP Objectives Mastered Within One Year</b>
268-287-554	2/7=29%
205-510-365	6/7=86%
205-534-829	7/7=100%
207-047-978	5/7=71%
207 641 333	9/10=90%
224-012-922	12/13=92%
274-197-763	6/7=86%
208 737 536	15/15=100%
211-851-175	5/12=42%
217 231 158	5/6=83%
205-456-262	7/7=100%
220 568 208	7/8=88%
211 620 653	17/17=100%
209-117-530	15/15=100%
207-149-097	9/9=100%
205-474-786	7/7=100%
220 776 488	7/8=88%
275-262-285	7/7=100%
208 611 350	8/8=100%
218 126 886	11/11=100%
208 749 242	7/8=88%
207 022 138	7/8=88%
220 655 872	11/12=92%
203-981-006	18/18=100%
206-966-566	11/11=100%
204-172-357	8/8=100%
207 680 224	7/7=100%
221-508-682	6/6=100%
206-807-109	20/20=100%
274-068-295	6/6=100%
275-281-897	9/9=100%
218 871 796	8/9=88%
<b>Goal 1: <math>\geq 75\%</math> Students Will Master <math>\geq 85\%</math> of Their Objectives</b>	<b>Goal Met: 28/32 = 88% of students mastered <math>\geq 85\%</math> of IEP objectives</b>

**Name of School:** New York Center for Autism Charter School

**BEDS Code(12 digits):** 31040086088 **E-mail address:** jfisher@nycacharterschool.org

**Contact Person:** Julie Fisher **Phone No:** 212 860-2580

**School Year: 2012-2013**

**Name of Test:** New York State Alternate Assessment 2012-2013

**ELA/Reading Scores <sup>(1)</sup>**

Grade	Subgroup <sup>(2)</sup>	Date of Test (DOT)	# Enrolled in Grade on DOT	# Tested	students at Level 1 (on State	students at Level 2 (on State	students at Level 3 (on State	students at Level 4 (on State	sum of the four quartiles
gr 3 age equiv	All	10/1/12- 2/8/13	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
gr 4 age equiv	All	10/1/12- 2/8/13	2	2	0.0%	0.0%	0.0%	100.0%	100.0%
gr 5 age equiv	All	10/1/12- 2/8/13	5	5	0.0%	0.0%	20.0%	80.0%	100.0%
gr 6 age equiv	All	10/1/12- 2/8/13	5	5	0.0%	0.0%	0.0%	100.0%	100.0%
gr 7 age equiv	All	10/1/12- 2/8/13	5	5	0.0%	0.0%	0.0%	100.0%	100.0%
gr 8 age equiv	All	10/1/12- 2/8/13	2	2	0.0%	50.0%	0.0%	50.0%	100.0%
<b>Total</b>				<b>19</b>	<b>0.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>90.00%</b>	<b>100.00%</b>

Name of Test:

New York State Alternate Assessment 2012-2013

Math Scores <sup>(1)</sup>

Grade	Subgroup <sup>(2)</sup>	Date of Test	# Enrolled in Grade on DOT	# Tested	students at Level 1 (on State	students at Level 2 (on State	students at Level 3 (on State	students at Level 4 (on State	sum of the four quartiles
		(DOT)							
gr 3 age equiv	All	10/1/12-2/8/13	0	0	0.0%	0.0%	0.0%	0.0%	0.0%
gr 4 age equiv	All	10/1/12-2/8/13	2	2	0.0%	0.0%	0.0%	100.0%	100.0%
gr 5 age equiv	All	10/1/12-2/8/13	5	5	0.0%	0.0%	0.0%	100.0%	100.0%
gr 6 age equiv	All	10/1/12-2/8/13	5	5	0.0%	0.0%	0.0%	100.0%	100.0%
gr 7 age equiv	All	10/1/12-2/8/13	7	7	0.0%	0.0%	0.0%	100.0%	100.0%
gr 8 age equiv	All	10/1/12-2/8/13	2	2	100.0%	0.0%	0.0%	0.0%	100.0%
Total				19	10.0%	0.0%	0.0%	90.0%	100.0%

