

**New York Center For Autism Charter School**

**Annual Report 2010-2011**

**New York Center for Autism Charter School**

**Annual Report 2010-2011**

**(August 1, 2011 Submission)**

School Information and Cover Page

School Name: New York Center for Autism Charter School

School Leader: Julie Fisher

School email address: jfisher@nycacharterschool.org

Primary address: 433 East 100<sup>th</sup> St. (at PS/IS 50), New York, NY 10029

School website: NYCACharterSchool.org

School email: jfisher@nycacharterschool.org

Telephone: 212 860 2580 Fax: 212 860 2960

BEDS # 310400860888

District/CSD of Location: NYC Department of Education District 4

Charter authorizer: Chancellor, NYC Department of Education

Chair, Board of Trustees: Chas Chigas

Date school first opened for instruction: September 6, 2005

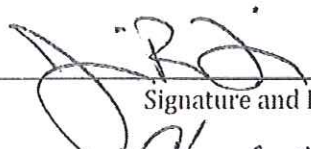
2010-11 Enrollment: 30

2010-11 Grades Served: Ungraded ages 5-15

Our signatures below attest that all of the information contained herein is truthful and accurate.

Julie Fisher

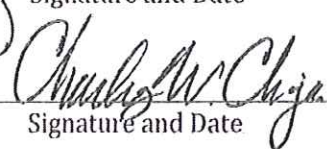
Print Name, Head of Charter School

 7-19-11

Signature and Date

Chas Chigas

Print Name, President, Board of Trustees

 7.19.11

Signature and Date

<b>Checklist of Requirements</b>
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- ✓ I. School Information and Cover Page
- ✓ II. Table of Contents and page numbers
- ✓ III. New York State School Report Card
- ✓ IV. Key Focus Area Requests
  - 1. Progress Toward Goal Achievement *(to be submitted September 1, 2011)*
  - 2. Instructional Time (Board of Regents-authorized schools only)
  - 3. Financial Information *(Audited Financials to be submitted November 1, 2011)*
  - 4. Charter Revisions
  - 5. Board of Trustees
- ✓ Required Forms: Appendices
  - A. Progress Toward Charter Goals *(to be submitted September 1, 2011)*
  - B. Instructional Time Table (Board of Regents-authorized schools only)
  - C. Total Expenditures and Administrative Expenditures Per Child
  - D. Audited Financial Statements *(to be submitted November 1, 2011)*
  - E. FY 2011 Budget and Narrative
  - F. Disclosure of Financial Interest Form
  - G. Board of Trustees Membership Table (Board of Regents-authorized schools only)

**New York Center for Autism Charter School  
Annual Report: August 1 Submission**

**Table of Contents**

New York State School Report Card Link	4
Key Focus Areas	
Progress Toward Goal Achievement <i>(to be submitted September 1, 2011)</i>	
Financial Information	
Total Expenditures and Administrative Expenditures per Child	5
FE 2011 Audited Financial Statements <i>(to be submitted November 1, 2011)</i>	
FYE 2012 Budget	7
Charter Revisions	8
Board of Trustees	
Disclosure of Financial Interest Forms	9

**New York State School Report Card Link**

<https://www.nystart.gov/publicweb-rc/2010/00/AOR-2010-310400860888.pdf>

**Total Expenditures and Administrative Expenditures per Child**

**NY Center for Autism Charter School  
Expenditures and Administrative Expenditures Per Child  
July 2010 through June 2011**

**Expenditures Per Pupil**

<u>Total Expenditures</u>	<u>Enrolled Students (FTE)</u>	<u>Per Child</u>
\$2,495,555	29.29	\$85,202

**Administrative Expenditures Per Pupil**

<u>Administrative Expenditures</u>	<u>Enrolled Students (FTE)</u>	<u>Per Child</u>
\$351,165	29.29	\$11,989



**FYE 2012 Budget**

NYCA Charter School  
Proposed Operating Budgets  
FY2012 and 2013

	FY 2011 Forecast	FY2011 Annual Budget	FY2012 Proposed Budget	FY2012 Notes	FY2012 Proposed Budget vs. FY2011 Forecast	FY2013 Projected Budget	FY2013 Notes
Ordinary Income/Expense							
Income							
4000 - Revenue							
4100 - Revenue from NYC Gov Sources							
4140 - PER PUPIL FUNDING				30+2 students for 56 year			32 students @ \$83,910
Total 4100 - Revenue from NYC Gov Sources	2,483,981	2,488,981	2,657,150	@ \$83,910	173,169	2,657,150	
	2,483,981	2,488,981	2,657,150		173,169	2,657,150	
4400 - Revenue from Other Sources							
4420 - Interest Income	10,000	12,850	8,000		(2,000)	10,000	
4422 - Misc. Income	3,000	1,000	1,000		(2,000)	1,000	
4450 - Parent Fund	3,000	2,200	3,300		300	4,000	
Total 4400 - Revenue from Other Sources	16,000	16,050	12,300		(2,700)	15,000	
Total Income	2,499,981	2,505,031	2,669,450		169,469	2,672,150	
Expense							
5000 - Personnel Service Expenditure							
5100 - Classroom Instruction							
5120 - Sp. Ed. Teachers MA	198,338	250,504	291,988	-2 teachers & 3% merit	93,550	300,845	
5125 - Sp. Ed. Teachers BA	194,015	152,806	113,851	-2 teachers & 3% merit	(80,154)	117,277	
5130 - Substitute teachers	1,500	3,000	3,000		1,500	3,000	
5140 - Instructors	501,104	508,842	533,135	3% & add 2 instructors	32,031	549,128	
5145 - Lead Instructors	283,515	289,910	338,038	with 1 month overlap	54,521	348,177	
5111 - Manager Stipends	14,350	14,375	15,000	3% merit	650	15,000	
Total 5100 - Classroom Instruction	1,192,822	1,219,440	1,294,920		102,086	1,333,228	
5300 - Leadership/Supervision/Supp.							
5330 - School Aides	4,750	0	4,900	excludes Peer Mentoring	50	4,800	
5320 - Assistant Principals/Assistant	70,525	70,525	72,641	3% merit - April arriv.	2,116	74,820	
Total 5300 - Leadership/Supervision/Supp.	75,275	70,525	77,441		2,166	79,620	3%
5400 - Administration							
5410 - Executive Director	137,228	137,228	133,973	3% merit - Jan arriv.	2,745	144,172	
5412 - CFO	84,094	84,743	95,913	3% merit - Jan arriv.	2,819	98,820	
5420 - Administrative staff	100,000	90,108	104,487		4,487	107,522	
5460 - Administration - Fund Raising	13,000	15,000	15,400		2,400	15,862	
5470 - Administration-Grant Writer	10,000	18,900	0		(10,000)	0	
5414 - Transition Coordinator	84,455	78,155	83,113	3% merit - Jan arriv.	(1,342)	85,606	
5430 - Administration-Quality Assuran	20,000	37,800	42,000	Combined former grant	22,000	43,260	
Total 5400 - Administration	458,777	470,934	481,886	3% salary increases	23,109	496,343	
Total Salaries	1,726,874	1,760,899	1,854,247		127,373	1,909,190	3% salary increases

