

Application: NYC Autism Charter School East Harlem

Erin Solomon - esolomon@nycacharterschool.org
2021-2022 Annual Report

Summary

ID: 0000000118

Last submitted: Nov 1 2022 10:16 AM (EDT)

Labels: SUNY Trustees

Entry 1 School Info and Cover Page

Completed Jul 28 2022

Instructions

Required of ALL Charter Schools

Each Annual Report begins with a completed School Information and Cover Page. The information is collected in a survey format within Annual Report portal. When entering information in the portal, some of the following items may not appear, depending on your authorizer and/or your responses to related items.

Entry 1 School Information and Cover Page

(New schools that were not open for instruction for the 2021-2022 school year are not required to complete or submit an annual report this year).

Please be advised that you will need to complete this cover page (including signatures) before all of the other tasks assigned to you by your school's authorizer are visible on your task page. While completing this cover page task, please ensure that you select the correct authorizer **(as of June 30, 2022)** or you may not be assigned the correct tasks.

BASIC INFORMATION

a. SCHOOL NAME

(Select name from the drop down menu)

NYC AUTISM CHARTER SCHOOL EAST HARLEM 800000058980

a1. Popular School Name

NYC Autism Charter School East Harlem

b. CHARTER AUTHORIZER (As of June 30th, 2021)

Please select the correct authorizer as of June 30, 2022 or you may not be assigned the correct tasks.

SUNY BOARD OF TRUSTEES

d. DISTRICT / CSD OF LOCATION

CSD # 4 - MANHATTAN

e. DATE OF INITIAL CHARTER

4/2005

f. DATE FIRST OPENED FOR INSTRUCTION

9/2005

c. School Unionized

Is your charter school unionized?

No

h. SCHOOL WEB ADDRESS (URL)

<https://www.nycautismcharterschool.org/>

i. Total Approved Charter Enrollment for 2021-2022 School Year (exclude Pre-K program enrollment)

40

j. Total Enrollment on June 30, 2022 (exclude Pre-K program enrollment)

34

k. Grades Served during the 2021-2022 School Year (exclude Pre-K program students)

Check all that apply

Grades Served

Ungraded

I1. DOES THE SCHOOL CONTRACT WITH A CHARTER OR EDUCATIONAL MANAGEMENT ORGANIZATION?

No

FACILITIES INFORMATION

m. FACILITIES

Will the school maintain or operate multiple sites in 2022-2023?

	No, just one site.
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NYC AUTISM CHARTER SCHOOL EAST HARLEM 800000058980

School Site 1 (Primary)

m1. SCHOOL SITES

Please provide information on Site 1 for the upcoming school year.

	Physical Address	Phone Number	District/CSD	Grades to be Served at Site for coming year (K-5, 6-9, etc.)	Receives Rental Assistance for Which Grades (If yes, enter the appropriate grades. If no, enter No).
Site 1	433 East 100th Street, New York, NY 10029	212-860-2580	NYC CSD 4	Ungraded	No

m1a. Please provide the contact information for Site 1.

	Name	Title	Work Phone	Alternate Phone	Email Address
School Leader	Julie Fisher	Executive Director	212-860-2580		jfisher@nycacharterschool.org
Operational Leader	Malcom Green	Director of Operations	212-860-2580		mgreen@nycacharterschool.org
Compliance Contact	Erin Solomon	Compliance Specialist	212-860-2580		esolomon@nycacharterschool.org
Complaint Contact	Julie Fisher	Executive Director	212-860-2580		jfisher@nycacharterschool.org
DASA Coordinator	Julie Fisher	Executive Director	212-860-2580		jfisher@nycacharterschool.org
Phone Contact for After Hours Emergencies	212-860-2580	NA	212-860-2580		

m1b. Is site 1 in public (co-located) space or in private space?

Co-located Space

m1c. 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		No		No		Yes

IF LOCATED IN PRIVATE SPACE IN NYC OR IN DISTRICTS OUTSIDE NYC

m1d. Upload a current Certificate of Occupancy (COO) and the annual Fire Inspection Report for school site 1 if located in private space in NYC or located outside of NYC .

Certificate of Occupancy and Fire Inspection. Provide a copy of a current and non-expired certificate of occupancy (if outside NYC or in private space in NYC). For schools that are not in district space (NYC co-locations), provide a copy of a current and non-expired certificate of occupancy, and a copy of the current annual fire inspection results, which should be dated on or after July 1, 2021.

- **Fire inspection certificates must be updated annually. For the upcoming school year 2022-2023, the fire inspection certificate must be dated after July 1, 2021.**
- **If the fire inspection certificate is dated after the August 1, 2022 submission of the Annual Report, please submit the new certificate with the Annual Report entries due on November 1, 2022.**

Site 1 Certificate of Occupancy (COO)

Site 1 Fire Inspection Report

CHARTER REVISIONS DURING THE 2021-2022 SCHOOL YEAR

n1. Were there any revisions to the school's charter during the 2021-2022 school year? (Please include approved or pending material and non-material charter revisions).

Yes

n2. 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	In May 2022, we made a non-material revision, with SUNY's approval, to alter Goal 4 Measure 1 to adjust the density of parent engagement hours for students in reduced ratio classrooms.		May 2022
2				
3				
4				
5				

More revisions to add?

No

o. Has your school's Board of Trustee's approved a budget for the 2021-2022 FY?

Yes

ATTESTATIONS

p. Individual Primarily Responsible for Submitting the Annual Report. (To write type in a phone number with an extension, please use this format: 123-456-7890-3. The dash and number 3 at the end of the phone number refers to the individual's phone extension. Do not type in the work extension or the abbreviation for it - just the dash and the extension number after the phone number).

Name	Julie Fisher
Position	Executive Director
Phone/Extension	212-860-2580
Email	jfisher@nycacharterschool.org

p. Our signatures (Executive Director/School Leader/Head of School and Board President) below attest that our school has reviewed, understands and will comply with the employee clearance and fingerprint requirements as outlined in Entry 10 and found in the [NYSED CSO Fingerprint Clearance Oct 2019 Memo](#). Click **YES to agree.**

Responses Selected:

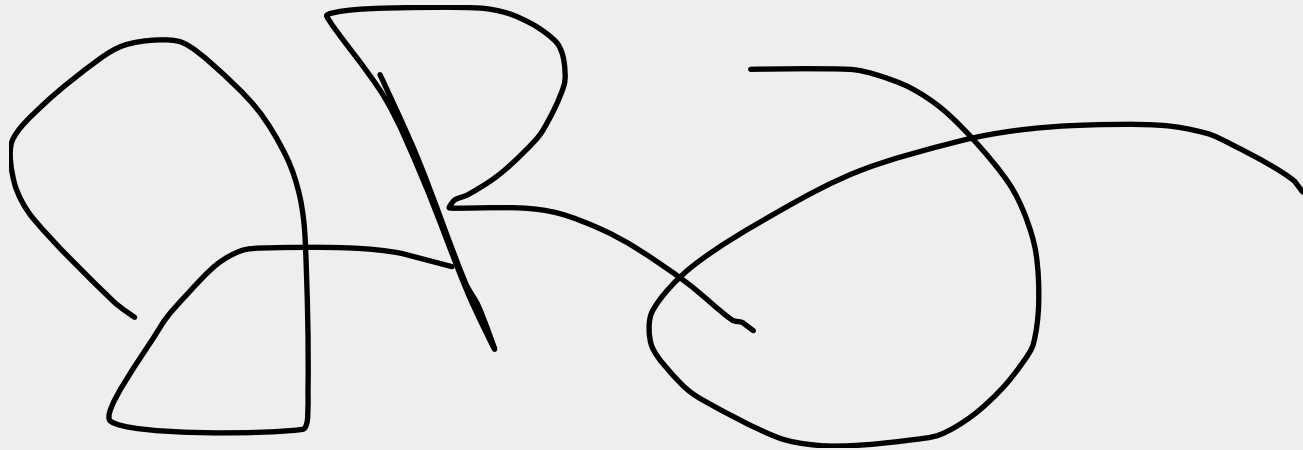
Yes

q. Our signatures (Executive Director/School Leader/Head of School and Board President) 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. Click **YES** to agree and then use the mouse on your PC or the stylus on your mobile device to sign your name).

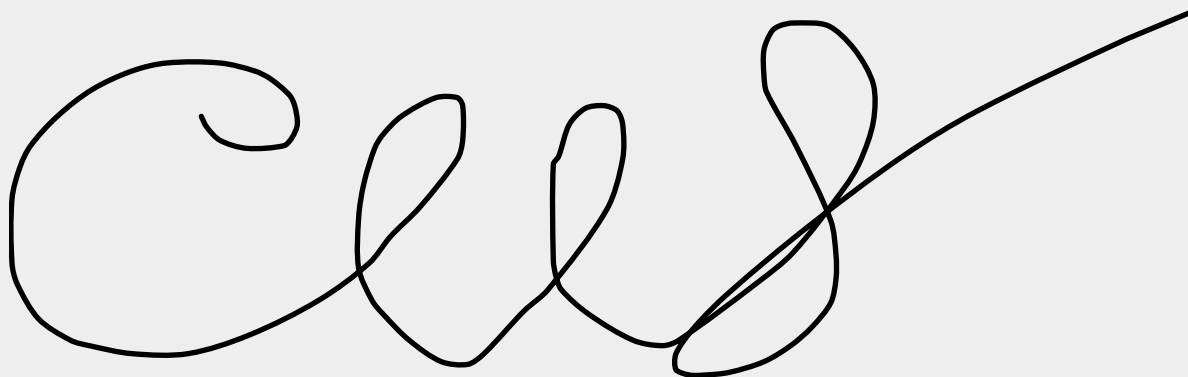
Responses Selected:

Yes

Signature, Head of Charter School

A handwritten signature in black ink on a light gray background. The signature is stylized, starting with a large loop on the left, followed by a series of connected loops and a long, sweeping horizontal stroke that ends with a small upward flick.

Signature, President of the Board of Trustees

A handwritten signature in black ink on a light gray background. The signature is highly stylized, beginning with a large, tight loop on the left, followed by several smaller loops and a long, sweeping horizontal stroke that ends with a small upward flick.

Date

Jul 12 2022



Thank you.

Entry 3 Accountability Plan Progress Reports

Incomplete

Instructions

SUNY-Authorized Charter Schools ONLY- Complete Template and Upload to Epicenter

SUNY-authorized charter schools must download an Accountability Plan Progress Report template at [Accountability Plan Progress Report](#). After completing, SUNY-authorized charter schools must upload the document into the SUNY Epicenter system by **September 15, 2022**. SUNY CSI will forward to NYSED CSO.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4 - Audited Financial Statements

Completed Oct 31 2022

Required of ALL Charter Schools

ALL SUNY-authorized charter schools must upload the financial statements and related documents in PDF format into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO. **SUNY-authorized charter schools** are asked to ensure that security features such as password protection are turned off.

ALL Regents, NYCDOE, and Buffalo BOE-authorized charter schools must upload final, audited financial statements to the [Annual Report Portal](#) no later than **November 1, 2022**. Upload the independent auditor's report, any advisory and/or management letter, and the internal controls report as one submission, combined into a PDF file, ensuring that security features such as password protections are removed from all school uploaded documents.

PLEASE NOTE: This task appears as visible and optional task in the online portal until August 1 2022 but will be identified as a required task thereafter and due on November 1, 2022. This is a required task, and it is marked optional for administrative purposes only.

NYC AUTISM CHARTER SCHOOLS - 06

Filename: NYC AUTISM CHARTER SCHOOLS 06.30 qeFNDTn.pdf **Size:** 568.5 kB

Entry 4a - Audited Financial Report Template (SUNY)

Instructions - SUNY-Authorized Charter Schools ONLY

SUNY-authorized schools must download the Excel spreadsheet entitled "Audited Financial Report Template" at <http://www.newyorkcharters.org/fiscal/>. After completing, schools must upload the document into the SUNY Epicenter system no later than **November 1, 2022**. SUNY CSI will forward to NYSED CSO.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

2021-22-Audited-Financial-Statement-East Harlem

Filename: 2021 22 Audited Financial Stateme RyhDufo.xlsx **Size:** 175.2 kB

Entry 4c - Additional Financial Documents

Incomplete Hidden from applicant

Instructions - Regents, NYCDOE and Buffalo BOE authorized schools must upload financial documents and submit by **November 1, 2022**. The items listed below should be uploaded, with an explanation if not applicable or available. For example, a "federal Single Audit was not required because the school did not expend federal funds of more than the \$750,000 Threshold."

1. Advisory and/or Management letter
2. Federal Single Audit
3. CSP Agreed-Upon Procedure Report
4. Evidence of Required Escrow Account for each school^[1]
5. Corrective Action Plan for Audit Findings and Management Letter Recommendations

^[1] Note: For BOR schools chartered or renewed after the 2017-2018 school year, the escrow account per school is \$100,000.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

Entry 4d - Financial Services Contact Information

Incomplete Hidden from applicant

Regents, NYCDOE, and Buffalo BOE authorized schools should enter financial contact information directly into the form within the portal by **November 1, 2022**.

Form for "Financial Services Contact Information"

1. School Based Fiscal Contact Information

	School Based Fiscal Contact Name	School Based Fiscal Contact Email	School Based Fiscal Contact Phone

2. Audit Firm Contact Information

	School Audit Contact Name	School Audit Contact Email	School Audit Contact Phone	Years Working With This Audit Firm

3. If applicable, please provide contact information for the school's outsourced financial services firm.

	Firm Name	Contact Person	Mailing Address	Email	Phone	Years With Firm

Entry 5 - Fiscal Year 2022-2023 Budget

Completed Sep 21 2022

SUNY-authorized charter schools should download the [2022-23 Budget and Quarterly Report Template and the 2022-23 Budget Narrative Questionnaire](#) from the SUNY website and upload the completed template into Epicenter. SUNY CSI will forward to NYSED CSO. **Due November 1, 2022.**

Regents, NYCDOE, and Buffalo BOE authorized charter schools should upload a copy of the school's FY22 Budget using the [2022-2023 Budget Template](#) in the portal or from the Annual Report website. **Due November 1, 2022.**

The assumptions column should be completed for all revenue and expense items unless the item is self-explanatory. Where applicable, reference the page number or section in the application narrative that indicates the assumption being made. For instance, student enrollment would reference the applicable page number in Section I, C of the application narrative.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[2022-23 Budget and Quarterly Report East Harlem 07](#)

Filename: 2022 23 Budget and Quarterly Repo P4meVBN.xlsx **Size:** 534.4 kB

[2022-23_Budget-Narrative-Questionnaire_NYCACS](#)

Filename: 2022 23 Budget Narrative Questionn pcAqkuK.pdf **Size:** 37.4 kB

Entry 6 - Board of Trustees Disclosure of Financial Interest Form

Completed Jul 28 2022

Due on August 1, 2022, each member of the charter school's Board of Trustees who served on a charter school education corporation governing one or more charter schools for any period during the 2021-2022 school year must complete and sign a [Trustee Disclosure of Financial Interest Form](#). Acceptable signature formats include:

- Digitally certified PDF signature (i.e., DocuSign)
- Manual signature (1. download to print, 2. manually sign, 3. scan signed document to PDF, and 4. upload into portal)

All completed forms must be collected and uploaded in .PDF format for each individual member. **The education corporation is responsible for completing the form for trustees who left the board during the reporting year.**

Forms completed from past years will not be accepted. **Only the latest version of the form** (updated in April, 2022) is acceptable.).

Trustees serving on an education corporation that governs more than one school are not required to complete a separate disclosure for each school governed by the education corporation. In the Disclosure of Financial Interest Form, trustees must disclose information relevant to any of the schools served by the governing education corporation.

[Alvin Shih](#)

Filename: Alvin Shih.pdf **Size:** 684.3 kB

[Alysia Steinmann](#)

Filename: Alysia Steinmann.pdf **Size:** 650.1 kB

[Elaine Florio](#)

Filename: Elaine Florio.pdf **Size:** 229.7 kB

[Carol Santiago](#)

Filename: Carol Santiago.pdf **Size:** 1.1 MB

[Hannah Hoch](#)

Filename: Hannah Hoch.pdf **Size:** 593.4 kB

[Mitchel Baum](#)

Filename: Mitchel Baum.pdf **Size:** 410.9 kB

[Ashley Garrett](#)

Filename: Ashley Garrett.pdf **Size:** 538.0 kB

[Naeema Livingston](#)

Filename: Naeema Livingston.pdf **Size:** 485.4 kB

[Paul O'Neill](#)

Filename: Paul O'Neill.pdf **Size:** 557.1 kB

[Mark Saretsky](#)

Filename: Mark Saretsky.pdf **Size:** 422.6 kB

[Ilene Lainer](#)

Filename: Ilene Lainer.pdf **Size:** 2.5 MB

[Christine Sandler](#)

Filename: Christine Sandler.pdf **Size:** 997.3 kB

[Ben Hartman](#)

Filename: Ben Hartman.pdf **Size:** 609.7 kB

Entry 7 BOT Membership Table

Completed Jul 28 2022

Instructions

Required of ALL charter schools

ALL charter schools or education corporations governing multiple schools must complete the Board of Trustees Membership Table within the online portal. Please be sure to include and identify parents who are members of the Board of Trustees and indicate whether parents are voting or non-voting members.

Entry 7 BOT Table

1. SUNY-AUTHORIZED charter schools are required to provide information for VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools are required to provide information for all --VOTING and NON-VOTING-- trustees.

NYC AUTISM CHARTER SCHOOL EAST HARLEM 800000058980

Authorizer:

Who is the authorizer of your charter school?

SUNY

1. 2021-2022 Board Member Information (Enter info for each BOT member)

	Trustee Name	Trustee Email Address	Position on the Board	Commit tee Affiliatio ns	Voting Member Per By- Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD /YYYY)	End Date of Current Term (MM/DD /YYYY)	Board Meeting s Attende d During 2021- 2022
1	Mitchel Baum		Other	Operati ons Commit tee	Yes	4	06/01/2 022	06/01/2 025	7
2	Elaine Florio		Other	Develop ment Commit tee	Yes	1	06/01/2 022	06/11/2 025	11
3	Ashley Garrett		Vice Chair	VP, Secretar y, Executiv e Commit tee, Develop ment Commit tee Chair, Operati ons	Yes	3	07/12/2 021	06/11/2 024	10

				Commit tee Chair					
4	Benjami n Hartma n		Other	Finance Commit tee	Yes	3	07/13/2 020	06/01/2 023	11
5	Hannah Hoch		Other	Operati ons Commit tee	Yes	1	08/09/2 021	07/01/2 024	9
6	Ilene Lainer		Other	Governa nce Commit tee	Yes	5	07/13/2 020	06/01/2 023	12
7	Naeema Livingst on		Other	Operati ons Commit tee	Yes	1	07/13/2 020	06/01/2 023	6
8	Paul O'Neill		Other	Executiv e Commit tee, Governa nce Commit tee Chair	Yes	1	08/09/2 021	07/01/2 024	10
9	Christin e Sandler		Other	Finance Commit tee, Develop ment Commit tee	Yes	1	07/13/2 020	06/01/2 023	12

1a. Are there more than 9 members of the Board of Trustees?

Yes

1b. Board Member Information

	Trustee Name	Trustee Email Address	Position on the Board	Committee Affiliations	Voting Member Per By-Laws (Y/N)	Number of Terms Served	Start Date of Current Term (MM/DD/YYYY)	End Date of Current Term (MM/DD/YYYY)	Board Meetings Attended During 2021-2022
10	Carol Santiago		Chair	President, Executive Committee Chair, Governance Committee	Yes	3	08/09/2021	07/01/2024	10
11	Mark Saretsky		Other	Finance Committee	Yes	1	04/06/2020	06/01/2023	11
12	Alvin Shih		Other	Operations Committee	Yes	1	08/09/2021	07/01/2024	12
13	Alysia Steinma		Other	Executive Committee, Finance	Yes	1	07/13/2020	06/01/2023	11

	nn			Committee Chair					
14									
15									

1c. Are there more than 15 members of the Board of Trustees?

No

2. INFORMATION ABOUT MEMBERS OF THE BOARD OF TRUSTEES

1. SUNY-AUTHORIZED charter schools provide response relative to VOTING Trustees only.
2. REGENTS, NYCDOE, and BUFFALO BOE-AUTHORIZED charter schools provide a response relative to all trustees.

a. Total Number of BOT Members on June 30, 2022	13
b.Total Number of Members Added During 2021-2022	0
c. Total Number of Members who Departed during 2021-2022	0
d.Total Number of members, as set in Bylaws, Resolution or Minutes	13

3. Number of Board meetings held during 2021-2022

12

4. Number of Board meetings scheduled for 2022-2023

12

Total number of Voting Members on June 30, 2022:

13

Total number of Voting Members added during the 2021-2022 school year:

13

Total number of Voting Members who departed during the 2021-2022 school year:

0

Total Maximum Number of Voting members in 2021-2022, as set by the board in bylaws, resolution, or minutes:

13

Thank you.

Entry 8 Board Meeting Minutes

Incomplete Hidden from applicant

Instructions - Required of Regents, NYCDOE, and Buffalo BOE Authorized Schools ONLY

Schools must upload a complete set of monthly board meeting minutes (July 2021-June 2022), which should match the number of meetings held during the 2021-2022 school year, as indicated in the above table. The minutes provided must be the final version approved by the school's Board of Trustees and may be uploaded individually or as one single combined file. Board meeting minutes must be submitted by **August 1, 2022**.

Entry 9 Enrollment & Retention

Completed Jul 28 2022

Instructions for submitting Enrollment and Retention Efforts

Required of ALL Charter Schools

Describe the good faith efforts the charter school has made in 2021-2022 toward meeting targets to attract and retain the enrollment of Students with Disabilities (SWDs), English Language Learners (ELLs), and students who are economically disadvantaged. In addition, describe the school's plans for meeting or making progress toward meeting its enrollment and retention targets in 2022-2023.

