Uniform Financial Statements

June 30, 2015

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Independent Auditors' Report

To the Board of Directors of The Asperger/Autism Network, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited the Agency's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 12, 2014. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2014, 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 November 11, 2015, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

Muin P. Martin & Churto P.C.



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

To the Board of Directors of The Asperger/Autism Network, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2015, 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 November 11, 2015.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Muin P. Martin & Churto P.C.

	ORGANIZATION : T	he Asperger/Autism	Network, Inc.		FEIN	1: 043376227	
S	TATEMENT OF FINANCIAL POSITION AS OF	06/30/2015	WI	ITH COMPARATIV	E TOTALS AS OF	6/30/2014	
	(BALANCE SHEET)						
		CURRENT				TOTAL	TOTAL
		OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	THIS YEAR	LAST YEAR
	ASSETS						
1	Cash and Cash Equivalents	276,720				276,720	364,498
2	Accounts Receivable, Program Services	96,729				96,729	67,226
3	Allowance for Doubtful Accounts	(500)				(500)	(500)
4	Net Accounts Receivable, Program Services	96,229				96,229	66,726
5	Contributions Receivable						
6	Notes Receivable	0.507				0.507	40.404
7	Prepaid Expenses	8,587				8,587	12,484
8	Other Accounts Receivable						
9	Other Current Assets	0.407				9,407	
10	Short-Term Investments TOTAL CURRENT ASSETS	9,407					442.700
11 12	Land, Buildings, and Equipment	390,943	36,626			390,943 36,626	443,708 36,626
	Accumulated Depreciation		(33,527)			(33,527)	(30,940)
13 14	Net Land, Buildings and Equipment		3,099			3,099	5,686
15	Long-Term Investments		3,099			3,099	5,000
16	Other Assets	13,000				13,000	13,000
17	Due From Other Funds	13,000				13,000	13,000
18	TOTAL ASSETS	403,943	3,099			407,042	462,394
	LIABILITIES AND NET ASSETS						
19	Accounts Payable	471				471	5,758
20	Subcontract Payable					.,,	0,100
21	Accrued Expenses	98,373				98,373	66,725
22	Current Notes Payable	00,010				00,0.0	00,.20
23	Current Portion Long-Term Debt						
24	Deferred Revenue	20,140				20,140	22,210
25	Other Current Liabilities	- /					,
26	TOTAL CURRENT LIABILITIES	118,984				118,984	94,693
27	Long-Term Notes & Mortgage Payable	,					
28	Other Liabilities						
29	Due to Other Funds						
30	TOTAL LIABILITIES	118,984				118,984	94,693
	NET ASSETS						
31	Unrestricted	201,894	3,099			204,993	314,131
32	Temporarily Restricted	83,065				83,065	53,570
33	Permanently Restricted						
34	TOTAL NET ASSETS	284,959	3,099			288,058	367,701
35	TOTAL LIABILITIES AND NET ASSETS	403,943	3,099			407,042	462,394
	See Accompanying Notes to the Financial Statements						

	ORGANIZATION: The Asperger/Autism	Network, Inc.	FEII	N: 043376227		
	STATEMENT OF ACTIVITIES FOR THE YEAR ENDED	06/30/2015 W	ITH COMPARATIV	/E TOTALS FOR TH	IE YEAR ENDED	06/30/2014
			TEMPORARILY	PERMANENTLY	TOTAL	TOTAL
	REVENUES, GAINS, AND OTHER SUPPORT	UNRESTRICTED	RESTRICTED	RESTRICTED	THIS YEAR	LAST YEAR
1	Contributions, Gifts, Legacies, Bequests & Special Events	642,854	7,650		650,504	724,943
2	In-Kind Contributions					
3	Grants	7,900	86,700		94,600	70,574
4	Program Service Fees	661,649			661,649	604,457
5	Federated Fundraising Organization Allocation	32,910			32,910	44,925
6	Investment Revenue	258			258	156
7	Revenue from Commercial Products & Services					
8	Other Net Assets Released From Restrictions:	154,060			154,060	237,939
9 10	Satisfaction of Program Restrictions	64,855	(04.055)			
11	Satisfaction of Equipment Acquisition Restrictions	04,000	(64,855)			
12	Expiration of Time Restrictions					
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,564,486	29,495		1,593,981	1,682,994
	, , , , , , , , , , , , , , , , , , , ,	.,000,,100			1,000,001	.,552,551
	EXPENSES AND LOSSES					
14	Administration (Management & General)	228,253			228,253	202,799
15	Fundraising	169,431			169,431	184,020
16	Total Program Services	1,275,940			1,275,940	1,258,492
17	TOTAL EXPENSES	1,673,624			1,673,624	1,645,311
18	Losses					
19	TOTAL EXPENSES AND LOSSES	1,673,624			1,673,624	1,645,311
	CHANGES IN NET ASSETS:					
20	Property & Equipment Acquisitions from Unrestricted Funds					
21	Transfer of Realized Endowment Fund Appreciation					
22	Return to Donor					
23	Other Increases (Decreases)					15,828
24	TOTAL CHANGES IN NET ASSETS	(109,138)	29,495		(79,643)	53,511
25	NET ASSETS AT BEGINNING OF YEAR	314,131	53,570		367,701	314,190
26	NET ASSETS AT END OF YEAR	204,993	83,065		288,058	367,701
S	ee Accompanying Notes to Financial Statements					
						-

ORGANIZATION: The Asperger/Autism Network, Inc.

