



I. SCHOOL INFORMATION AND COVER PAGE (To be Completed By All Charter Schools)

Created: 07/20/2015

Last updated: 07/29/2015

Please be advised that you will need to complete this task first (including signatures) before all of the other tasks assigned to you by your authorizer are visible on your task page. While completing this task, please ensure that you select the correct authorizer or you may not be assigned the correct tasks.

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1. SCHOOL NAME AND AUTHORIZER

(Select name from the drop down menu)

NEW YORK CENTER FOR AUTISM CS (NYC CHANCELLOR) 310400861061

2. CHARTER AUTHORIZER

(For technical reasons, please re-select authorizer name from the drop down menu).

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. (P>S>50) New York, NY 10029	212-860-2580	212-860-2960	jfisher@nycacharterschool.org

4a. PHONE CONTACT NUMBER FOR AFTER HOURS EMERGENCIES

Contact Name	Julie Fisher
Title	Executive Director
Emergency Phone Number (###-###-####)	646-705-5754

5. SCHOOL WEB ADDRESS (URL)

www.nycanautismcharterschool.org

6. DATE OF INITIAL CHARTER

2005-04-01 00:00:00

7. DATE FIRST OPENED FOR INSTRUCTION

2005-09-01 00:00:00

8. FINAL VERIFIED BEDS ENROLLMENT FOR THE 2014-15 School Year as reported to Department's Office of Information and Reporting Services (via the NYC DOE for charter schools in NYC) in August.

32

9. GRADES SERVED IN SCHOOL YEAR 2014-15

Check all that apply

Grades Served

Ungraded

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

Yes/No

Name of CMO/EMO

No

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11. FACILITIES

Will the School maintain or operate multiple sites?

No, just one site.

12. SCHOOL SITES

Please list the sites where the school will operate in 2015-16.

	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. (PS 50) 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	Julie Fisher	212-860-2580	646-705-5754	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	646-705-5754	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 2014-2015 school year? (Please include both those that required authorizer approval and those that did not require authorizer approval).

Yes

14a. Summary of Charter Revisions

	Category (Select Best Description)	Specific Revision (150 word limit)	Date Approved by BOT (if applicable)	Date Approved by Authorizer (if applicable)
1	Other	Change in Minimum Qualification for the Job Description of Instructor to read "Bachelor's degree or functional equivalent at the sole discretion of the Board of Trustees".	6/14/2014	7/29/2014
2				
3				
4				
5				

15. Name and Position of Individual(s) Who Completed the 2014-15 Annual Report.

Susan Michaelson, Special Education Compliance Specialist

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).

Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink, appearing to be 'DRA', written in a cursive style.

Signature, President of the Board of Trustees

A handwritten signature in black ink, appearing to be 'Carol L. Fair', written in a cursive style.

Thank you.



Appendix A: Link to the New York State School Report Card

Created: 07/20/2015

Last updated: 07/29/2015

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Charter School Name:

1. NEW YORK STATE REPORT CARD

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

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

[http://data.nysed.gov/reportcard.php?](http://data.nysed.gov/reportcard.php?instid=800000058980&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&staffcounts=1&naep=1&nysaa=1&elemELA=1&elemMATH=1&elemSci=1)

[instid=800000058980&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&staffcounts=1&naep=1&nysaa=1&elemELA=1&elemMATH=1&elemSci=1](http://data.nysed.gov/reportcard.php?instid=800000058980&year=2014&createreport=1&enrollment=1&freelunch=1&attendance=1&teacherqual=1&staffcounts=1&naep=1&nysaa=1&elemELA=1&elemMATH=1&elemSci=1)



Appendix A: Progress Toward Goals

Created: 07/22/2015

Last updated: 10/28/2015

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Charter School Name:

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/>) which captures school-level enrollment and demographic information, staff qualifications, electronic student records, and attendance rates, as prescribed by New York State statute (8 NYCRR 119.3).

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

(No response)

2. APPENDIX A: PROGRESS TOWARD CHARTER GOALS

The following tables reflect formatting in the online portal required for Board of Regents-authorized charter schools and NYCDOE-authorized charter schools only. Schools should list Progress Toward Charter Goals by August 1, 2015. If the goals are based on student performance data that the school will not have access to before August 1, 2015 (e.g., the NYS Assessment results), explain this in the "2014-2015 Progress Toward Attainment of Goal" column. The information can be updated when available. Appendix A must be fully completed no later than November 1, 2015.

2a. ACADEMIC STUDENT PERFORMANCE GOALS

2014-15 Progress Toward Attainment of Academic Goals

Academic Student Performance Goal	Measure Used to Evaluate Progress Toward Attainment of Goal	2014-2015 Progress Toward Attainment of Goal - Met, Partially Met, or Not Met	If Not Met, Describe Efforts School Will Take
Academic Goal 1 Within their own abilities, at least 75% of NYC Autism Charter School students will annually master a minimum of 85% of the objectives (i.e., skill acquisition and behavior reduction) set forth in their IEPs. Objective: Data are collected on all programs that support IEP goals and objectives (i.e., skill acquisition programs and behavior reduction programs).	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.	Goal Met: 100%, or 32/32, of students mastered a minimum of 85% of programs that support their IEP goals and objectives.	

Academic Goal 2	Within their own abilities, 75% of NYC Autism Charter School students will annually demonstrate increased performance on an informal assessment of linguistic and functional behaviors	Verbal Behavior-Milestones Assessment and Placement Program (VB-MAPP) by Sundberg, Assessment of Functional Living Skills (AFLS) by Partington and Mueller, or the Vineland Adaptive Behavior Scales by Sparrow, Ball, and Partington.	Goal Met: 100% of students demonstrated increased performance on the Verbal Behavior-Milestones Placement Program, the Assessment of Functional Living Skills, or the Vineland Adaptive Behavior Scales.
Academic Goal 3	NYC Autism Charter School will achieve Adequate Yearly Progress in required subject areas pursuant to NCLB using the New York State Alternate Assessment	New York Alternate Assessment (NYSAA)	Goal Met: 94% of students scored at Levels 3 (41%) or 4 (53%) in English Language Arts; 100% scored at Levels 3 (71%) or 4 (29%) in Math. 100% scored at Levels 3 (57%) or 4 (43%) in Science
Academic Goal 4	NYC Autism Charter School will seek to move students from their NYC Autism Charter School placement to a less restrictive environment. Objective: In any five-year period, NYC Autism Charter School will seek to move at least 5% of its students from a NYC Autism Charter School classroom to a less restrictive placement.	Placement Records	Goal Met: During the school's 5 year charter period (2010-2015), a total of 5 of 32 students (16%) 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