Entry 9 Enrollment and Retention of Special Populations

Recruitment/Attraction Efforts Toward Meeting Targets

	Describe Recruitment Efforts in 2021-2022	Describe Recruitment Plans in 2022-2023
Economically Disadvantaged	NYC Autism Charter School consistently serves a high percentage of students eligible for FRPL. Within the context of enrolling high need/under-served students, the school made the following outreach efforts: print and/or electronic admission ads in English and Spanish in El Diario and the Bronx Times; posting of a Virtual Open House/Information Session on the schools website; and distribution of flyers and/or electronic notices to community organizations, service agencies, daycare facilities and city administrative councils. In addition, recruitment and outreach to communities served by our sister school NYC Autism Charter School Bronx also bolstered recruitment at the East	NYC Autism Charter School student recruitment will continue to target high need neighborhoods with a particular emphasis on East Harlem and the South Bronx. Electronic and print ads in English and Spanish will be placed in local publications. The school will continue to reach out to a wide variety of community organizations and agencies, in particular those in high need/under-served neighborhoods working with preschool aged children and their

	<p>Harlem School, as parents were invited to submit lottery applications to both schools. Additionally, NYCACS made the application process much easier through electronic access and submission and, as a result, had one of the largest applicant pools in any year since opening its doors.</p>	<p>families. The school will make increased use of social media in order to reach as broad an audience as possible.</p>
English Language Learners	<p>NYC Autism Charter School actively recruits high need students from heavily Spanish speaking neighborhoods in the local community, providing both English and Spanish literature and virtual presentations. Additionally, translation services are utilized to reach families for whom the home language is other than English or Spanish. However, the school's effective outreach and recruitment practices are not correlated with the enrollment of ELL designated students for the following reason: all NYC Autism Charter School students have an autism diagnosis or classification and demonstrate significant language impairment as a component of their autism.</p> <p>Because they lack functional language skills, they are generally not evaluated by the Committees on Special Education using the English Language Learner (ELL) assessments that are otherwise given to the general education student population. As a result, NYC Autism Charter School students</p>	<p>NYC Autism Charter School will continue to serve students who, as a component of their autism diagnosis, are significantly language impaired. Recruitment efforts will continue to reach out to families in heavily Spanish speaking neighborhoods and neighborhoods in which multiple languages are spoken.</p>

	<p>are not designated as ELL students and are not recommended for an ELL instructional program. Instead of an ELL-specific program, NYC Autism Charter School students are recommended for a program of intensive, individually designed language instruction to address deficits in the speech, language, and communication arena.</p>	
Students with Disabilities	<p>100% of NYC Autism Charter School's students are designated as Students with Disabilities, surpassing the district enrollment. 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 special education setting.</p>	<p>Students with Disabilities, specifically those with a diagnosis of Autism Spectrum Disorder or a classification of autism, will continue to make up 100% of the school's enrollment, as per the school's charter.</p>

Retention Efforts Toward Meeting Targets

	Describe Retention Efforts in 2021-2022	Describe Retention Plans in 2022-2023
Economically Disadvantaged	<p>NYC Autism Charter School works diligently to retain economically disadvantaged students. In the 2021-22 school year, NYC Autism Charter School East Harlem retained all but two students, both of whom moved to less restrictive settings, which accomplishes one of the school's accountability goals.</p>	<p>Given the nature of the NYC Autism Charter Schools' special education population and their specialized instructional needs, retention rates for all students will continue to be high, with the caveat that one of the school's accountability goals is to move 5% of its students to less restrictive placements over a five-year period.</p>
English Language Learners	<p>The district retention target for students designated as ELLs is not a meaningful target for NYC Autism Charter School, as its students are not designated as ELL students. This is due to the confounding nature of their significant language deficits, a component of their autism. Nonetheless, NYC Autism Charter School continues to work effectively with students with autism whose families speak languages other than or in addition to English.</p>	<p>NYC Autism Charter School will continue to work effectively with students with autism whose families speak languages other than or in addition to English.</p>
Students with Disabilities	<p>100% of students at NYC Autism Charter Schools are classified as students with disabilities. In the 2021-22 school year, NYC Autism Charter School East Harlem retained all but two students, both of whom moved to less restrictive settings, which accomplishes one of the school's accountability goals.</p>	<p>Given the nature of the school's special education population and their specialized instructional needs, retention rates for students with disabilities will continue to be high, with the caveat that one of the school's accountability goals is to move 5% of its students to less restrictive placements over a five-year period.</p>

Entry 10 - Teacher and Administrator Attrition

Completed Jul 28 2022

Form for "Entry 10 - Teacher and Administrator Attrition" Revised to Employee Fingerprint Requirements Attestation

A. TEACH System - Employee Clearance

Charter schools must ensure that all prospective employees^[1] receive clearance through [the NYSED Office of School Personnel Review and Accountability](#) (OSPRA) prior to employment. **This includes paraprofessionals and other school personnel who are provided or assigned by the district of location, or related/contracted service providers.** After an employee has been cleared, schools are required to maintain proof of such clearance in the file of each employee. For the safety of all students, charter schools must take immediate steps to terminate the employment of individuals who have been denied clearance. Once the employees have been terminated, the school must terminate the request for clearance in the TEACH system.

In the Annual Report, charter schools are asked to confirm that all employees have been cleared through the NYSED TEACH system; and, if denied clearance, confirm that the individual or employee has been removed from the TEACH system, and is not employed by the school.

^[1] Employees who must be cleared include, but are not limited to, teachers, administrative staff, janitors, security personnel and cafeteria workers, and other staff who are present when children are in the school building. **This includes paraprofessionals and other school personnel that are provided or assigned by the district of location, as well as related/contracted service providers.** See NYSED memorandum dated October 1, 2019 at <http://www.nysed.gov/common/nysed/files/programs/charter-schools/employeefingerprintoct19.pdf> or visit the NYSED website at: <http://www.highered.nysed.gov/tsei/ospra/fingerprintingcharts.html> for more information regarding who must be fingerprinted. Also see, 8 NYCRR §87.2.

B. Emergency Conditional Clearances

Emergency Conditional Clearances

Charter schools are **strongly discouraged** from using the emergency conditional clearance provisions for prospective employees. This is because the school must request clearance through NYSED TEACH, and the school's emergency conditional clearance of the employee terminates automatically once the school receives notification from NYSED regarding the clearance request. Status notification is provided for all prospective employees through the NYSED TEACH portal within 48 hours after the clearance request is submitted. Therefore, at most, a school's emergency conditional clearance will be valid for only 48 hours after approval by the board.

Schools are not permitted to renew or in any way re-establish a prospective employee's emergency conditional clearance after status notification is sent by NYSED through the TEACH portal.

Schools are asked to attest that they have reviewed and understand these requirements. More information can be found in the memo at [NYSED CSO Employee Clearance and Fingerprint Memo 10-2019](#).

Attestation

Responses Selected:

I hereby attest that the school has reviewed, understands, and will comply with these requirements.

Entry 11 Percent of Uncertified Teachers

Incomplete Hidden from applicant

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education.

Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

Entry 11 Uncertified Teachers

School Name:

Instructions for Reporting Percent of Uncertified Teachers

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools

The table below reflects the information collected through the online portal for compliance with New York State Education Law 2854(3)(a-1) for teaching staff qualifications. Uncertified teachers are those not certified pursuant to the State Certification Requirements established by the NYSED Commissioner of Education. Enter the relevant full-time equivalent (FTE) count of teachers in each column. For example, a school with 20 full-time teachers and 5 half-time teachers would have an FTE count of 22.5.

If more than one line applies to a teacher, please include in only one FTE uncertified category. Please do not include paraprofessionals, such as teacher aides.

CATEGORY A. 30% OR 5 UNCERTIFIED TEACHERS WHICHEVER IS LESS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category A: 5 or 30% whichever is less	0

CATEGORY B. PLUS FIVE UNCERTIFIED TEACHERS IN MATHEMATICS, SCIENCE, COMPUTER SCIENCE, TECHNOLOGY OR CAREER AND TECHNICAL EDUCATION.

	FTE Count
i. Mathematics	
ii. Science	
iii. Computer Science	
iv. Technology	
v. Career and Technical Education	
Total Category B: not to exceed 5	0

CATEGORY C: PLUS 5 ADDITIONAL UNCERTIFIED TEACHERS

	FTE Count
i. FTE count of uncertified teacher with at least three years of elementary, middle or secondary classroom teaching experience (as of June 30, 2022)	
ii. FTE count of uncertified teachers who are tenured or tenure track college faculty (as of June 30, 2022)	
iii. FTE count of uncertified teachers with two years of Teach for America experience (as of June 30, 2022)	
iv. FTE count of uncertified teachers with exceptional business, professional, artistic, athletic, or military experience (as June 30, 2022)	
Total Category C: not to exceed 5	0

TOTAL FTE COUNT OF UNCERTIFIED TEACHERS (Sum of Categories A, B AND C)

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total	

CATEGORY D: TOTAL FTE COUNT OF UNCATEGORIZED, UNCERTIFIED TEACHERS

(Include teachers who do not fit in one of these categories or if did fit would exceed the numerical limits for that category)

	FTE Count
Total Category D	

CATEGORY E: TOTAL FTE COUNT OF CERTIFIED TEACHERS

	FTE Count
Total Category E	

CATEGORY F: TOTAL FTE COUNT OF ALL TEACHERS

Please do not include paraprofessionals, such as teacher aides.

	FTE Count
Total Category F	

Thank you.



Entry 12 Organization Chart

Incomplete Hidden from applicant

Instructions

Required of Regents, NYCDOE, and Buffalo BOE Authorized Charter Schools ONLY

Upload the 2021-2022 **Organization Chart**. The organization chart should include position titles and reporting relationships. Employee names should **not** appear on the chart.

Entry 13 School Calendar

Completed Jul 28 2022

[Instructions for submitting School Calendar](#)

Required of ALL Charter Schools

If the charter school has a tentative calendar based on available information and guidance at the time, please submit with the August 1, 2022 submission. Charter schools must upload a final school calendar into the portal and may do so at any time but no later than **September 15, 2022**.

School calendars must meet the [minimum instructional requirements](#) as required of other public schools “... *unless the school’s charter requires more instructional time than is required under the regulations.*”

Board of Regents-authorized charter schools also are required to submit school calendars that clearly indicate the start and end date of the instructional year AND the number of instructional hours and/or instructional days for each month. See an example of a calendar showing the requested information. Schools are encouraged to use a calendar template and ensure there is a monthly tally of instructional days.

PLEASE NOTE: This is a required task, and it is marked optional for administrative purposes only.

[NYCACS School Year Calendar 2022-2023 \(Student\)](#)

Filename: NYCACS School Year Calendar 2022 2 lhRsJlp.pdf Size: 196.1 kB

Entry 14 Links to Critical Documents on School Website

Completed Jul 28 2022

Instructions

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 5: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school’s website for each of the items:

1. Current Annual Report (i.e., 2021-2022 Annual Report);[\[1\]](#)
2. Board meeting notices, agendas and documents;
3. New York State School Report Card;
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy **(For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)**;
5. District-wide safety plan, not a building level safety plan (as per the September 2021 [Emergency Response Plan Memo](#));
6. Authorizer-approved FOIL Policy; and
7. Subject matter list of FOIL records. (Example: See [NYSED Subject Matter List](#))

[1] Each charter school is required to make the Annual Report publicly available by August 1 and to post on their respective charter school website. Each school should post an updated and complete version to include accountability data and financial statements that are not or may not be available until after the August deadline (i.e., Repost when financials have been submitted in November.)

Form for Entry 14 Links to Critical Documents on School Website

School Name: NYC Autism Charter School East Harlem

Required of ALL Charter Schools noting that SUNY-authorized charter schools are not required to submit item 4: Authorizer-approved DASA policy and NYSED-Approved School Discipline Policy

By law, each charter school is required to maintain certain notices and policies listed on its website. Please insert the link from the school's website for each of the items:

	Link to Documents
1. Current Annual Report (i.e., 2021-2022 Annual Report)	https://www.nycautismcharterschool.org/annual-reports/
2. Board meeting notices, agendas and documents	https://www.nycautismcharterschool.org/board-meetings/
3. New York State School Report Card	https://data.nysed.gov/profile.php?instid=800000058980
4. Authorizer-approved DASA Policy and NYSED-Approved School Discipline Policy (For Regents, NYCDOE, and Buffalo BOE-Authorized Charter Schools ONLY)	https://www.nycautismcharterschool.org/nycacs-district-wide-safety-plan/
5. District-wide safety plan, not a building level safety plan (as per the September 2021 Emergency Response Plan Memo	https://www.nycautismcharterschool.org/nycacs-district-wide-safety-plan/
6. Authorizer-approved FOIL Policy	https://www.nycautismcharterschool.org/freedom-information-law/
7. Subject matter list of FOIL records. (Example: See NYSED Subject Matter List)	https://www.nycautismcharterschool.org/freedom-information-law/ and https://opengovernment.ny.gov/

Thank you.



Entry 15 Staff Roster

Incomplete Hidden from applicant

INSTRUCTIONS

Required of Regents and NYCDOE-authorized Charter Schools ONLY

Please click on the MS Excel [Faculty/Staff Roster Template](#) and provide the following information for **ANY and ALL** instructional and non-instructional employees.

Use of the 2021-2022 Annual Report Faculty/Staff roster template is required. Each of the data elements, with the exception of the Notes, are required, and use of the drop-down options, when provided, is also required. Reminders: Please use the notes section provided to add any additional information as deemed necessary. Failure to adhere to the guidelines and validations in the Staff Roster Template will result in a resubmission of a fully corrected roster.

Please note the roster should include all staff employed any point from July 1, 2021 to June 30, 2022, including those employed on June 30th.

NYC AUTISM CHARTER SCHOOLS

REPORT TO THE FINANCE COMMITTEE

JUNE 30, 2022

October 19, 2022

Finance Committee
NYC Autism Charter Schools

We have audited the financial statements of NYC Autism Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 19, 2022. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated June 15, 2022, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of NYC Autism Charter Schools solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to management.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, and our firm have complied with all relevant ethical requirements regarding independence. Safeguards in place to eliminate or reduce threats to independence to an acceptable level include a skilled, knowledgeable and experienced Director of Finance and Finance Committee who review the draft financial statements prior to issuance and accept responsibility for them.

Significant Risks Identified

We have identified the following significant risks:

- Management override
- Improper revenue recognition
- Improper allocation of expenses to grants
- Misappropriation of assets

Professional auditing standards require that we identify and assess risks and design and perform our audit procedures to assess those risks. The identification of a risk does not mean that it has occurred, but rather it has the potential to impact the financial statements.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by NYC Autism Charter Schools is included in Note A to the financial statements. As described in Note A to the financial statements, during the year, the Charter School adopted new guidance for gifts-in-kind (ASU 2020-07). No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

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

The most sensitive accounting estimates affecting the financial statements are the allocations of costs for the statement of functional expenses and the collectability of grants receivable. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting NYC Autism Charter Schools' financial statements relate to revenue and support recognition, which are referred to in the notes of the financial statements.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. We did not identify any material corrected misstatements during the audit.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to NYC Autism Charter Schools' financial statements or the auditor's report. We are pleased to report no such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with NYC Autism Charter Schools, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as NYC Autism Charter Schools' auditors.

* * * * *

Should you desire further information concerning these matters, Michelle Cain or Sarah Cannon will be happy to meet with you at your convenience.

This report is intended solely for the information and use of the Board of Trustees, Finance Committee and management of NYC Autism Charter Schools and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

Mengel, Metzger, Barr & Co. LLP

MENGEL, METZGER, BARR & CO. LLP

NYC AUTISM CHARTER SCHOOLS

NEW YORK, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

(With Comparative Totals for 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
NYC Autism Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of NYC Autism Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NYC Autism Charter Schools as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NYC Autism Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NYC Autism Charter Schools' ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 NYC Autism Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NYC Autism Charter Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The financial statements of NYC Autism Charter Schools for the year ended June 30, 2021 were audited by another auditor who expressed an unmodified opinion on those statements in their report dated October 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2022 on our consideration of NYC Autism Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering NYC Autism Charter Schools' internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 19, 2022

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

<u>ASSETS</u>	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 935,649	\$ 1,831,164
Investments	5,033,724	3,031,234
Grants and contracts receivable	131,852	66,110
Prepaid expenses	<u>18,208</u>	<u>-</u>
TOTAL CURRENT ASSETS	6,119,433	4,928,508
 <u>PROPERTY AND EQUIPMENT, net</u>	 219,090	 282,423
 <u>OTHER ASSETS</u>		
Deposit on property and equipment	19,150	-
Cash in escrow	<u>151,951</u>	<u>151,936</u>
	<u>171,101</u>	<u>151,936</u>
TOTAL ASSETS	<u>\$ 6,509,624</u>	<u>\$ 5,362,867</u>
 <u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	<u>\$ 379,571</u>	<u>\$ 419,195</u>
TOTAL CURRENT LIABILITIES	379,571	419,195
 <u>NET ASSETS</u>		
Without donor restrictions	6,024,134	4,810,277
With donor restrictions	<u>105,919</u>	<u>133,395</u>
TOTAL NET ASSETS	<u>6,130,053</u>	<u>4,943,672</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,509,624</u>	<u>\$ 5,362,867</u>

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	Year ended June 30,			
	2022			2021
	Without donor restrictions	With donor restrictions	Total	Total
Revenue, gains and other support:				
Public school district:				
Students with disabilities	\$ 7,548,450	\$ -	\$ 7,548,450	\$ 7,424,012
Grants and contracts:				
State and local	30,000	-	30,000	43,875
Federal - Title and IDEA	55,708	-	55,708	43,533
Federal - other	366,590	-	366,590	29,775
In-kind - contributed rent	2,264,535	-	2,264,535	2,233,917
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	10,265,283	-	10,265,283	9,775,112
Expenses:				
Program services:				
Special education	7,977,164	-	7,977,164	7,656,192
Management and general	1,314,030	-	1,314,030	1,215,992
Fundraising and special events	80,644	-	80,644	70,234
TOTAL OPERATING EXPENSES	9,371,838	-	9,371,838	8,942,418
SURPLUS FROM SCHOOL OPERATIONS	893,445	-	893,445	832,694
Support and other revenue:				
Contributions:				
Foundations	25,459	85,000	110,459	110,000
Individuals	163,503	-	163,503	107,245
Investment income	4,132	-	4,132	22,104
Paycheck Protection Program loan forgiveness	-	-	-	915,750
Miscellaneous income	14,842	-	14,842	7,898
Net assets released from restriction	112,476	(112,476)	-	-
TOTAL SUPPORT AND OTHER REVENUE	320,412	(27,476)	292,936	1,162,997
CHANGE IN NET ASSETS	1,213,857	(27,476)	1,186,381	1,995,691
Net assets at beginning of year	4,810,277	133,395	4,943,672	2,947,981
NET ASSETS AT END OF YEAR	\$ 6,024,134	\$ 105,919	\$ 6,130,053	\$ 4,943,672

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

		Year ended June 30,					
		2022					2021
	No. of Positions	Program Services	Supporting Services			Total	Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total		
Personnel services costs:							
Administrative staff personnel	8	\$ 224,946	\$ 553,882	\$ 67,536	\$ 621,418	\$ 846,364	\$ 699,059
Instructional personnel	<u>72</u>	<u>3,905,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,905,704</u>	<u>3,675,326</u>
Total salaries and staff	80	4,130,650	553,882	67,536	621,418	4,752,068	4,374,385
Fringe benefits and payroll taxes		1,086,637	118,787	11,680	130,467	1,217,104	1,124,424
Retirement		56,770	18,166	757	18,923	75,693	72,317
Legal fees		-	9,458	-	9,458	9,458	17,786
Accounting and auditing services		-	37,110	-	37,110	37,110	31,708
Other professional and consulting services		238,134	236,384	671	237,055	475,189	405,545
In-kind - contributed rent		2,038,082	226,453	-	226,453	2,264,535	2,233,917
Repairs and maintenance		5,602	1,401	-	1,401	7,003	7,855
Insurance		43,750	10,938	-	10,938	54,688	48,658
Utilities		-	2,037	-	2,037	2,037	1,040
Supplies and materials		90,177	-	-	-	90,177	110,241
Equipment and furnishings		3,912	5,608	-	5,608	9,520	7,633
Staff development		18,508	28,574	-	28,574	47,082	30,443
Marketing and recruiting		-	6,034	-	6,034	6,034	5,050
Technology services		1,698	5,777	-	5,777	7,475	22,171
Student service		48,125	7,659	-	7,659	55,784	27,857
Office expenses		46,293	24,718	-	24,718	71,011	82,070
Depreciation and amortization		152,372	16,930	-	16,930	169,302	261,906
Other		<u>16,454</u>	<u>4,114</u>	<u>-</u>	<u>4,114</u>	<u>20,568</u>	<u>77,412</u>
		<u>\$ 7,977,164</u>	<u>\$ 1,314,030</u>	<u>\$ 80,644</u>	<u>\$ 1,394,674</u>	<u>\$ 9,371,838</u>	<u>\$ 8,942,418</u>

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 1,186,381	\$ 1,995,691
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	169,302	261,906
Realized and unrealized gain on investments	(2,441)	(1,595)
Paycheck Protection Program loan forgiveness	-	(915,750)
Changes in certain assets and liabilities affecting operations:		
Grants and contracts receivable	(65,742)	(53,558)
Prepaid expenses	(18,208)	-
Accounts payable and accrued expenses	<u>(39,624)</u>	<u>119,832</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,229,668	1,406,526
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(105,969)	(100,604)
Deposit on property and equipment	(19,150)	-
Proceeds from maturity of investments	1,650,000	1,810,000
Purchase of investments	<u>(3,650,049)</u>	<u>(2,828,644)</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(2,125,168)</u>	<u>(1,119,248)</u>
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH	(895,500)	287,278
Cash and restricted cash at beginning of year	<u>1,983,100</u>	<u>1,695,822</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 1,087,600</u>	<u>\$ 1,983,100</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ 935,649	\$ 1,831,164
Cash in escrow	<u>151,951</u>	<u>151,936</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ 1,087,600</u>	<u>\$ 1,983,100</u>
<u>NON-CASH OPERATING ACTIVITIES</u>		
In kind - contributed rent	<u>\$ 2,264,535</u>	<u>\$ 2,233,917</u>

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

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

New York Center for Autism Charter School (“East Harlem School”) is an education corporation formed in 2005 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 (the “Board”), for and on behalf of the State Education Department, granted a provisional charter valid for a term of five years and renewable upon expiration. On October 15, 2019, the Board granted East Harlem School the fourth charter renewal valid for a term of five years through June 30, 2025.

During the year ended June 30, 2016, East Harlem School received from the State University of New York Charter Schools Institute authorization of the granting of a new charter to establish a New York Center for Autism Charter School Bronx (“Bronx School”) that will operate identically to the Manhattan school. Bronx School opened in September 2017 for the 2017-18 school year.

Effective July 1, 2017, East Harlem School and the Bronx School merged under one Education Corporation with the Bronx School Employer Identification Number, and the combined entity is known as NYC Autism Charter Schools (the “Charter School”). On June 28, 2022, the Board granted the Charter School a renewal for both charters valid for a term of five years through July 31, 2027.

The Charter School’s mission is to provide individualized, scientifically-based educational services to children with autism and other pervasive developmental disorders. The Charter 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 Charter School’s walls through training, consultation, and support for students’ families. The Charter 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 Charter School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code (the “Code”) and is classified as an organization described in Section 501(c)(3).

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had \$105,919 and \$133,395 of net assets with donor restrictions at June 30, 2022 and 2021, respectively.

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Charter School records substantially all revenues over time as follows:

Public school district revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances at their respective statement of financial position dates:

		June 30,	
	2022	2021	2020
Grants and contracts receivable	\$ -	\$ 36,110	\$ 12,552

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded 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 purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidating statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants and contracts receivable in the accompanying statement of financial position. There were no amounts received prior to incurring qualifying expenditures, which would be reported as deferred revenue in the accompanying statement of financial position at June 30, 2022 and 2021. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow was \$151,951 and \$151,936 at June 30, 2022 and 2021, respectively. The agreement requires a balance be maintained to fund any audit and legal expense should the Charter School cease operations and dissolve.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grants and contracts receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022 and 2021.

Investments

Investments consist of cash equivalents and certificates of deposit with maturities of less than twelve months and are measured at fair value. Investment income is recorded as revenue in the period earned.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years. Leasehold improvements are capitalized at cost and amortized over the lesser of the term of the lease or the estimated useful life of the improvement.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Deposit

Deposit represents a deposit on an HVAC system installation as of June 30, 2022 to be included in leasehold improvements that is set to be completed and put into service in fiscal 2023.