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2015

FEIN: 043376227

INDIRECT METHOD

	Cash Flows from Operating Activities:	TOTAL
1	Changes in Net Assets	(79,643)
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	2,587
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	(29,503)
5	Increase/Decrease in Prepaid Expenses	3,897
6	Increase/Decrease in Contributions Receivable	
7	Increase/Decrease in Accounts Payable	(5,287)
8	Increase/Decrease in Accrued Expenses	31,648
9	Increase/Decrease in Deferred Revenue	(2,070)
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(45,370)
14	Net Cash Provided by/(used in) Operating Activities	(123,741)
	Cash Flows from Investing Activities:	
15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17	Proceeds from Sale(s) of Investments	35,963
18	Purchase(s) of Investments	
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	35,963
	Cash from Financing Activities:	
	Proceeds from Contributions Restricted For:	
22	Investment in Endowment	
23	Investment in Term Endowment	
24	Investment in Plant (Land Bldgs. & Equip.)	
	Other Financing Activities:	
25	Contributions Restricted for Long-Term Investment	
26	Interest and Dividends Restricted for Reinvestment	
27	Payments on Notes Payable	
28	Payments on Long-Term Debt	
29	Other Finance Payments/Reciepts	
30	Net Cash Provided by/(used in) Financing Activities	
	See Accompanying Notes to the Financial Statements	

	ORGANIZATION : The Asperger/Autism Network, Inc.	FEIN:	043376227
	STATEMENT OF CASH FLOWS for the YEAR ENDED	06/30/2015	
	INDIRECT METHOD		
31 32 33	Net Increase/(Decrease) in Cash and Cash Equivalents Cash and Cash Equivalents at Beginning of Year Cash and Cash Equivalents at End of Year		(87,778) 364,498 276,720
	Supplemental Disclosure of Cash Flow Information:		
34 35	Cash Paid During the Year for Interest Cash Paid During the Year for Taxes/Other		
	Supplemental Data for Noncash Investing and Financing Activities:		
36	Gifts of Equipment		
37 38 39	Other Noncash Investing and Financing Activities Donated stock	45,084	
40	See Accompanying Notes to the Financial Statements		

ORGANIZATION: The Asperger/Autism Network, Inc. FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/2015

		SUPPORTING	PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
Employee Compensation & Related Expenses	1,185,021	173,910	112,687	898,424
2. Occupancy	106,943	10,977	9,491	86,475
3. Other Program / Operating Expense	234,032	1,849	5	232,178
4. Subcontract Expense	31,118		31,118	
5. Direct Administrative Expense	108,310	41,284	15,897	51,129
6. Other Expenses	5,613			5,613
7. Depreciation of Buildings and Equipment	2,587	233	233	2,121
8. TOTAL EXPENSES	1,673,624	228,253	169,431	1,275,940

See Accompanying Notes to Financial Statements

ORGANIZATION: The Asperger/Autism Network, Inc. FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/15

	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#	PROGRAM#
	1	2	3		
Employee Compensation & Related Expenses	4,829	214,523	679,072		
2. Occupancy		10,546	75,929		
3. Other Program / Operating Expense	11,229	10,536	210,413		
4. Subcontract Expense					
5. Direct Administrative Expense		7,361	43,768		
6. Other Expenses			5,613		
7. Depreciation of Buildings and Equipment		259	1,862		
8. TOTAL EXPENSES	16,058	243,225	1,016,657		

See Accompanying Notes to Financial Statements

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies

The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The significant accounting policies followed by The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency) are described below to enhance the usefulness of the financial statements to the reader.

(a) Nature of Activities

The Asperger/Autism Network, Inc. is committed to improving the quality of life for people with Asperger's Syndrome (AS) throughout New England. The Agency's mission is to foster awareness, respect, assistance, and support of individuals with AS and their families. The Agency serves adults, teenagers, families of children with AS, educators and other professionals. The majority of the Agency's services are provided to New England residents.

(b) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts. Realized and unrealized gains and losses on investments are reported as operating revenue, while disposal losses on property and equipment are reported as non-operating revenues.

The financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

(c) Revenue Recognition

The Agency earns revenue as follows:

<u>Special Events</u> - Special events revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Fundraising contributions are recognized as income when received while ticket fee revenue is recognized once the event takes place. The majority of special event revenue is derived from the Laugh Out Loud Gala. Revenue derived from this event for the year ended June 30, 2015 totaled \$315,326. The net result of the event after the direct cost of benefits to donors of \$172,413 was \$142,913. Direct costs of benefits to donors are included with contributions on the statement of activities.

<u>Contributions</u> - Contributions are recorded upon receipt or pledge as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies

(c) Revenue Recognition - continued

<u>Coaching, Consultation and Training Services</u> - Coaching, consultation and training services revenue is earned and recognized by the Agency when units or services are provided.