Name of Test:

New York State Alternate Assessment 2012-2013

Science Scores <sup>(1)</sup>

Grade	Subgroup <sup>(2)</sup>	Date of Test	# Enrolled in Grade on DOT	# Tested	students at Level 1 (on State	students at Level 2 (on State	students at Level 3 (on State	students at Level 4 (on State	sum of the four quartiles
		(DOT)							
gr 4 age equiv	All	10/1/12-2/8/13	2	2	0.0%	0.0%	0.0%	100.0%	0.0%
gr 8 age equiv	All	10/1/12-2/8/13	2	2	0.0%	0.0%	0.0%	100.0%	100.0%
Total				4	0.00%	0.00%	0.00%	100.00%	100.00%

**310400860888 NY CENTER FOR AUTISM CS**

## III. Key Focus Area-C.2. Appendix F: BOT Membership Table

**Page 1****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	Chas Chigas	Chair/President	Yes	Finance, Parent of NYCACS Student	6/09-6/12, 7/12-6/15	Executive Chair, Technology
2	Mitchell Baum		Yes	Advertising, Marketing	7/10-6/13, 7/13-16	Fundraising
3	Alan Capper		Yes	Communications, Media, Grandparent of NYCACS Student	7/12-6/15	Fundraising
4	John Cirincion		Yes	Legal	7/10-6/13 Rotated Off 6/13	Supervision/Administration & Trustees
5	Ken Dircks		Yes	Technology	1/12-6/13 Resigned 6/13	Technology
6	Ashley Garrett		Yes	Young Adult Programming	6/12-6/15	Education/Special Projects
7	Benjamin Hartman		Yes	Finance, Technology	1/11-6/14	Technology, Finance
8	Steven Jorgensen		Yes	Finance	7/11-6/14	Finance
9	Ilene Lainer		Yes	Legal, Autism Program Expert	5/05-6/08, 7/08-6/11, 7/11-6/14 Founding Member	Education/Special Projects Chair, Executive



10	Fred More		Yes	BioEthics, Research	8/11-6/14	Education/Special Projects, Human Rights
11	Nancy Needle		Yes	Special Education	5/08-6/11. 7/11 -6/14	Supervision/Administration & Trustees Chair, Executive, Education/Special Projects
12	Hugh O'Rourke (see also below as Treasurer)	Vice Chair/Vice President	Yes	Corporate Management	1/07-6/10, 7/10 -6/13, 7/13- 6/16	Finance Chair, Supervision/Administration & Trustees, Fundraising, Executive
13	Ophelia Rudin		Yes	Outreach, Real Estate	5/05-6/08, 7/08 -6/11, 7/11- 6/14 Founding Member	
14	Virginia Ryan	Secretary	Yes	Public Aadvocacy	7/11-6/14	Supervision/Administrations & Trustees
15	Carol Santiago		Yes	Parent of NYCACS Student, Nonprofit Managment	7/09-6/14 consecutive 1 year terms	Fundraising Chair, Executive
16	Laura Slatkin		Yes	Autism Advocate	6/06-6/09, 7/09 -6/12. 7/12- 6/15	Finance
17	Hugh O'Rourke (see also above as Vice President)	Treasurer	Yes	see above under Vice President	see above under Vice President	see above under Vice President
18						
19						
20						

2. Total Number of Members Joining Board during the 2012-13 school year

2

3. Total Number of Members Departing the Board during the 2012-13 school year

2

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

18

5. How many times did the Board meet during the 2012-13 school year?

6

6. How many times will the Board meet during the 2013-14 school year?

6

## Appendix H: Enrollment and Retention Efforts

NYC Autism Charter School (NYCACS) recognizes the importance of reaching underserved student populations, and independently of any targets that may be set in the future, aggressively seeks to bring underserved students into the NYCACS lottery pool. As defined by the school's charter, NYCACS serves only special education students—students falling on the severe to moderate end of the autism spectrum—who need a highly structured, staffing-intensive educational setting. The school is at the capacity (32) allowed by its charter and openings become available very infrequently. New students from the lottery pool are enrolled only if the CSE determines that a student already enrolled at NYCACS is ready for a less or more restrictive placement, or if an enrolled student's family initiates a change (i.e., moves outside of New York City.) NYC Autism Charter School anticipates at most one opening in September for the 2013-2014 school year, as one student will likely be graduating to a less restrictive educational setting. Dependent upon that transition, the NYCACS student retention rate from 2012-13 to 2013-14 will be either 97% or 100%.