### Summary of Charter Revisions

No material changes to the NYCACS Charter were requested.

The following nonmaterial changes were requested of the NYC DOE Charter Schools Office on Jan 11, 2011 and are awaiting approval:\*

- NYCA Charter School Bylaws and Code of Ethics are changed to reflect mandated changes required by the revised NYS law governing Charter Schools.
- The maximum number of Trustees is increased from 15 to 18.
- NYCA Charter School Goal 2 Assessment Tool is changed to substitute the Verbal Behavior-Milestones Assessment and Placement Program (VB-MAPP) or the Vineland Adaptive Behavior Scales for the Assessment of Basic Language and Learning Skills-Revised (ABLLS-R).
- The Memo of Understanding between the NYCA Charter School and NYCA was approved by both organizations and replaces the Institutional Partnership in place during the first charter period.
- The job titles of the Assistant Director of Education and the Assistant Director of Transition and Community Outreach are changed to Director of Education and Director of Transition and Community Outreach.

\* Note: Detailed descriptions of and justifications for the proposed changes were submitted to the Department of Education, Charter Schools Office on Jan 11, 2011. Copies of the original submission and subsequent correspondence between the Charter School Office and NYCACS, are available upon request.

**New York Center for Autism Charter School  
Annual Report 2010-2011**

**(November 1, 2011 Submission)**

**New York Center for Autism Charter School  
Annual Report: November 1, 2011 Submission**

**Table of Contents**

**Progress Toward Goal Achievement**

Academic Goals Table	3
NYS Report Card AYP Summary	5
Student Objectives Mastered Data Summary Table	6
Student Objectives Mastered Data Summary Pie Chart	8
NYS School Report: NYSA 2010-11 Overall Performance	9
 Organizational Goals Table	 10
NYC School Survey 2010-2011 Report	16
 Financial Goals Table	 18
(Note: Audited Financial Statement for FYE 6/30/11 submitted under separate cover)	
 Charter Specific Goals Table	 19

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Academic Charter Goals			
Academic goal or objective	Measure used to evaluate progress toward attainment of goal or objective	2010-11 progress toward attainment of goal or objective	If not met, describe efforts to be undertaken to meet goal or objective
<b>AYP Standing</b> (see also Goal 3 below)	<b>Measure:</b> NYS School Report Card 2009-2010	<b>Goal Met:</b> In Good Standing. <b>See attached page 10 of the NYS School Report Card,</b>	
<b>Goal 1:</b> 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 IEP's. <u>Objective:</u> Data are collected on all programs that support IEP goals and objectives (i.e., skill acquisition programs and behavior reductive programs).	<b>Measure:</b> 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.	<b>Goal Met:</b> 77% (23/30) of students mastered a minimum of 85% of programs that support their IEP goals and objectives. <b>See attached Table and Pie Chart, "Student Objectives Mastered: Data Summary 2010-2011".</b>	



### NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Academic Charter Goals			
<b>Goal 2:</b> Within their own abilities, 75% of NYCACS students will annually demonstrate increased performance on an informal assessment of linguistic and functional behaviors.	<b>Measure:</b> Verbal Behavior-Milestones Assessment and Placement Program (VB-MAPP) by Sundberg. Note: The NYCACS Charter originally identified the Assessment of Basic Language and Learning Skills-Revised (ABLLS-R) as the informal assessment tool for Goal 2. Upon further research, the tool that was selected was changed to the Verbal Behavior-Milestones Placement Program (VB-MAPP) because it provides more detailed information on a student's functioning and is a more useful tool for staff in terms of guiding instruction.	<b>Goal Met:</b> 100% of students demonstrated increased performance on the Verbal Behavior-Milestones Placement Program.	

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Academic Charter Goals			
<b>Goal 3:</b> NYCACS will achieve Adequate Yearly Progress in required subject areas pursuant to NCLB using the New York State Alternate Assessment.	<b>Measure:</b> NYSA	<b>Goal Met:</b> 100% of students for which assessment was required achieved Level 4 in English language Arts; 100% achieved Level 3 or Level 4 in Math ( 95% achieved level 4 and 5% achieved Level 3); 100% achieved Level 4 in Science. <b>See attached NYSA 2010-11 Results, Overall Performance.</b>	
<b>Goal 4:</b> NYCACS will seek to move students from their NYCACS placement to a less restrictive environment. <u>Objective:</u> 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.	<b>Measure:</b> Placement Records	<b>Progress Toward 5-Year Goal:</b> During the first year of the targeted five-year period (2010-2015), one of 30 students or 3%, moved to a less restrictive environment.	