<u>Conference Fees, Workshops and Seminars</u> - The Agency recognizes conference fees, workshops and seminars revenue when the various Agency sponsored conferences take place. Fees received after the event are recognized as revenue when received.

<u>Grants</u> - Grants which are exchange transactions are recorded as costs related to the services are incurred. Grants which are contributions are recorded in the same manner as contributions.

<u>Membership Dues</u> - Membership revenue is earned and recognized by the Agency over the membership term.

Deferred revenue represents membership dues and conference fees received prior to year-end for the following fiscal period and coaching deposits that can be applied towards the client's last month's coaching fees. These amounts are recognized as income during subsequent fiscal periods.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2015, the Agency derived approximately 47% of its total revenue from foundations and individual donors, 23% from governmental agencies, 20% from private payer clients and 10% from other sources. All revenue is recorded at the estimated net realizable amounts.

(d) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2015, management has determined the allowance to be immaterial.

The Agency does not have a policy to accrue interest on receivables. The Agency has no policies requiring collateral or other security to secure the accounts receivable. As of June 30, 2015, 9% of the Agency's receivables are due from individual coaching clients and the remaining 91% is due from government agencies, schools, mental health organizations, and other sources.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(e) Promises to Give

Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows using a risk-adjusted discount rate. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional. As of June 30, 2015 there were no unconditional promises to give.

(f) Standards of Accounting and Reporting

The Agency's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The statement of financial position presents two classes of net assets (temporarily restricted and unrestricted) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Agency are presented as follows:

<u>Unrestricted Net Assets</u> - Net assets that are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations. Unrestricted net assets may be designated for specific purposes by management or the Board of Directors. Gains and losses on investments are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulations or law

<u>Temporarily Restricted Net Assets</u> - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Agency and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions and investment income whose restrictions are met in the same reporting period are recorded as temporarily restricted income and as net assets released from restrictions.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(g) Operating Fund and Plant Fund

To ensure observance of limitations and restrictions placed on use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities and fund balances of the Agency are reported in two self-balancing fund groups as follows:

<u>Current Operations Fund</u> - Includes unrestricted and restricted resources. The unrestricted fund represents resources currently available for use, while the restricted fund represents funds available for use under certain conditions.

<u>Plant Fund</u> - Represents resources both unrestricted and restricted for acquiring or replacing land, buildings or equipment and the accumulated net investment in property and equipment.

(h) Income Taxes

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2015, there was no liability for tax on unrelated business income.

GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2015, the Agency has determined that it has not taken any tax positions which would result in an uncertainty requiring recognition in the accompanying financial statements. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. There were no interest or penalties for the year ended June 30, 2015.

Generally, the Agency's information/tax returns remain open for possible federal income tax examination for three years after the filing date. The Agency is not currently under examination by any taxing jurisdiction.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(i) Fundraising

Fundraising expense relates to the activities of raising general and specific contributions to the Agency and includes indirect costs of special events. Fundraising expense does not include direct costs of benefits to donors (see Note 1c), which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 22% for the year ended June 30, 2015. The ratio of expenses to amounts raised is computed using actual expenses and related revenue, net of direct costs of benefit to donors, on an accrual basis.

(j) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency. Payroll and associated costs are allocated to functions based upon time studies and occupancy costs allocations are based upon square footage.

(k) Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2015.

(l) Use of Estimates

In preparing the Agency's financial statements in conformity with GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(m) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(m) Cash and Cash Equivalents - continued

The Agency maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2015. The Agency also has an interest bearing cash deposit balance which is subject to Securities Investor Protection Corporation (SIPC) regulations. The Agency did not maintain interest bearing cash balances in excess of SIPC insured limits as of June 30, 2015.

(n) Investments

The Agency carries investments in marketable securities with readily determinable values at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Interest income from cash and cash equivalents is included in investment income on the statement of activities.

The Agency occasionally receives donations in the form of securities. It is the policy of the Agency to immediately sell these donated securities. Donated securities are recorded at market value on the date of donation.

(o) Fair Value Measurements

GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

Level 1: Quoted prices for identical instruments traded in active markets.

Level 2: Observable inputs other than quoted prices included in Level 1. Assets and liabilities included in this level are valued using quoted prices for similar assets and liabilities in active markets or other inputs that are observable or can be corroborated by observable market data.

Level 3: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(o) Fair Value Measurements - continued

Recurring Measurements

In accordance with GAAP, certain assets and liabilities are required to be recorded at fair value on a recurring basis. The Agency's assets that are adjusted to fair value on a recurring basis are investments in equity securities. The Agency currently has no liabilities that are adjusted to fair value on a recurring basis.

Investments in Equity Securities

The fair values of investments in equity securities using quoted market prices from daily exchange traded markets were based on the closing price as of the balance sheet date and were classified as Level 1.

The following tables summarize assets measured at fair value on a recurring basis as of June 30, 2015.

Fair Value Measurements on a Recurring Basis

	_	Level 1		Level 2		Level 3		Total	
Equity securities	\$	9,407	\$		\$		\$	9,407	
	\$	9,407	\$	-	\$	-	\$	9,407	

Refer to Note 2 for additional information related to the composition of investments.