Contributed services

The Charter school receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. In addition, the Charter School received donated transportation services and a nurse from the local district. The Charter School was unable to determine a value for these services.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2019 through June 30, 2022 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing costs approximated \$6,000 and \$5,000 for the years ended June 30, 2022 and 2021, respectively.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

Comparatives for year ended June 30, 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset and functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

Adoption of new accounting standard - gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kinds recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and is being applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022. See Note G.

New accounting pronouncement - leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 19, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash and investment accounts.

For the purpose of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of education and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2022 and 2021:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash	\$ 935,649	\$ 1,831,164
Investments	5,033,724	3,031,234
Grants and contracts receivable	<u>131,852</u>	<u>66,110</u>
Total financial assets available within one year	6,101,225	4,928,508
Less:		
Amounts unavailable for general expenditures within one year due to:		
Restricted by donors with purpose restrictions	<u>(105,919)</u>	<u>(133,395)</u>
Total financial assets available to management for general expenditures within one year	<u>\$ 5,995,306</u>	<u>\$ 4,795,113</u>

NOTE C: INVESTMENTS

Investments at market value consisted of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Certificates of deposit	\$ 3,750,000	\$ 1,650,000
Money market funds	147,000	244,963
Cash	<u>1,136,724</u>	<u>1,136,271</u>
Total assets at fair value	<u>\$ 5,033,724</u>	<u>\$ 3,031,234</u>

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: FAIR VALUE MEASUREMENTS

Accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

Money Market Funds: Valued at the daily closing price as reported by the fund. Money market funds held by the Charter School are actively traded open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to report their daily net asset value and to transact at that price.

Certificates of Deposit: Valued at the daily average yields and other observable inputs.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Charter School believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: FAIR VALUE MEASUREMENTS, Cont'd

The following table sets forth by level, within the fair value hierarchy, the Charter School's assets at fair value as of June 30, 2022 and 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2022</u>				
Certificates of deposit	\$ -	\$ 3,750,000	\$ -	\$ 3,750,000
Money market funds	147,000	-	-	147,000
Cash *	-	-	-	1,136,724
Total assets at fair value	<u>\$ 147,000</u>	<u>\$ 3,750,000</u>	<u>\$ -</u>	<u>\$ 5,033,724</u>
<u>June 30, 2021</u>				
Certificates of deposit	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000
Money market funds	244,963	-	-	244,963
Cash *	-	-	-	1,136,271
Total assets at fair value	<u>\$ 244,963</u>	<u>\$ 1,650,000</u>	<u>\$ -</u>	<u>\$ 3,031,234</u>

* Investments as of June 30, 2022 and 2021 include cash in the amount of \$1,136,724 and \$1,136,271 intended for investment purposes.

NOTE E: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Equipment, furniture and fixtures	\$ 540,830	\$ 562,069
Computer equipment	399,904	548,981
Leasehold improvements	<u>954,618</u>	<u>889,518</u>
	1,895,352	2,000,568
Less accumulated depreciation and amortization	<u>1,676,262</u>	<u>1,718,145</u>
	<u>\$ 219,090</u>	<u>\$ 282,423</u>

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE F: NET ASSETS

Net assets with donor restrictions consisted of the follows:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Extended school-year program	\$ 75,000	\$ 75,000
Transition program	8,938	8,938
NEXT for Young Adult program	20,731	49,457
Music program	1,250	-
	<u>\$ 105,919</u>	<u>\$ 133,395</u>

Net assets without donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Undesignated	\$ 5,805,044	\$ 4,527,854
Invested in property and equipment	219,090	282,423
	<u>\$ 6,024,134</u>	<u>\$ 4,810,277</u>

NOTE G: SCHOOL FACILITY – GIFTS IN-KIND

East Harlem 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 East Harlem School during the years ended June 30, 2022 and 2021 amounted to approximately 8,200 square feet. East Harlem School will continue to operate under the terms of the Facility Agreement unless either party terminates the Facility Agreement with appropriate notice. In addition, East Harlem School continues to be responsible for any overtime-related costs for services provided beyond the regular opening hours.

Bronx School is co-located on the 4th floor of 1180 Tinton Avenue in the Bronx. The space houses eight classrooms, one student gym, one staff room and multiple administrative spaces. Each classroom is approximately 600 square feet, and the school occupies approximately 7,500 square feet at the site.

In valuing the contributed space in the school buildings, the Charter School estimated the fair value of \$2,264,535 and \$2,233,917 for the years ended June 30, 2022 and 2021, respectively, on the basis of financial information provided to the Charter School under the New York City School Rental Assistance Program. There were no associated donor restrictions with the contributed facilities.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITY – GIFTS IN-KIND, Cont'd

See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Special education	\$ 2,038,082	\$ 2,010,525
Management and general	226,453	223,392
Total	<u>\$ 2,264,535</u>	<u>\$ 2,233,917</u>

NOTE H: OPERATING LEASES

The Charter School entered into three non-cancelable lease agreements for copiers expiring at various dates between September 2022 through September 2027. Lease expense was approximately \$9,000 for the years ended June 30, 2022 and 2021. Future expected minimum payments for these leases are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 9,400
2024	6,700
2025	4,400
2026	4,400
2027	4,400
Thereafter	700
	<u>\$ 30,000</u>

NOTE I: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter 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 J: CONCENTRATIONS

For the years ended June 30, 2022 and 2021, approximately 94% and 98%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State through the New York City School District, respectively. The per-pupil rate is set time to time by petition of the Charter School to the City.

At June 30, 2022 and 2021, approximately 81% and 55%, respectively, of grants and contracts receivable were due from federal agencies relating to certain grants.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE K: RETIREMENT PLAN

The Charter School sponsors a 401(k) retirement plan available to all eligible full-time employees who have completed at least one year of service. The Charter School matches up to 4% of gross compensation. Contributions amounted to \$75,693 and \$72,317 for the years ended June 30, 2022 and 2021, respectively.

NOTE L: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent, repairs and maintenance which are allocated on a square footage basis, as well as salaries, benefits, payroll taxes and others which are allocated on the basis of time spent in each functional category or program.

NOTE M: FINANCIAL IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, in May 2020, the Charter School applied for and was approved by a bank for a loan of \$915,750 through the Paycheck Protection Program (“PPP”) established by the Small Business Administration. The loan had a maturity of 2 years plus interest at 1% beginning in April 2021. The loan had the potential for forgiveness provided certain requirements are met by the Charter School. On February 9, 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest in full, which is reported in the accompanying statement of activities and changes in net assets as Paycheck Protection Program loan forgiveness for the year ended June 30, 2021.

In response to the COVID-19 outbreak, the Federal Government passed several the COVID relief acts which included funding for elementary and secondary education. The Elementary and Secondary Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$345,952 and \$29,775 of revenue relating to ESSER grants during the years ended June 30, 2022 and 2021, respectively. The Charter School has \$83,782 of ESSER grants still available through September 30, 2024 as of June 30, 2022.

NYC AUTISM CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
NYC Autism Charter Schools

We have audited the financial statements of NYC Autism Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 19, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 19, 2022

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2022

	<u>East Harlem School</u>	<u>Bronx School</u>	<u>Total</u>
Revenue, gains, and other support			
Public school district:			
Students with disabilities	\$ 4,097,159	\$ 3,451,291	\$ 7,548,450
Grants and contracts:			
State and local	15,000	15,000	30,000
Federal - Title and IDEA	26,267	29,441	55,708
Federal - other	181,716	184,874	366,590
In-kind - contributed rent	<u>1,229,148</u>	<u>1,035,387</u>	<u>2,264,535</u>
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	5,549,290	4,715,993	10,265,283
Expenses:			
Program services:			
Special education	4,288,170	3,688,994	7,977,164
Management and general	702,854	611,176	1,314,030
Fundraising and special events	<u>45,118</u>	<u>35,526</u>	<u>80,644</u>
TOTAL OPERATING EXPENSES	<u>5,036,142</u>	<u>4,335,696</u>	<u>9,371,838</u>
 SURPLUS FROM SCHOOL OPERATIONS	 513,148	 380,297	 893,445
Support and other revenue:			
Contributions:			
Foundations	77,959	32,500	110,459
Individuals	111,402	52,101	163,503
Investment income	3,166	966	4,132
Miscellaneous income	<u>14,746</u>	<u>96</u>	<u>14,842</u>
TOTAL SUPPORT AND OTHER REVENUE	<u>207,273</u>	<u>85,663</u>	<u>292,936</u>
 CHANGE IN NET ASSETS	 720,421	 465,960	 1,186,381
Net assets at beginning of year	<u>4,670,613</u>	<u>273,059</u>	<u>4,943,672</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 5,391,034</u></u>	<u><u>\$ 739,019</u></u>	<u><u>\$ 6,130,053</u></u>

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES – EAST HARLEM SCHOOL

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services	Supporting Services			Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total	
Personnel services costs:						
Administrative staff personnel	5	\$ 110,684	\$ 311,181	\$ 37,813	\$ 348,994	\$ 459,678
Instructional personnel	39	2,091,046	-	-	-	2,091,046
Total salaries and staff	44	2,201,730	311,181	37,813	348,994	2,550,724
Fringe benefits and payroll taxes		594,267	64,288	6,433	70,721	664,988
Retirement		37,388	11,964	499	12,463	49,851
Legal fees		-	4,729	-	4,729	4,729
Accounting and auditing services		-	18,555	-	18,555	18,555
Other professional and consulting services		143,481	110,902	373	111,275	254,756
In-kind - contributed rent		1,106,233	122,915	-	122,915	1,229,148
Repairs and maintenance		4,458	1,115	-	1,115	5,573
Insurance		21,874	5,469	-	5,469	27,343
Utilities		-	2,037	-	2,037	2,037
Supplies and materials		45,976	-	-	-	45,976
Equipment and furnishings		1,482	4,563	-	4,563	6,045
Staff development		10,615	13,949	-	13,949	24,564
Marketing and recruiting		-	3,074	-	3,074	3,074
Technology services		849	2,889	-	2,889	3,738
Student services		33,284	3,949	-	3,949	37,233
Office expense		24,433	12,981	-	12,981	37,414
Depreciation and amortization		52,067	5,785	-	5,785	57,852
Other		10,033	2,509	-	2,509	12,542
		<u>\$ 4,288,170</u>	<u>\$ 702,854</u>	<u>\$ 45,118</u>	<u>\$ 747,972</u>	<u>\$ 5,036,142</u>

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES – BRONX SCHOOL

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services	Supporting Services			Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total	
Personnel services costs:						
Administrative staff personnel	3	\$ 114,262	\$ 242,701	\$ 29,723	\$ 272,424	\$ 386,686
Instructional personnel	33	1,814,658	-	-	-	1,814,658
Total salaries and staff	36	1,928,920	242,701	29,723	272,424	2,201,344
Fringe benefits and payroll taxes		492,370	54,499	5,247	59,746	552,116
Retirement		19,382	6,202	258	6,460	25,842
Legal fees		-	4,729	-	4,729	4,729
Accounting and auditing services		-	18,555	-	18,555	18,555
Other professional and consulting services		94,653	125,482	298	125,780	220,433
In-kind - contributed rent		931,849	103,538	-	103,538	1,035,387
Repairs and maintenance		1,144	286	-	286	1,430
Insurance		21,876	5,469	-	5,469	27,345
Supplies and materials		44,201	-	-	-	44,201
Equipment and furnishings		2,430	1,045	-	1,045	3,475
Staff development		7,893	14,625	-	14,625	22,518
Marketing and recruiting		-	2,960	-	2,960	2,960
Technology services		849	2,888	-	2,888	3,737
Student services		14,841	3,710	-	3,710	18,551
Office expense		21,860	11,737	-	11,737	33,597
Depreciation and amortization		100,305	11,145	-	11,145	111,450
Other		6,421	1,605	-	1,605	8,026
		<u>\$ 3,688,994</u>	<u>\$ 611,176</u>	<u>\$ 35,526</u>	<u>\$ 646,702</u>	<u>\$ 4,335,696</u>

NYC AUTISM CHARTER SCHOOLS

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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*

Board of Trustees
NYC Autism Charter Schools

We have audited 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, the financial statements of NYC Autism Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 19, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered NYC Autism Charter Schools’ internal control over financial reporting (internal control) as a basis for designing 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 NYC Autism Charter Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of NYC Autism Charter Schools’ 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 NYC Autism Charter Schools' 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 19, 2022

NYC AUTISM CHARTER SCHOOLS

NEW YORK, NEW YORK

AUDITED FINANCIAL STATEMENTS

OTHER FINANCIAL INFORMATION

REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS

AND

INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022

(With Comparative Totals for 2021)

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
NYC Autism Charter Schools

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of NYC Autism Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NYC Autism Charter Schools as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of NYC Autism Charter Schools and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about NYC Autism Charter Schools' ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 NYC Autism Charter Schools' internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about NYC Autism Charter Schools' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Summarized Comparative Information

The financial statements of NYC Autism Charter Schools for the year ended June 30, 2021 were audited by another auditor who expressed an unmodified opinion on those statements in their report dated October 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 19, 2022 on our consideration of NYC Autism Charter Schools' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering NYC Autism Charter Schools' internal control over financial reporting and compliance.

Mengel, Metzger, Baw & Co. LLP

Rochester, New York
October 19, 2022

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

(With Comparative Totals for 2021)

<u>ASSETS</u>	June 30,	
	<u>2022</u>	<u>2021</u>
<u>CURRENT ASSETS</u>		
Cash	\$ 935,649	\$ 1,831,164
Investments	5,033,724	3,031,234
Grants and contracts receivable	131,852	66,110
Prepaid expenses	<u>18,208</u>	<u>-</u>
TOTAL CURRENT ASSETS	6,119,433	4,928,508
<u>PROPERTY AND EQUIPMENT, net</u>	219,090	282,423
<u>OTHER ASSETS</u>		
Deposit on property and equipment	19,150	-
Cash in escrow	<u>151,951</u>	<u>151,936</u>
	<u>171,101</u>	<u>151,936</u>
TOTAL ASSETS	<u>\$ 6,509,624</u>	<u>\$ 5,362,867</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>CURRENT LIABILITIES</u>		
Accounts payable and accrued expenses	<u>\$ 379,571</u>	<u>\$ 419,195</u>
TOTAL CURRENT LIABILITIES	379,571	419,195
<u>NET ASSETS</u>		
Without donor restrictions	6,024,134	4,810,277
With donor restrictions	<u>105,919</u>	<u>133,395</u>
TOTAL NET ASSETS	<u>6,130,053</u>	<u>4,943,672</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 6,509,624</u>	<u>\$ 5,362,867</u>

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	Year ended June 30,			
	2022			2021
	Without donor restrictions	With donor restrictions	Total	Total
Revenue, gains and other support:				
Public school district:				
Students with disabilities	\$ 7,548,450	\$ -	\$ 7,548,450	\$ 7,424,012
Grants and contracts:				
State and local	30,000	-	30,000	43,875
Federal - Title and IDEA	55,708	-	55,708	43,533
Federal - other	366,590	-	366,590	29,775
In-kind - contributed rent	2,264,535	-	2,264,535	2,233,917
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	10,265,283	-	10,265,283	9,775,112
Expenses:				
Program services:				
Special education	7,977,164	-	7,977,164	7,656,192
Management and general	1,314,030	-	1,314,030	1,215,992
Fundraising and special events	80,644	-	80,644	70,234
TOTAL OPERATING EXPENSES	9,371,838	-	9,371,838	8,942,418
SURPLUS FROM SCHOOL OPERATIONS	893,445	-	893,445	832,694
Support and other revenue:				
Contributions:				
Foundations	25,459	85,000	110,459	110,000
Individuals	163,503	-	163,503	107,245
Investment income	4,132	-	4,132	22,104
Paycheck Protection Program loan forgiveness	-	-	-	915,750
Miscellaneous income	14,842	-	14,842	7,898
Net assets released from restriction	112,476	(112,476)	-	-
TOTAL SUPPORT AND OTHER REVENUE	320,412	(27,476)	292,936	1,162,997
CHANGE IN NET ASSETS	1,213,857	(27,476)	1,186,381	1,995,691
Net assets at beginning of year	4,810,277	133,395	4,943,672	2,947,981
NET ASSETS AT END OF YEAR	\$ 6,024,134	\$ 105,919	\$ 6,130,053	\$ 4,943,672

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

		Year ended June 30,					
		2022					2021
	No. of Positions	Program Services	Supporting Services			Total	Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total		
Personnel services costs:							
Administrative staff personnel	8	\$ 224,946	\$ 553,882	\$ 67,536	\$ 621,418	\$ 846,364	\$ 699,059
Instructional personnel	<u>72</u>	<u>3,905,704</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,905,704</u>	<u>3,675,326</u>
Total salaries and staff	80	4,130,650	553,882	67,536	621,418	4,752,068	4,374,385
Fringe benefits and payroll taxes		1,086,637	118,787	11,680	130,467	1,217,104	1,124,424
Retirement		56,770	18,166	757	18,923	75,693	72,317
Legal fees		-	9,458	-	9,458	9,458	17,786
Accounting and auditing services		-	37,110	-	37,110	37,110	31,708
Other professional and consulting services		238,134	236,384	671	237,055	475,189	405,545
In-kind - contributed rent		2,038,082	226,453	-	226,453	2,264,535	2,233,917
Repairs and maintenance		5,602	1,401	-	1,401	7,003	7,855
Insurance		43,750	10,938	-	10,938	54,688	48,658
Utilities		-	2,037	-	2,037	2,037	1,040
Supplies and materials		90,177	-	-	-	90,177	110,241
Equipment and furnishings		3,912	5,608	-	5,608	9,520	7,633
Staff development		18,508	28,574	-	28,574	47,082	30,443
Marketing and recruiting		-	6,034	-	6,034	6,034	5,050
Technology services		1,698	5,777	-	5,777	7,475	22,171
Student service		48,125	7,659	-	7,659	55,784	27,857
Office expenses		46,293	24,718	-	24,718	71,011	82,070
Depreciation and amortization		152,372	16,930	-	16,930	169,302	261,906
Other		<u>16,454</u>	<u>4,114</u>	<u>-</u>	<u>4,114</u>	<u>20,568</u>	<u>77,412</u>
		<u>\$ 7,977,164</u>	<u>\$ 1,314,030</u>	<u>\$ 80,644</u>	<u>\$ 1,394,674</u>	<u>\$ 9,371,838</u>	<u>\$ 8,942,418</u>

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

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2022
(With Comparative Totals for 2021)

	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
<u>CASH FLOWS - OPERATING ACTIVITIES</u>		
Change in net assets	\$ 1,186,381	\$ 1,995,691
Adjustments to reconcile change in net assets to net cash provided from operating activities:		
Depreciation and amortization	169,302	261,906
Realized and unrealized gain on investments	(2,441)	(1,595)
Paycheck Protection Program loan forgiveness	-	(915,750)
Changes in certain assets and liabilities affecting operations:		
Grants and contracts receivable	(65,742)	(53,558)
Prepaid expenses	(18,208)	-
Accounts payable and accrued expenses	<u>(39,624)</u>	<u>119,832</u>
NET CASH PROVIDED FROM OPERATING ACTIVITIES	1,229,668	1,406,526
<u>CASH FLOWS - INVESTING ACTIVITIES</u>		
Purchases of property and equipment	(105,969)	(100,604)
Deposit on property and equipment	(19,150)	-
Proceeds from maturity of investments	1,650,000	1,810,000
Purchase of investments	<u>(3,650,049)</u>	<u>(2,828,644)</u>
NET CASH USED FOR INVESTING ACTIVITIES	<u>(2,125,168)</u>	<u>(1,119,248)</u>
NET (DECREASE) INCREASE IN CASH AND RESTRICTED CASH	(895,500)	287,278
Cash and restricted cash at beginning of year	<u>1,983,100</u>	<u>1,695,822</u>
CASH AND RESTRICTED CASH AT END OF YEAR	<u>\$ 1,087,600</u>	<u>\$ 1,983,100</u>
<u>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</u>		
Reconciliation of cash and restricted cash reported within the statement of financial position that sum to the total amounts shown in the statement of cash flows:		
Cash	\$ 935,649	\$ 1,831,164
Cash in escrow	<u>151,951</u>	<u>151,936</u>
Total cash and restricted cash shown in the statement of cash flows	<u>\$ 1,087,600</u>	<u>\$ 1,983,100</u>
<u>NON-CASH OPERATING ACTIVITIES</u>		
In kind - contributed rent	<u>\$ 2,264,535</u>	<u>\$ 2,233,917</u>

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

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Charter School

New York Center for Autism Charter School (“East Harlem School”) is an education corporation formed in 2005 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 (the “Board”), for and on behalf of the State Education Department, granted a provisional charter valid for a term of five years and renewable upon expiration. On October 15, 2019, the Board granted East Harlem School the fourth charter renewal valid for a term of five years through June 30, 2025.

During the year ended June 30, 2016, East Harlem School received from the State University of New York Charter Schools Institute authorization of the granting of a new charter to establish a New York Center for Autism Charter School Bronx (“Bronx School”) that will operate identically to the Manhattan school. Bronx School opened in September 2017 for the 2017-18 school year.

Effective July 1, 2017, East Harlem School and the Bronx School merged under one Education Corporation with the Bronx School Employer Identification Number, and the combined entity is known as NYC Autism Charter Schools (the “Charter School”). On June 28, 2022, the Board granted the Charter School a renewal for both charters valid for a term of five years through July 31, 2027.

The Charter School’s mission is to provide individualized, scientifically-based educational services to children with autism and other pervasive developmental disorders. The Charter 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 Charter School’s walls through training, consultation, and support for students’ families. The Charter 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 Charter School is exempt from federal income tax under Section 501(a) of the Internal Revenue Code (the “Code”) and is classified as an organization described in Section 501(c)(3).

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Classification of net assets

To ensure observance of limitations and restrictions placed on the use of resources available to the Charter School, the accounts of the Charter School are maintained in accordance with the principles of accounting for not-for-profit organizations. This is the procedure by which resources are classified for reporting purposes into net asset groups, established according to their nature and purpose. Accordingly, all financial transactions have been recorded and reported by net asset group.

The assets, liabilities, activities and net assets are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Net Assets Without Donor Restrictions

Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The Board of Trustees has discretionary control to use these in carrying on operations in accordance with the guidelines established by the Charter School.

Net Assets With Donor Restrictions

Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Charter School had \$105,919 and \$133,395 of net assets with donor restrictions at June 30, 2022 and 2021, respectively.

Revenue recognition

Revenue from Exchange Transactions: The Charter School recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition.

The Charter School records substantially all revenues over time as follows:

Public school district revenue

The Charter School recognizes revenue as educational programming is provided to students throughout the year. The Charter School earns public school district revenue based on the approved per pupil tuition rate of the public school district in which the pupil resides. The amount received each year from the resident district is the product of the approved per pupil tuition rate and the full-time equivalent student enrollment of the Charter School. Each NYS school district has a fixed per pupil tuition rate which is calculated annually by NYSED in accordance with NYS Education Law. Amounts are billed in advance every other month and payments are typically received in six installments during the year. At the end of each school year, a reconciliation of actual enrollment to billed enrollment is performed and any additional amounts due or excess funds received are agreed upon between the Charter School and the district(s) and are paid or recouped. Additional funding is available for students requiring special education services. The amount of additional funding is dependent upon the length of time and types of services provided by the Charter School to each student, subject to a maximum amount based upon a set rate for each district as calculated by NYSED.