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2b. ORGANIZATIONAL GOALS

2014-15 Progress Toward Attainment of Organizational Goals

	Organizational Goal	Measure Used to Evaluate Progress	2014-15 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Org Goal 1	A Human Rights Committee will judge NYC Autism Charter School programs and procedures as respecting each individual student's human rights.		Goal Met: Objective Met: The Human Rights Committee met twice to review intervention procedures and data.	
	Objective: 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.	Measure: Meeting logs, signed rating scales and recommendation sheets Measure: Signed Rating Scales	Objective Met: Members completed rating scales to judge each program's value, appropriateness and respect for the students' rights. 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.	
	Objective: 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.	Measure: Signed Behavior Intervention Plans and corresponding graphic data displays.		
	Objective: Evidence of parental consent will be demonstrated for 100% of Behavior Intervention Plans reviewed.		Objective Met: 100% of Behavior Intervention Plans included written parental consent.	

Org Goal 2

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.

Objective: Of those parents who voluntarily choose to participate, a minimum of 5 instruction-focused visits/observations per year will be logged.

Measure: Parent attendance records for instruction-focused visits/observations.

Objective: 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.

Measure: Home and community consultation logs.

Measure: Home and community consultation logs

Objective: Evidence of at least one skill acquisition program being implemented in the home will be present for each of these families.

Goal Met:
Objective Met: 97% of parents (31/32) chose to participate in instruction focused visits/observations. Of those, 100% participated in a minimum of 5 visits/observations. (Note: One student who left the school mid year is included in the above, having met a prorated goal.)

Objective Met: 91% of parents (29/32) chose to participate in the home and community consultation services program. Of those families, 100% participated in a minimum of 5 home/community visits. (Note: One student who left the school mid year is included in the above, having met a prorated goal.)

Objective Met: For 100% of families participating in the home/community consultation services program, there is evidence of at least one skill acquisition program being implemented in the home.

Org Goal 3

NYC Autism Charter School teachers and instructors will demonstrate proficiency in interventions and terminology related to applied behavior analysis.

Objective: 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.

Measure: Pre- and post-test scores collected during pre-service training.

Measure: Annual staff performance evaluations

Objective: Data from annual staff evaluations will indicate proficiency in teaching techniques and satisfactory execution of job requirements.

Goal Met:
Objective Met: Pre- and post-test measures of staff understanding of concepts presented within training segments indicate that 100% of staff showed a minimum of 80% accuracy or a 20% gain from pre- to post-test across training segments. Included in the above are two staff members who met criteria after receiving additional training. Not included in the above are two staff members who left the school for other job opportunities early in the school year before further training could be provided.

Objective Met: 100% of staff received a rating of proficient or higher on annual staff evaluations.

Org Goal 4

Parents will be encouraged to judge the NYC Autism Charter School program as effective.

Objective: Of those parents who voluntarily choose to participate, at least 75% will rate the NYC Autism Charter School education program as effective on the annual NYC Autism Charter School Program Effectiveness Survey.

Objective: Of those parents who choose to complete surveys after an instruction-focused school observation, at least 75% will indicate overall satisfaction with the quality of education provided to their child.

Objective: 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,

Objective: The school will obtain a 75% participation rate on the DOE Survey

Measure: NYC Autism Charter School Program Effectiveness Survey

Measure: Instruction-focused school observation surveys.

Measure: NYCDOE Learning Environment Survey--Parents. (Note: The structure and content of the DOE Learning Environment Survey was revised in 2014-2015 resulting in a measurement of Positive Responses across 5 Domains: Supportive Environment, Collaborative Teachers, Effective School Leadership, Strong Family-Community Ties, and Trust.)

Measure: DOE Learning Environment Survey--Parents

Goal Met:

Objective met: On the NYC Autism Charter School Program Effectiveness Survey which uses a Likert Scale where 5 is strongly agree and 1 is strongly disagree, 100% of families either strongly agreed (86%) or agreed (14%) with the statement, "Overall the school program is effective," for a weighted average of 4.86 out of 5. The participation rate was 100% of families. (Note: The survey did not include the parents of one new student who enrolled shortly before the survey was conducted.)

Objective Met: 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 education?"

Objective Met: On the 2014-2015 DOE Learning Environment Survey, 98% of parents gave positive responses across 5 domains: Supportive Environment, 93%; Collaborative Teachers, 97%; Effective School Leadership, 99%; Strong Family-Community Ties, 99%; and Trust, 99%.

Objective met: 100% of parents participated in the survey.

Org Goal 5	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.	<p>Measure: NYCDOE Learning Environment Survey-- Teachers (Note: The structure and content of the DOE Learning Environment Survey was revised in 2014-2015 resulting in a measurement of Positive Responses across 6 Domains: Rigorous Instruction, Supportive Environment, Collaborative Teachers, Effective School Leadership, Strong Family-Community Ties, and Trust.)</p> <p>Measure: Participation rate.</p>	<p>Goal Met</p> <p>Objective Met: On the NYCDOE 2014-2015 Learning Environment Survey, 92% of teachers made positive responses across 6 domains: Supportive Environment, 98%; Collaborative Teachers, 97%; Effective School Leadership, 92%; Strong Family-Community Ties, 99%; and Trust, 98%. For the domain Rigorous Instruction, the score of 63% is highly misleading, as many of the questions are phrased so as to be largely inapplicable to the school's population of students with severe to moderate autism, leading teachers to mark "Never" to questions such as, "How often do students use data or text references to support their ideas?" The school will develop its own measure of Rigorous Instruction to supplement the DOE Learning Environment Survey in future years.</p> <p>Objective Met: The school obtained a 100% teacher participation rate.</p>
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2b.1 Do you have more organizational goals to add?