Nonrecurring Measurements

In addition to assets and liabilities that are recorded at fair value on a recurring basis, the Agency records assets and liabilities at fair value on a nonrecurring basis as required by GAAP. The Agency had no assets and liabilities measured at fair value on a nonrecurring basis as of June 30, 2015.

The Agency's policy is to recognize transfers in and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels during the year ended June 30, 2015.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(p) Land, Building and Equipment

Furniture and equipment are recorded at cost or if donated, fair value on the date of receipt. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities.

The Agency computes depreciation using the straight-line method over the following estimated lives:

Furniture and equipment

3-5 years

Depreciation amounted to \$2,587 for the year ended June 30, 2015.

(q) Contributed Services and Gifts in Kind

Donated materials are reported as contributions in the financial statements at their estimated fair values at the time of receipt. Donated services are similarly reported when services are performed which would otherwise have been purchased or performed by Agency personnel.

Many individuals volunteer their time and perform a variety of tasks that assist the Agency with specific educational programs, administrative, clerical, and maintenance functions as well as various committee assignments. The Agency would not have paid for these volunteered services if they had not been donated and therefore, they have not been reflected in the financial statements.

(r) Summarized Financial Information for 2014

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2014. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2014, from which the summarized information is derived.

Notes to Financial Statements

June 30, 2015

(2) Investments

Investments are comprised of the following as of June 30, 2015:

	<u>Fair</u>	r Value
Equity securities Domestic	\$	<u>9,407</u>
Total	\$	<u>9,407</u>
Investment income consisted of the following for the year ended June 30, 2015:		
Interest and dividends, net of management fees Net realized and unrealized gains	\$	67 <u>191</u>
Total investment income	\$	<u>258</u>

The marketable equity securities and corporate fixed income debt securities consist of common stock traded on the New York Stock Exchange.

(3) Line of Credit

The Agency has available a demand line of credit with Village Bank (a Massachusetts bank) of \$75,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 5.25% as of June 30, 2015. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2015. As of June 30, 2015, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for year ended June 30, 2015.

(4) Operating Lease Commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2018. The Agency is also liable for certain real estate tax increases and operating cost adjustments under the office lease terms. The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

	<u>Facilities</u>	Equipment	<u>Total</u>
2016	\$ 67,500	\$ 5,013	\$ 72,513
2017	-	3,060	3,060
2018	-	<u>1,020</u>	_1,020
	\$ <u>67,500</u>	\$ <u>9,093</u>	\$ <u>76,593</u>

Notes to Financial Statements

June 30, 2015

(4) Operating Lease Commitments - continued

Rent expense for the year ended June 30, 2015 was \$99,682 and is included with occupancy on the statement of functional expenses.

(5) Employee Benefits

The Agency participates in a SIMPLE IRA retirement plan that allows employees to contribute to the plan on a pre-tax basis. Eligible employees, as defined in the plan, participate in this plan. The Agency matches up to 3% of employee contributions. Retirement plan expense was \$11,432 for the year ended June 30, 2015 and is included with employee compensation and related expenses on the statement of functional expenses.

(6) Restricted Net Assets

(a) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. Donor restrictions limit the use of the resources within the particular purposes listed below.

Nature of Restriction	Amount
Director of program service	\$ 25,000
Certain clinics, initiatives and contingency funds	18,965
Parental support	17,000
Adult conference	10,000
Daniel W. Rosenn fund	7,650
Activity groups for Boston based clients	4,450
Total	\$ <u>83,065</u>

Notes to Financial Statements

June 30, 2015

(7) Not-for-Profit Provider Surplus Revenue Retention

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Agency is entitled to retain an annual net surplus of up to five percent (5%) per year of the total revenue attributable to Commonwealth purchasing agencies. The cumulative amount retained may not exceed 20% of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset.

Such surplus may be retained as unrestricted net assets to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.15.

The following is an analysis of the Agency's revenue retention net asset pool included in unrestricted net assets:

Cumulative deficit, June 30, 2014 2015 surplus	\$ (4,414) <u>16,716</u>	10.20%
Cumulative surplus June 30, 2015	\$ <u>12,302</u>	

(8) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 11, 2015, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2015 that required recognition or disclosure in these financial statements.

Schedule of Findings and Responses

June 30, 2015

(1) Financial Statement Findings

No significant deficiencies or material weaknesses reported.

(2) Status of Prior Year Findings

No significant deficiencies or material weaknesses reported.

Supplemental Information Required by the Operational Services Division



Business Ideas at Work

ASSURANCE | TAX | RISK MANAGEMENT | IT ADVISORY

Independent Auditors' Report on Supplemental Information Required by the Operational Services Division

To the Board of Directors of The Asperger/Autism Network, Inc.

We have audited the financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2015, and have issued our report thereon dated November 11, 2015, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information Required by the Operational Services Division including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule, Scheduled C - UFR Addendum and the Acknowledgement of the Board of Directors, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Muin P. Martin & Churto P.C.