## 2

# School Accountability

School **NEW YORK CENTER FOR AUTISM CHARTER SCHOOL**  
School ID **31-04-00-86-0888**

## Summary

### Overall Accountability Status (2010-11)

### Subject to Charter School Law Provisions

#### Elementary/Middle Level

#### Secondary Level

ELA Subject to Charter School Law Provisions

ELA

Math Subject to Charter School Law Provisions

Math

Science Subject to Charter School Law Provisions

Graduation Rate

### Title I Part A Funding

### Years the School Received Title I Part A Funding

2008-09

2009-10

2010-11

NO

NO

NO

### On which accountability measures did this school make Adequate Yearly Progress (AYP) and which groups made AYP on each measure?

Student Groups	Elementary/Middle Level			Secondary Level		
	English Language Arts	Mathematics	Science	English Language Arts	Mathematics	Graduation Rate
<b>All Students</b>	✓	✓	—			
<b>Ethnicity</b>						
American Indian or Alaska Native						
Black or African American	—	—				
Hispanic or Latino	—	—				
Asian or Native Hawaiian/Other Pacific Islander	—	—				
White	—	—				
Multiracial						
<b>Other Groups</b>						
Students with Disabilities	✓	—				
Limited English Proficient						
Economically Disadvantaged	✓	—				
<b>Student groups making AYP in each subject</b>	✓ 3 of 3	✓ 1 of 1	— 0 of 0			

#### AYP Status



Made AYP



Made AYP Using Safe Harbor Target



Did not make AYP



Insufficient Number of Students to Determine AYP Status

New York Center for Autism Charter School

Goal 1

**STUDENT OBJECTIVES MASTERED:**

**DATA SUMMARY 2010-2011**

Student ID#	Percentage of Objectives Mastered Within One Year
207 641 333	13/14=93%
207 149 097	10/11=91%
208 611 350	9/9=100%
207 022 138	9/9=100%
211 851 175	11/13=85%
208 737 536	11/11=100%
208 842 427	11/11=100%
211 620 653	10/11=91%
203 981 006	16/16=100%
218 126 886	15/16=94%
209 117 530	16/16=100%
206 807 109	17/19=89%
215 502 048	15/15=100%
220 087 258	15/16=94%
218 871 796	15/15=100%

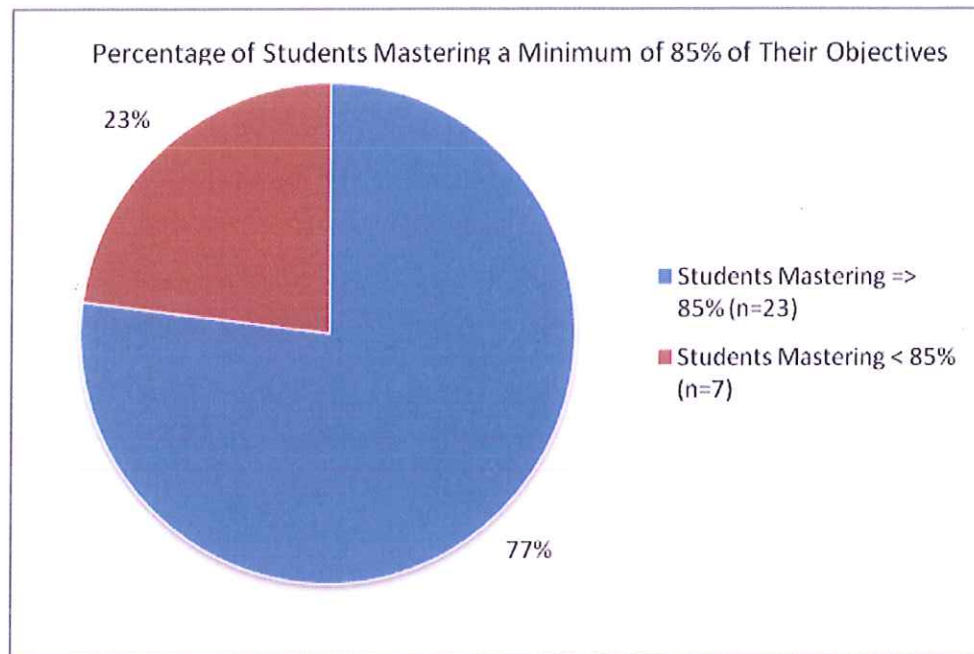
(Continued on next page)

**New York Center for Autism Charter School**

**STUDENT OBJECTIVES MASTERED:  
DATA SUMMARY 2010-2011 (cont.)**

<b>Student ID #</b>	<b>Percentage of Objectives Mastered Within 1 Year</b>
206 966 566	10/10=100%
207 047 978	11/13=85%
208 749 242	9/10=90%
205 534 829	9/10=90%
274 197 763	3/9=33%
268 311 008	10/10=100%
274 068 295	4/10=40%
205 456 262	6/10=60%
275 262 285	7/15=47%
268 287 554	7/14=50%
275 281 897	2/17=12%
204 172 357	6/20=30%
205 510 365	10/11=91%
254 424 153	9/9=100%
205 474 786	8/8=100%
<b>Goal 1: <math>\geq</math> 75% Students Will Master <math>\geq</math>85% of Their Objectives</b>	<b>23/30=77% of Students Mastered <math>\geq</math> 85% of Their Objectives</b>

**New York Center for Autism Charter School**  
**Data Summary 2010-2011**





NEW YORK STATE EDUCATION DEPARTMENT

# School Report

New York State Alternate Assessment  
(NYSAA)

2010-11 Results

NY CENTER FOR AUTISM CHARTER SCHOOL

BEDS Code 31-04-00-86-0888

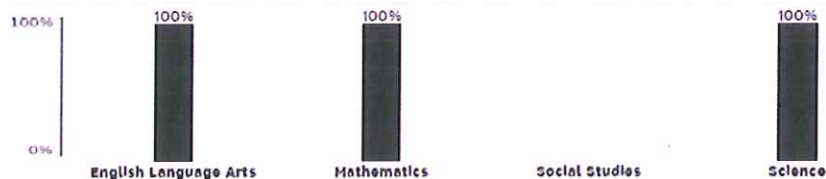
This report shows aggregated results for students in this school who took the New York State Alternate Assessment (NYSAA) in 2010-11. Students are assessed on tasks aligned with grade-level performance expectations. The purpose of this report is to support an informed discussion about student performance and to encourage and recognize improvement.