Yes

2014-15 Progress Toward Attainment of Organizational Goals

Organizational Goal	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
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			Goal Met (See also detailed discussion of Outreach Efforts in Appendix H.)
			Objective Met: NYC Autism Charter School hosted a total of 6 Open House Meetings for prospective parents, professionals, and interested community members.
	NYC Autism Charter School will extend its educational practices beyond the school's walls.		NYC Autism Charter School hosted individually tailored informational sessions with professionals representing 4 organizations interested in Autism.
Org Goal 6	<p>Objective: A minimum of 5 professional visits will be conducted each year in which professionals from outside of NYC Autism Charter School will have the opportunity to hear a description of the NYC Autism Charter School education model and observe students receiving instruction in their classrooms</p> <p>Objective: A minimum of 5 student interns will be placed within NYC Autism Charter School classrooms each year.</p>	<p>Measure: Professional visiting logs.</p> <p>Measure: Roster of interns and peer mentors</p>	<p>NYC Autism Charter School provided staff development training in Autism Awareness, Effective Interaction Strategies and Challenging Behaviors to 10 schools and organizations including peer mentors and high school community service participants.</p> <p>NYC Autism Charter School received a federally funded Dissemination Grant that allowed the school to provide in-depth staff development and consultation to 3 District 75 partner schools.</p> <p>NYC Autism Charter School staff presented best practices and research findings at 4 conferences (local regional and international).</p> <p>Objective Met: NYC Autism Charter School trained a total of 15 interns including 6 medical residents and 1 international visiting scholar.</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

2c. FINANCIAL GOALS

2014-15 Progress Toward Attainment of Financial Goals

	Financial Goals	Measure Used to Evaluate Progress	2014-2015 Progress Toward Attainment	If Not Met, Describe Efforts School Will Take
Financial Goal 1	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 year ending June 30, 2015 (FY 2015)	Goal Met: The Independent Financial Audit for year ending June 30, 2015 resulted in an unqualified opinion and no major findings. (See Audited Financial Statement for FYE 6/30/15.)	
Financial Goal 2	Each year the school will operate on a balanced budget and maintain a stable cash flow.	Measure: Independent Financial Audit for year ending June 30, 2015 (FY 2015)	Goal Met: The school operated on a balanced budget with revenues exceeding expenditures. (See Audited Financial Statement for FYE 6/30/15.)	
Financial Goal 3				
Financial Goal 4				
Financial Goal 5				



Appendix B: Total Expenditures and Administrative Expenditures per Child

Last updated: 07/16/2015

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Charter School Name:

B. Financial Information

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

1. Total Expenditures Per Child

To calculate 'Total Expenditures per Child' take total expenditures (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Total Expenditures	3004929
Line 2: Year End Per Pupil Count	32
Line 3: Divide Line 1 by Line 2	93904

2. Administrative Expenditures per Child

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the unaudited 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. The relevant portion that must be included in this calculation is defined as follows:

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

Please note the following:

- Do not include the FTE of personnel dedicated to administration of the instructional programs.
- Do not include Employee Benefit costs or expenditures in the above calculations.
- A template for the Schedule of Functional Expenses is provided on page 20 of the 2014-15 Annual Report Guidelines to assist schools identify the categories of expenses needed to compute the two per pupil calculations. This template does not need to be completed or submitted on August 1st as it will be submitted November 1st as part of the audited financial statements. Therefore schools should use unaudited amounts for these per pupil calculations. (See the 2014-15 Annual Report Guidelines in "Resources" area of your portal task page).

To calculate 'Administrative Expenditures per Child' take the relevant portion from the 'personnel services cost' row and the 'management and general' column (from the 2014-15 Schedule of Functional Expenses) and divide by the year end per pupil count. (Integers Only. No dollar signs or commas).

Line 1: Relevant Personnel Services Cost (Row)	359071
Line 2: Management and General Cost (Column)	140966
Line 3: Sum of Line 1 and Line 2	500037
Line 4: Year End Per Pupil Count	32
Line 5: Divide Line 3 by the Year End Per Pupil Count	15626

Thank you.

New York Center for Autism Charter School



**Financial Statements
(Together with Independent Auditors' Report
And
Report Required by *Government Auditing Standards*)**

Years Ended June 30, 2015 and 2014

M A R K S P A N E T H

ACCOUNTANTS & ADVISORS

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL

**FINANCIAL STATEMENTS
(Together with Independent Auditors' Report
and
Report Required by *Government Auditing Standards*)
YEARS ENDED JUNE 30, 2015 AND 2014**

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees of
New York Center for Autism Charter School

Report on the Financial Statements

We have audited the accompanying financial statements of New York Center for Autism Charter School (the "School"), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 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 the School as of June 30, 2015 and 2014, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2015, on our consideration of the School's internal control over financial reporting and on 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 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 the School's internal control over financial reporting and compliance.

Marks Paneth LLP

New York, NY
October 22, 2015

MARKS PANETH

ACCOUNTANTS & ADVISORS

**NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
STATEMENTS OF FINANCIAL POSITION
AS OF JUNE 30, 2015 AND 2014**

ASSETS	<u>2015</u>	<u>2014</u>
Cash and cash equivalents (Notes 2C and 9B)	\$ 342,267	\$ 288,027
Investments, at fair value (Notes 2D, 2E, 4 and 11)	2,077,609	2,043,500
Contributions and Grants receivable (Notes 2F and 2H)	52,991	31,237
Tuition and other receivables	13,380	-
Prepaid expenses and other assets	22,750	28,227
Restricted cash and cash equivalents (Notes 2C and 3)	70,031	70,024
Property and equipment, net (Notes 2F, 2I and 5)	<u>160,100</u>	<u>210,706</u>
TOTAL ASSETS	<u>\$ 2,739,128</u>	<u>\$ 2,671,721</u>
LIABILITIES AND NET ASSETS		
Accounts payable and accrued expenses	\$ 175,904	\$ 132,229
Refundable advances (Note 2G)	<u>17,291</u>	<u>17,291</u>
TOTAL LIABILITIES	<u>193,195</u>	<u>149,520</u>
CONTINGENCIES (Note 7)		
NET ASSETS (Note 2B)		
Unrestricted	2,489,360	2,457,300
Temporarily restricted (Note 8)	<u>56,573</u>	<u>64,901</u>
TOTAL NET ASSETS	<u>2,545,933</u>	<u>2,522,201</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 2,739,128</u>	<u>\$ 2,671,721</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014