While surpassing any special education target likely to be set, meeting a pre-determined target for English language learners poses a unique challenge to NYCACS: by virtue of their autism diagnosis, all NYCACS students are severely language impaired, in any language, including many who have no functional language skills and are dependent on augmentative communication devices to make their needs known.

Within this context NYCACS undertook the goal of a 5% increase in the number of lottery applicants from Community School District 4—a high needs, largely Spanish speaking community—for the 2013-2014 school year. The following outreach and awareness efforts resulted in a 7% increase in lottery applicants from District 4, thereby surpassing goal:

- 5 Open Houses with a total attendance of 60 parents and professionals;
- presentation at local Head Start parent orientation with literature (e.g., NYCACS brochure) offered in Spanish;
- participation in the East Harlem Charter School Carnival with literature offered in Spanish;
- information booth with literature offered in Spanish at local White Castle on 4 dates;
- print ads in English and Spanish for the NYCACS Open Houses and Information Sessions distributed to El Diario and Amsterdam News;
- electronic ad in English and Spanish submitted to the Gotham Gazette with distribution to advocacy and community based organizations serving youth at risk;
- electronic ad in English and Spanish distributed to the parent coordinators of District 4 schools with the assistance of the parent liaison at our host school PS/IS 50;
- electronic ad in English and Spanish submitted to the Children's Aid Society, for distribution to their professional staff responsible for outreach and intake;
- recruitment and outreach through Community Education Council—District 4,
- electronic ad in English and Spanish distributed to NYC Charter Schools network; and

- print flyer posted at Little Sisters of the Assumption Family Health Center.

Other activities that heightened community awareness of NYCACS and the students we serve also contributed indirectly to our successful lottery outreach. These include the following:

- presentations at local and regional professional conferences including Autism New Jersey, National Best Cooperative Practices Between Charter and Traditional Public Schools, New Jersey ABA, Association for Applied Behavioral Analysis International (ABAI), and Fordham University Autism Expert Panel;
- participation in Community Board 11--Youth and Education committee meetings;
- staff development workshops at neighborhood schools and organizations including Harlem RBI, Dream Charter School, PS 130, PS/IS 50, Children's Aid Society, Jewish Child Care Association (JCCA), PS/MS 29, Asphalt Green, CCNY Graduate School, and Hunter College;
- Peer Mentoring Program in which NYCACS trained seven PS/IS 50 students to serve as mentors to students with autism;
- community outreach at NYCACS student and family events including the holiday piano recital and annual Baseball Extravaganza;
- on-going relationships with community organizations and businesses that provide supplemental programming opportunities for NYCACS students including the Carter Burden Center for the Aging, Fairway, Harlem RBI, Intrepid Museum, Center for Autism and the Developing Brain-CADB, JobPath, Quality Services for Autism Community (QSAC), White Castle, and the Baseball Center NYC;
- training site for 8 high school, college and graduate school teacher interns, 3 students from MS 260 Clinton School of Writers and Artists conducting a research study, and 6 Weill Cornell medical school residents on 6 week rotations; and
- tours of NYCACS for 9 local, regional and international school groups.

2013-2014 will represent the school's fourth year under its new charter, which extends the enrollment to age 19. As NYCACS students are aging, the increased curricular emphasis on functioning in the community has had the added benefit of deepening our presence within our East Harlem neighborhood, indirectly contributing to recruitment efforts. We anticipate that this process will continue as more of our students begin community based programming.

NYCACS intends to continue these recruitment and outreach efforts in 2013-2014, building on the successes of 2012-2013. Additional awareness and outreach efforts will target local public school IEP teams, the Committees for Preschool Special Education, and community preschools serving children with autism.