The following table summarizes contract balances at their respective statement of financial position dates:

		June 30,	
	2022	2021	2020
Grants and contracts receivable	\$ -	\$ 36,110	\$ 12,552

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Contributions

The Charter School recognizes contributions when cash, securities or other assets, an unconditional promise to give, or a notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met.

Contributions and unconditional promises to give are recorded as revenue in the appropriate class of net assets depending on the existence of any donor restrictions. A contribution that is received and expended in the same period for a specific purpose is classified as revenue without donor restrictions.

Contributions are recorded 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 purpose restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidating statement of activities and changes in net assets as net assets released from restrictions.

Grant revenue

Some of the Charter School's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Charter School has incurred expenditures in compliance with specific contract or grant provisions. Certain grants are subject to audit and retroactive adjustments by its funders. Any changes resulting from these audits are recognized in the year they become known. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants and contracts receivable in the accompanying statement of financial position. There were no amounts received prior to incurring qualifying expenditures, which would be reported as deferred revenue in the accompanying statement of financial position at June 30, 2022 and 2021. Qualifying expenditures that have been incurred but are yet to be reimbursed are reported as grants receivable in the accompanying statement of financial position.

Cash

Cash balances are maintained at financial institutions located in New York and are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each institution. In the normal course of business, the cash account balances at any given time may exceed insured limits. However, the Charter School has not experienced any losses in such accounts and does not believe it is exposed to significant risk in cash.

Cash in escrow

The Charter School maintains cash in an escrow account in accordance with the terms of its charter agreement. The amount in escrow was \$151,951 and \$151,936 at June 30, 2022 and 2021, respectively. The agreement requires a balance be maintained to fund any audit and legal expense should the Charter School cease operations and dissolve.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Grants and contracts receivable

Grants and contracts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts based on its assessment of the current status of individual receivables from grants, agencies and others. Balances that are still outstanding after management has used reasonable collection efforts are written off against the allowance for doubtful accounts. There was no allowance for doubtful accounts at June 30, 2022 and 2021.

Investments

Investments consist of cash equivalents and certificates of deposit with maturities of less than twelve months and are measured at fair value. Investment income is recorded as revenue in the period earned.

Property and equipment

Property and equipment are recorded at cost. Depreciation and amortization are computed using the straight-line method on a basis considered adequate to depreciate the assets over their estimated useful lives, which range from three to five years. Leasehold improvements are capitalized at cost and amortized over the lesser of the term of the lease or the estimated useful life of the improvement.

Major renewals and betterments are capitalized, while repairs and maintenance are charged to operations as incurred. Upon sale or retirement, the related cost and allowances for depreciation are removed from the accounts and the related gain or loss is reflected in operations.

Deposit

Deposit represents a deposit on an HVAC system installation as of June 30, 2022 to be included in leasehold improvements that is set to be completed and put into service in fiscal 2023.

Contributed services

The Charter school receives contributed services from volunteers to develop its academic program and to serve on the Board of Trustees. These services are not valued in the financial statements because they do not require "specialized skills" and would typically not be purchased if they were not contributed. In addition, the Charter School received donated transportation services and a nurse from the local district. The Charter School was unable to determine a value for these services.

Tax exempt status

The Charter School is a tax-exempt organization under section 501(c)(3) of the Internal Revenue Code and applicable state regulations and, accordingly, is exempt from federal and state taxes on income.

The Charter School files Form 990 tax returns in the U.S. federal jurisdiction. The tax returns for the years ended June 30, 2019 through June 30, 2022 are still subject to potential audit by the IRS. Management of the Charter School believes they have no material uncertain tax positions and, accordingly will not recognize any liability for unrecognized tax benefits.

Marketing costs

The Charter School expenses marketing costs as they are incurred. Total marketing costs approximated \$6,000 and \$5,000 for the years ended June 30, 2022 and 2021, respectively.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE A: THE CHARTER SCHOOL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Cont'd

Use of estimates in the preparation of financial statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

Comparatives for year ended June 30, 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset and functional classification. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Charter School's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

Reclassifications

Certain prior year amounts have been reclassified to conform with the current year presentation.

Adoption of new accounting standard - gifts-in-kind

In September 2020, the FASB issued a new accounting update to improve transparency in the reporting of contributed nonfinancial assets, also known as gifts-in-kind. The update requires not-for-profit entities to present contributed nonfinancial assets separately on the statement of activities, apart from contributions of cash and other financial assets. In addition, the update requires not-for-profit entities to disclose in the notes to the financial statements a breakout of the different types of gifts-in-kinds recognized, any donor restrictions associated with the gift, the valuation technique(s) used to arrive at the fair value measure, whether or not the gift-in-kind was monetized, and any policies on monetization. The update is effective for fiscal years beginning after June 15, 2021 and is being applied on a retrospective basis. The Charter School adopted this standard during the year ended June 30, 2022. See Note G.

New accounting pronouncement - leases

In February 2016, the FASB issued a new standard related to leases to increase transparency and comparability among entities by requiring the recognition of right-of-use ("ROU") assets and lease liabilities on the statement of financial position. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases under current U.S. GAAP. For nonpublic entities, the FASB voted on May 20, 2020, to extend the guidance in this new standard to be effective for fiscal years beginning after December 15, 2021, and interim periods within fiscal years beginning after December 15, 2022. The Charter School is currently evaluating the provisions of this standard to determine the impact the new standard will have on the Charter School's financial position or results of operations.

Subsequent events

The Charter School has conducted an evaluation of potential subsequent events occurring after the statement of financial position date through October 19, 2022, which is the date the financial statements are available to be issued. No subsequent events requiring disclosure were noted.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE B: LIQUIDITY AND AVAILABILITY

The Charter School regularly monitors liquidity required to meet its operating needs and other contractual commitments. The Charter School's main source of liquidity is its cash and investment accounts.

For the purpose of analyzing resources available to meet general expenditures over a 12-month period, the Charter School considers all expenditures related to its ongoing activities of education and public service as well as the conduct of services undertaken to support those activities to be general expenditures.

In addition to financial assets available to meet general expenditures over the next 12 months, the Charter School operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures not covered by donor-restricted resources.

Financial assets available for general expenditures, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following at June 30, 2022 and 2021:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Cash	\$ 935,649	\$ 1,831,164
Investments	5,033,724	3,031,234
Grants and contracts receivable	<u>131,852</u>	<u>66,110</u>
Total financial assets available within one year	6,101,225	4,928,508
Less:		
Amounts unavailable for general expenditures		
within one year due to:		
Restricted by donors with purpose restrictions	<u>(105,919)</u>	<u>(133,395)</u>
Total financial assets available to management		
for general expenditures within one year	<u>\$ 5,995,306</u>	<u>\$ 4,795,113</u>

NOTE C: INVESTMENTS

Investments at market value consisted of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Certificates of deposit	\$ 3,750,000	\$ 1,650,000
Money market funds	147,000	244,963
Cash	<u>1,136,724</u>	<u>1,136,271</u>
Total assets at fair value	<u>\$ 5,033,724</u>	<u>\$ 3,031,234</u>

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: FAIR VALUE MEASUREMENTS

Accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2022 and 2021.

Money Market Funds: Valued at the daily closing price as reported by the fund. Money market funds held by the Charter School are actively traded open-end mutual funds that are registered with the U.S. Securities and Exchange Commission. These funds are required to report their daily net asset value and to transact at that price.

Certificates of Deposit: Valued at the daily average yields and other observable inputs.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Charter School believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE D: FAIR VALUE MEASUREMENTS, Cont'd

The following table sets forth by level, within the fair value hierarchy, the Charter School's assets at fair value as of June 30, 2022 and 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
<u>June 30, 2022</u>				
Certificates of deposit	\$ -	\$ 3,750,000	\$ -	\$ 3,750,000
Money market funds	147,000	-	-	147,000
Cash *	-	-	-	1,136,724
Total assets at fair value	<u>\$ 147,000</u>	<u>\$ 3,750,000</u>	<u>\$ -</u>	<u>\$ 5,033,724</u>
<u>June 30, 2021</u>				
Certificates of deposit	\$ -	\$ 1,650,000	\$ -	\$ 1,650,000
Money market funds	244,963	-	-	244,963
Cash *	-	-	-	1,136,271
Total assets at fair value	<u>\$ 244,963</u>	<u>\$ 1,650,000</u>	<u>\$ -</u>	<u>\$ 3,031,234</u>

* Investments as of June 30, 2022 and 2021 include cash in the amount of \$1,136,724 and \$1,136,271 intended for investment purposes.

NOTE E: PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Equipment, furniture and fixtures	\$ 540,830	\$ 562,069
Computer equipment	399,904	548,981
Leasehold improvements	<u>954,618</u>	<u>889,518</u>
	1,895,352	2,000,568
Less accumulated depreciation and amortization	<u>1,676,262</u>	<u>1,718,145</u>
	<u>\$ 219,090</u>	<u>\$ 282,423</u>

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE F: NET ASSETS

Net assets with donor restrictions consisted of the follows:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Extended school-year program	\$ 75,000	\$ 75,000
Transition program	8,938	8,938
NEXT for Young Adult program	20,731	49,457
Music program	1,250	-
	<u>\$ 105,919</u>	<u>\$ 133,395</u>

Net assets without donor restrictions are as follows:

	<u>June 30,</u>	
	<u>2022</u>	<u>2021</u>
Undesignated	\$ 5,805,044	\$ 4,527,854
Invested in property and equipment	219,090	282,423
	<u>\$ 6,024,134</u>	<u>\$ 4,810,277</u>

NOTE G: SCHOOL FACILITY – GIFTS IN-KIND

East Harlem 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 East Harlem School during the years ended June 30, 2022 and 2021 amounted to approximately 8,200 square feet. East Harlem School will continue to operate under the terms of the Facility Agreement unless either party terminates the Facility Agreement with appropriate notice. In addition, East Harlem School continues to be responsible for any overtime-related costs for services provided beyond the regular opening hours.

Bronx School is co-located on the 4th floor of 1180 Tinton Avenue in the Bronx. The space houses eight classrooms, one student gym, one staff room and multiple administrative spaces. Each classroom is approximately 600 square feet, and the school occupies approximately 7,500 square feet at the site.

In valuing the contributed space in the school buildings, the Charter School estimated the fair value of \$2,264,535 and \$2,233,917 for the years ended June 30, 2022 and 2021, respectively, on the basis of financial information provided to the Charter School under the New York City School Rental Assistance Program. There were no associated donor restrictions with the contributed facilities.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE G: SCHOOL FACILITY – GIFTS IN-KIND, Cont'd

See the table below for program utilization:

<u>Program or Supporting Service</u>	<u>Year ended June 30,</u>	
	<u>2022</u>	<u>2021</u>
Special education	\$ 2,038,082	\$ 2,010,525
Management and general	226,453	223,392
Total	<u>\$ 2,264,535</u>	<u>\$ 2,233,917</u>

NOTE H: OPERATING LEASES

The Charter School entered into three non-cancelable lease agreements for copiers expiring at various dates between September 2022 through September 2027. Lease expense was approximately \$9,000 for the years ended June 30, 2022 and 2021. Future expected minimum payments for these leases are approximately as follows:

<u>Year ending June 30,</u>	<u>Amount</u>
2023	\$ 9,400
2024	6,700
2025	4,400
2026	4,400
2027	4,400
Thereafter	700
	<u>\$ 30,000</u>

NOTE I: CONTINGENCY

Certain grants and contracts may be subject to audit by funding sources. Such audits might result in disallowance of costs submitted for reimbursement by the Charter 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 J: CONCENTRATIONS

For the years ended June 30, 2022 and 2021, approximately 94% and 98%, respectively, of total operating revenue and support came from per-pupil funding provided by New York State through the New York City School District, respectively. The per-pupil rate is set time to time by petition of the Charter School to the City.

At June 30, 2022 and 2021, approximately 81% and 55%, respectively, of grants and contracts receivable were due from federal agencies relating to certain grants.

NYC AUTISM CHARTER SCHOOLS

NOTES TO FINANCIAL STATEMENTS, Cont'd

JUNE 30, 2022

(With Comparative Totals for 2021)

NOTE K: RETIREMENT PLAN

The Charter School sponsors a 401(k) retirement plan available to all eligible full-time employees who have completed at least one year of service. The Charter School matches up to 4% of gross compensation. Contributions amounted to \$75,693 and \$72,317 for the years ended June 30, 2022 and 2021, respectively.

NOTE L: FUNCTIONAL EXPENSES

The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include rent, repairs and maintenance which are allocated on a square footage basis, as well as salaries, benefits, payroll taxes and others which are allocated on the basis of time spent in each functional category or program.

NOTE M: FINANCIAL IMPACT OF COVID-19 OUTBREAK

On January 30, 2020, the World Health Organization (“WHO”) announced a global health emergency because of a new strain of coronavirus (the “COVID-19 outbreak”) and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the full magnitude that the pandemic will have on the Charter School’s financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Charter School is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2023.

In response to the COVID-19 outbreak, in May 2020, the Charter School applied for and was approved by a bank for a loan of \$915,750 through the Paycheck Protection Program (“PPP”) established by the Small Business Administration. The loan had a maturity of 2 years plus interest at 1% beginning in April 2021. The loan had the potential for forgiveness provided certain requirements are met by the Charter School. On February 9, 2021, the Small Business Administration approved the forgiveness of the loan and all accrued interest in full, which is reported in the accompanying statement of activities and changes in net assets as Paycheck Protection Program loan forgiveness for the year ended June 30, 2021.

In response to the COVID-19 outbreak, the Federal Government passed several the COVID relief acts which included funding for elementary and secondary education. The Elementary and Secondary Emergency Relief Fund (ESSER Fund) was established to award grants to state and local educational agencies. The Charter School has recognized \$345,952 and \$29,775 of revenue relating to ESSER grants during the years ended June 30, 2022 and 2021, respectively. The Charter School has \$83,782 of ESSER grants still available through September 30, 2024 as of June 30, 2022.

NYC AUTISM CHARTER SCHOOLS

OTHER FINANCIAL INFORMATION

INDEPENDENT AUDITOR'S REPORT ON OTHER FINANCIAL INFORMATION

Board of Trustees
NYC Autism Charter Schools

We have audited the financial statements of NYC Autism Charter Schools as of and for the year ended June 30, 2022, and have issued our report thereon dated October 19, 2022, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The financial information hereinafter is presented for the purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 19, 2022

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS BY CHARTER

YEAR ENDED JUNE 30, 2022

	<u>East Harlem School</u>	<u>Bronx School</u>	<u>Total</u>
Revenue, gains, and other support			
Public school district:			
Students with disabilities	\$ 4,097,159	\$ 3,451,291	\$ 7,548,450
Grants and contracts:			
State and local	15,000	15,000	30,000
Federal - Title and IDEA	26,267	29,441	55,708
Federal - other	181,716	184,874	366,590
In-kind - contributed rent	<u>1,229,148</u>	<u>1,035,387</u>	<u>2,264,535</u>
TOTAL REVENUE, GAINS, AND OTHER SUPPORT	5,549,290	4,715,993	10,265,283
Expenses:			
Program services:			
Special education	4,288,170	3,688,994	7,977,164
Management and general	702,854	611,176	1,314,030
Fundraising and special events	<u>45,118</u>	<u>35,526</u>	<u>80,644</u>
TOTAL OPERATING EXPENSES	<u>5,036,142</u>	<u>4,335,696</u>	<u>9,371,838</u>
 SURPLUS FROM SCHOOL OPERATIONS	 513,148	 380,297	 893,445
Support and other revenue:			
Contributions:			
Foundations	77,959	32,500	110,459
Individuals	111,402	52,101	163,503
Investment income	3,166	966	4,132
Miscellaneous income	<u>14,746</u>	<u>96</u>	<u>14,842</u>
TOTAL SUPPORT AND OTHER REVENUE	<u>207,273</u>	<u>85,663</u>	<u>292,936</u>
 CHANGE IN NET ASSETS	 720,421	 465,960	 1,186,381
Net assets at beginning of year	<u>4,670,613</u>	<u>273,059</u>	<u>4,943,672</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 5,391,034</u></u>	<u><u>\$ 739,019</u></u>	<u><u>\$ 6,130,053</u></u>

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES – EAST HARLEM SCHOOL

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services	Supporting Services			Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total	
Personnel services costs:						
Administrative staff personnel	5	\$ 110,684	\$ 311,181	\$ 37,813	\$ 348,994	\$ 459,678
Instructional personnel	39	2,091,046	-	-	-	2,091,046
Total salaries and staff	44	2,201,730	311,181	37,813	348,994	2,550,724
Fringe benefits and payroll taxes		594,267	64,288	6,433	70,721	664,988
Retirement		37,388	11,964	499	12,463	49,851
Legal fees		-	4,729	-	4,729	4,729
Accounting and auditing services		-	18,555	-	18,555	18,555
Other professional and consulting services		143,481	110,902	373	111,275	254,756
In-kind - contributed rent		1,106,233	122,915	-	122,915	1,229,148
Repairs and maintenance		4,458	1,115	-	1,115	5,573
Insurance		21,874	5,469	-	5,469	27,343
Utilities		-	2,037	-	2,037	2,037
Supplies and materials		45,976	-	-	-	45,976
Equipment and furnishings		1,482	4,563	-	4,563	6,045
Staff development		10,615	13,949	-	13,949	24,564
Marketing and recruiting		-	3,074	-	3,074	3,074
Technology services		849	2,889	-	2,889	3,738
Student services		33,284	3,949	-	3,949	37,233
Office expense		24,433	12,981	-	12,981	37,414
Depreciation and amortization		52,067	5,785	-	5,785	57,852
Other		10,033	2,509	-	2,509	12,542
		<u>\$ 4,288,170</u>	<u>\$ 702,854</u>	<u>\$ 45,118</u>	<u>\$ 747,972</u>	<u>\$ 5,036,142</u>

NYC AUTISM CHARTER SCHOOLS

STATEMENT OF FUNCTIONAL EXPENSES – BRONX SCHOOL

YEAR ENDED JUNE 30, 2022

	No. of Positions	Program Services	Supporting Services			Total
		Special Education	Management and General	Fundraising and Special Events	Sub-total	
Personnel services costs:						
Administrative staff personnel	3	\$ 114,262	\$ 242,701	\$ 29,723	\$ 272,424	\$ 386,686
Instructional personnel	33	1,814,658	-	-	-	1,814,658
Total salaries and staff	36	1,928,920	242,701	29,723	272,424	2,201,344
Fringe benefits and payroll taxes		492,370	54,499	5,247	59,746	552,116
Retirement		19,382	6,202	258	6,460	25,842
Legal fees		-	4,729	-	4,729	4,729
Accounting and auditing services		-	18,555	-	18,555	18,555
Other professional and consulting services		94,653	125,482	298	125,780	220,433
In-kind - contributed rent		931,849	103,538	-	103,538	1,035,387
Repairs and maintenance		1,144	286	-	286	1,430
Insurance		21,876	5,469	-	5,469	27,345
Supplies and materials		44,201	-	-	-	44,201
Equipment and furnishings		2,430	1,045	-	1,045	3,475
Staff development		7,893	14,625	-	14,625	22,518
Marketing and recruiting		-	2,960	-	2,960	2,960
Technology services		849	2,888	-	2,888	3,737
Student services		14,841	3,710	-	3,710	18,551
Office expense		21,860	11,737	-	11,737	33,597
Depreciation and amortization		100,305	11,145	-	11,145	111,450
Other		6,421	1,605	-	1,605	8,026
		<u>\$ 3,688,994</u>	<u>\$ 611,176</u>	<u>\$ 35,526</u>	<u>\$ 646,702</u>	<u>\$ 4,335,696</u>

NYC AUTISM CHARTER SCHOOLS

REPORT REQUIRED BY GOVERNMENT AUDITING STANDARDS

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*

Board of Trustees
NYC Autism Charter Schools

We have audited 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, the financial statements of NYC Autism Charter Schools, which comprise the statement of financial position as of June 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated October 19, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered NYC Autism Charter Schools’ internal control over financial reporting (internal control) as a basis for designing 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 NYC Autism Charter Schools’ internal control. Accordingly, we do not express an opinion on the effectiveness of NYC Autism Charter Schools’ 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting 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 NYC Autism Charter Schools' 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

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

Mengel, Metzger, Barw & Co. LLP

Rochester, New York
October 19, 2022



Transmittal Form
Annual Financial Statement Audit Report
for SUNY Authorized Charter Schools

Charter School Name:	NYC Autism Charter School East Harlem
Audit Period:	2021-22
Prior Period:	2020-21
Report Due Date:	Tuesday, November 1, 2022
School Fiscal Contact Name:	Tiffney Jones
School Fiscal Contact Email:	tjones@nycacharterschool.org
School Fiscal Contact Phone:	646-373-3771
School Audit Firm Name:	Mengel Metzger Barr & Co. LLP
School Audit Contact Name:	Michelle M. Cain
School Audit Contact Email:	mcain@mmb-co.com
School Audit Contact Phone:	585-423-1860

SUNY CHARTER SCHOOLS INSTITUTE - Reporting Requirements:

Online Portal: <https://my.epicenternow.org/>

Required 8 Items:

- 1) The independent auditor's report on financial statements and notes;
- 2) Excel template file with appropriate sheets completed: Financial Position, Statement of Activities, Cash Flow and Functional Expenses worksheets; and
- 3) Reports on internal controls over financial reporting and on compliance.

And, if applicable:

The additional items listed below should be included if applicable. Please explain the reason(s) if the items are not included. Examples might include: a written management letter was not issued; the school did not expend federal funds in excess of the Single Audit Threshold of \$750,000; the management letter response will be submitted by the following date (should be no later than 30 days from the submission of the report); etc. If not applicable enter "N/A."