Visit the Department's  
website at [www.nySTART.gov](http://www.nySTART.gov)  
for more information.

## Overall Performance

The New York State Alternate Assessment (NYSAA) for students with severe disabilities allows students to demonstrate their mastery of skills and attainment of knowledge on the New York State Alternate Learning Standards. It ensures that Individualized Education Programs (IEPs), curricula, and classroom instruction are based on the skills and competencies that students need to achieve positive outcomes.

Percentage of all  
tested students in all  
grades who scored  
NYSAA-Level 3 and  
above:



### Number and percentage of all tested students performing in each level:

	English Language Arts		Mathematics		Social Studies		Science	
	#	%	#	%	#	%	#	%
NYSAA-Level 4	22	100%	21	95%	0	0%	5	100%
NYSAA-Level 3		0%	1	5%	0	0%		0%
NYSAA-Level 2		0%		0%	0	0%		0%
NYSAA-Level 1		0%		0%	0	0%		0%
Total Tested	22		22				5	

Percentages may not total 100 due to rounding.

To ensure student confidentiality, when fewer than five students in a subject are tested, percentages are suppressed.

### About Alternate Assessment Levels

**NYSAA-Level 1: Not Meeting the Alternate Grade Level Indicators for the Learning Standards.**

**NYSAA-Level 2: Partially Meeting the Alternate Grade Level Indicators for the Learning Standards.**

**NYSAA-Level 3: Meeting the Alternate Grade Level Indicators for the Learning Standards.**

**NYSAA-Level 4: Meeting the Alternate Grade Level Indicators for the Learning Standards with Distinction.**

Date as of: June 14, 2011



### NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
Organizational goal or objective	Measure used to evaluate progress toward attainment of goal or objective	2010-11 progress toward attainment of goal or objective	If not met, describe efforts to be undertaken to meet goal or objective
<b>Attendance Rate:</b> Each year, the school will have an average daily student attendance rate of at least 95%.	<b>Measure:</b> ATS and manual attendance records	<b>Goal Met:</b> The average daily student attendance rate was 96.5%	
<b>Student Re-enrollment:</b> Each year 95% of all students enrolled during the course of the year will return the following September.	<b>Measure:</b> ATS and manual attendance records	<b>Goal Met:</b> 96% (26 of 27) of students enrolled in 2009-10 re-enrolled in September 2011. The student leaving moved out of NYC. (One other student moved to a less restrictive placement and is not included in the above calculation. (See Goal 4)	

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
<p><b>Goal 5:</b> A Human Rights Committee will judge NYCACS programs and procedures as respecting each individual student's human rights.</p> <p><u>Objective:</u> 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><u>Objective:</u> 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><u>Objective:</u> Evidence of parental consent will be demonstrated for 100% of Behavior Intervention Plans reviewed.</p>	<p><b>Measure:</b></p> <p><u>Objective:</u> Meeting logs</p> <p><u>Objective:</u> Rating Scales</p> <p><u>Objective:</u> Signed Behavior Intervention Plans and corresponding graphic data displays.</p>	<p><b>Goal Met:</b></p> <p><u>Objective:</u> The Human Rights Committee met on November 18, 2010 and May 25, 2011 to review intervention procedures and data collected to date. Members completed rating scales to judge each program in terms of value, appropriateness and respect for the individual rights of students.</p> <p><u>Objective:</u> A total of 19 Behavior Intervention Plans were reviewed. 18 received "Yes" responses to all 9 items. One plan received "yes" responses to 8 out of 9 items. All plans were recommended for continuation, one with modification. The modification was implemented and documented as recommended.</p> <p><u>Objective:</u> 100% of Behavior Intervention Plans reviewed included written parental consent.</p>	

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
<p><b>Goal 6:</b> 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><u>Objective:</u> Of those parents who voluntarily choose to participate, a minimum of 5 instruction-focused visits/observations per year will be logged.</p> <p><u>Objective:</u> 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. Evidence of at least one skill acquisition program being implemented in the home will be present for each of these families.</p>	<p><b>Measure:</b></p> <p><u>Objective:</u> Parent attendance records for instruction-focused visits/observations.</p> <p><u>Objective:</u> Home and community consultation logs.</p>	<p><b>Goal Met:</b></p> <p><u>Objective:</u> Of those parents who voluntarily chose to participate (29/30), 100% participated in a minimum of 5 instruction-focused visits/observations for a mean number of 8 visits per family.</p> <p><u>Objective:</u> Of the parents who chose to access home and community consultation services, 100% participated in a minimum of 5 visits/consulting hours.</p> <p><u>Objective:</u> Home consultation logs for 100% of participating families documented at least one skill acquisition program being implemented in the home.</p>	



## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
<p><b>Goal 7:</b> NYCACS teachers and instructors will demonstrate proficiency in interventions and terminology related to applied behavior analysis.</p> <p><u>Objective:</u> 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><u>Objective:</u> Data from annual staff evaluations will indicate proficiency in teaching techniques and satisfactory execution of job requirements.</p>	<p><b>Measure:</b></p> <p><u>Objective:</u> Pre- and post-test scores collected during pre-service training.</p> <p><u>Objective:</u> Annual Staff Evaluations</p>	<p><b>Goal Met:</b></p> <p><u>Objective:</u> 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><u>Objective:</u> 100% of staff received a rating of proficient or higher on annual staff evaluations.</p>	