November 11, 2015



UNIFORM FI	INANCIAL STATEMENTS AND INDEPENDE	NT AUDITOR'S REPORT	COVER PAGE - Page 1 of	1		Federa	al Employer Identification Number (FEIN) for Filing Entity - 9 digits	043376227
	For the Veer Ended	Filed Fleetrenically (V/N)	W.	Other corporate names				
	For the Year Ended : 6/30/2015 (M/D/YYYY)	Filed Electronically? (Y/N):	<u>T</u>	(Use for consolidated finance	ciai statem	ients.)		
	Filing Organization: The Asperger/Autism	Network, Inc.						
	(legal name)		(Doing Business As name, if applicable)				Managarhus Ha Vandar Onda Numbar	0)/0000040404
ΔG	. Public Charities Acct.# <mark>038124</mark>	Business Address:	51 Water Street, Suite 206	Watertown	MA	02472	Massachusetts Vendor Code Number	<u>0VC600018468</u> 4
A.O.	. I ubile orialities Acct.# 000124		(Street)	(City)	(State)	(Zip)		
	CEO or CFO : Dania	Jekel	Executive Director	617-393-3824	E-n	nail address	: dania.jekel@aane.org	
	(First Name)	(Last Name)	(Title)	(Phone : Area Code / Number)				
	CPA : <mark>Kevin P. Martin & As</mark>	sociates, P.C.	CPA Firm's Current Mass. Licens		PA's E-m	nail Address	: crobinson@kpm-us.com	
Manac	gement Company Name:		CPA Firm's Federal Employer Id. (FEIN	I) #: <u>043097400</u>			A-133 Audit Submitted? (Y/N): N Have basic F/S been audited? (Y/N): Y	
iviaria	genient Company Name.						UFR Exemption/Exception Code#	
	Organization Type Code:	C For-Profit Organization	n : <mark>NO</mark>	Date of Org./Incorp.:		3/1997	Special Education (SPED) Contractor (Y/N): N	
						YYYY)	Principal Purch. Agency:	MRC
	501(c)(3) Federal Tax Exempt (Y/N):	Y If Yes, Date of Exemptio	n: 10/30/1998 (M/D/YYYY)	Cost Allocation Method Code :	MD	Pr	rogram Performance Report (Internet system) is <u>not</u> required: Primary Contractor(s):	
D			, ,	Add			Filliary Contractor(s).	MMARS
Program Number	Program Name	Subcontractor Name	Street	rogram Address City	State	Zip Code	Program Description	Prog.Code
1	Summer Institute	Capacini actor manie	51 Water Street, Suite 206	Watertown	MA	02472	Summer Institute Conference	0159
2	MRC LifeMAP		51 Water Street, Suite 206	Watertown	MA	02472	One on one coaching and consultation for employment	2235
3	All Other Programs		51 Water Street, Suite 206	Watertown	MA	02472	Non OSD-funded agency programs	
-								
Not	e: If your agency is exempt from filling this	report (see instructions) complete this cov	er page only and submit it along with	documentation to support the	basis of	the exemp	otion.	