	Year Ended June 30, 2015			Year Ended June 30, 2014		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
OPERATING REVENUE:						
State and local per pupil operating revenue (Notes 2G and 9A)	\$ 2,915,502	\$ -	\$ 2,915,502	\$ 2,919,260	\$ -	\$ 2,919,260
Contributions from individuals (Note 2F)	107,488	5,500	112,988	66,182	-	66,182
Government grants (Notes 2G and 7B)	119,849	-	119,849	80,765	-	80,765
Grants from foundations (Note 2F)	3,468	45,000	48,468	4,005	62,675	66,680
Net assets released from restrictions (Note 8)	58,828	(58,828)	-	64,774	(64,774)	-
TOTAL OPERATING REVENUE	3,205,135	(8,328)	3,196,807	3,134,986	(2,099)	3,132,887
OPERATING EXPENSES (Note 2J):						
Program Services						
Regular Education	2,561,127	-	2,561,127	2,441,203	-	2,441,203
Total Program Services	2,561,127	-	2,561,127	2,441,203	-	2,441,203
Supporting Services						
Management and General	565,399	-	565,399	500,037	-	500,037
Fundraising	61,637	-	61,637	63,689	-	63,689
Total Supporting Services	627,036	-	627,036	563,726	-	563,726
TOTAL OPERATING EXPENSES	3,188,163	-	3,188,163	3,004,929	-	3,004,929
NET INCREASE (DECREASE) FROM SCHOOL OPERATIONS	16,972	(8,328)	8,644	130,057	(2,099)	127,958
NON-OPERATING ACTIVITIES:						
Other income (Note 4)	15,088	-	15,088	8,949	-	8,949
TOTAL NON-OPERATING ACTIVITIES	15,088	-	15,088	8,949	-	8,949
CHANGE IN NET ASSETS	32,060	(8,328)	23,732	139,006	(2,099)	136,907
Net Assets - beginning of year	2,457,300	64,901	2,522,201	2,318,294	67,000	2,385,294
NET ASSETS - END OF YEAR	\$ 2,489,360	\$ 56,573	\$ 2,545,933	\$ 2,457,300	\$ 64,901	\$ 2,522,201

The accompanying notes are an integral part of these financial statements.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Totals for the Year Ended June 30, 2014)

	For the Year Ended June 30, 2015					Total 2014
	Supporting Services				Total 2015	
	Program Services	Regular Education	Management and General	Fundraising		Total Supporting Services
Salaries and wages	\$	1,789,870	\$	301,535	\$	\$ 2,136,027
Fringe benefits and payroll taxes (Note 10)		439,082		58,696	4,891	502,669
						\$2,051,870
						457,824
						2,509,694
Total Salaries and Related Costs						
Consulting and professional fees		2,228,952		360,231	49,513	2,638,696
Classroom and teaching supplies		103,237		68,771	-	172,008
Accounting fees		56,560		-	-	56,560
Legal fees		-		23,365	23,365	40,136
Repairs & maintenance		-		5,549	5,549	8,233
Insurance		26,155		6,542	6,542	20,342
Staff recruitment and development		23,025		5,756	5,756	31,452
Communications and outreach		7,760		16,529	16,529	18,552
Expensed furniture and equipment		9,715		6,242	3,064	28,834
Travel		2,145		12,271	12,271	4,698
Office expense		1,335		1,294	1,294	5,900
Depreciation and amortization		13,848		49,028	58,088	61,618
		88,395		9,821	9,821	91,166
TOTAL EXPENSES	\$	2,561,127	\$	565,399	\$	\$ 3,188,163
						\$3,004,929

The accompanying notes are an integral part of these financial statements.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2014

	<u>Program Services</u>		<u>Supporting Services</u>		
	<u>Regular Education</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Supporting Services</u>	<u>Total</u>
Salaries and wages	\$ 1,704,234	\$ 305,257	\$ 42,379	\$ 347,636	\$ 2,051,870
Fringe benefits and payroll taxes (Note 10)	399,538	53,814	4,472	58,286	457,824
	<u>2,103,772</u>	<u>359,071</u>	<u>46,851</u>	<u>405,922</u>	<u>2,509,694</u>
Total Salaries and Related Costs					
Consulting and professional fees	107,517	12,797	-	12,797	120,314
Classroom and teaching supplies	63,990	-	-	-	63,990
Accounting fees	-	40,136	-	40,136	40,136
Legal fees	-	8,233	-	8,233	8,233
Repairs & maintenance	16,274	4,068	-	4,068	20,342
Insurance	25,162	6,290	-	6,290	31,452
Staff recruitment and development	13,092	-	5,460	5,460	18,552
Communications and outreach	12,275	10,744	5,815	16,559	28,834
Expensed furniture and equipment	1,944	2,754	-	2,754	4,698
Travel	4,298	1,602	-	1,602	5,900
Office expense	10,830	45,225	5,563	50,788	61,618
Depreciation and amortization	82,049	9,117	-	9,117	91,166
	<u>\$ 2,441,203</u>	<u>\$ 500,037</u>	<u>\$ 63,689</u>	<u>\$ 563,726</u>	<u>\$ 3,004,929</u>
TOTAL EXPENSES					

The accompanying notes are an integral part of these financial statements.

**NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2015 AND 2014**

	<u>2015</u>	<u>2014</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 23,732	\$ 136,907
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Unrealized (gain) loss on investments	(2,233)	568
Depreciation and amortization expense	<u>98,216</u>	<u>91,166</u>
Subtotal	119,715	228,641
Changes in operating assets and liabilities:		
(Increase) decrease in assets:		
Contributions and grants receivable	(21,754)	(31,237)
Tuition and other receivables	(13,380)	1,000
Prepaid expenses and other assets	5,477	(2,066)
Increase in liabilities:		
Accounts payable and accrued expenses	43,675	7,526
Refundable advances	<u>-</u>	<u>17,291</u>
Net Cash Provided by Operating Activities	<u>133,733</u>	<u>221,155</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Increase in restricted cash	(7)	(10)
Purchases of property and equipment	(47,610)	(105,346)
Proceeds from maturity of investments	1,918,359	2,164,368
Purchase of investments	<u>(1,950,235)</u>	<u>(2,400,136)</u>
Net Cash Used in Investing Activities	<u>(79,493)</u>	<u>(341,124)</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	54,240	(119,969)
Cash and cash equivalents - beginning of year	<u>288,027</u>	<u>407,996</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 342,267</u>	<u>\$ 288,027</u>

The accompanying notes are an integral part of these financial statements.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 1 – ORGANIZATION AND NATURE OF ACTIVITIES

New York Center for Autism Charter School (the "School") is an educational corporation formed to operate a charter school located in the City of New York, borough of Manhattan. In July 2005, the Board of Regents of the University of the State of New York, for and on behalf of the State Education Department, granted a provisional charter valid for a term of five years, incorporating the School. On April 20, 2010, the Board granted the School a first charter renewal valid for an additional term of five years through and including April 14, 2015. On June 10, 2015, the Board granted the School a second and third charter renewal valid for an additional term of five years through and including June 30, 2020.