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
<p><b>Goal 8:</b> Parents will be encouraged to judge NYCACS' program as effective.</p> <p><u>Objective:</u> 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><u>Objective:</u> 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.</p> <p><u>Objective:</u> Parents will express satisfaction with the school's program, on the NYCDOE Learning Environment Survey. The school will receive scores of 7.5 or higher in each of the four survey domains. The school will obtain a 75% participation rate on the survey.</p>	<p><b>Measure:</b></p> <p><u>Objective:</u> NYCACS Program Effectiveness Survey</p> <p><u>Objective:</u> Instruction-focused school observation surveys</p> <p><u>Objective:</u> NYCDOE Learning Environment Survey—Parents</p>	<p><b>Goal Met:</b></p> <p><u>Objective:</u> Using a Likert Scale where 5 is <i>strongly agree</i> and 1 is <i>strongly disagree</i>, 96% of families <i>strongly agreed</i> (74%) or <i>agreed</i> (22%) with the statement, "Overall the school program is effective," for a mean score of 4.7 out of 5. The participation rate was 100% of families.</p> <p><u>Objective:</u> 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?"</p> <p><u>Objective:</u> On a scale of 1 (low) to 10 (high) parents gave NYCACS consistently high scores across the 4 domains measured, as follows: Academic Expectations, 8.9; Communication, 9.0; Engagement, 9.1; and Safety and Respect, 9.8. Parent participation rate was 96% with all but one family responding. <b>See attached NYC School Survey Report.</b></p>	

## NYCACS Progress Toward Charter Goals

2010-11 Progress Toward Attainment of Organizational Charter Goals			
<b>Staff Satisfaction and Retention:</b> <u>Teacher Satisfaction:</u> 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.	<b>Measure:</b> NYCDOE Learning Environment Survey--Teachers	<b>Goal Met:</b> <u>Teacher Satisfaction:</u> On a scale of 1 (low) to 10 (high) teachers gave NYCACS consistently high scores across the 4 domains measured, as follows: Academic Expectations, 9.3; Communication, 8.9; Engagement, 9.5; and Safety and Respect, 8.9. Teacher participation rate was 100%. <b>See attached NYC School Survey Report.</b>  <u>Teacher Retention:</u> Teacher retention rate from 2009-10 to 2010-11 was 86%.	



Department of  
Education

## NYC School Survey 2010-2011 Report

New York City Center for Autism Charter  
School

Principal Julie Fisher  
School Type Elementary School  
School Number 84M337

Dear Members of the School Community,

This report tells you what parents, teachers, and students said about learning conditions at your school in our annual survey. This information is designed to support a dialogue among all members of the school community on how to make the school a better place for learning.

Taking the time to reflect on how well we serve children is an important step in improving our schools. I encourage schools to plan opportunities to discuss these survey results with the school community, and integrate this feedback into preparation for the school's Comprehensive Education Plan and Quality Review.

Dennis M. Walcott  
Chancellor

### What do the colors mean?

These colors indicate how the survey satisfaction scores at this school compare to the satisfaction scores of all Elementary Schools this year. Green indicates scores above the average, gray indicates average, and red indicates scores below the average.

This year, constituents generally reported high levels of satisfaction across the City. Therefore, it is possible to have positive survey responses and be below average compared to other schools. Readers should consider the survey responses in this report both on their own and in the context of responses from other schools.



### How do your school's scores compare to all Elementary Schools?

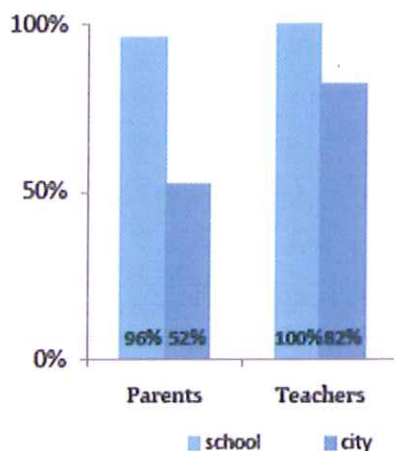
	Score out of 10	Change from last year	Citywide Average for all Elementary Schools
Academic Expectations	9.1	↑	8.1
Communication	9.0	↘	7.5
Engagement	9.3	→	7.7
Safety & Respect	9.3	↘	8.2

### How did participants at your school respond?

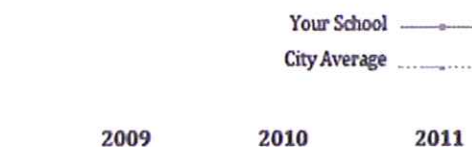
	Parents	Teachers
Academic Expectations	8.9	9.3
Communication	9.0	8.9
Engagement	9.1	9.5
Safety & Respect	9.8	8.9



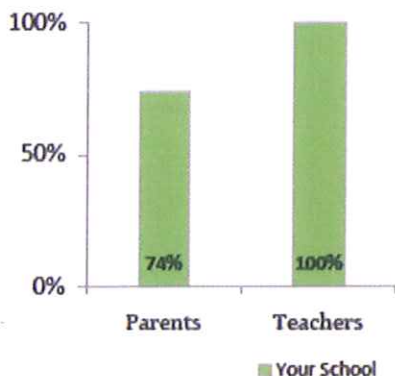
### How do survey response rates at your school compare to the City average?