# **New York Center for Autism Charter School**

Financial Report

June 30, 2013

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## Independent Auditor's Report

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

### Report on the Financial Statements

We have audited the accompanying financial statements of New York Center for Autism Charter School, which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses 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 New York Center for Autism Charter School as of June 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Report on Summarized Comparative Information**

We have previously audited the Charter School's 2012 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 23, 2012. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2012 is consistent, in all material respects, with the audited financial statements from which it has been derived

#### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2013 on our consideration of New York Center for Autism 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 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 New York Center for Autism Charter School's internal control over financial reporting and compliance.

*McGladrey LLP*

New York, New York  
October 25, 2013



New York Center for Autism Charter School

Statement of Financial Position

June 30, 2013

(with summarized comparative financial information as of June 30, 2012)

	2013	2012
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 407,996	\$ 379,919
Restricted Cash and Cash Equivalents	70,014	70,007
Investments, at fair value	1,808,300	1,587,250
Tuition and Other Receivables	1,000	-
Prepaid Expenses and Other Assets	26,161	31,782
Property and Equipment, net	196,526	210,099
<b>Total assets</b>	<b>\$ 2,509,997</b>	<b>\$ 2,279,057</b>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 124,703	\$ 124,843
<b>Total liabilities</b>	<b>124,703</b>	<b>124,843</b>
Contingency		
Net Assets:		
Unrestricted	2,318,294	2,097,214
Temporarily restricted	67,000	57,000
<b>Total net assets</b>	<b>2,385,294</b>	<b>2,154,214</b>
<b>Total liabilities and net assets</b>	<b>\$ 2,509,997</b>	<b>\$ 2,279,057</b>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statement of Activities

Year Ended June 30, 2013

(with summarized comparative financial information for the year ended June 30, 2012)

	2013			2012
	Unrestricted	Temporarily Restricted	Total	Summarized Comparative Information Total
Operating Revenue:				
State and local per pupil operating revenue	\$ 2,925,124	\$ -	\$ 2,925,124	\$ 2,899,204
Total operating revenue	2,925,124	-	2,925,124	2,899,204
Expenses:				
Program services - regular education	2,321,577	-	2,321,577	2,191,949
Supporting services:				
General and administrative	476,952	-	476,952	472,758
Fundraising	57,119	-	57,119	43,663
Total supporting services	534,071	-	534,071	516,421
Total operating expenses	2,855,648	-	2,855,648	2,708,370
Net operating revenue from school operations	69,476	-	69,476	190,834
Contributions	85,380	60,000	145,380	159,572
Other Income	16,224	-	16,224	15,479
Net Assets Released From Restrictions - satisfaction of purpose and time restrictions	50,000	(50,000)	-	-
Change in net assets	221,080	10,000	231,080	365,885
Net Assets:				
Beginning	2,097,214	57,000	2,154,214	1,788,329
Ending	\$ 2,318,294	\$ 67,000	\$ 2,385,294	\$ 2,154,214

See Notes to Financial Statements.

New York Center for Autism Charter School

Statement of Functional Expenses

Year Ended June 30, 2013

(with summarized comparative financial information for the year ended June 30, 2012)

	2013				2012	
	Program Services - Regular Education	Supporting Services			Total	Summarized Comparative Information Total
		General and Administrative	Fund- Raising	Total		
Salaries and wages	\$ 1,681,257	\$ 272,667	\$ 44,325	\$ 316,992	\$ 1,998,249	\$ 1,937,410
Payroll taxes and fringe benefits	359,874	69,409	4,336	73,745	433,619	436,162
Consulting and professional fees	76,347	2,316	-	2,316	78,663	65,227
Classroom and teaching supplies	54,135	-	-	-	54,135	57,316
Depreciation and amortization	65,332	7,260	-	7,260	72,592	40,069
Office expenses	11,515	51,357	3,083	64,440	65,955	58,305
Accounting fees	-	34,702	-	34,702	34,702	37,069
Insurance	21,206	5,302	-	5,302	26,508	24,518
Communications and outreach	12,015	11,445	5,375	16,820	28,835	23,325
Repairs and maintenance	22,860	5,715	-	5,715	28,575	7,541
Staff recruitment and development	8,013	2,860	-	2,860	10,873	11,425
Noncapitalized furniture and equipment	1,871	1,493	-	1,493	3,364	3,327
Travel	7,152	3,756	-	3,756	10,908	4,696
Legal fees	-	8,670	-	8,670	8,670	1,980
	<u>\$ 2,321,577</u>	<u>\$ 476,952</u>	<u>\$ 57,119</u>	<u>\$ 534,071</u>	<u>\$ 2,855,648</u>	<u>\$ 2,708,370</u>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statement of Cash Flows