The School's mission is to provide individualized, scientifically-based educational services to children with autism and other pervasive developmental disorders. The School promotes the achievement of high educational standards and the full intellectual, social, physical, and emotional potential of each of its students. It extends its educational programming beyond the school's walls through training, consultation, and support for students' families. The School also offers ongoing professional development opportunities to its staff, as well as to other educators in New York City and the surrounding area. The School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code and is classified as an organization described in Section 501(c)(3).

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

- A. ***Basis of Accounting*** – The School prepares its financial statements using the accrual basis of accounting. The School adheres to accounting principles generally accepted in the United States of America.
- B. ***Basis of Presentation*** – The School maintains its net assets under the following three classes;
- Unrestricted – represents net assets not subject to donor-imposed stipulations. Contributions are considered available for unrestricted use unless specifically restricted by the donor.
- Temporarily Restricted – represents net assets subject to donor-imposed stipulations that will be met by actions of the School or by the passage of time.
- Permanently Restricted – represents net assets subject to donor-imposed restrictions on the corpus of the gifts specifying they be maintained in perpetuity. There were no permanently restricted net assets as of June 30, 2015 and 2014.
- C. ***Cash and Cash Equivalents*** – Cash equivalents include all highly liquid instruments purchased with maturities of 90 days or less when acquired.
- D. ***Investments*** – Investments are stated at fair value. Donated securities are recorded at their fair value on the date received using an average of the high and low price on the date received. Investment income is recorded as revenue in the period earned.
- E. ***Fair Value Measurements*** – Fair value measurements are the prices 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 order to increase consistency and comparability in fair value measurements, a fair value hierarchy prioritizes observable and unobservable inputs used to measure fair value into three levels, as described in Note 11.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- F. ***Contributions and Grants*** – Contributions received, including unconditional promises to give, are recognized as revenues in the appropriate category of net assets in the period received. Conditional promises to give are recognized when they become unconditional, that is, when the conditions are substantially met. All contributions receivable are expected to be collected within one year.

During the year ended June 30, 2014, the School received approximately \$3,847 of contributed technical equipment, which is included in contributions from foundations and classroom and teaching supplies, in the accompanying financial statements.

- G. ***Government Support*** – State and local per pupil revenue resulting from the School's charter status and based on the number of students enrolled is recorded when services are performed in accordance with the charter agreement.

Revenue from federal, state and local government grants and contract are recorded by the School when qualifying expenditures are incurred and billable. Funds received in advance for which expenditures have not been incurred are reflected as refundable advances in the accompanying statements of financial position.

- H. ***Grants and Contracts Receivable*** – Grants and contracts receivables are stated at the amount management expects to collect from outstanding balances. The School provides an allowance for doubtful accounts for receivables. This estimate is based on management's assessment of the aged basis of its government funding sources, current economic conditions and creditworthiness of its donors and grantors. The School determined that no allowance for doubtful accounts was necessary as of June 30, 2015 and 2014. Contributions and grants receivable of \$52,991 as of June 30, 2015, represent amounts due in less than one year.

- I. ***Property and Equipment*** – The School capitalizes property and equipment having a cost of \$500 or more and a useful life of at least one year. Depreciation is recognized using the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements are amortized on a straight-line basis over the lesser of the life of the improvements or the charter term.

- J. ***Functional Allocation of Expenses*** – The School allocates expenses on a functional basis among its programs and supporting services. Expenses that can be identified as belonging to a specific program and/or support service are allocated directly according to their natural expense classification.

- K. ***Use of Estimates*** – The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingencies at the date of the financial statements, and revenues and expenses recognized during the reporting period. Actual results could differ from those estimates.

- L. ***Reclassifications*** – Certain amounts in the June 30, 2014 financial statements have been reclassified to conform to the June 30, 2015 presentation and had no impact on the change in net assets for the year ended June 30, 2014.

NOTE 3 – RESTRICTED CASH

The New York City Department of Education (the "NYCDOE") requires the School to maintain funds in a separate cash account to have funds available to ensure an orderly liquidation, dissolution or transition process if the School's charter were to be terminated or the School was closed for other reasons. Restricted cash amounted to \$70,031 and \$70,024 as of June 30, 2015 and 2014, respectively.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 4 – INVESTMENTS

Investments consisted of the following as of June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Certificates of deposit	\$ 1,875,638	\$ 1,948,311
Money market funds	<u>201,971</u>	<u>95,189</u>
Total	<u>\$ 2,077,609</u>	<u>\$ 2,043,500</u>

Investments are subject to market volatility that could substantially change their carrying values in the near term.

Investment income consisted of the following for the years ended June 30, 2015 and 2014 and is included in other income in the accompanying statements of activities:

	<u>2015</u>	<u>2014</u>
Interest and dividends	\$ 7,083	\$ 6,060
Unrealized gain (loss) on investments	<u>2,233</u>	<u>(568)</u>
Total	<u>\$ 9,316</u>	<u>\$ 5,492</u>

NOTE 5 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following as of June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>	<u>Estimated Useful Lives</u>
Furniture and fixtures	\$ 249,918	\$ 231,658	5 years
Computer equipment	182,370	164,337	3 years
Leasehold improvements	491,285	402,651	Remaining charter term
Construction in progress	<u>-</u>	<u>77,317</u>	-
	923,573	875,963	
Less: accumulated depreciation and amortization	<u>(763,473)</u>	<u>(665,257)</u>	
Total	<u>\$ 160,100</u>	<u>\$ 210,706</u>	

Depreciation and amortization expense amounted to \$98,216 and \$91,166 for the years ended June 30, 2015 and 2014, respectively. The construction in progress was related to an air conditioning project which was 60% completed as of June 30, 2014. The project was completed in fiscal year 2015.

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 6 – SCHOOL FACILITY

The 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 School during the years ended June 30, 2015 and 2014 amounted to approximately 8,200 square feet. The School will continue to operate under the terms of the Facility Agreement unless either party terminates the Facility Agreement with appropriate notice. In addition, the School continues to be responsible for any overtime-related costs for services provided beyond the regular opening hours.