### How have response rates at your school changed over time?



### Who took the survey online?



**Green School Award!**  
Your school saved paper, energy, and costs by taking the survey online.

For more information about response rates and survey results, go to [www.nycschoolssurvey.org](http://www.nycschoolssurvey.org)

**NYCACS Financial Goals Table**

<b>2010-11 Progress Toward Attainment of Financial Charter Goals</b>			
<b>Financial goal or objective</b>	<b>Measure used to evaluate progress toward attainment of goal or objective</b>	<b>2010-11 progress toward attainment of goal or objective</b>	<b>If not met, describe efforts to be undertaken to meet goal or objective</b>
<b>Enrollment Stability:</b> Each year, student enrollment will be within 15% of full enrollment as defined in the school's contract. This will be maintained on an ongoing basis and monitored bi-monthly.	<b>Measure:</b> Enrollment records	<b>Goal Met:</b> Student enrollment for the 2010-2011 school year was 29.21 or 97.36% of full enrollment under the school's contract.	
<b>Financial Compliance:</b> 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.	<b>Measure:</b> Independent Financial Audit for FYE 6/30/11	<b>Goal Met:</b> The Independent Financial Audit for FYE 6/30/11 resulted in an unqualified opinion and no major findings. <b>See Audited Financial Statements for FYE 6/30/11 submitted under separate cover.</b>	
<b>Financial Viability:</b> Each year, the school will operate on a balanced budget and maintain a stable cash flow.	<b>Measure:</b> Unaudited Financial Statements for FYE 6/30/11	<b>Goal Met:</b> The school operated on a balanced budget with revenues exceeding expenditures. <b>See Audited Financial Statements for FYE 6/30/11 submitted under separate cover.</b>	

**NYCACS Charter-Specific Goals Table<sup>1</sup>**

<b>2010-11 Progress Toward Attainment of Charter-Specific Goals</b>			
Charter-specific goal or objective	Measure used to evaluate progress toward attainment of goal or objective	2010-11 progress toward attainment of goal or objective	If not met, describe efforts to be undertaken to meet goal or objective
<p><b>Goal 9:</b> NYCACS will extend its educational practices beyond the school's walls.</p> <p><u>Objective:</u> 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><u>Objective:</u> A minimum of 5 student interns will be placed within NYCACS classrooms each year.</p>	<p><b>Measure:</b></p> <p><u>Objective:</u> Professional visiting logs.</p> <p><u>Objective:</u> Roster of interns.</p>	<p><b>Goal Met:</b></p> <p><u>Objective:</u> A total of 47 professionals, prospective parents, and interested community members attended one of five Professional Open House sessions. NYCACS hosted individually tailored informational sessions with professionals representing 12 organizations interested in autism. NYCACS also met with service coordinators from other agencies also serving NYCACS students.</p> <p><u>Objective:</u> A total of 17 undergraduate and graduate interns were placed in NYCACS classrooms and received 2,891 hours of classroom supervision; 2 high school students received 156 hours of classroom supervision; 4 fifth grade peer mentors received 20 hours of supervision during after-school hours; 5 NYCDOE teachers and paraprofessionals preparing for teacher assignments in autism classrooms attended a portion of the NYCACS pre-service teacher training.</p>	

<sup>1</sup>Charter-specific goals can include objectives that support the school's model and/or essential characteristic, such as core area of expertise or theme (e.g. technology, arts. etc).

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

Financial Report

June 30, 2011



## Contents

Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position	2
Statements of Activities	3
Statements of Functional Expenses	4
Statements of Cash Flows	5
Notes to Financial Statements	6 - 10
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	11



## Independent Auditor's Report

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

We have audited the accompanying statement of financial position of New York Center for Autism Charter School (the "Charter School") as of June 30, 2011, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Charter School's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year's summarized comparative information has been derived from the Charter School's June 30, 2010 financial statements and, in our report, dated October 13, 2010, we expressed an unqualified opinion on those financial statements.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Charter School as of June 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report, dated October 19, 2011, on our consideration of the Charter School's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

*McGladrey & Pullen, LLP*

New York, New York  
October 19, 2011

New York Center for Autism Charter School

Statements of Financial Position  
June 30, 2011 and 2010

	2011	2010
<b>ASSETS</b>		
Cash and Cash Equivalents	\$ 348,676	\$ 426,706
Restricted Cash and Cash Equivalents	70,002	69,935
Investments, at fair value	1,377,486	1,119,256
Pledge Receivable, net	-	10,000
Tuition and Other Receivables	900	7,468
Prepaid Expenses and Other Assets	29,307	26,884
Property and Equipment, net	<u>97,360</u>	<u>60,013</u>
<b>Total assets</b>	<u><u>\$ 1,923,731</u></u>	<u><u>\$ 1,720,262</u></u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities:		
Accounts payable and accrued expenses	\$ 103,074	\$ 124,910
Capital lease obligation	-	1,658
Refundable tuition	<u>32,328</u>	<u>-</u>
<b>Total liabilities</b>	<u>135,402</u>	<u>126,568</u>
Contingency (See Note 8)		
Net Assets:		
Unrestricted	1,706,329	1,508,694
Temporarily restricted	<u>82,000</u>	<u>85,000</u>
<b>Total net assets</b>	<u>1,788,329</u>	<u>1,593,694</u>
<b>Total liabilities and net assets</b>	<u><u>\$ 1,923,731</u></u>	<u><u>\$ 1,720,262</u></u>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statements of Activities

(with summarized comparative financial information for the year ended June 30, 2010)