Year Ended June 30, 2013

(with summarized comparative financial information for the year ended June 30, 2012)

	2013	2012
Cash Flows From Operating Activities:		
Change in net assets	\$ 231,080	\$ 365,885
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Donated property and equipment	(8,000)	(2,909)
Unrealized loss (gain) on investments	1,837	(565)
Depreciation and amortization	72,592	40,069
Loss on disposal of fixed assets	-	630
Changes in operating assets and liabilities:		
(Increase) decrease in tuition and other receivables	(1,000)	900
Decrease (increase) in prepaid expenses and other assets	5,621	(2,475)
Decrease in refundable tuition	-	(32,328)
(Decrease) increase in accounts payable and accrued expenses	(140)	21,769
Net cash provided by operating activities	<u>301,990</u>	<u>390,976</u>
Cash Flows From Investing Activities:		
Increase in restricted cash	(7)	(5)
Purchases of property and equipment	(51,019)	(150,529)
Proceeds from maturity of investments	1,577,210	1,140,801
Purchases of investments	<u>(1,800,097)</u>	<u>(1,350,000)</u>
Net cash used in investing activities	<u>(273,913)</u>	<u>(359,733)</u>
Net increase in cash and cash equivalents	28,077	31,243
Cash and Cash Equivalents:		
Beginning	<u>379,919</u>	<u>348,676</u>
Ending	<u>\$ 407,996</u>	<u>\$ 379,919</u>
Supplemental Disclosure of Noncash Investing Activity:		
Donated property and equipment	<u>\$ 8,000</u>	<u>\$ 2,909</u>

See Notes to Financial Statements.

## New York Center for Autism Charter School

### Notes to Financial Statements

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#### 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 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.

Cash equivalents and restricted cash equivalents carrying amount approximates fair value because the instruments are highly liquid in nature.

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

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.

Under the FASB's authoritative guidance on fair value measurements, fair value 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. In determining fair value, the Charter School uses various methods including market, income and cost approaches. Based on these approaches, the Charter School often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated, or generally unobservable inputs. The Charter School utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques the Charter School is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

Level 1: Quoted prices for identical assets and liabilities traded in active exchange markets, such as the New York Stock Exchange.

Level 2: Observable inputs other than Level 1 including quoted prices for similar assets or liabilities, quoted prices in less active markets, or other observable inputs that can be corroborated by observable market data. Level 2 also includes derivative contracts whose value is determined using a pricing model with observable market inputs or can be derived principally from or corroborated by observable market data.

New York Center for Autism Charter School

Notes to Financial Statements

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

Level 3: Unobservable inputs supported by little or no market activity for financial instruments whose value is determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant management judgment or estimation; also includes observable inputs for nonbinding single dealer quotes not corroborated by observable market data.

For the years ended June 30, 2013 and 2012, the application of valuation techniques applied to similar assets and liabilities has been consistent. The fair value of investment securities is the market value based on quoted market prices, when available, or market prices provided by recognized broker-dealers. If listed prices or quotes are not available, fair value is based upon externally developed models that use unobservable inputs due to the limited market price activity of the instrument.

The Charter School's investments as of June 30, 2013 and 2012 include certificates of deposit of \$1,648,766 and \$1,575,597, respectively, which are considered Level 2 investments based on average daily yields, and measured at fair value on a recurring basis based on significant other observable inputs. The remaining investment balances are in money market funds.