NOTE 7 – CONTINGENCIES

- A. The School believes it has no uncertain tax positions as of June 30, 2015, in accordance with Accounting Standards Codification ("ASC") Topic 740, "Income Taxes," which provides standards for establishing and classifying any tax provisions for uncertain tax positions. The School believes that it is no longer subject to federal or state and local income tax examinations by tax authorities for years ended before 2012.
- B. Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowances of costs submitted for reimbursement by the School. Management is of the opinion that such 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.

NOTE 8 – TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets were available for the following purposes as of June 30, 2015 and 2014:

	<u>2015</u>	<u>2014</u>
Purpose restricted:		
Extended school-year program	\$ 45,006	\$ 52,000
Adaptive physical education	2,785	6,426
Other	<u>8,782</u>	<u>6,475</u>
	<u>\$ 56,573</u>	<u>\$ 64,901</u>

For the years ended June 30, 2015 and 2014, temporarily restricted net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by the occurrence of other events specified by donors as follows:

	<u>2015</u>	<u>2014</u>
Purpose restrictions accomplished:		
Extended school-year program	\$ 51,994	\$ 45,000
Adaptive physical education	3,641	8,574
Other	<u>3,193</u>	<u>11,200</u>
	<u>\$ 58,828</u>	<u>\$ 64,774</u>

**NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014**

NOTE 9 – CONCENTRATIONS

- A. The School receives a majority of its revenues from the New York State Education Department through the New York City Department of Education Office of Schools. The New York City Department of Education provides general operating support to the School based upon the location and the number of students enrolled. Operating support provided to the School by the New York City Department of Education totaled \$2,915,502 and \$2,919,260 for the years ended June 30, 2015 and 2014, respectively. The School is dependent upon this level of funding in order to continue its operations.
- B. Cash accounts that potentially subject the School to a concentration of credit risk include cash accounts with banks that exceed the Federal Deposit Insurance Corporation ("FDIC") insurance limits. Cash accounts are insured up to \$250,000 per depositor. As of June 30, 2015 and 2014, there was approximately \$113,000 and \$49,000, respectively, of cash and cash equivalents held by a bank that exceeded FDIC limits.

NOTE 10 – PENSION PLAN

The School maintains a defined contribution plan ("Plan") in accordance with the provisions of Section 401(k) of the Internal Revenue Code. This plan is available to all eligible full-time employees who have at least one year of service. The School, at its own discretion, can make match and nonelective contributions. Effective July 1, 2013, the Plan was amended to match each participant's contribution, up to a maximum 3% of gross compensation. Contributions amounted to \$23,958 and \$20,733 for the years ended June 30, 2015 and 2014, respectively. Such amounts are included in fringe benefits and payroll taxes in the accompanying statements of functional expenses.

NOTE 11 – FAIR VALUE OF FINANCIAL INSTRUMENTS

In determining fair value, the School utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs to the extent possible in its assessment of fair value. The fair value hierarchy defines three levels as follows:

Level 1: Valuations based on quoted prices (unadjusted) in an active market that are accessible at the measurement date for identical assets or liabilities. The fair value hierarchy gives the highest priority to Level 1 inputs. Level 1 valuations are obtained from real-time quotes for transactions in active exchange markets involving identical assets.

Level 2: Valuations for assets and liabilities traded in less active dealer or broker markets. Valuations are obtained from third-party pricing services for identical or similar assets or liabilities.

Level 3: Valuations for assets and liabilities that are derived from other valuation methodologies, including option pricing models, discounted cash flow models or similar techniques, and not based on market exchange, dealer, or broker-traded transactions. Level 3 valuations incorporate certain assumptions and projections in determining the fair value assigned to such assets or liabilities.

Investments in money market funds are valued using market prices in active markets (Level 1). Investments in certificates of deposit are valued based on average daily yields and other observable inputs (Level 2).

NEW YORK CENTER FOR AUTISM CHARTER SCHOOL
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2015 AND 2014

NOTE 11 – FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)

Investments carried at fair value at June 30, 2015, were classified in the table below in two of the three levels as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Assets Carried at Fair Value:			
Investments:			
Certificates of deposit	\$ -	\$ 1,875,638	\$ 1,875,638
Money market funds	<u>201,971</u>	<u>-</u>	<u>201,971</u>
Total investments	<u>\$ 201,971</u>	<u>\$ 1,875,638</u>	<u>\$ 2,077,609</u>

Investments carried at fair value at June 30, 2014, were classified in the table below in two of the three levels as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Total</u>
Assets Carried at Fair Value:			
Investments:			
Certificates of deposit	\$ -	\$ 1,948,311	\$ 1,948,311
Money market funds	<u>95,189</u>	<u>-</u>	<u>95,189</u>
Total investments	<u>\$ 95,189</u>	<u>\$ 1,948,311</u>	<u>\$ 2,043,500</u>

The School's policy is to recognize transfers in and out between fair value levels as of the beginning of the period in which the transfer takes place. During the years ended June 30, 2015 and 2014, no such transfers between fair value levels occurred.

NOTE 12 – SUBSEQUENT EVENTS

Management has evaluated, for potential accrual or disclosure, events subsequent to the date of the statements of financial position through October 22, 2015, the date the financial statements were available to be issued.

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M A R K S P A N E T H

ACCOUNTANTS & ADVISORS

INDEPENDENT AUDITORS' 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 of
New York Center for Autism Charter School

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New York Center for Autism Charter School (the "School"), which comprise the statements of financial position as of June 30, 2015 and 2014, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated October 22, 2015.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 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*.



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Purpose of this Report

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

Marks Paneth LLP

New York, NY
October 22, 2015

M A R K S P A N E T H

ACCOUNTANTS & ADVISORS



Audited Financial Statement Checklist

Last updated: 10/28/2015

Page 1

Charter School Name:

1. Please check each item that is included in the 2014-15 Audited Financial Statement submitted for your charter school.

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

2. Please indicated if there is a finding(s) noted in any of the following sections of your charter school's 2014-15 Audited Financial Statement.

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

Thank you.