Years Ended June 30, 2011 and 2010

	2011		2010	
	Unrestricted	Temporarily Restricted	Total	Total
Operating Revenue:				
State and local per pupil operating revenue	\$ 2,455,240	\$ -	\$ 2,455,240	\$ 2,632,668
<b>Total operating revenue</b>	<b>2,455,240</b>	<b>-</b>	<b>2,455,240</b>	<b>2,632,668</b>
Expenses:				
Program services - regular education	1,986,740	-	1,986,740	1,906,978
Supporting services:				
General and administrative	454,339	-	454,339	430,857
Fund-raising	58,851	-	58,851	57,189
<b>Total supporting services</b>	<b>513,190</b>	<b>-</b>	<b>513,190</b>	<b>488,046</b>
<b>Total operating expenses</b>	<b>2,499,930</b>	<b>-</b>	<b>2,499,930</b>	<b>2,395,024</b>
<b>Net operating (deficit) revenue from school operations</b>	<b>(44,690)</b>	<b>-</b>	<b>(44,690)</b>	<b>237,644</b>
Contributions	175,047	50,000	225,047	181,474
Other Income	14,278	-	14,278	13,863
Net Assets Released From Restrictions - satisfaction of purpose and time restrictions	53,000	(53,000)	-	-
<b>Change in net assets</b>	<b>197,635</b>	<b>(3,000)</b>	<b>194,635</b>	<b>432,981</b>
Net Assets:				
Beginning	1,508,694	85,000	1,593,694	1,160,713
Ending	<u>\$ 1,706,329</u>	<u>\$ 82,000</u>	<u>\$ 1,788,329</u>	<u>\$ 1,593,694</u>

See Notes to Financial Statements.

New York Center for Autism Charter School

Statements of Functional Expenses

(with summarized comparative financial information for the year ended June 30, 2010)

Years Ended June 30, 2011 and 2010

	2011				2010	
	Program Services - Regular Education	General and Administrative	Fund- Raising	Total Supporting Services	Total	Total
Salaries and wages	\$ 1,460,726	\$ 287,425	\$ 38,122	\$ 325,547	\$ 1,786,273	\$ 1,666,399
Payroll taxes and fringe benefits	334,526	65,274	8,159	73,433	407,959	404,486
Consulting and professional fees	43,385	17,831	-	17,831	61,216	56,643
Classroom and teaching supplies	48,778	-	-	-	48,778	32,390
Depreciation and amortization	33,989	8,497	-	8,497	42,486	101,404
Office supplies	11,151	16,205	12,422	28,627	39,778	63,599
Accounting fees	-	36,750	-	36,750	36,750	11,035
Insurance	18,463	4,616	-	4,616	23,079	23,934
Communications and outreach	15,277	3,856	148	4,004	19,281	16,203
Repairs and maintenance	10,896	2,724	-	2,724	13,620	1,675
Staff recruitment and development	5,217	1,925	-	1,925	7,142	4,061
Noncapitalized furniture and equipment	1,907	4,515	-	4,515	6,422	1,780
Travel	2,425	606	-	606	3,031	2,253
Expenses due to theft	-	2,791	-	2,791	2,791	-
Legal fees	-	1,324	-	1,324	1,324	9,162
	<u>\$ 1,986,740</u>	<u>\$ 454,339</u>	<u>\$ 58,851</u>	<u>\$ 513,190</u>	<u>\$ 2,499,930</u>	<u>\$ 2,395,024</u>

See Notes to Financial Statements.



**New York Center for Autism Charter School**

**Statements of Cash Flows**

**Years Ended June 30, 2011 and 2010**

	2011	2010
<b>Cash Flows From Operating Activities:</b>		
Change in net assets	\$ 194,635	\$ 432,981
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Contributed stock	(2,229)	(2,277)
Donated property and equipment	(17,320)	(1,000)
Net unrealized losses on investments	907	906
Depreciation and amortization	42,486	101,404
Changes in operating assets and liabilities:		
Decrease (increase) in pledge receivable, net	10,000	(10,000)
Decrease in tuition and other receivables	38,896	19,215
Increase in prepaid expenses and other assets	(2,423)	(1,593)
(Decrease) increase in accounts payable and accrued expenses	(21,836)	14,093
<b>Net cash provided by operating activities</b>	<b>243,116</b>	<b>553,729</b>
<b>Cash Flows From Investing Activities:</b>		
Increase in restricted cash	(67)	(29)
Purchases of property and equipment	(62,513)	(18,460)
Proceeds from maturity of investments	895,000	1,530,000
Purchases of investments	(1,151,908)	(2,017,540)
<b>Net cash used in investing activities</b>	<b>(319,488)</b>	<b>(506,029)</b>
<b>Cash Flows Used in Financing Activity - payments made on capital lease obligation</b>	<b>(1,658)</b>	<b>(4,832)</b>
<b>Net (decrease) increase in cash and cash equivalents</b>	<b>(78,030)</b>	<b>42,868</b>
<b>Cash and Cash Equivalents:</b>		
Beginning	426,706	383,838
Ending	\$ 348,676	\$ 426,706
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Cash paid during the year for interest	\$ 15	\$ 184
<b>Supplemental Disclosures of Noncash Investing Activities:</b>		
Donated property and equipment	\$ 17,320	\$ 1,000
Property and equipment acquired and included in accounts payable and accrued expenses	\$ -	\$ 8,448

See Notes to Financial Statements.

## New York Center for Autism Charter School

### Notes to Financial Statements

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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 ("GAAP").

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: The 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.

Investments: The Charter School reports its investments under Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, which defines fair value and establishes a framework for measuring fair value and expands disclosures about fair value measurement. ASC 820 also emphasizes that fair value is a market-based measurement, not an entity-specific measurement, and sets out a fair value hierarchy with the highest priority being quoted prices in active markets. Under ASC 820, fair value measurements are disclosed by level within that hierarchy.

As defined in ASC 820, fair value is the price that would be received to sell an asset or would be 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 price, 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, which ranks the quality and reliability of the information used to determine fair values and will be classified and disclosed in one of the following three categories:



## 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 1: Valuations for assets and liabilities traded in active exchange markets, such as the New York Stock Exchange. Valuations are obtained from readily available pricing sources for market transactions involving identical assets or liabilities.
- 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 and 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.

For the years ended June 30, 2011 and 2010, 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.

Investments in certificates of deposit are valued at fair value based on the average daily yields.