	<i>If not included, state the reason(s) below. Or, if not applicable fill in "N/A":</i>
4) Management Letter	N/A
5) Management Letter Response	N/A
6) Form 990; or Extension Form 8868	N/A
7) Federal Single Audit/ Uniform Guidance in 2 CFR Part 200, Subpart F	N/A
8) Corrective Action Plan	N/A

ASSETS

2021-22

2020-21

CURRENT ASSETS

- Cash and cash equivalents
- Grants and contracts receivable
- Accounts receivables
- Prepaid expenses
- Contributions and other receivables

TOTAL CURRENT ASSETS**PROPERTY, BUILDING AND EQUIPMENT, net**

OTHER ASSETS

TOTAL ASSETS

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

- Accounts payable and accrued expenses
- Accrued payroll and benefits
- Deferred Revenue
- Current maturities of long-term debt
- Short Term Debt - Bonds, Notes Payable
- Other

TOTAL CURRENT LIABILITIES

LONG-TERM LIABILITIES

Deferred Rent

All other long-term debt and notes payable, net current maturities

TOTAL LONG-TERM LIABILITIES

TOTAL LIABILITIES

NET ASSETS

Without Donor Restrictions
With Donor Restrictions

TOTAL NET ASSETS

TOTAL LIABILITIES AND NET ASSETS

CK - Should be zero

NYC AUTISM CHARTER SCHOOL EAST HARLEM

Statement of Activities

as of June 30, 2022

	2021-22			2020-21
	Without Donor Restrictions	With Donor Restrictions	Total	Total
REVENUE, GAINS AND OTHER SUPPORT				
Public School District				
Resident Student Enrollment	\$ -	\$ -	\$ -	\$ -
Students with disabilities	4,097,159	-	4,097,159	4,362,900
Grants and Contracts				
State and local	15,000	-	15,000	-
Federal - Title and IDEA	26,267	-	26,267	-
Federal - Other	181,716	-	181,716	-
Other	1,229,148	-	1,229,148	915,750
NYC DoE Rental Assistance	-	-	-	-
Food Service/Child Nutrition Program	-	-	-	-
TOTAL REVENUE, GAINS AND OTHER SUPPORT	5,549,290	-	5,549,290	5,278,650
EXPENSES				
Program Services				
Regular Education	\$ -	\$ -	\$ -	\$ -
Special Education	4,288,170	-	4,288,170	3,099,484
Other Programs	-	-	-	-
Total Program Services	4,288,170	-	4,288,170	3,099,484
Management and general	702,854	-	702,854	551,629
Fundraising	45,118	-	45,118	45,288
TOTAL OPERATING EXPENSES	5,036,142	-	5,036,142	3,696,401
SURPLUS / (DEFICIT) FROM SCHOOL OPERATIONS	513,148	-	513,148	1,582,249
SUPPORT AND OTHER REVENUE				
Contributions				
Foundations	\$ 77,959	\$ -	\$ 77,959	\$ -
Individuals	111,402	-	111,402	80,717
Corporations	-	-	-	50,830
Fundraising	-	-	-	80,000
Interest income	3,166	-	3,166	-
Miscellaneous income	14,746	-	14,746	28,932
Net assets released from restriction	-	-	-	-
TOTAL SUPPORT AND OTHER REVENUE	207,273	-	207,273	240,479
CHANGE IN NET ASSETS	720,421	-	720,421	1,822,728
NET ASSETS BEGINNING OF YEAR	4,670,613	-	4,670,613	2,847,885
PRIOR YEAR/PERIOD ADJUSTMENTS	-	-	-	-
NET ASSETS END OF YEAR	\$ 5,391,034	\$ -	\$ 5,391,034	\$ 4,670,613

NYC AUTISM CHARTER SCHOOL EAST HARLEM

Statement of Cash Flows

as of June 30, 2022

	2021-22	2020-21
CASH FLOWS - OPERATING ACTIVITIES		
Increase (decrease) in net assets	\$ -	\$ -
Revenues from School Districts	-	-
Accounts Receivable	-	-
Due from School Districts	-	-
Depreciation	-	-
Grants Receivable	-	-
Due from NYS	-	-
Grant revenues	-	-
Prepaid Expenses	-	-
Accounts Payable	-	-
Accrued Expenses	-	-
Accrued Liabilities	-	-
Contributions and fund-raising activities	-	-
Miscellaneous sources	-	-
Deferred Revenue	-	-
Interest payments	-	-
Other	-	-
Other	-	-
NET CASH PROVIDED FROM OPERATING ACTIVITIES	\$ -	\$ -
CASH FLOWS - INVESTING ACTIVITIES		
Purchase of equipment	-	-
Other	-	-
NET CASH PROVIDED FROM INVESTING ACTIVITIES	\$ -	\$ -
CASH FLOWS - FINANCING ACTIVITIES		
Principal payments on long-term debt	-	-
Other	-	-
NET CASH PROVIDED FROM FINANCING ACTIVITIES	\$ -	\$ -
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	\$ -	\$ -
Cash at beginning of year	-	-
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ -	\$ -

NYC AUTISM CHARTER SCHOOL EAST HARLEM
Statement of Functional Expenses
as of June 30, 2022

		2021-22							2020-21	
		Program Services				Supporting Services				
		Regular Education	Special Education	Other Education	Total	Management and			Total	
						Fund-raising	General	Total		
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Personnel Services Costs										
Administrative Staff Personnel	5.00	-	110,684	-	110,684	37,813	311,181	348,994	459,678	-
Instructional Personnel	39.00	-	2,091,046	-	2,091,046	-	-	-	2,091,046	2,432,259
Non-Instructional Personnel	-	-	-	-	-	-	-	-	-	-
Total Salaries and Staff	44.00	-	2,201,730	-	2,201,730	37,813	311,181	348,994	2,550,724	2,432,259
Fringe Benefits & Payroll Taxes		-	594,267	-	594,267	6,433	64,288	70,721	664,988	589,406
Retirement		-	37,388	-	37,388	499	11,964	12,463	49,851	-
Management Company Fees		-	-	-	-	-	-	-	-	-
Legal Service		-	-	-	-	-	4,729	4,729	4,729	-
Accounting / Audit Services		-	-	-	-	-	18,555	18,555	18,555	-
Other Purchased / Professional / Consulting Services		-	143,481	-	143,481	373	110,902	111,275	254,756	263,253
Building and Land Rent / Lease / Facility Finance Interest		-	-	-	-	-	-	-	-	-
Repairs & Maintenance		-	4,458	-	4,458	-	1,115	1,115	5,573	7,140
Insurance		-	21,874	-	21,874	-	5,469	5,469	27,343	24,329
Utilities		-	-	-	-	-	2,037	2,037	2,037	-
Supplies / Materials		-	45,976	-	45,976	-	-	-	45,976	61,230
Equipment / Furnishings		-	1,482	-	1,482	-	4,563	4,563	6,045	4,441
Staff Development		-	10,615	-	10,615	-	13,949	13,949	24,564	19,393
Marketing / Recruitment		-	-	-	-	-	3,074	3,074	3,074	24,433
Technology		-	849	-	849	-	2,889	2,889	3,738	-
Food Service		-	-	-	-	-	-	-	-	-
Student Services		-	33,284	-	33,284	-	3,949	3,949	37,233	-
Office Expense		-	24,433	-	24,433	-	12,981	12,981	37,414	51,502
Depreciation		-	52,067	-	52,067	-	5,785	5,785	57,852	72,069
OTHER		-	1,116,566	-	1,116,566	-	125,424	125,424	1,241,990	46,946
Total Expenses		\$ -	\$ 4,288,470	\$ -	\$ 4,288,470	\$ 45,118	\$ 702,854	\$ 747,972	\$ 5,036,442	\$ 3,596,401



GENERAL INSTRUCTIONS FOR ANNUAL BUDGET/QUARTERLY REPORT

TEMPLATE TABS




1- GRAY tab contains the Instructions

Instructions	Provides description of tabs and input requirements.
Funding by District	Charter School Tuition Rates

2- BLUE tabs require input of information

1.) Name of School	<ul style="list-style-type: none"> >Select school name from list. >Enter contact information.
2.) Enrollment	Enter enrollment information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: <ul style="list-style-type: none"> >Enrollment by Grade >Enrollment by District
3.) Staffing Plan	Enter staffing plan information for Annual Budget (& Revisions) and Quarterly Actuals. Includes: <ul style="list-style-type: none"> >Full Time Equivalent (FTE), by Position Category, By Quarter >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
4.) Yearly Budget	Enter Yearly Budget information. Includes: <ul style="list-style-type: none"> >"Prior Year" column may <i>initially</i> be completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted. (Note: Quarterly Revenue allocation may be set) >Budgeted Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Budgeted FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses >Budget Revisions, as necessary and <i>approved</i> by the school's Board of Directors, should be submitted when submitting Quarterly Actuals.
5.) Balance Sheet	Enter Balance Sheet information for EdCorps. Separate schools merged into a primary EdCorp should NOT use this tab. <ul style="list-style-type: none"> >"Prior Year" column may be <i>initially</i> completed based upon preliminary data, and <i>subsequently</i> adjusted with Annual Audited data when the Quarter 2 Actuals are being submitted.
6.) Quarterly Report	Enter Actual Quarterly Report information. Includes: <ul style="list-style-type: none"> >Actual Enrollment data and Per Pupil Revenue for the current year are populated based upon input on tab "2.) Enrollment." >Actual FTE for current year is populated based upon input on tab "3.) Staffing Plan." >All other sources of revenue >All expenses
7.) Annual Report Requirement	Complete when submitting Actual Quarter 4.

CELL COLORS & GUIDANCE COMMENTS

-  = Enter information into the light BLUE shaded cells.
-  = Cells labeled in ORANGE contain guidance regarding the input of information.
-  = Cells containing RED triangles in the upper right corner contain "guidance comments" on that particular line item. Please "mouse-over" the triangle to reveal each comment.

Charter Funding Alphabetical By NYS School District
*** (Sum of Charter School Basic Tuition and Supplemental Basic Tuition)**

NYC AUTISM CHARTER SCHOOL EAST HARLEM
2022-23

ENROLLMENT BY GRADES													
GRADES	K	1	2	3	4	5	6	7	8	9	10	11	12
INITIAL BUDGETED ENROLLMENT													
TOTAL ENROLLMENT = 37													

ENROLLMENT BY DISTRICT														
		PRIOR YEAR	ANNUAL BUDGET TOTAL DISTRICTS/ENROLLMENT BY QUARTER								ACTUAL QUARTERLY TOTAL DISTRICTS/ENROLLMENT			
		ACTUAL	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
NUMBER OF SCHOOL DISTRICTS ENROLLED:		1	1	0	1	0	1	0	1	0	0	0	0	0
NUMBER OF STUDENTS ENROLLED:		38	37	0	37	0	37	0	37	0	0	0	0	0
			*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.											
		PRIOR YEAR	ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		2021-22	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
			Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual
PRIMARY/OTHER		Actual Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Budgeted Enrollment	Enrollment	Enrollment	Enrollment	Enrollment
1	PRIMARY District	38	37		37		37		37					
2	SECONDARY District													

			ANNUAL BUDGET ENROLLMENT BY QUARTER								ACTUAL ENROLLMENT BY QUARTER			
		PRIOR YEAR	QUARTER 1		QUARTER 2		QUARTER 3		QUARTER 4		QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
PRIMARY/OTHER	DISTRICT NAME(S)	2021-22	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Original Budgeted Enrollment	Revised Budgeted Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment	Actual Enrollment
		Actual Enrollment												



ANNUAL BUDGET & QUARTERLY REPORT TEMPLATE

NYC Autism Charter School East Harlem

SCHOOL

Name:	NYC Autism Charter School East Harlem
--------------	---------------------------------------

CONTACT INFORMATION

Contact Name:	Tiffney Jones
Contact Title:	Director of Finance
Contact Email:	tjones@nycacharterschool.org
Contact Phone:	646-373-3771

REPORT PERIOD

Current Academic Year:	2022-23
Prior Academic Year:	2021-22

NYC AUTISM CHARTER SCHOOL EAST HARLEM
2022-23

STAFFING PLAN - FULL TIME EQUIVALENT ("FTE")															
*NOTE: Enter the number of FTE positions in the "blue" cells.		*NOTE: If there are NO budget revisions at the time of quarterly submittal leave the 'REVISED' Column(s) COMPLETELY BLANK. If budget revisions ARE made, the entire "REVISED" budget columns for the affected quarter(s) must be completed on tabs 2, 3 and 4.								*NOTE: Each quarter, the actual FTE should be input.				*NOTE: State the assumptions that are being made for personnel FTE levels.	
ADMINISTRATIVE PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
	2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Executive Management	0.5	0.5		0.5		0.5		0.5						ED	
Instructional Management	1.0	1.0		1.0		1.0		1.0						Head of School	
Deans, Directors & Coordinators	1.5	1.5		1.5		1.5		1.5						doo/ TD/ AHOS	
CFO / Director of Finance	0.5	0.5		0.5		0.5		0.5						DOF	
Operation / Business Manager	1.5	1.5		1.5		1.5		1.5						ops/ Business Manager	
Administrative Staff	1.0	1.0		1.0		1.0		1.0							
TOTAL ADMINISTRATIVE STAFF	6.0	6.0	0.0	6.0	0.0	6.0	0.0	6.0	0.0	0.0	0.0	0.0	0.0		
INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
	2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Teachers - Regular		9.0													
Teachers - SPED	9.0	9.0		5.0		5.0		5.0							
Substitute Teachers	0.0														
Teaching Assistants	16.0	20.0		23.0		27.0		27.0						Instructors	
Specialty Teachers	5.0	5.0		5.0		9.0		9.0						Lead Instructors	
Aides															
Therapists & Counselors															
Other	4.0	3.0		5.0		5.0		5.0						Clinical Supervisors	
TOTAL INSTRUCTIONAL	34.0	37.0	0.0	38.0	0.0	46.0	0.0	46.0	0.0	0.0	0.0	0.0	0.0		
NON-INSTRUCTIONAL PERSONNEL FTE		PRIOR YEAR	ANNUAL BUDGETED FTE								ACTUAL QUARTERLY FTE				Description of Assumptions
	2021-22	Q1		Q2		Q3		Q4		Q1	Q2	Q3	Q4		
	ACTUAL	Original	Revised	Original	Revised	Original	Revised	Original	Revised	Actual	Actual	Actual	Actual		
Nurse															
Librarian															
Custodian															
Security															
Other	0.5	0.5		0.5		0.5		0.5						Fundraiser	
TOTAL NON-INSTRUCTIONAL	0.5	0.5	0.0	0.5	0.0	0.5	0.0	0.5	0.0	0.0	0.0	0.0	0.0		
TOTAL PERSONNEL SERVICE FTE	40.5	43.5	0.0	44.5	0.0	52.5	0.0	52.5	0.0	0.0	0.0	0.0	0.0		

NYC AUTISM CHARTER SCHOOL EAST HARLEM													
Budget / Operating Plan													
2022-23													
Total Revenue	4,548,312	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-	-
Total Expenses	3,805,547	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-	-
Net Income	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-
Actual Student Enrollment	38	37	-	-	37	-	-	37	-	-	37	-	-
Prior Year Actual													
2021-22													
Revenue Per Pupil													
1st Quarter - 7/1 - 9/30													
2nd Quarter - 10/1 - 12/31													
3rd Quarter - 1/1 - 3/31													
4th Quarter - 4/1 - 6/30													
Original Budget													
Revised Budget													
Variance													
EXPENSES													
ADMINISTRATIVE STAFF PERSONNEL COSTS													
Executive Management	0.50	113,158	29,531	-	29,531	-	-	29,531	-	-	29,531	-	-
Instructional Management	1.00	197,454	32,552	-	32,552	-	-	32,552	-	-	32,552	-	-
Deans, Directors & Coordinators	1.50	97,956	41,240	-	41,240	-	-	41,240	-	-	41,240	-	-
CFO / Director of Finance	0.50	63,790	15,820	-	15,820	-	-	15,820	-	-	15,820	-	-
Operation / Business Manager	1.50	116,272	30,494	-	30,494	-	-	30,494	-	-	30,494	-	-
Administrative Staff	1.00	71,144	18,302	-	18,302	-	-	18,302	-	-	18,302	-	-
TOTAL ADMINISTRATIVE STAFF	6.00	659,774	167,939	-	167,939	-	-	167,939	-	-	167,939	-	-
INSTRUCTIONAL PERSONNEL COSTS													
Teachers - Regular	-	486,154	127,789	-	86,128	-	-	86,128	-	-	86,128	-	-
Teachers - SPED	6.00	1,500	1,500	-	1,500	-	-	1,500	-	-	1,500	-	-
Substitute Teachers	-	783,113	229,576	-	252,804	-	-	295,804	-	-	295,804	-	-
Teaching Assistants	24.25	224,381	61,009	-	78,050	-	-	109,717	-	-	109,717	-	-
Specialty Teachers	7.00	-	-	-	-	-	-	-	-	-	-	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4.50	381,677	69,688	-	109,063	-	-	95,678	-	-	243,380	-	-
TOTAL INSTRUCTIONAL	41.75	1,875,325	489,562	-	527,545	-	-	588,827	-	-	736,529	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS													
Nurse	-	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0.50	15,625	6,380	-	6,380	-	-	6,380	-	-	6,380	-	-
TOTAL NON-INSTRUCTIONAL	0.50	15,625	6,380	-	6,380	-	-	6,380	-	-	6,380	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	48.25	2,550,724	663,881	-	701,864	-	-	763,146	-	-	910,848	-	-
PAYROLL TAXES AND BENEFITS													
Payroll Taxes	-	236,002	61,708	-	61,708	-	-	61,708	-	-	61,708	-	-
Fringe / Employee Benefits	-	391,829	116,073	-	116,073	-	-	116,073	-	-	116,073	-	-
Retirement / Pension	-	54,072	16,000	-	16,000	-	-	16,000	-	-	16,000	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	681,903	193,781	-	193,781	-	-	193,781	-	-	193,781	-	-
TOTAL PERSONNEL SERVICE COSTS	48.25	3,232,627	857,662	-	895,645	-	-	956,927	-	-	1,104,629	-	-
CONTRACTED SERVICES													
Accounting / Audit	-	18,555	-	-	1,600	-	-	8,600	-	-	7,000	-	-
Legal	-	4,729	1,625	-	1,625	-	-	1,625	-	-	1,625	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	205,570	48,045	-	48,045	-	-	48,045	-	-	48,045	-	-
TOTAL CONTRACTED SERVICES	-	228,854	49,670	-	51,270	-	-	58,270	-	-	56,670	-	-

	NYC AUTISM CHARTER SCHOOL EAST HARLEM												
	Budget / Operating Plan												
	2022-23												
Total Revenue	4,548,312	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-	-
Total Expenses	3,805,547	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-	-
Net Income	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-
Actual Student Enrollment	38	37	-	-	37	-	-	37	-	-	37	-	-
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
SCHOOL OPERATIONS													
Board Expenses				-			-			-			-
Classroom / Teaching Supplies & Materials	35,120	9,375		-	9,375		-	9,375		-	9,375		-
Special Ed Supplies & Materials		875		-	875		-	875		-	875		-
Textbooks / Workbooks				-			-			-			-
Supplies & Materials other	579			-			-			-			-
Equipment / Furniture	2,884	1,125		-	1,125		-	1,125		-	1,125		-
Telephone		550		-	550		-	550		-	550		-
Technology	4,492	1,625		-	1,625		-	1,625		-	5,625		-
Student Testing & Assessment				-			-			-			-
Field Trips	728			-	250		-	250		-			-
Transportation (student)				-			-			-			-
Student Services - other				-			-			-			-
Office Expense	34,185	8,625		-	8,625		-	8,625		-	8,625		-
Staff Development	41,579	7,500		-	18,000		-	7,500		-	25,000		-
Staff Recruitment	8,304	3,500		-	3,500		-	3,500		-	3,500		-
Student Recruitment / Marketing	4,771	1,750		-	1,750		-	1,750		-	1,750		-
School Meals / Lunch				-			-			-			-
Travel (Staff)	12,543	1,750		-	1,750		-	1,750		-	1,750		-
Fundraising				-	1,750		-	1,750		-	3,000		-
Other	56,005	9,988		-	13,988		-	19,688		-	21,988		-
TOTAL SCHOOL OPERATIONS	201,190	46,663	-	-	63,163	-	-	58,363	-	-	83,163	-	-
FACILITY OPERATION & MAINTENANCE													
Insurance	41,404	11,807		-	11,807		-	11,807		-	11,807		-
Janitorial	21,869	6,250		-	6,250		-	6,250		-	6,250		-
Building and Land Rent / Lease / Facility Finance Interest				-			-			-			-
Repairs & Maintenance	5,848	3,000		-	3,000		-	3,000		-	3,000		-
Equipment / Furniture				-			-			-			-
Security				-			-			-			-
Utilities				-			-			-			-
TOTAL FACILITY OPERATION & MAINTENANCE	69,121	21,057	-	-	21,057	-	-	21,057	-	-	21,057	-	-
DEPRECIATION & AMORTIZATION	57,853			-			-			-			-
COVID-19 / CONTINGENCY	15,902	2,500		-			-	2,500		-			-
DEFERRED RENT				-			-			-			-
TOTAL EXPENSES	3,805,547	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-	-
NET INCOME	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-

	NYC AUTISM CHARTER SCHOOL EAST HARLEM Budget / Operating Plan 2022-23												
Total Revenue	4,548,312	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-	-
Total Expenses	3,805,547	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-	-
Net Income	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-
Actual Student Enrollment	38	37	-	-	37	-	-	37	-	-	37	-	-
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries* Number of Districts: NYC CHANCELLOR'S OFFICE - ALL OTHER School Districts: (Weighted Avg) TOTAL ENROLLMENT REVENUE PER PUPIL EXPENSES PER PUPIL													
	1	1	-	-	1	-	-	1	-	-	1	-	-
	38	37	-	-	37	-	-	37	-	-	37	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
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		NYC AUTISM CHARTER SCHOOL EAST HARLEM					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan					
		2022-23					
Total Revenue		4,163,191	4,163,191	-	(385,121)	(385,121)	
Total Expenses		4,371,323	4,371,323	-	(565,776)	(565,776)	
Net Income		(208,132)	(208,132)	-	(950,897)	(950,897)	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
REVENUE							
REVENUES FROM STATE SOURCES							
Per Pupil Revenue	2022-23 Per Pupil Rate						
NYC CHANCELLOR'S OFFICE	17,626	652,162	652,162	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
-	-	-	-	-	-	-	
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-	-	-	-	-	-	-	
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-	-	-	-	-	-	-	
ALL OTHER School Districts: (Weighted Avg)	-	-	-	-	-	-	
TOTAL Per Pupil Revenue (Weighted Average Per Pupil Funding)	17,626	652,162	652,162	-	-	-	
Special Education Revenue		3,348,019	3,348,019	-	(113,637)	(113,637)	
Grants							
Stimulus		-	-	-	-	-	
DYCD (Department of Youth and Community Development)		-	-	-	-	-	
Other		15,000	15,000	-	(3,491)	(3,491)	
NYC DoE Rental Assistance		-	-	-	-	-	
Other		-	-	-	-	-	
TOTAL REVENUE FROM STATE SOURCES		4,015,181	4,015,181	-	(117,128)	(117,128)	
REVENUE FROM FEDERAL FUNDING							
IDEA Special Needs		-	-	-	-	-	
Title I		1,854	1,854	-	(12,118)	(12,118)	
Title Funding - Other		12,004	12,004	-	(291)	(291)	
School Food Service (Free Lunch)		-	-	-	-	-	
Grants							
Charter School Program (CSP) Planning & Implementation		-	-	-	-	-	
Other		-	-	-	(182,473)	(182,473)	
Other		-	-	-	-	-	
TOTAL REVENUE FROM FEDERAL SOURCES		13,858	13,858	-	(194,882)	(194,882)	
LOCAL and OTHER REVENUE							
Contributions and Donations		77,352	77,352	-	9,393	9,393	
Fundraising		55,000	55,000	-	(64,402)	(64,402)	
Erate Reimbursement		-	-	-	-	-	
Earnings on Investments		-	-	-	-	-	
Interest Income		1,800	1,800	-	(1,366)	(1,366)	
Food Service (Income from meals)		-	-	-	-	-	
Text Book		-	-	-	-	-	
OTHER		-	-	-	(16,736)	(16,736)	
TOTAL REVENUE FROM LOCAL and OTHER SOURCES		134,152	134,152	-	(73,111)	(73,111)	
TOTAL REVENUE		4,163,191	4,163,191	-	(385,121)	(385,121)	