Appendix F: BOT Membership Table

Created: 07/15/2015

Last updated: 07/29/2015

Page 1

1. Current Board Member Information

	Trustee Name	Email Address	Committee Affiliation(s)	Voting Member? (Y/N)	Area of Expertise, and/or Additional Role and School (parent, staff member, etc.)	Number of Terms Served and Length of Each (Include election date and term expiration)
1	Bateman, Maureen	maureenbateman@yahoo.com	Vice Chair/Vice President	Yes	Law	9/20/13-6/30/15
2	Baum, Mitchell	mbaum591@gmail.com	Trustee/Member	Yes	Advertising	7/20/10-6/30/16
3	Chigas, Charles	chaschigas@me.com	Parent Representative	Yes	Finance	6/8/09-6/30/16
4	Garrett, Ashley	ashleygarrett4@gmail.com	Trustee/Member	Yes	Education	6/15/12-6/30/15
5	Hartman, Benjamin	bhartman@yahoo.com	Trustee/Member	Yes	Finance	1/14/11-9/30/17
6	Lainier, Ilene	ilainier@nycollaboratesforautism.org	Trustee/Member	Yes	Education, Law	4/5/05-6/30/17
7	Needle, Nancy	needlenyc@aol.com	Chair/Board President	Yes	Education	5/13/08-5/18/15
8	O'Rourke, Hugh	hcorourke@aol.com	Secretary	Yes	Finance	1/31/07-6/13/16
9	O'Rourke, Hugh Continued	hcorourke@aol.com	Treasurer	Yes	See above	1/31/07-6/30/16
10	Santiago, Carol	mom2rafael@gmail.com	Chair/Board President	Yes	Advocay	6/8/09-6/30/18
11						
12						
13						
14						
15						
16						
17						
18						
19						
20						

2. Total Number of Members Joining Board during the 2014-15 school year

0

3. Total Number of Members Departing the Board during the 2014-15 school year

1

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 2014-15 school year?

6

6. How many times will the Board meet during the 2015-16 school year?

12

Thank you.

Appendix H: Enrollment and Retention Efforts 2014-2015

NYC Autism Charter School recognizes the importance of reaching high need student groups, and aggressively seeks to bring underserved students into the school's lottery pool. 100% of NYC Autism Charter School's students are designated Students with Disabilities. As defined by the school's charter, NYC Autism Charter School serves only 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 students) 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 NYC Autism Charter School 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). During the 2014-2015 school year 2 students moved to residential schools at the CSE's recommendation, making the retention rate 94% and creating openings for 2 new students.

Most of the school's students demonstrate significant language impairments as a component of their autism. Because they lack functional language skills, they are not generally evaluated by the Committee on Special Education (CSE) using the English Language Learner (ELL) assessments that are otherwise given to the general education student population. As a result, they are not designated as ELL students and are not recommended for an ELL instructional program, but instead are recommended for a program of intensive, individually designed language instruction to address deficits in the speech, language, and communication arena.

NYC Autism Charter School actively recruits high need students from the surrounding community, providing both English and Spanish literature and presentations. The success of the school's outreach efforts to linguistically diverse lottery applicants is demonstrated in the 47% of 2015-2016 lottery applicants with Hispanic surnames. The school gives a lottery preference to District 4 students. Of the two new students enrolled in 2014-2015, both are from Spanish speaking families (although neither is designated as ELL, as discussed above). One is from the immediate neighborhood (District 4). Both are eligible for Free or Reduced Public Lunch. In total, 78% of the school's students are eligible for FRPL. This percentage has steadily increased across the school's ten-year lifespan.

Within this context of enrolling high need/underserved students, the school made the following outreach efforts:

- Print ads in English and Spanish for the 6 NYC Autism Charter School Open Houses and Information Sessions distributed to El Diario and Amsterdam News;
- Electronic ad in English and Spanish submitted to Harlem One Step 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;
- School staffed table at a Head Start Program School Fair with literature available in English and Spanish;

- 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;
- Electronic ad distributed to all NYCDOE CPSE's and CSE's;
- Print flyer posted at the Comprehensive Health Clinic at the Metropolitan Hospital;
- Print flyer posted at Boriken Neighborhood Health Center
- Print flyer posted at the Little Sisters of the Assumption Family Health Center; and
- Recruitment and outreach through Community Board 11's Youth Education Committee.

Other activities that heighten community awareness of NYC Autism Charter School and the students we serve also contribute indirectly to our successful lottery outreach. These include the following:

- Ongoing staff development and consultation to 3 partner schools (P369K, P811M, P12X) as part of NYC Autism Charter School's federally funded 3 year Dissemination Grant;
- Presentations at local and regional professional conferences including YAI International Conference, Power of Collaboration Conference, and ABA International Conference;
- Staff development workshops for neighborhood schools and organizations, including, Harlem RBI, PS/IS 50, OPT bus personnel, CCNY Graduate School of Education, El Museo del Barrio, NY Center for Child Development, Mesa Charter High School, Children's Aid Society, and Alcazando (Lima, Peru);
- Autism awareness presentations for schools and organizations including Mesa Charter School and Union Settlement
- Peer Mentoring Program in which NYC Autism Charter School trains PS/IS 50 students to serve as mentors to our students with autism;
- Community outreach at NYC Autism Charter School student and family events including the holiday piano recital and the annual baseball extravaganza;
- On-going relationships with local organizations and businesses that provide work experience opportunities for NYC Autism Charter School students, including White Castle, Fairway, Facebook, Church of Latter Day Saints, Harlem RBI, and El Museo del Barrio;
- On-going relationships with local organizations and businesses that provide community based instruction opportunities for our students, including neighborhood markets, restaurants, stores, and recreational centers.
- Training for high school, college, and graduate school students and medical school residents who complete internships at NYC Autism Charter School;
- Tours and overview presentations offered to visiting local, regional and international professionals interested in establishing their own programs serving students with autism.

2014-2015 represents the school's fifth year under its most recent charter, which extends the enrollment to age 19. As NYC Autism Charter School 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.



Appendix I: Teacher and Administrator Attrition

Created: 07/20/2015

Last updated: 07/29/2015

Report changes in teacher and administrator staffing.

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Charter School Name:

Instructions for completing the Teacher and Administrator Attrition Tables

ALL charter schools should provide, for teachers and administrators only, the full time equivalent (FTE) of staff on June 30, 2014, the FTE for added staff from July 1, 2014 through June 30, 2015, and the FTE for any departed staff from July 1, 2014 through June 30, 2015 using the two tables provided.