Accounting Standards Update ("ASU") 2010-06, *Fair Value Measurements and Disclosures - Improving Disclosures about Fair Value Measurements*, requires new disclosures concerning the reasons for transferring financial assets and liabilities between Levels 1 and 2. This amendment also clarifies that fair value measurement disclosures are required for each class of financial assets and liabilities, and disclosures about inputs and valuation techniques are required for both Level 2 and Level 3 measurements. It further clarifies that the reconciliation of Level 3 measurements should separately present purchases, sales, issuances and settlements instead of netting these changes. With respect to matters other than Level 3 measurements, the amendment was effective and adopted for periods beginning on or after December 15, 2009. The guidance related to Level 3 measurements is effective for periods beginning on or after December 15, 2010 and has not yet been adopted.

In May 2011, the Financial Accounting Standards Board (the "FASB") issued ASU 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs*. ASU 2011-04 amended ASC 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in GAAP and International Financial Reporting Standards ("IFRSs"). Some of the amendments clarify the application of existing fair value measurement requirements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Charter School's management has not yet evaluated the effect that the provisions of ASU 2011-04 will have on the Charter School's financial statements.

Other income includes interest, recorded on an accrual basis, and dividend income, recorded on the ex-dividend date, in aggregate of approximately \$8,800 and \$7,600 for the years ended June 30, 2011 and 2010, respectively. Other income also includes unrealized gains and losses resulting from the change in prevailing market value of investments of \$(907) and \$(906) for the years ended June 30, 2011 and 2010, respectively. Purchases and sales of investments are recorded on a trade-date basis.

The Charter School received donated property and equipment amounting to \$17,320 and \$1,000 during the years ended June 30, 2011 and 2010, respectively, which has been included in property and equipment and contributions in the accompanying 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 (Continued)**

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 GAAP. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2010 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 lease. Property and equipment acquired with certain government contract funds is recorded as an expense pursuant to the terms of the contract.

The preparation of financial statements in conformity with GAAP 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, 2011 and 2010, 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 this guidance. Generally, the Charter School is no longer subject to income tax examinations by U.S. federal, state or local tax authorities for years before 2007, which is the standard statute of limitations look-back period.

The Charter School evaluates events occurring after the date of the financial statements to consider whether or not the impact of such events needs to be reflected and/or disclosed in the financial statements. Such evaluation is performed through the date the financial statements are available for issuance, which was October 19, 2011 for these financial statements.

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

## **Notes to Financial Statements**

### **Note 2. Fair Value of Financial Instruments**

Investments measured at fair value on a recurring basis consist of the following as of June 30:

	Description	Fair Value	Fair Value Measurements Using		
			Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
2011	Investments - certificates of deposit	<u>\$ 1,377,486</u>	<u>\$ -</u>	<u>\$ 1,377,486</u>	<u>\$ -</u>
2010	Investments - certificates of deposit	<u>\$ 1,119,256</u>	<u>\$ -</u>	<u>\$ 1,119,256</u>	<u>\$ -</u>

### **Note 3. Property and Equipment, Net**

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

	2011	2010	Estimated Useful Life
Furniture and fixtures	\$ 157,572	\$ 133,343	5 years
Computer hardware and software	135,554	76,300	3 years
Equipment obtained under capital lease	-	22,545	5 years
Leasehold improvements	<u>243,437</u>	<u>247,087</u>	Remaining lease term
	536,563	479,275	
Less accumulated depreciation and amortization	<u>439,203</u>	<u>419,262</u>	
	<u>\$ 97,360</u>	<u>\$ 60,013</u>	

The Charter School leased office equipment under a capital lease obligation which has been paid in full as of June 30, 2011.

### **Note 4. Related Party Transactions**

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

The Charter School has been assisted in the pursuit of its educational goals by its affiliate, NYCA, since its inception. Certain individuals serve on the boards of directors for both NYCA and the Charter School but do not represent a majority on either board. As part of the new Agreement, NYCA will support fiscal operations by assisting in the development and implementation of a comprehensive fund-raising campaign to support the



## New York Center for Autism Charter School

### Notes to Financial Statements

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#### Note 4. Related Party Transactions (Continued)

operations and initiatives of the Charter School, assist the Charter School in creating and coordinating external affiliations with NYCA's program partners, encourage and facilitate the Charter School's increased independence and autonomy in the areas of communication, advocacy and fund-raising, and give the Charter School special consideration with respect to any relevant grant monies offered by NYCA.

For the year ended June 30, 2011, NYCA granted \$25,000 to the Charter School to support its mission of providing educational services to children with autism and other developmental disorders.

#### Note 5. 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, 2011 and 2010, restricted cash and cash equivalents amounted to \$70,002 and \$69,935, respectively.

#### Note 6. Agreement for School Facility

The Charter School has entered into 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 100<sup>th</sup> Street, New York, New York at a cost of \$1 per year. The Charter School continues to operate under the terms of the Facility Agreement. The Charter School continues to be responsible for any overtime-related costs for services provided beyond the regular opening hours.

#### Note 7. Temporarily Restricted Net Assets

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

	<u>2011</u>	<u>2010</u>
Facilities renovation	\$ 25,000	\$ 25,000
Extended school-year program	<u>57,000</u>	<u>60,000</u>
	<u>\$ 82,000</u>	<u>\$ 85,000</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, 2011:

Extended school-year program	\$ 50,000
After-school program	3,000
Baseball program	-
Field trip	<u>-</u>
	<u>\$ 53,000</u>

#### Note 8. Contingency

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



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

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

We have audited the financial statements of New York Center for Autism Charter School (the "Charter School") as of and for the year ended June 30, 2011, and have issued our report thereon dated October 19, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of the Charter School is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Charter School's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Charter School's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Charter School's internal control over financial reporting.

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

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

*McGladrey & Pullen, LLP*

New York, New York  
October 19, 2011