Other income includes interest, recorded on an accrual basis, and dividend income, recorded on the ex-dividend date, in aggregate of approximately \$6,400 and \$9,000 for the years ended June 30, 2013 and 2012, respectively. Other income also includes unrealized gains and losses resulting from the change in prevailing market value of investments of \$(1,837) and \$565 for the years ended June 30, 2013 and 2012, respectively. Purchases and sales of investments are recorded on a trade-date basis.

The Charter School received donated property and equipment amounting to \$8,000 and \$2,909 during the fiscal years ended June 30, 2013 and 2012, 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, *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, 2012, from which the summarized information was derived.

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 charter renewal. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract.

## New York Center for Autism Charter School

### Notes to Financial Statements

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

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 nonprofit entity is subject to unrelated business income tax ("UBIT"), if applicable. For the tax years ended June 30, 2013 and 2012, the Charter School did not owe any UBIT.

Management evaluated the Charter School's tax positions for all open tax years and has concluded that the Charter School had taken no uncertain tax positions that require adjustments to the financial statements to comply with the provisions of ASC 740, *Accounting for Income Taxes*. Generally, the Charter School is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years before 2009, which is the standard statute of limitations look-back period.

In October 2012, the FASB issued ASU 2012-04, *Technical Corrections and Improvements*. The amendments in this update cover a wide range of topics including technical corrections and improvements to the ASC and conforming amendments related to fair value measurements. The amendments in this update will generally be effective for fiscal periods beginning after December 15, 2013 for nonpublic entities, except for amendments in this update where there was no transition guidance and which were immediately effective upon issuance. The impact of adopting ASU 2012-04 on subsequent periods has not yet been determined.

Management evaluated events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation was performed through October 25, 2013, the date these financial statements were available for issuance.

#### Note 2. Property and Equipment, Net

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

	2013	2012	Estimated Useful Life
Furniture and fixtures	\$ 194,970	\$ 169,336	5 years
Computer hardware and software	159,751	143,016	3 years
Leasehold improvements	393,351	376,701	Remaining charter term
	748,072	689,053	
Less accumulated depreciation and amortization	551,546	478,954	
	<u>\$ 196,526</u>	<u>\$ 210,099</u>	

## New York Center for Autism Charter School

### Notes to Financial Statements

#### Note 3. Restricted Cash and 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, 2013 and 2012, restricted cash equivalents amounted to \$70,014 and \$70,007, respectively.

#### Note 4. Agreement for School Facility

The Charter School has a Facility Shared Use Agreement (the "Facility Agreement") with the NYCDOE 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 at a cost of \$1 per year. The total square footage utilized by the Charter School during the years ended June 30, 2013 and 2012 amounted to approximately 8,200 square feet, respectively. The Charter School will continue to operate under the terms of the Facility Agreement unless either party terminates the Facility Agreement with appropriate written notice. In addition, the Charter School continues to be responsible for any overtime-related costs for services provided beyond the regular opening hours.

#### Note 5. Temporarily Restricted Net Assets

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

	<u>2013</u>	<u>2012</u>
Adaptive Physical Education	\$ 15,000	\$ -
Extended school-year program	<u>52,000</u>	<u>57,000</u>
	<u>\$ 67,000</u>	<u>\$ 57,000</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, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Extended school-year program	\$ 50,000	\$ 50,000
Facilities renovation	<u>-</u>	<u>25,000</u>
	<u>\$ 50,000</u>	<u>\$ 75,000</u>

#### Note 6. Contingency

At times the Charter School may enter into grant and contract arrangements which 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, would not have a material effect on the accompanying financial statements. The Charter School did not enter into any such arrangements during the years ended June 30, 2013 and 2012, respectively.





**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, 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 New York Center for Autism Charter School (the "Charter School"), which comprise the statement of financial position as of June 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2013.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the New York Center for Autism 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 Charter School's internal control. Accordingly, we do not express an opinion on the effectiveness of the Charter 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 entity'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.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the New York Center for Autism 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*McGladrey LLP*

New York, New York  
October 25, 2013