		NYC AUTISM CHARTER SCHOOL EAST HARLEM					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan				2022-23	
Total Revenue		4,163,191	4,163,191	-	(385,121)	(385,121)	
Total Expenses		4,371,323	4,371,323	-	(565,776)	(565,776)	
Net Income		(208,132)	(208,132)	-	(950,897)	(950,897)	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
EXPENSES							
ADMINISTRATIVE STAFF PERSONNEL COSTS		Avg. No. of Positions					
Executive Management		0.50	118,124	118,124	-	(4,966)	(4,966)
Instructional Management		1.00	130,208	130,208	-	67,246	67,246
Deans, Directors & Coordinators		1.50	164,960	164,960	-	(67,004)	(67,004)
CFO / Director of Finance		0.50	63,280	63,280	-	510	510
Operation / Business Manager		1.50	121,976	121,976	-	(5,704)	(5,704)
Administrative Staff		1.00	73,208	73,208	-	(2,064)	(2,064)
TOTAL ADMINISTRATIVE STAFF		6.00	671,756	671,756	-	(11,982)	(11,982)
INSTRUCTIONAL PERSONNEL COSTS							
Teachers - Regular		-	-	-	-	-	-
Teachers - SPED		6.00	386,173	386,173	-	99,981	99,981
Substitute Teachers		-	6,000	6,000	-	(6,000)	(6,000)
Teaching Assistants		24.25	1,073,988	1,073,988	-	(290,875)	(290,875)
Specialty Teachers		7.00	358,493	358,493	-	(134,112)	(134,112)
Aides		-	-	-	-	-	-
Therapists & Counselors		-	-	-	-	-	-
Other		4.50	517,809	517,809	-	(136,132)	(136,132)
TOTAL INSTRUCTIONAL		41.75	2,342,463	2,342,463	-	(467,138)	(467,138)
NON-INSTRUCTIONAL PERSONNEL COSTS							
Nurse		-	-	-	-	-	-
Librarian		-	-	-	-	-	-
Custodian		-	-	-	-	-	-
Security		-	-	-	-	-	-
Other		0.50	25,520	25,520	-	(9,895)	(9,895)
TOTAL NON-INSTRUCTIONAL		0.50	25,520	25,520	-	(9,895)	(9,895)
SUBTOTAL PERSONNEL SERVICE COSTS		48.25	3,039,739	3,039,739	-	(489,015)	(489,015)
PAYROLL TAXES AND BENEFITS							
Payroll Taxes			246,832	246,832	-	(10,830)	(10,830)
Fringe / Employee Benefits			464,292	464,292	-	(72,463)	(72,463)
Retirement / Pension			64,000	64,000	-	(9,928)	(9,928)
TOTAL PAYROLL TAXES AND BENEFITS			775,124	775,124	-	(93,221)	(93,221)
TOTAL PERSONNEL SERVICE COSTS		48.25	3,814,863	3,814,863	-	(582,236)	(582,236)
CONTRACTED SERVICES							
Accounting / Audit			17,200	17,200	-	1,355	1,355
Legal			6,500	6,500	-	(1,771)	(1,771)
Management Company Fee			-	-	-	-	-
Nurse Services			-	-	-	-	-
Food Service / School Lunch			-	-	-	-	-
Payroll Services			-	-	-	-	-
Special Ed Services			-	-	-	-	-
Titlement Services (i.e. Title I)			-	-	-	-	-
Other Purchased / Professional / Consulting			192,180	192,180	-	13,390	13,390
TOTAL CONTRACTED SERVICES			215,880	215,880	-	12,974	12,974

NYC AUTISM CHARTER SCHOOL EAST HARLEM					
Budget / Operating Plan					
2022-23					
Total Revenue	4,163,191	4,163,191	-	(385,121)	(385,121)
Total Expenses	4,371,323	4,371,323	-	(565,776)	(565,776)
Net Income	(208,132)	(208,132)	-	(950,897)	(950,897)
Actual Student Enrollment					
Total Year			VARIANCE		
Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
SCHOOL OPERATIONS					
Board Expenses	-	-	-	-	-
Classroom / Teaching Supplies & Materials	37,500	37,500	-	(2,380)	(2,380)
Special Ed Supplies & Materials	3,500	3,500	-	(3,500)	(3,500)
Textbooks / Workbooks	-	-	-	-	-
Supplies & Materials other	-	-	-	579	579
Equipment / Furniture	4,500	4,500	-	(1,616)	(1,616)
Telephone	2,200	2,200	-	(2,200)	(2,200)
Technology	10,500	10,500	-	(6,008)	(6,008)
Student Testing & Assessment	-	-	-	-	-
Field Trips	500	500	-	228	228
Transportation (student)	-	-	-	-	-
Student Services - other	-	-	-	-	-
Office Expense	34,500	34,500	-	(315)	(315)
Staff Development	58,000	58,000	-	(16,421)	(16,421)
Staff Recruitment	14,000	14,000	-	(5,696)	(5,696)
Student Recruitment / Marketing	7,000	7,000	-	(2,229)	(2,229)
School Meals / Lunch	-	-	-	-	-
Travel (Staff)	7,000	7,000	-	5,543	5,543
Fundraising	6,500	6,500	-	(6,500)	(6,500)
Other	65,652	65,652	-	(9,647)	(9,647)
TOTAL SCHOOL OPERATIONS	251,352	251,352	-	(50,162)	(50,162)
FACILITY OPERATION & MAINTENANCE					
Insurance	47,228	47,228	-	(5,824)	(5,824)
Janitorial	25,000	25,000	-	(3,131)	(3,131)
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-
Repairs & Maintenance	12,000	12,000	-	(6,152)	(6,152)
Equipment / Furniture	-	-	-	-	-
Security	-	-	-	-	-
Utilities	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	84,228	84,228	-	(15,107)	(15,107)
DEPRECIATION & AMORTIZATION					
	-	-	-	57,853	57,853
COVID-19 / CONTINGENCY					
	5,000	5,000	-	10,902	10,902
DEFERRED RENT					
	-	-	-	-	-
TOTAL EXPENSES	4,371,323	4,371,323	-	(565,776)	(565,776)
NET INCOME	(208,132)	(208,132)	-	(950,897)	(950,897)

DESCRIPTION OF ASSUMPTIONS

		NYC AUTISM CHARTER SCHOOL EAST HARLEM					DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan			2022-23		
Total Revenue		4,163,191	4,163,191	-	(385,121)	(385,121)	
Total Expenses		4,371,323	4,371,323	-	(565,776)	(565,776)	
Net Income		(208,132)	(208,132)	-	(950,897)	(950,897)	
Actual Student Enrollment							
		Total Year			VARIANCE		
		Original Budget	Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
ENROLLMENT - *School Districts Are Linked To Above Entries*							
Number of Districts:							
NYC CHANCELLOR'S OFFICE							
-							
-							
-							
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-							
-							
-							
-							
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-							
ALL OTHER School Districts: (Weighted Avg)							
TOTAL ENROLLMENT							
REVENUE PER PUPIL							
EXPENSES PER PUPIL							

	NYC AUTISM CHARTER SCHOOL EAST HARLEM Budget / Operating Plan 2022-23													
Total Revenue	4,548,312	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-	-	4,163,191
Total Expenses	3,805,547	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-	-	4,371,323
Net Income	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-	(208,132)
Actual Student Enrollment	38	37	-	-	37	-	-	37	-	-	37	-	-	
	Prior Year Actual 2021-22 Revenue Per Pupil	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30			Original Budget
		Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	Original Budget	Revised Budget	Variance	
CASH FLOW ADJUSTMENTS														
OPERATING ACTIVITIES {enter descriptions below }														
Example - Add Back Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Operating Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INVESTMENT ACTIVITIES {enter descriptions below }														
Example - Subtract Property and Equipment Expenditures	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Investment Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FINANCING ACTIVITIES {enter descriptions below }														
Example - Add Expected Proceeds from a Loan or Line of Credit	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Cash Flow Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NET INCOME	742,765	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-	-	(208,132)
Beginning Cash Balance	-	742,765	-	-	770,796	-	-	785,745	-	-	711,211	-	-	742,765
ENDING CASH BALANCE	742,765	770,796	-	-	785,745	-	-	711,211	-	-	534,633	-	-	534,633

		NYC AUTISM CHARTER SCHOOL EAST HARLEM				DESCRIPTION OF ASSUMPTIONS
		Budget / Operating Plan				
		2022-23				
Total Revenue		4,163,191	-	(385,121)	(385,121)	
Total Expenses		4,371,323	-	(565,776)	(565,776)	
Net Income		(208,132)	-	(950,897)	(950,897)	
Actual Student Enrollment						
		Total Year		VARIANCE		
		Revised Budget	Variance	Original Budget vs. PY Budget	Revised Budget vs. PY Budget	
CASH FLOW ADJUSTMENTS						
OPERATING ACTIVITIES {enter descriptions below }						
Example - Add Back Depreciation		-	-	-	-	
Other		-	-	-	-	
Total Operating Activities		-	-	-	-	
INVESTMENT ACTIVITIES {enter descriptions below }						
Example - Subtract Property and Equipment Expenditures		-	-	-	-	
Other		-	-	-	-	
Total Investment Activities		-	-	-	-	
FINANCING ACTIVITIES {enter descriptions below }						
Example - Add Expected Proceeds from a Loan or Line of Credit		-	-	-	-	
Other		-	-	-	-	
Total Financing Activities		-	-	-	-	
Total Cash Flow Adjustments		-	-	-	-	
NET INCOME		(208,132)	-	(950,897)	(950,897)	
Beginning Cash Balance		742,765	-	742,765	742,765	
ENDING CASH BALANCE		534,633	-	(208,132)	(208,132)	

NYC AUTISM CHARTER SCHOOL EAST HARLEM

Budget / Operating Plan

2022-23

Total Revenue	-	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-
Total Expenses	-	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-
Net Income	-	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-
Actual Student Enrollment	-	37	-	-	37	-	-	37	-	-	37	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Current			Current			Current			Current		
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance

EXPENSES												
ADMINISTRATIVE STAFF PERSONNEL COSTS												
Executive Management	-	29,531	-	-	29,531	-	-	29,531	-	-	29,531	-
Instructional Management	-	32,552	-	-	32,552	-	-	32,552	-	-	32,552	-
Deans, Directors & Coordinators	-	41,240	-	-	41,240	-	-	41,240	-	-	41,240	-
CFO / Director of Finance	-	15,820	-	-	15,820	-	-	15,820	-	-	15,820	-
Operation / Business Manager	-	30,494	-	-	30,494	-	-	30,494	-	-	30,494	-
Administrative Staff	-	18,302	-	-	18,302	-	-	18,302	-	-	18,302	-
TOTAL ADMINISTRATIVE STAFF	-	167,939	-	-	167,939	-	-	167,939	-	-	167,939	-
INSTRUCTIONAL PERSONNEL COSTS												
Teachers - Regular	-	-	-	-	-	-	-	-	-	-	-	-
Teachers - SPED	-	127,789	-	-	86,128	-	-	86,128	-	-	86,128	-
Substitute Teachers	-	1,500	-	-	1,500	-	-	1,500	-	-	1,500	-
Teaching Assistants	-	229,576	-	-	252,804	-	-	295,804	-	-	295,804	-
Specialty Teachers	-	61,009	-	-	78,050	-	-	109,717	-	-	109,717	-
Aides	-	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	69,688	-	-	109,063	-	-	95,678	-	-	243,380	-
TOTAL INSTRUCTIONAL	-	489,562	-	-	527,545	-	-	588,827	-	-	736,529	-
NON-INSTRUCTIONAL PERSONNEL COSTS												
Nurse	-	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	6,380	-	-	6,380	-	-	6,380	-	-	6,380	-
TOTAL NON-INSTRUCTIONAL	-	6,380	-	-	6,380	-	-	6,380	-	-	6,380	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	663,881	-	-	701,864	-	-	763,146	-	-	910,848	-
PAYROLL TAXES AND BENEFITS												
Payroll Taxes	-	61,708	-	-	61,708	-	-	61,708	-	-	61,708	-
Fringe / Employee Benefits	-	116,073	-	-	116,073	-	-	116,073	-	-	116,073	-
Retirement / Pension	-	16,000	-	-	16,000	-	-	16,000	-	-	16,000	-
TOTAL PAYROLL TAXES AND BENEFITS	-	193,781	-	-	193,781	-	-	193,781	-	-	193,781	-
TOTAL PERSONNEL SERVICE COSTS	-	857,662	-	-	895,645	-	-	956,927	-	-	1,104,629	-
CONTRACTED SERVICES												
Accounting / Audit	-	-	-	-	1,600	-	-	8,600	-	-	7,000	-
Legal	-	1,625	-	-	1,625	-	-	1,625	-	-	1,625	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	48,045	-	-	48,045	-	-	48,045	-	-	48,045	-
TOTAL CONTRACTED SERVICES	-	49,670	-	-	51,270	-	-	58,270	-	-	56,670	-

NYC AUTISM CHARTER SCHOOL EAST HARLEM

Budget / Operating Plan

2022-23

Total Revenue	-	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-
Total Expenses	-	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-
Net Income	-	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-
Actual Student Enrollment	-	37	-	-	37	-	-	37	-	-	37	-

*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance	Actual	Current Budget	Variance
SCHOOL OPERATIONS												
Board Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	9,375	-	-	9,375	-	-	9,375	-	-	9,375	-	-
Special Ed Supplies & Materials	875	-	-	875	-	-	875	-	-	875	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	1,125	-	-	1,125	-	-	1,125	-	-	1,125	-	-
Telephone	550	-	-	550	-	-	550	-	-	550	-	-
Technology	1,625	-	-	1,625	-	-	1,625	-	-	5,625	-	-
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	250	-	-	250	-	-	-	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	-	-	-	-	-	-	-	-	-
Office Expense	8,625	-	-	8,625	-	-	8,625	-	-	8,625	-	-
Staff Development	7,500	-	-	18,000	-	-	7,500	-	-	25,000	-	-
Staff Recruitment	3,500	-	-	3,500	-	-	3,500	-	-	3,500	-	-
Student Recruitment / Marketing	1,750	-	-	1,750	-	-	1,750	-	-	1,750	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	1,750	-	-	1,750	-	-	1,750	-	-	1,750	-	-
Fundraising	-	-	-	1,750	-	-	1,750	-	-	3,000	-	-
Other	9,988	-	-	13,988	-	-	19,688	-	-	21,988	-	-
TOTAL SCHOOL OPERATIONS	-	46,663	-	-	63,163	-	-	58,363	-	-	83,163	-
FACILITY OPERATION & MAINTENANCE												
Insurance	11,807	-	-	11,807	-	-	11,807	-	-	11,807	-	-
Janitorial	6,250	-	-	6,250	-	-	6,250	-	-	6,250	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	3,000	-	-	3,000	-	-	3,000	-	-	3,000	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	21,057	-	-	21,057	-	-	21,057	-	-	21,057	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-	-
COVID-19 / CONTINGENCY	2,500	-	-	-	-	-	2,500	-	-	-	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-
NET INCOME	-	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-

NYC AUTISM CHARTER SCHOOL EAST HARLEM												
Budget / Operating Plan												
2022-23												
Total Revenue	-	1,005,583	-	-	1,046,083	-	-	1,022,583	-	-	1,088,942	-
Total Expenses	-	977,552	-	-	1,031,135	-	-	1,097,117	-	-	1,265,519	-
Net Income	-	28,031	-	-	14,948	-	-	(74,534)	-	-	(176,578)	-
Actual Student Enrollment	-	37	-	-	37	-	-	37	-	-	37	-
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	1st Quarter - 7/1 - 9/30			2nd Quarter - 10/1 - 12/31			3rd Quarter - 1/1 - 3/31			4th Quarter - 4/1 - 6/30		
		Current			Current			Current			Current	
	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance	Actual	Budget	Variance
ENROLLMENT - *School Districts Are Linked To Above Entries*												
NYC CHANCELLOR'S OFFICE	-	37	-	-	37	-	-	37	-	-	37	-
-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-
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Budget / Operating Plan

2022-23

***NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed**

TOTALS AND VARIANCE ANALYSIS

Actual	Current Budget (Current Quarter)	Actual vs. Current Budget	Current Budget - TY	Actual vs. Current Budget TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	Actual CY vs. Actual PY
-	-	-	652,162	(652,162)	-	-	652,162	(652,162)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	652,162	(652,162)	-	-	652,162	(652,162)	-	-
-	-	-	3,348,019	(3,348,019)	-	-	3,348,019	(3,348,019)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	15,000	(15,000)	-	-	15,000	(15,000)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	4,015,181	(4,015,181)	-	-	4,015,181	(4,015,181)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	1,854	(1,854)	-	-	1,854	(1,854)	-	-
-	-	-	12,004	(12,004)	-	-	12,004	(12,004)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	13,858	(13,858)	-	-	13,858	(13,858)	-	-
-	-	-	77,352	(77,352)	-	-	77,352	(77,352)	-	-
-	-	-	55,000	(55,000)	-	-	55,000	(55,000)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	1,800	(1,800)	-	-	1,800	(1,800)	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	-	134,152	(134,152)	-	-	134,152	(134,152)	-	-
-	-	-	4,163,191	(4,163,191)	-	-	4,163,191	(4,163,191)	-	-

NYC AUTISM CHARTER SCHOOL EAST HARLEM											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	4,163,191	(4,163,191)	-	-	4,163,191	(4,163,191)	-	-
Total Expenses	-	-	-	4,371,323	4,371,323	-	-	4,371,323	4,371,323	-	-
Net Income	-	-	-	(208,132)	208,132	-	-	(208,132)	208,132	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed				Current Budget (Current Quarter)	Actual vs. Current Budget	Actual vs. Current Budget - TY	Original Budget (Current Quarter)	Actual vs. Original Budget	Original Budget - TY	Actual vs. Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)
				Actual							Actual CY vs. Actual PY
EXPENSES	Quarter 0 No. of Positions										
ADMINISTRATIVE STAFF PERSONNEL COSTS											
Executive Management	-	-	-	118,124	118,124	-	-	118,124	118,124	-	-
Instructional Management	-	-	-	130,208	130,208	-	-	130,208	130,208	-	-
Deans, Directors & Coordinators	-	-	-	164,960	164,960	-	-	164,960	164,960	-	-
CFO / Director of Finance	-	-	-	63,280	63,280	-	-	63,280	63,280	-	-
Operation / Business Manager	-	-	-	121,976	121,976	-	-	121,976	121,976	-	-
Administrative Staff	-	-	-	73,208	73,208	-	-	73,208	73,208	-	-
TOTAL ADMINISTRATIVE STAFF	-	-	-	671,756	671,756	-	-	671,756	671,756	-	-
INSTRUCTIONAL PERSONNEL COSTS											
Teachers - Regular	-	-	-	-	-	-	-	-	-	-	-
Teachers - SPED	-	-	-	386,173	386,173	-	-	386,173	386,173	-	-
Substitute Teachers	-	-	-	6,000	6,000	-	-	6,000	6,000	-	-
Teaching Assistants	-	-	-	1,073,988	1,073,988	-	-	1,073,988	1,073,988	-	-
Specialty Teachers	-	-	-	358,493	358,493	-	-	358,493	358,493	-	-
Aides	-	-	-	-	-	-	-	-	-	-	-
Therapists & Counselors	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	517,809	517,809	-	-	517,809	517,809	-	-
TOTAL INSTRUCTIONAL	-	-	-	2,342,463	2,342,463	-	-	2,342,463	2,342,463	-	-
NON-INSTRUCTIONAL PERSONNEL COSTS											
Nurse	-	-	-	-	-	-	-	-	-	-	-
Librarian	-	-	-	-	-	-	-	-	-	-	-
Custodian	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	25,520	25,520	-	-	25,520	25,520	-	-
TOTAL NON-INSTRUCTIONAL	-	-	-	25,520	25,520	-	-	25,520	25,520	-	-
SUBTOTAL PERSONNEL SERVICE COSTS	-	-	-	3,039,739	3,039,739	-	-	3,039,739	3,039,739	-	-
PAYROLL TAXES AND BENEFITS											
Payroll Taxes	-	-	-	246,832	246,832	-	-	246,832	246,832	-	-
Fringe / Employee Benefits	-	-	-	464,292	464,292	-	-	464,292	464,292	-	-
Retirement / Pension	-	-	-	64,000	64,000	-	-	64,000	64,000	-	-
TOTAL PAYROLL TAXES AND BENEFITS	-	-	-	775,124	775,124	-	-	775,124	775,124	-	-
TOTAL PERSONNEL SERVICE COSTS	-	-	-	3,814,863	3,814,863	-	-	3,814,863	3,814,863	-	-
CONTRACTED SERVICES											
Accounting / Audit	-	-	-	17,200	17,200	-	-	17,200	17,200	-	-
Legal	-	-	-	6,500	6,500	-	-	6,500	6,500	-	-
Management Company Fee	-	-	-	-	-	-	-	-	-	-	-
Nurse Services	-	-	-	-	-	-	-	-	-	-	-
Food Service / School Lunch	-	-	-	-	-	-	-	-	-	-	-
Payroll Services	-	-	-	-	-	-	-	-	-	-	-
Special Ed Services	-	-	-	-	-	-	-	-	-	-	-
Titlement Services (i.e. Title I)	-	-	-	-	-	-	-	-	-	-	-
Other Purchased / Professional / Consulting	-	-	-	192,180	192,180	-	-	192,180	192,180	-	-
TOTAL CONTRACTED SERVICES	-	-	-	215,880	215,880	-	-	215,880	215,880	-	-

NYC AUTISM CHARTER SCHOOL EAST HARLEM											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	4,163,191	(4,163,191)	-	-	4,163,191	(4,163,191)	-	-
Total Expenses	-	-	-	4,371,323	4,371,323	-	-	4,371,323	4,371,323	-	-
Net Income	-	-	-	(208,132)	208,132	-	-	(208,132)	208,132	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Current Budget vs. Actual			Actual vs. Original Budget			Actual vs. Original Budget			PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)	
	Actual	(Current Quarter)	Current Budget	Current Budget - TY	Current Budget TY	(Current Quarter)	Original Budget	Original Budget - TY	Original Budget TY	Actual CY vs. Actual PY	
SCHOOL OPERATIONS											
Board Expenses	-	-	-	-	-	-	-	-	-	-	-
Classroom / Teaching Supplies & Materials	-	-	-	37,500	37,500	-	-	37,500	37,500	-	-
Special Ed Supplies & Materials	-	-	-	3,500	3,500	-	-	3,500	3,500	-	-
Textbooks / Workbooks	-	-	-	-	-	-	-	-	-	-	-
Supplies & Materials other	-	-	-	-	-	-	-	-	-	-	-
Equipment / Furniture	-	-	-	4,500	4,500	-	-	4,500	4,500	-	-
Telephone	-	-	-	2,200	2,200	-	-	2,200	2,200	-	-
Technology	-	-	-	10,500	10,500	-	-	10,500	10,500	-	-
Student Testing & Assessment	-	-	-	-	-	-	-	-	-	-	-
Field Trips	-	-	-	500	500	-	-	500	500	-	-
Transportation (student)	-	-	-	-	-	-	-	-	-	-	-
Student Services - other	-	-	-	-	-	-	-	-	-	-	-
Office Expense	-	-	-	34,500	34,500	-	-	34,500	34,500	-	-
Staff Development	-	-	-	58,000	58,000	-	-	58,000	58,000	-	-
Staff Recruitment	-	-	-	14,000	14,000	-	-	14,000	14,000	-	-
Student Recruitment / Marketing	-	-	-	7,000	7,000	-	-	7,000	7,000	-	-
School Meals / Lunch	-	-	-	-	-	-	-	-	-	-	-
Travel (Staff)	-	-	-	7,000	7,000	-	-	7,000	7,000	-	-
Fundraising	-	-	-	6,500	6,500	-	-	6,500	6,500	-	-
Other	-	-	-	65,652	65,652	-	-	65,652	65,652	-	-
TOTAL SCHOOL OPERATIONS	-	-	-	251,352	251,352	-	-	251,352	251,352	-	-
FACILITY OPERATION & MAINTENANCE											
Insurance	-	-	-	47,228	47,228	-	-	47,228	47,228	-	-
Janitorial	-	-	-	25,000	25,000	-	-	25,000	25,000	-	-
Building and Land Rent / Lease / Facility Finance Interest	-	-	-	-	-	-	-	-	-	-	-
Repairs & Maintenance	-	-	-	12,000	12,000	-	-	12,000	12,000	-	-
Equipment / Furniture	-	-	-	-	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-	-	-	-
TOTAL FACILITY OPERATION & MAINTENANCE	-	-	-	84,228	84,228	-	-	84,228	84,228	-	-
DEPRECIATION & AMORTIZATION	-	-	-	-	-	-	-	-	-	-	-
COVID-19 / CONTINGENCY	-	-	-	5,000	5,000	-	-	5,000	5,000	-	-
DEFERRED RENT	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES	-	-	-	4,371,323	4,371,323	-	-	4,371,323	4,371,323	-	-
NET INCOME	-	-	-	(208,132)	208,132	-	-	(208,132)	208,132	-	-

NYC AUTISM CHARTER SCHOOL EAST HARLEM											
Budget / Operating Plan											
2022-23											
Total Revenue	-	-	-	4,163,191	(4,163,191)	-	-	4,163,191	(4,163,191)	-	-
Total Expenses	-	-	-	4,371,323	4,371,323	-	-	4,371,323	4,371,323	-	-
Net Income	-	-	-	(208,132)	208,132	-	-	(208,132)	208,132	-	-
Actual Student Enrollment	-	-	-			-	-			-	-
TOTALS AND VARIANCE ANALYSIS											
*NOTE: Enrollment, Revenue and Expenditure Data IN the 'Total and Variance Analysis' Section is Based on LAST ACTUAL Quarter Completed	Current Budget (Current Quarter)			Actual vs. Current Budget		Actual vs. Current Budget TY		Original Budget (Current Quarter)		Actual vs. Original Budget TY	
	Actual			Current Budget	Current Budget - TY	Current Budget TY		Original Budget	Original Budget - TY	Original Budget TY	PY Actual (PY TY / No. of COMPLETED Actual CY Quarters)
* Enrollment Data Based on Last Actual Quarter Completed											
ENROLLMENT - *School Districts Are Linked To Above Entries*	-	-	-					-	-		-
NYC CHANCELLOR'S OFFICE	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
-	-	-	-					-	-		-
ALL OTHER School Districts: (Count = 0)	-	-	-					-	-		-
TOTAL ENROLLMENT	-	-	-					-	-		-
REVENUE PER PUPIL	-	-	-					-	-		-
EXPENSES PER PUPIL	-	-	-					-	-		-



Charter Schools Institute
The State University of New York

Annual Report Requirement
for SUNY Authorized Charter Schools
NYC AUTISM CHARTER SCHOOL EAST HARLEM
2022-23

Administrative
expenditures per pupil:

\$0.00

Per NYS Statute

Administrative expenditures per pupil: the sum of all general administration salaries and other general administration expenditures divided by the total number of enrolled students. Employee benefit costs or expenditures should not be reported here.