ORGANIZATION: The Asper	ner/Δutism Network Inc.			ORGANIZAT	TON SUPPLEMENTAL INFORMATION SCHE	DIII F A - Ilnaı	ıdited	FV	END:	6/30/2015	FEIN:	043376227
ORGANIZATION. IIIIe Aspeil	gen/AddSIII NetWork, IIIc.			ONOAMEA		al Organization		lmin (M&G)		ınd Raising	-	All Programs
REVENUE	Total Organization	Admin (MSG)	Fund Raising	Total All Prog	EXPENSE FTE		FTE		FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	642,854	642,854	runu Kaising	Total All Prog	1E Total Direct Prog.Staff FTE/Exp 101-138 17.2	7 715,087	XXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX	XXXXXXXXXX	17.27	715,087
2R Gov. In-Kind/Capital Budget	042,004	XXXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp. 1.00		0.65	54,210	0.10	8,340	0.25	20,850
		^^^^^	**********			05,400	0.03	34,210	0.10	0,340	0.23	20,030
3R Private IN-Kind	642,854	642,854			3E Chief Financial Officer - FTE/Exp. 4E Accting/Clerical/Support FTE/Expense 2.88	3 224,084	0.75	92,768	1.38	86,308	0.75	45,008
4R Total Contributions and In-Kind 5R Mass Gov. Grant	042,004	XXXXXXXXXXX	XXXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp	224,004	0.75	92,700	1.30	00,300	0.75	45,006
6R Other Grant (exclud. Fed.Direct)	7,900	^^^^^	**********	7,900	6E Total Admin Employee FTE/Expense 410 3.88	307,484	1.40	146,978	1.48	94,648	1.00	65,858
7R Total Grants	7,900			7,900	7E Commercial Products & Svs/Mkting FTE/Exp	001,101	1110	110,010	XXXX	XXXXXXXXXX	1.00	00,000
8R Dept. of Mental Health (DMH)	,,,,,	XXXXXXXXXXX	XXXXXXXXXXX	,	8E Total FTE/Salary/Wages 21.15	1,022,571	1.40	146,978	1.48	94,648	18.27	780,945
9R Dept.of Developmental Services(DDS/DMR)	XXXXXXXXXXX	XXXXXXXXXX		9E Payroll Taxes 150	68,629		6,140		6,549		55,940
10R Dept. of Public Health (DPH)		XXXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151	82,295		20,792		11,490		50,013
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXXX	XXXXXXXXXXX		11E Accrual Adjustments	11,526						11,526
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.	1,185,021		173,910		112,687		898,424
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390						_	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXX	XXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301	2,587		233		233		2,121
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390	105,457 1,486		9,491 1,486		9,491	-	86,475
16R MA. Comm. For the Blind (MCB) 17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXX	XXXXXXXXXXX		16E Facility General Liability Insurance 390 17E Total Occupancy	109,530		11,210		9,724	-	88,596
18R MA. Rehabilitation Commission (MRC)	304,329	XXXXXXXXXXX	XXXXXXXXXXX	304,329		103,330		11,210		3,724	-	00,330
19R MA. Off. for Refugees & Immigr.(ORI)	004,023	XXXXXXXXXXX	XXXXXXXXXXX	004,020	19E Temporary Help 202						+	
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXX	XXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXXX		XXXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXX	XXXXXXXXXXX		21E Subcontracted Direct Care 206			XXXXXXXXXX		XXXXXXXXXX	-	
22R Dept of Correction (DOC)		XXXXXXXXXXX	XXXXXXXXXXX		22E Staff Training 204	42,431		AAAAAAAAA		77////////	+	42,431
23R Dept. of Elementary & Secondary Educ. (DOE)	30,000	XXXXXXXXXXX	XXXXXXXXXXX	30,000	23E Staff Mileage / Travel 205	42,244		233		5		42,006
24R Parole Board (PAR)	22,230	XXXXXXXXXX	XXXXXXXXXX	23,200	24E Meals 207	18,752		1,616		· ·		17,136
25R Veteran's Services (VET)		XXXXXXXXXXX	XXXXXXXXXX		25E Client Transportation 208			XXXXXXXXX		XXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208							
27R Div.of Housing & Community Develop(OCD)	XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208						_	
28R POS Subcontract		XXXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXXX		XXXXXXXXXX	_	
29R Other Mass. State Agency POS		XXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211			XXXXXXXXXX		XXXXXXXXXX	-	
30R Mass State Agency Non - POS 31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXXX	XXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212 31E Direct Client Wages 214			XXXXXXXXXX		XXXXXXXXXX	-	
32R Non-Mass. State/Local Government		XXXXXXXXXXX	XXXXXXXXXXX		32E Other Commercial Prod. & Svs. 214			^^^^^		^^^^^	-	