2013-14 Teacher Attrition Table

FTE Teachers on June 30, 2014	FTE Teachers Additions 7/1/14 – 6/30/15	FTE Teacher Departures 7/1/14 – 6/30/15
8	4	4

2013-14 Administrator Position Attrition Table

FTE Administrator Positions On 6/30/2014	FTE Administrator Additions 7/1/14 – 6/30/15	FTE Administrator Departures 7/1/14 – 6/30/15
5.2	1	1

Thank you



Appendix J: Uncertified Teachers

Last updated: 07/24/2015

"thirty per centum or 5 teachers, whichever is less"

To comply with NYS Education Law Section 2854(3)(a-1), please report the (FTE) count of uncertified and certified teaching staff as of the last day of school for the 2014-15 school year.

Page 1

Charter School Name:

Note Definition of FTE:

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

How many **UNCERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of last day of school in 2014-15?

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

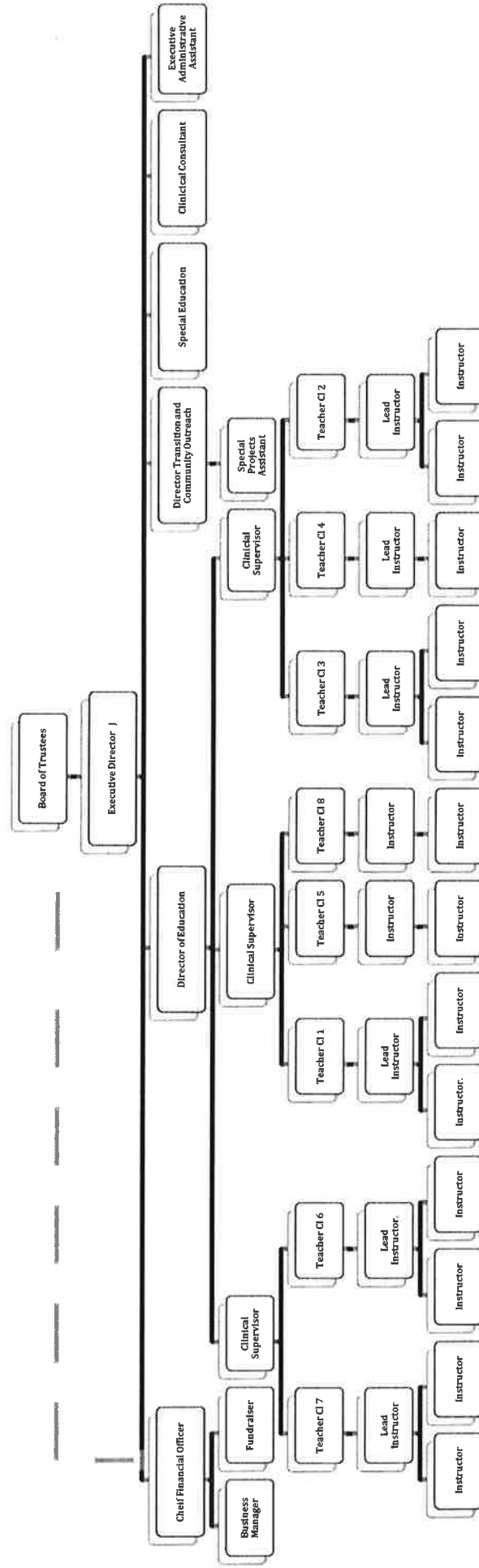
	FTE - (June 30, 2015)
(i) uncertified teachers with at least three years of elementary, middle or secondary classroom teaching experience	0
(ii) individuals who are tenured or tenure track college faculty	0
(iii) individuals with two years satisfactory experience through Teach for America	0
(iv) individuals who possess exceptional business, professional, artistic, athletic, or military experience	0
FTE count of uncertified teachers who do not fit into any of the four statutory categories	0
Total	0.0

How many **CERTIFIED** Full-Time Equivalent Teachers were employed in the charter school as of the last day of school in 2014-15?

8

Thank you.

NYC AUTISM CHARTER SCHOOL ORGANIZATION CHART 2014-2015



The New York Center for Autism Charter School (NYCACS) is a comprehensive educational program that serves the needs of individuals diagnosed with severe to moderate autism. As such, NYCACS offers a high teacher:student ratio and utilizes a well rounded, functional curriculum that enables a high level of individualized and differentiated instruction. Data are collected to ensure that learning is taking place and if not, to allow for timely and focused problem solving. In addition, family involvement is strongly encouraged with school observations (including clinic and planning meetings), home visits, and parent/caregiver training offered to all. The NYCACS' peer mentoring program in which PS/IS 50 students from varied grade levels learn about autism and how to work and interact with NYCACS students, has been incredibly beneficial to both school populations. As a result, this program has been replicated in at least two other schools. NYCACS has also established a competitive internship program, which allows undergraduate and graduate school students across the New York City area to learn strategies that will allow them to better educate children and adolescents with autism.

NYCACS is committed to providing an effective, research-based education to each of its students with autism. Autism is characterized by deficits in language and social skills, and by behavioral excesses such as aggression, self-injury, and perseverative or stereotypic behavior. NYCACS employs only those science-based education and treatment strategies empirically demonstrated to be effective with students with autism, all of whom are at risk for academic failure. NYCACS provides its students with a comprehensive program of academic and support services based on the principles of applied behavior analysis (ABA).

The educational philosophy of NYCACS is aligned to its mission. It focuses on the treatment of individual students, recognizes the centrality of the environment in shaping behavior, includes the use of the scientific method (observation, collection and recording of data, use of data to structure instruction or interventions), and assumes that progress can be achieved by every student. This philosophy emphasizes the use of small classroom environments and optimal staff-student ratios to provide intensive, individualized instruction as prescribed by each student's IEP. Finally, NYCACS holds that families are an integral part of the students' education and that parental involvement in the form of classroom observations, regularly scheduled clinic meetings, home and family consultations, annual reviews and transition planning meetings are all highly desired elements of the school's program.

The NYCACS curriculum is aligned with and cross-walked to the New York State Common Core Curriculum. The curriculum is comprised of research-based teaching procedures and individualized skill acquisition programs that facilitate the development of skills across 22 curriculum areas, including expressive language, social interaction, reading, mathematics, speech, fine motor, handwriting, behavior and self-care. Close to 1200 targeted instructional programs provide clearly defined behavioral objectives; specific teaching procedures; assessment procedures to determine the effectiveness of interventions; and terminal goals to ensure maintenance and generalization. When appropriate, standardized curriculum materials (e.g., Everyday Mathematics) may be adapted for use with particular students. Data collection informs all decision-making. Educational goals for each student are developed as part of the student's IEP and skill acquisition list (updated quarterly), with voluntary parental input playing an integral role in program design.