***NOTE: THIS TAB ONLY NEEDS TO BE COMPLETED FOR Q4**

SUNY Charter Schools Institute
2022-23 Budget Narrative

Education Corporation Name: NYC Autism Charter School	Fiscal Contact:
Date: 06/15/2022	Name Tiffney Jones
Budget Period: July 1, 2022 - June 30, 2023	Email tjones@nycacharterschool.org

1. What steps has the education corporation taken to ensure it has enacted a conservative budget?

Each year NYC Autism Charter School -East Harlem/Bronx is conservative when preparing the budget. Budgeting begins in January. Giving us 5-6 months to revise and make updates as needed. Meetings are held with the Head of Schools as well as the Executive Director, Finance Committee and board before the budget is finalized/ approved. We kept many of our expenses consistent. Other expenses were raised anywhere from 2%-10% based on past year increases. FY23 will be an unusual year where we will need to replace several students. Students are aging out (over 21) or moving to a less restrictive setting. Which mean several new students will be coming in. Instead of budgeting 72 students we budgeted 68 (-\$432k). So FY23 our budget shows a deficit. We hope to get students in sooner to close this gap. If not rely more on grants and fundraising.

2. How much of the education corporation's ESSER funds have been spent to date? How much does the education corporation plan to spend in the 2022-23 school year?

In East Harlem all funds were used. So there are no funds to carry over into FY23.

At our Bronx location we used most of the funds in FY22. We have less than \$10k remaining which we plan to use in the first two month of FY23.

3. How has the education corporation ensures sustainability of any programming enacted through the use of ESSER funding once the ESSER funding period ends?

ESSER funds were used on PPE Supplies, Cleaning services and for Clinical supervisors. We plan on decreasing our Clinical Supervisors. If we need additional PPE supplies or cleaning services we will have to pay for these items out of our operating funds.

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Alvin Shih

Name of Charter School Education Corporation:

NYC Autism Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

- Board
- Operations Committee
- Technology Committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

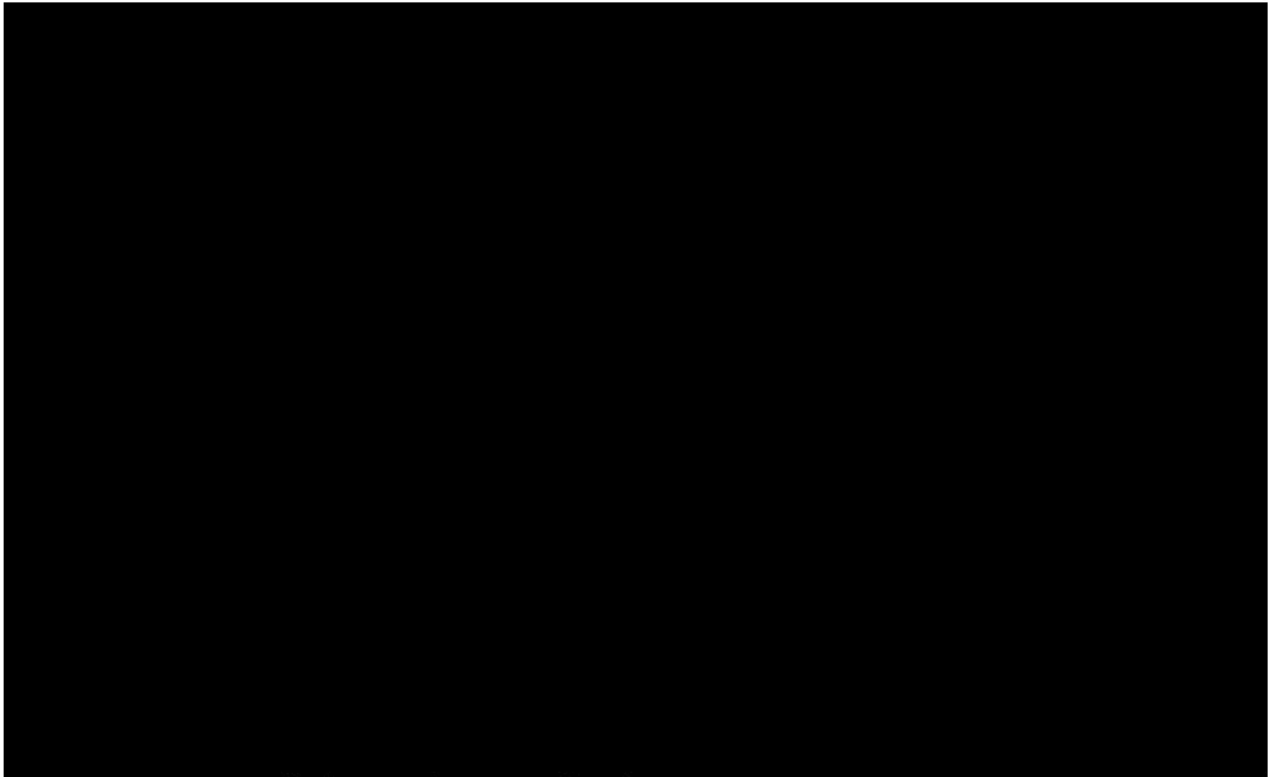
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.




6/17/2022

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Alysia Steinmann

Name of Charter School Education Corporation:

NYC Autism Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board Member

Treasurer

Chair - Finance Committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

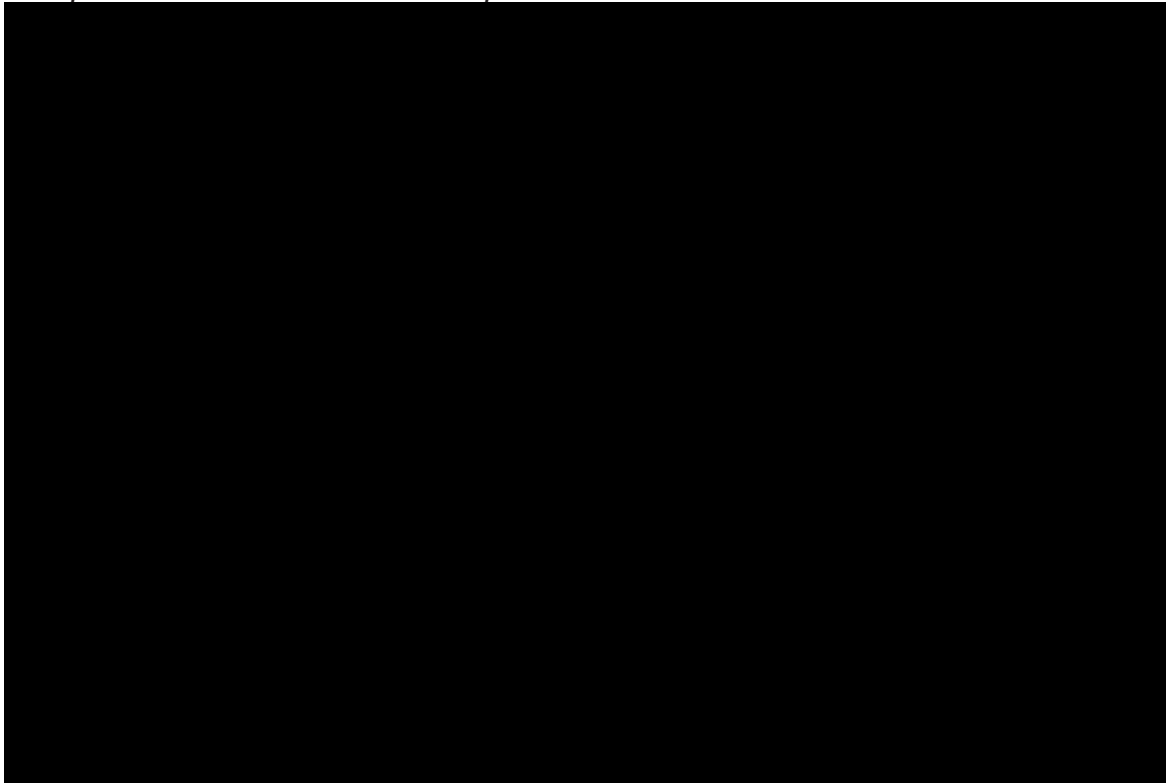
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Alysia R. Steinmann

6/28/2022

Signature

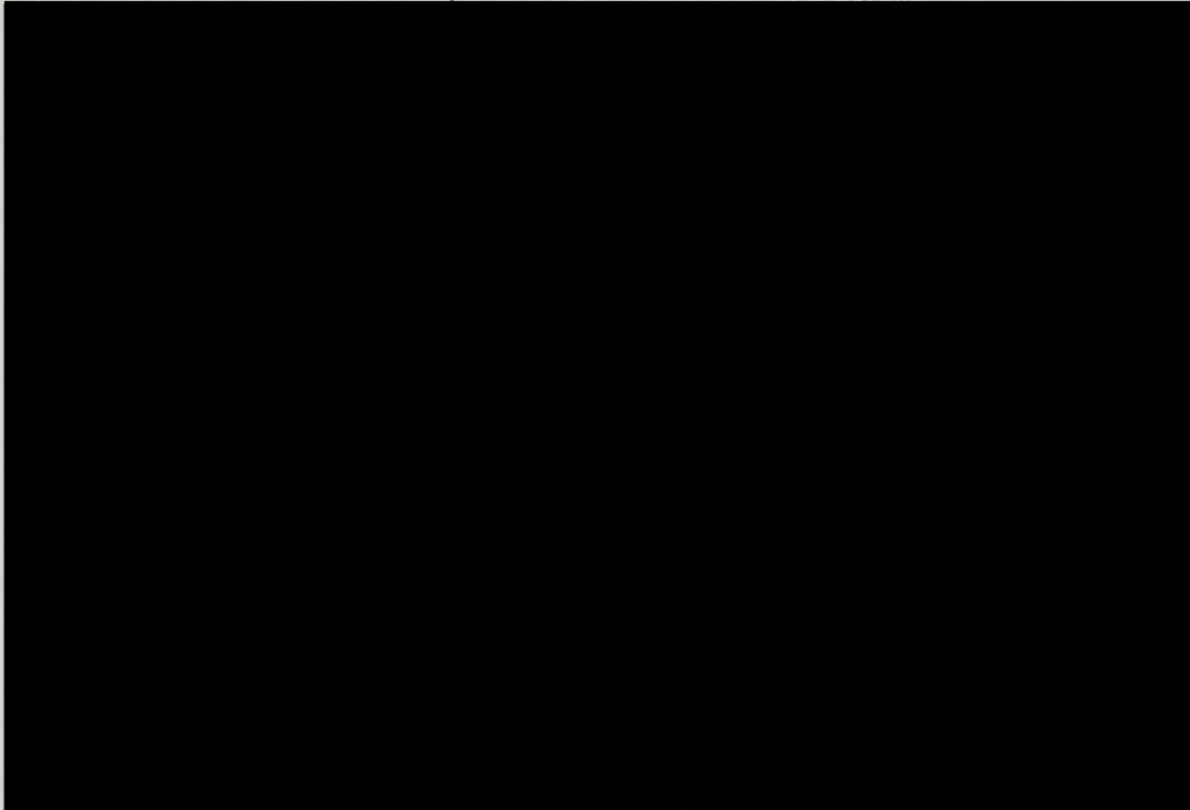
Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

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Ashley Garrett 6.17.22
Signature Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Ben Hartman

Name of Charter School Education Corporation:

NYCA Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
member of finance committee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

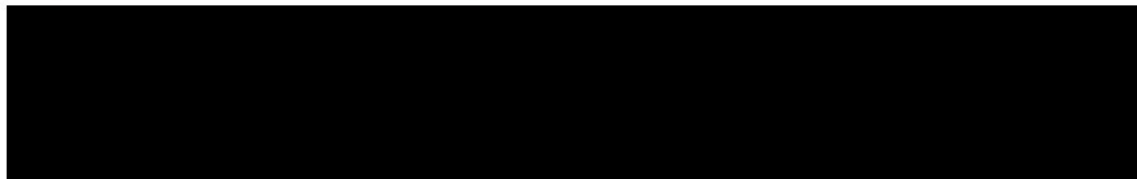
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

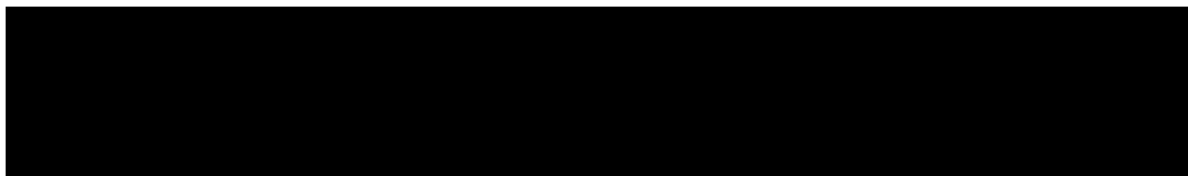
☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

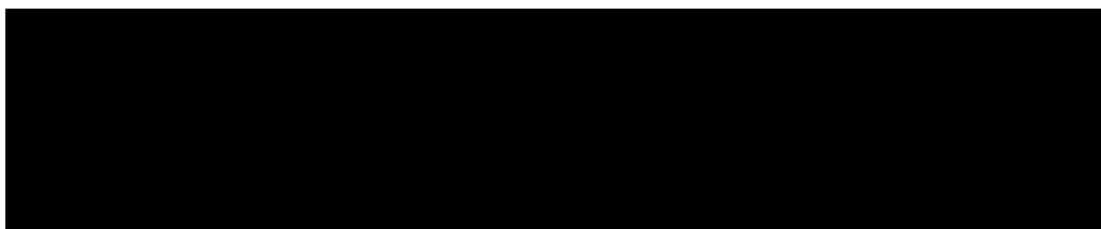
This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Business Address:



Home Telephone:



A handwritten signature in black ink that reads "Benjamin Hartman".

June 13, 2022

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Carol Santiago-DeJesus

Name of Charter School Education Corporation:

NYC Autism Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Chair

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☒ Yes ☐ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

Yes, my son Rafael DeJesus has attended the East Harlem school since 2007 and will graduate this year. He does not directly benefit from my participation on the Board.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

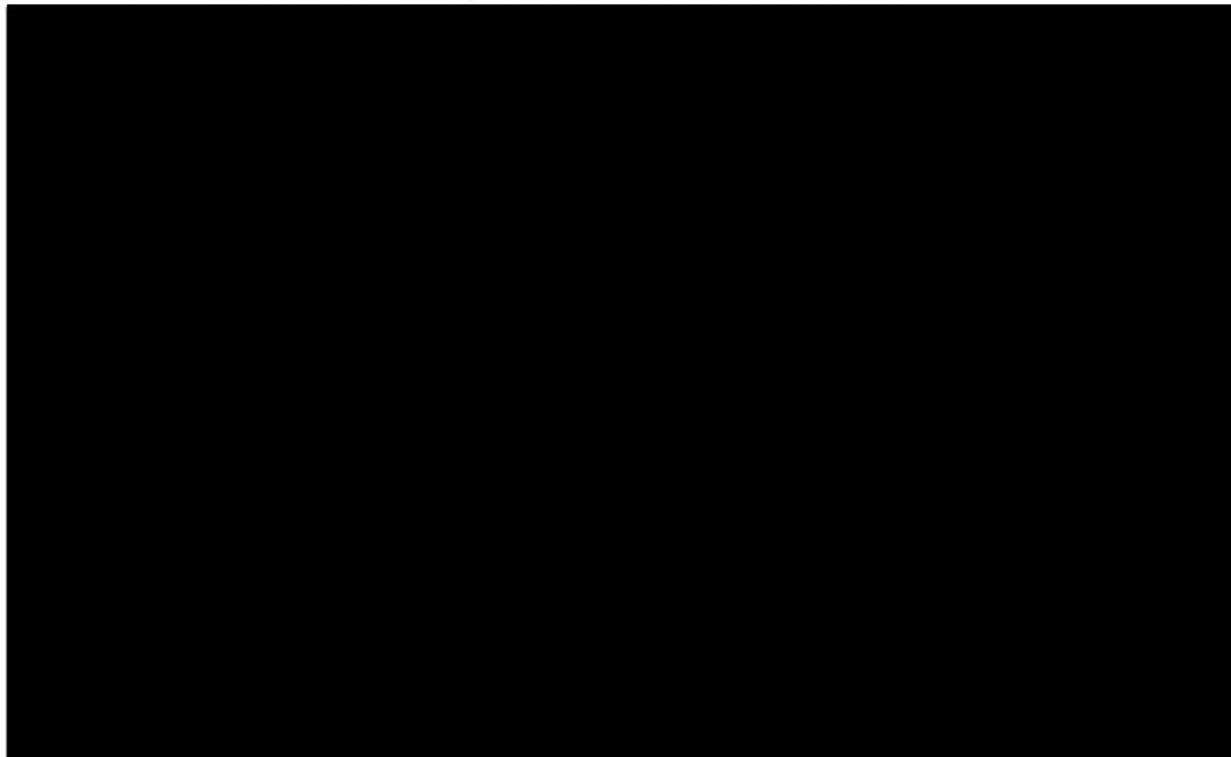
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Handwritten signature of Carol Santiago-DeJesus in blue ink.

Signature

6/21/2022

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Christine Sandler

Name of Charter School Education Corporation:

NYC Autism Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Trustee, finance committee member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

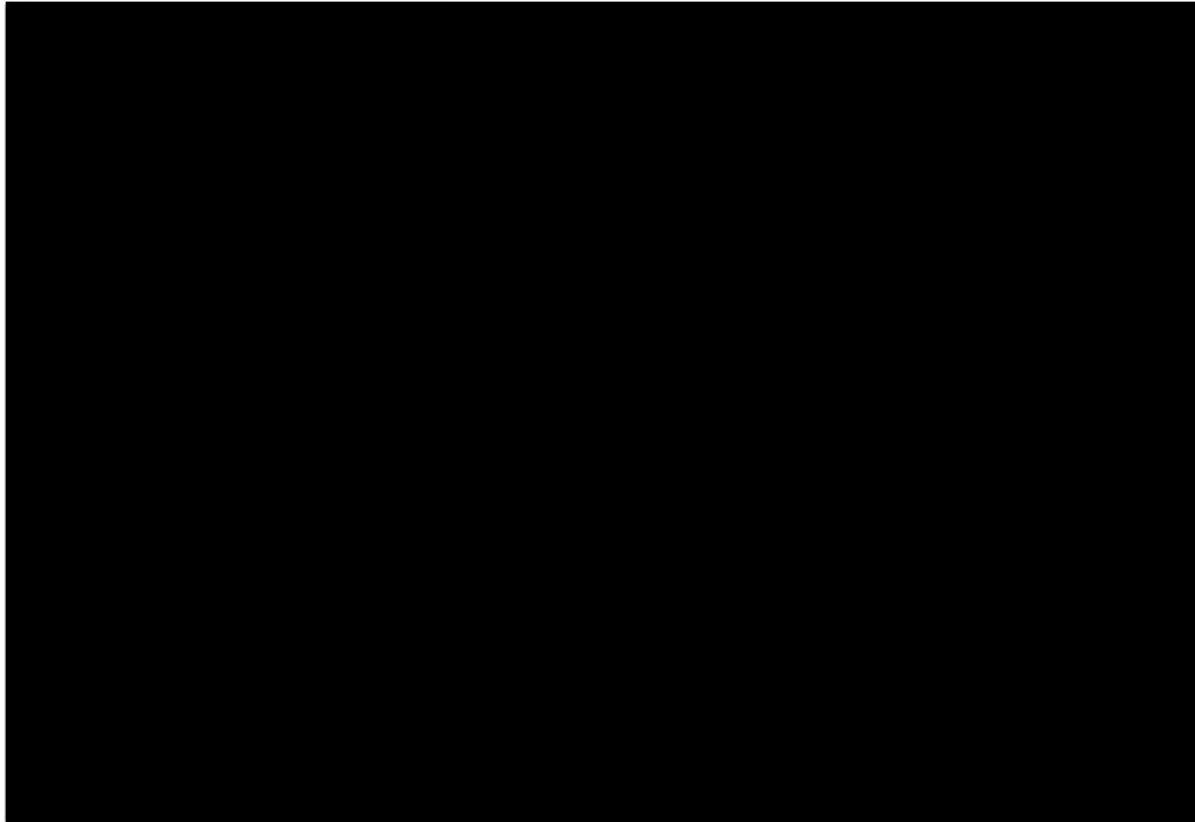
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Christine Sandler

June 17, 2022

Signature

Date

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- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

elaine florio

Name of Charter School Education Corporation:

New York City Autism Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Board

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

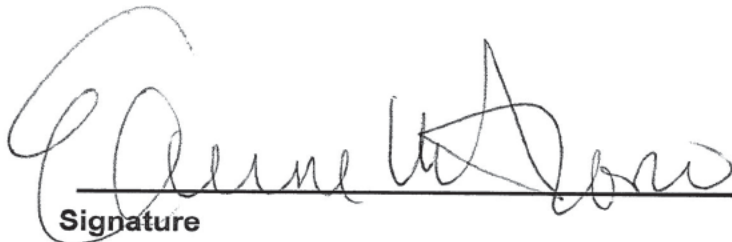
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

A handwritten signature in black ink, appearing to read "Elaine Florio", written over a horizontal line.