33R Direct Federal Grants/Contracts		XXXXXXXXXXX	XXXXXXXXXXX		33E Program Supplies & Materials 215	130,605		XXXXXXXXXX		XXXXXXXXXX	•	130,605
34R Medicaid - Direct Payments		XXXXXXXXXXX	XXXXXXXXXXX		34E Non Charitable Expenses	,						
35R Medicaid - MBHP Subcontract		XXXXXXXXXXX	XXXXXXXXXXX		35E Other Expense	5,613						5,613
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense	239,645		1,849		5		237,791
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410						_	XXXXXXXXX
38R Client Resources		XXXXXXXXXXX	XXXXXXXXXXX		38E Fundraising Fees 410	31,118		XXXXXXXXX		31,118	-	XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXX	XXXXXXXXXXX		39E Legal Fees 410	40.040		40.040			-	XXXXXXXXXX
40R Other Publicly sponsored client offsets 41R Private Client Fees (excluding 3rd Pty)	327,320	XXXXXXXXXXX	XXXXXXXXXXXX	327,320	40E Audit Fees 410 41E Management Consultant 410	18,942 3,600		18,942 3,600			-	XXXXXXXXXX
42R Private Client 3rd Pty/other offsets	321,320	XXXXXXXXXXX	XXXXXXXXXXX	321,320	42E Other Professional Fees & Other Admin. Expenses 410	31,202		8,072		11,643	1	11,487
43R Total Assistance and Fees	661,649	XXXXXXXXXXX	XXXXXXXXXXX	661,649	43E Leased Office/Program Office Equip.410,390	47,269		4,254		4,254	-	38,761
44R Federated Fundraising	32,910	32,910	700000000	001,010	44E Office Equipment Depreciation 410	11,200		1,201		1,201		55,151
45R Commercial Activities					45E Admin. Vehicle Expenses 410						-	XXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410						_	XXXXXXXXX
47R Investment Revenue	258	258			47E Directors & Officers Insurance 410	2,300		2,300			-	XXXXXXXXX
48R Other Revenue	154,060	1,376		152,684	48E Program Support 216			XXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXX	(196,181)	196,181	04.0==	49E Professional Insurance 410	3,923		3,923				
50R Released Net Assets-Program 51R Released Net Assets-Equipment	64,855			64,855	50E Working Capital Interest 410	138,354		41,091		47,015		50,248
52R Released Net Assets-Equipment 52R Released Net Assets-Time					51E Total Direct Administrative Expense 52E Admin (M&G) Reporting Center Allocation	XXXXXXXXXXXXX		(228,060)		26,750	-	201,310
OZIV Meledocu Mel Adocto-IIIIC					53E Total Reimbursable & Fundraising Expense	1,672,550		(220,000)		196,181	-	1,476,369
53R TOTAL REVENUE	1,564,486	481,217	196,181	887,088	54E Direct State/Federal Non-Reimbursable Expense	1,072,330		193		XXXXXXXXXX		881
54R TOTAL EXPENSE = 56E	1,673,624	193	196,181	1,477,250	55E Allocation of State/Fed Non-Reimbursable Expense	XXXXXXXXXX		130		.00000000		
55R OPERATING RESULTS	(109,138)	481,024	(0)	(590,162)		1,673,624		193		196,181		1,477,250
	(.22,.30)	,	(0)	(, -02)		ote to Readers: Pleas	se see S		Readers		iate Non-Re	
COMPENSATION DISCLOSURE Enter all	compensation (salar	y, benefit packages	s, vehicles. consulta	nt payments.	1N Direct Employee Compensation & Related Exp.					XXXXXXXXXX		
loans, etc.) from the entity & its related parties/affi					2N Direct Occupancy					XXXXXXXXXX		
	Reporting Entity Com		Compensation from C		3N Direct Other Program/Operating					XXXXXXXXX		
Name & Title	Salary	Other	Salary	Other	4N Direct Subcontract Expense					XXXXXXXXX		
1C Dania Jekel, Executive Director	83,400				5N Direct Administrative Expense	1,074		193		XXXXXXXXX		881
2C					6N Direct Other Expense					XXXXXXXXX		
3C					7N Direct Depreciation					XXXXXXXXXX		
4C					8N Total Direct Non-Reimbursable (must tie to 54E)	1,074		193		XXXXXXXXX		881
5C					9N Total Direct and Allocated Non-Reimbursable (54E+55E)	1,074		193		XXXXXXXXX		881
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	706,656		481,217		XXXXXXXXXX		225,439
Prior Year Ma. Revenue 268,721	(4,414)		12,302		11N Capital Budget Revenue Adjustments 12N Excess of Non-Reimb./Fundraising Expense over Offsets	(705 500)		(404.004)		XXXXXXXXXX		(004.550)
Comm. of MA cost reimbursement overbilling	(nreliminary cale	subject to adjust	ment)		12N Excess of Non-Reimb./Fundraising Expense over Offsets Description of Admin (M&G) Direct Non-Reimbursable Exp	(705,582)		(481,024)		XXXXXXXXX		(224,558)
Comm. or mix cost reminursement overbilling	(Preminiary Calc	. Janject to aujust	mony		Description of Admin (Maco) Direct Non-Melhiputsable Exp	. wroo auvernamly						