6-17-22

Signature

Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Hannah Hoch

Name of Charter School Education Corporation:

New York Center for Autism Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

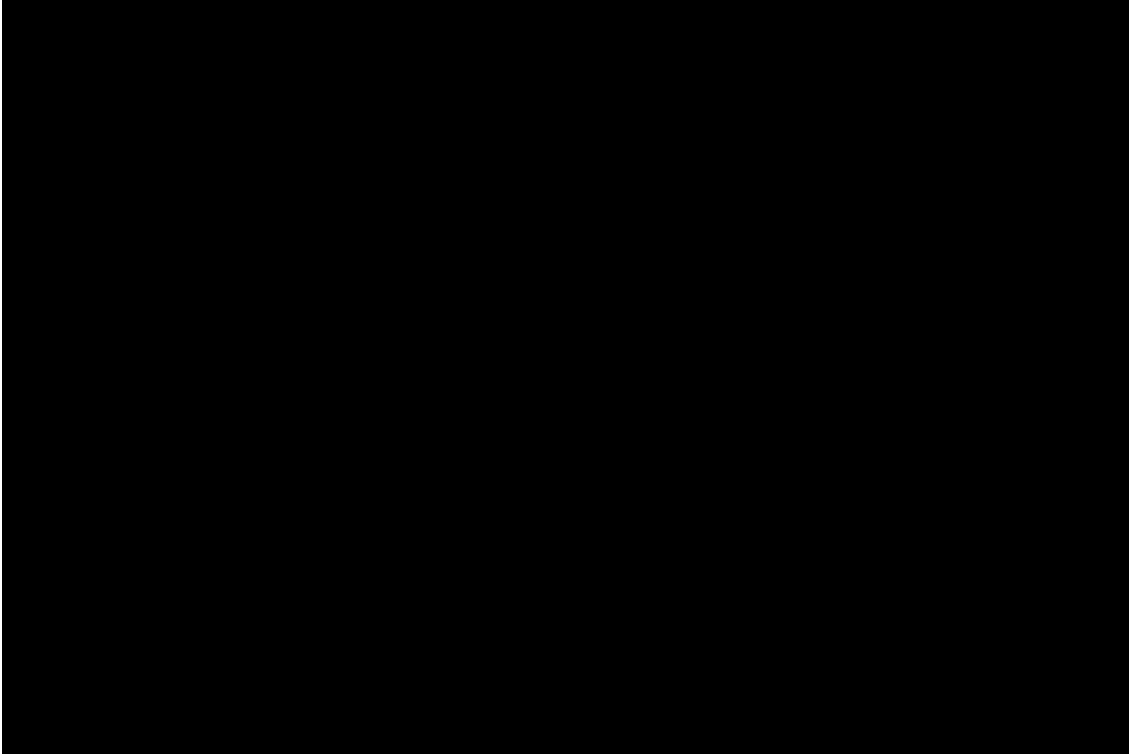
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Hannah Hoch

6/12/2022

Signature

Date

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- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

Ilene Lainer

Name of Charter School Education Corporation:

NYC Autism Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Initially Chair 2005-2007
Committee Chair
Now just trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

- ☐ Yes ☒ No

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ None

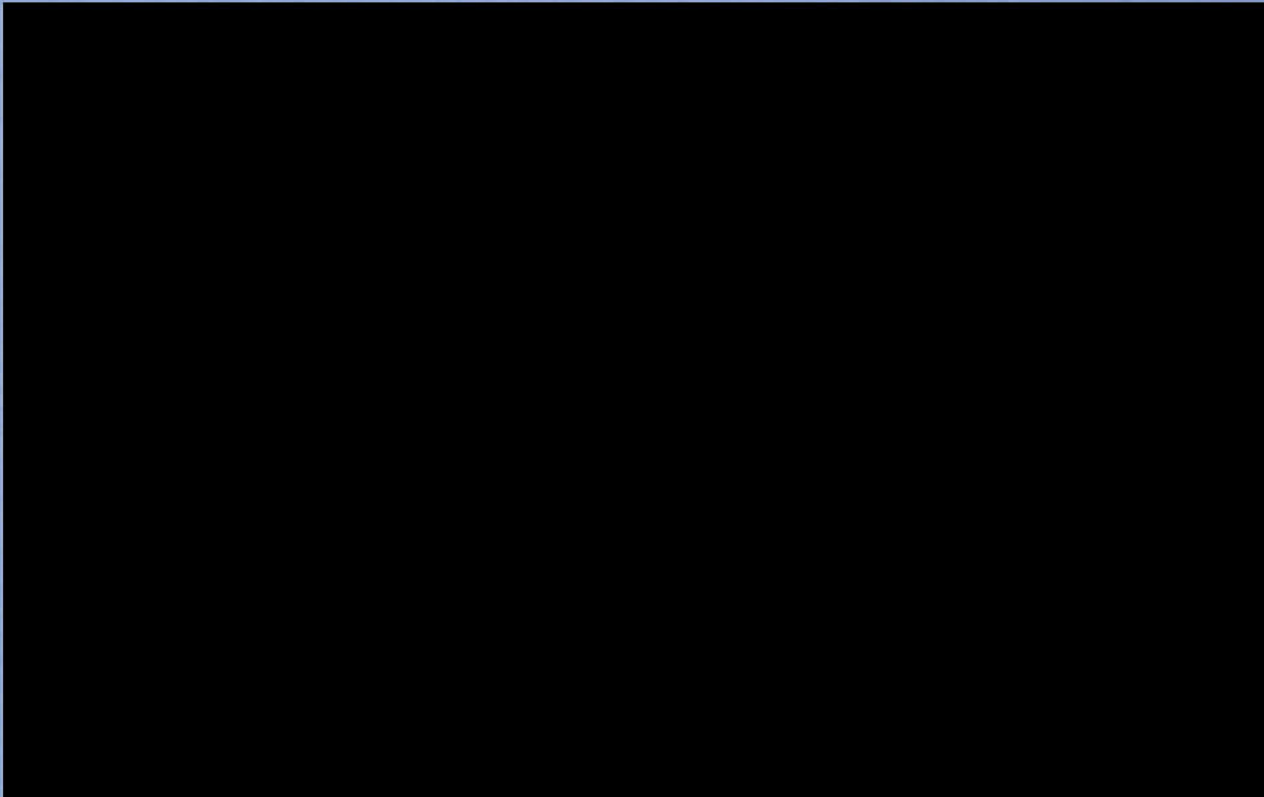
Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you
	<p>I worked for NYCA later NEXT for AUTISM. We provided grants to the Charter school.</p> <p>I do not believe that is the kind of "transaction" referred to herein.</p> <p>NY</p>		

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest
	See question 6.			
	I am no longer associated with NEXT			

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Glenn Lerner 6/15/2022
Signature Date

Acceptable signature formats include:

- Digitally certified PDF signature
- Print form, manually sign, scan to PDF

last revised 04/2022

**Disclosure of Financial Interest by a Current
or Former Trustee**

Trustee Name:

MARK SARIETSKY

Name of Charter School Education Corporation:

NYC AUTISM CHARTER SCHOOLS

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

TRUSTEE

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

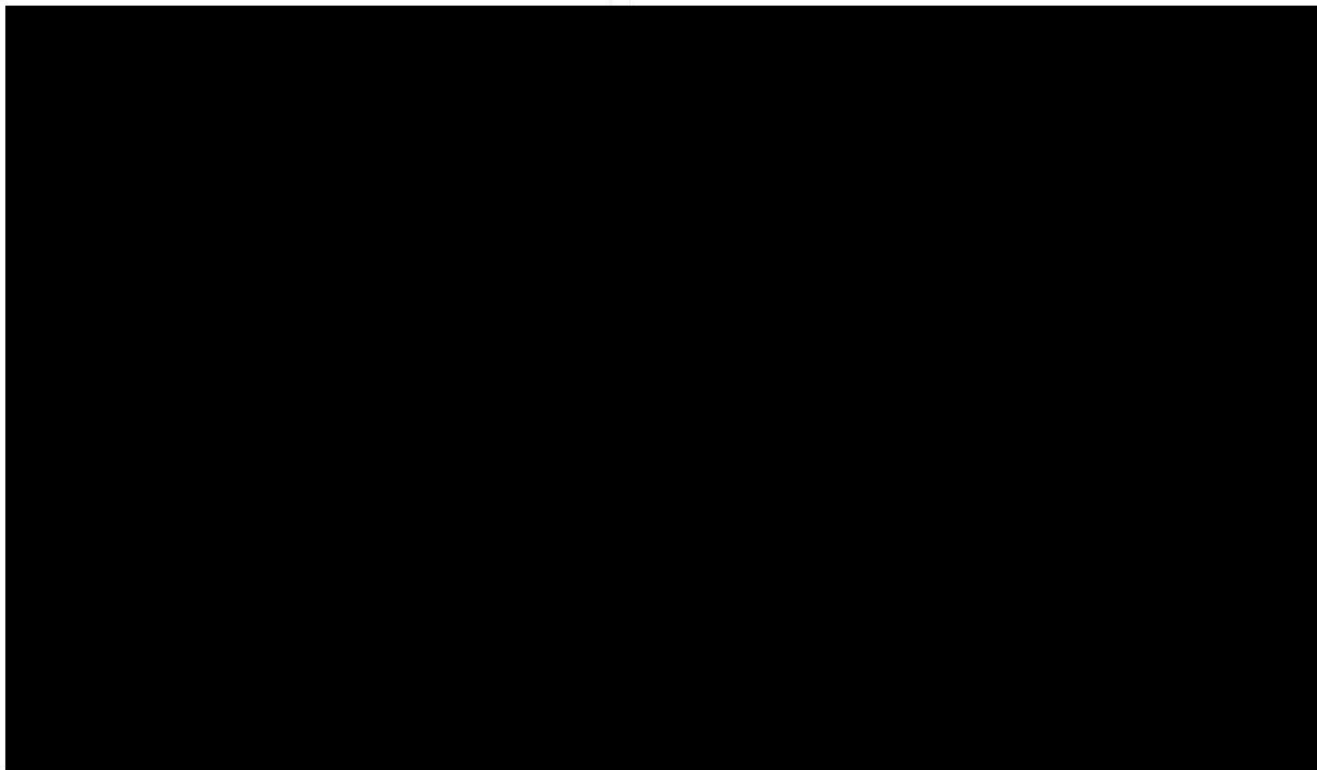
6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.



None

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.



Michael G. Sautel

6/15/2022

Signature

Date

Acceptable signature formats include:

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- Print form, manually sign, scan to PDF

last revised 04/2022

Disclosure of Financial Interest by a Current or Former Trustee
--

Trustee Name:

Naeema Livingston

Name of Charter School Education Corporation:

New York City Autism Charter School

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).
Trustee

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If **Yes**, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

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

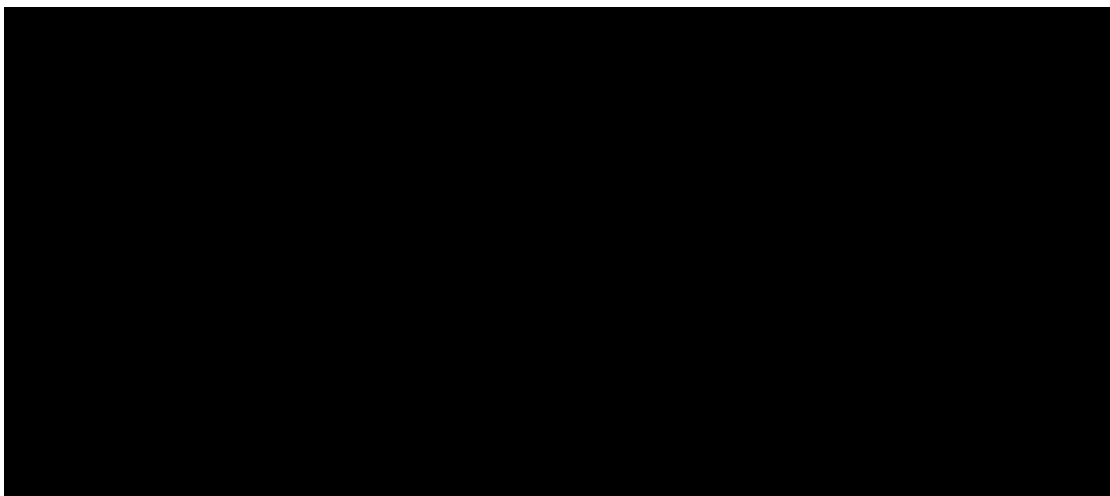
☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

This document is considered a public record and, as such, may be made available to members of the public upon request under the Freedom of Information Law. The personal contact information provided below will be redacted.

Business Telephone:

Business Address:



A handwritten signature in black ink, appearing to be 'Naeema', written over a horizontal line.

6/30/22

Signature

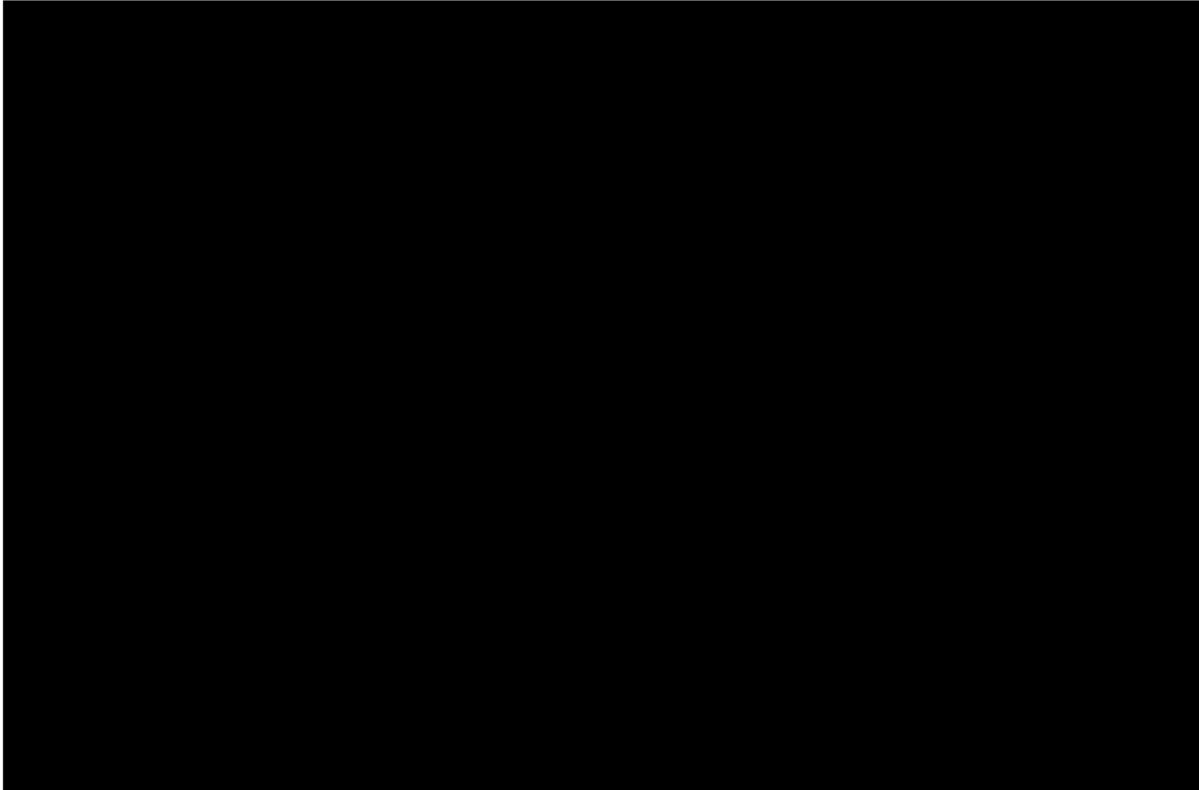
Date

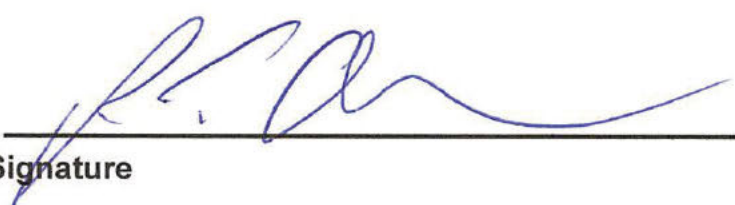
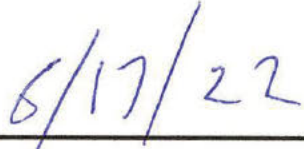
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last revised 04/2022

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Signature Date

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- Print form, manually sign, scan to PDF

last revised 04/2022

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

☒ **None**

Organization conducting business with the school(s)	Nature of business conducted	Approximate value of the business conducted	Name of Trustee and/or immediate family member of household holding an interest in the organization conducting business with the school(s) and the nature of the interest	Steps taken to avoid conflict of interest

6. Identify each interest/transaction (and provide the requested information) that you, any of your immediate family members, and/or any persons who you reside with have held or engaged in with the charter school(s) operated by the education corporation during the time you have served on the Board, and in the six months prior to such service. If there has been no such interest or transaction, check **None**.

☒ **None**

Date(s)	Nature of financial interest / transaction	Steps taken to avoid a conflict of interest, (e.g., did not vote, did not participate in discussion)	Name of person holding interest or engaging in transaction and relationship to you

4. Are you related, by blood or marriage, to any person that could otherwise benefit from your participation as a board member of the education corporation?

☐ Yes ☒ No

If Yes, please describe the nature of your relationship and if this person could benefit from your participation.

5. Are you a past, current, or prospective employee of the charter school, education corporation, and/or an entity that provides comprehensive management services ("CMO"), whether for-profit or not-for-profit, which contracts, or may contract, with the charter school or education corporation; or do you serve as an employee, officer, or director of, or own a controlling interest in, a business or entity that contracts, or does business with, or plans to contract or do business with, the charter school, education corporation, and/or a CMO, whether for-profit or not-for-profit, including, but not limited to, the lease of real or personal property to the said entities?

☐ Yes ☒ No

If Yes, please provide a description of the position(s) you hold, your responsibilities, your salary and your start date.

Disclosure of Financial Interest by a Current or Former Trustee
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Trustee Name:

Paul O'Neill

Name of Charter School Education Corporation:

NYC Autism Charter Schools

1. List all positions held on the education corporation Board of Trustees ("Board") (e.g., chair, vice-chair, treasurer, secretary, parent representative, etc.).

Member

2. Are you related, by blood or marriage, to any person employed by the school and/or education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and the person's position, job description, and other responsibilities with the school.

3. Are you related by blood, or marriage, or legal adoption/guardianship to any student currently enrolled in a school operated by the education corporation?

☐ Yes ☒ No

If **Yes**, please describe the nature of your relationship and if the student could benefit from your participation.

NYCAUTISM

CHARTER SCHOOLS

2022-2023 School Year Calendar (Student)

Sep-22						
15 Days						
M	T	W	T	F	S	S
				2	3	4
5	6	7	8	9	0	
2	3	4	5	6	7	8
9	20	2	22	23	24	25
26	27	28	29	30		

Sep 8 F s Day; Sep 26 u 27 Ros Has a a

Nov-22						
18 Days						
M	T	W	T	F	S	S
		2	3	4	5	6
7	8	9	0		2	3
4	5	6	7	8	9	20
2	22	23	24	25	26	27
28	29	30				

Nov 8 E ec o Day; Nov Ve e a s Day; Nov 24 u 25 T a ksg v g

Jan-23						
20 Days						
M	T	W	T	F	S	S
2	3	4	5	6	7	8
9	0		2	3	4	5
6	7	8	9	20	2	22
23	24	25	26	27	28	29
30	3					

Dec 26 u Ja 2 W e Recess; Ja 6 MLK Day

Mar-23						
22 Days						
M	T	W	T	F	S	S
			2	3	4	5
6	7	8	9	0		2
3	4	5	6	7	8	9
20	2	22	23	24	25	26
27	28	29	30	3		

Ma c 7 No Sc oo

May-23						
21 Days						
M	T	W	T	F	S	S
	2	3	4	5	6	7
8	9	0		2	3	4
5	6	7	8	9	20	2
22	23	24	25	26	27	28
29	30	3				

May 2 S affl se v ce; May 29 Me o a Day

Jul-23						
19 Days						
M	T	W	T	F	S	S
3	4	5	6	7	8	9
0		2	3	4	5	6
7	8	9	20	2	22	23
24	25	26	27	28	29	30
3						

Ju e 27 u Ju y 4 Su e Recess; Ju y 5 F s Day of Su e Sess o

Oct-22						
19 Days						
M	T	W	T	F	S	S
						2
3	4	5	6	7	8	9
0		2	3	4	5	6
7	8	9	20	2	22	23
24	25	26	27	28	29	30
3						

Oc 5 Yo K ppu ; Oc 0 l d ge ous Peop es Day/l a a He age Day

Dec-22						
17 Days						
M	T	W	T	F	S	S
				2	3	4
5	6	7	8	9	0	
2	3	4	5	6	7	8
9	20	2	22	23	24	25
26	27	28	29	30	3	

Dec 24 u Ja 2 W e Recess

Feb-23						
15 Days						
M	T	W	T	F	S	S
			2	3	4	5
6	7	8	9	0		2
3	4	5	6	7	8	9
20	2	22	23	24	25	26
27	28					

Fe 20 u 24 M dw e Recess

Apr-23						
12 Days						
M	T	W	T	F	S	S
						2
3	4	5	6	7	8	9
0		2	3	4	5	6
7	8	9	20	2	22	23
24	25	26	27	28	29	30

Ap 6 u Ap 4 Sp g Recess; Ap 2 E d A F

Jun-23						
16 Days						
M	T	W	T	F	S	S
				2	3	4
5	6	7	8	9	0	
2	3	4	5	6	7	8
9	20	2	22	23	24	25
26	27	28	29	30		

Ju e 8 C a ce o s Day; Ju e 9 C e ca Day; Ju e 9 Ju ee ; Ju e 23 Las Day of Sc oo; Ju e 28 u Ju v 4 Su e Recess

Aug-23						
9 Days						
M	T	W	T	F	S	S
			2	3	4	5
7	8	9	0		2	3
4	5	6	7	8	9	20
2	22	23	24	25	26	27
28	29	30	3			

August Las Day of Su e Sess o

No School