	ORGANIZATION: The Asperger/Autism N	etwork, Inc.	PROGRAM S	UPPLEMENTA	L INFOR	RMATION SCI	HEDULE B - Una	audited	FY END:	6/30/2015	FEIN:	043376227
	UFR Program Number: 1	Program Name:	Summer Institute	Description:		Summer Institute	Conference			ic Assistance #:		В
	*Program Type: 23	Program Address:	51 Water Street, Suite 206	Watertown	MA	02472	# Weeks o	http://www.cfda.go perated during audit period (e.g., 52)			hours/week (e.g., 40): 40.00
			(Number/Street)	(City)	(State)	(Zipcode)					, ,	<i>,</i>
			ites and all other UFR information. In many ins 23 = Negotiated Unit Rate; 24 = Negotiated A									
REVEN		,	0S STAFFING_# hours/yr = 1.00 FT			Salary/Wage	EXPENSE - ACTUAL	/PLANNED	FTE	Actual	Planned	% Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		0.02	1,400	1E Total Direct Pro		0.02	1,400	4,750	-70.5 %
	Gov. In-Kind/Capital Budget Private IN-Kind		2S Program Function Manager (UFR Title3S Asst. Program Director (UFR Title 103)	101)			2E Chief Executive 3E Chief Financial (
	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 103)	1)			4E Accting/Clerical		0.02	1,000		
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/Ho		0.02	1,000		
6R	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	•			6E Total Admin En	ployee	0.02	1,000		
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N	лА (Title 107)			7E Commerical pro					
	Dept. of Mental Health (DMH) Dept. of Developmental Services (DDS/DMR		8S R.N Non Masters (UFR Title 108) 9S L.P.N. (UFR Title 109)				8E Total FTE/Salar 9E Payroll Taxes 15		0.04	2,400 161		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits			193		
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustm			2,075		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)				12E Total Employee	Compensation & Rel. Exp.		4,829	4,750	1.7 %
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UF	R Title 113)				g. Equip.Expenses 301,390				
	Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-UCP		14S Dietician / Nutritionist (UFR Title 114)15S Spec. Education Teacher (UFR Title 11	E)			14E Facility & Prog. I 15E Facility Operatio	Equip. Depreciation 301				
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	3)				Liability Insurance 390	-			
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupand					%
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Con					
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	1. 100)			19E Temporary Help					
20R	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (UFR Tit 21S Psychologist - Doctorate (UFR Title 122	le 120)			21E Subcontracted D	egivers Reimb./Stipends 203				
22R	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR				22E Staff Training 20			4,750		
23R	Dept. of Elementary & Secondary Educ. (De	DE 30,000	23S Social Worker - L.I.C.S.W. (UFR Title 1	24)			23E Staff Mileage / T					
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR	Title 125 & 126)			24E Meals 207					
	Veteran's Services (VET) Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)26S Cert. Voc. Rehab. Counselor (UFR Title	. 100)			25E Client Transport 26E Vehicle Expense					
	Div.of Housing & Community Develop(OCD)	27S Cert. Alch. &/or Drug Abuse Counselor				27E Vehicle Expense					
28R	POS Subcontract		28S Counselor (UFR Title 130)	(0111111101120)				al /Medicine/Pharmacy 209				
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFF				29E Client Personal					
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132					al Goods/Svs./Benefits 212				
	Mass. Local Govt/Quasi-Govt. Entities Non-Mass. State/Local Government		31S Direct Care / Prog. Staff Superv. (UFR 32S Direct Care / Prog. Staff III (UFR Title 1				31E Direct Client Wa 32E Other Commerci					
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 13				33E Program Supplie			6,479		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 13	6)			34E Non Charitable I					
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR T				35E Other Expense	_				
	Medicare Mass. Govt. Client Stipends		36S Maintainence, House/Groundskeeping, 37S Direct Care / Driver Staff (UFR Title 138				36E Total Other Pro	gram Expense nal Fees & Other Admin. Exp.	410	11,229	8,580	30.9 %
	Client Resources		38S Direct Care Overtime, Shift Differential		XXXXXX			rogram Office Equip.410,390	410			
	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	und rener	0.02	1,400	44E Office Equipmer					
	Other Publicly sponsored client offsets						48E Program Suppor					
	Private Client Fees (excluding 3rd Pty)			ICE STATISTICS			49E Professional Ins					
	Private Client 3rd Pty/other offsets Total Assistance and Fees	30,000	1SS Enter defined unit of service: 2SS Enter total unit capacity:				50E Working Capital	niterest 410 ninistrative Expense			6,750	-100.0 %
	Federated Fundraising	30,000	200 Enter total unit capacity		Undup#	# service units		eporting Center Allocation		2,535	0,730	-100.0 % %
45R	Commercial Activities				Clients	delivered	53E Total Reimburs	able Expense		18,593	20,080	-7.4 %
	Non-Charitable Revenue			y sponsored clients:	30	30		eral Non-Reimbursable Exper				%
	Investment Revenue Other Revenue		4SS OSD's Program Privatel 5SS Performance Report (D-1	y sponsored clients: Free Care clients:			55E Allocation of Sta	te/Fed Non-Reimbursable Exp	pense	18.593	20,080	-7.4 %
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:	30	30	57E TOTAL REVEN			30.000	16,705	79.6 %
	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RE			11,407	(3,375)	
	Released Net Assets-Equipment							ulation of Cost Reimb. Excess			(subject to OSD a	adjustment)
	Released Net Assets-Time	20.000	MASSACHUSETTS CONTRACT I				BLE EXPENSE DETAIL		Description	i		
53R	Total Revenue = 57E	30,000	Dept Contract ID -11 Characte 1C DOE ASPERGERSEP	rs MMARS Code 0159		Direct Employee Co Direct Occupancy	mpensation & Related	Exp.				
	SUBCONTRACTED DIRECT CARE I	EXPENSE DETAIL		0109		Direct Occupancy Direct Other Program	m/Operating					
	Subcontractor Name FEIN	Expense Amt.	3C		4N E	Direct Subcontract E	Expense					
1SDC			4C			Direct Administrative						
2SDC 3SDC			5C POS SUBCONTRACT INFOR	MATION		Direct Other Expens Direct Depreciation	e					
4SDC			State Dept Payor Name	MATION Payor's FEIN			imbursable (Tie to 54E)				
5SDC			1PS	, .,			cated Non-Reimb. (54			s of Non-Reimburs		
			2PS		10N E	Eligible Non-Reimbu	ırsable Exp. Revenue			ffsets is subject to r purchased by the C		
Comm.	Of MA Surplus Rev. Retention Share	11,407	3PS			Capital Budget Reve		0"		as a liability on the		
	PREPARER COMMENTS:				12N E	xcess of Non-Rein	nbursable Expense Ov	er Offsets				

	ORGANIZATION: The Asperger/Autism Ne	work, Inc.	PROGRAM SU	IPPLEMENTA	L INFO	RMATION SC	HEDULE B - Unau	dited	FY END:	6/30/2015	FEIN: 0433	376227
	UFR Program Number: 2	Program Name:	MRC LifeMAP	Description:	One o	n one coaching and co	nsultation for employment			ic Assistance #:	В	
	*Program Type: 23 Pr	ogram Address:	51 Water Street, Suite 206	Watertown	MA	02472	# Weeks opera	http://www.cfda.g ted during audit period (e.g., 52			hours/week (e.g., 40): 40	0.00
Note to	Readers: This schedule should be read in co	ntext with F.S. No	(Number/Street) tes and all other UFR information. In many insta	(City)	(State)	(Zipcode)	l variances or non-reimburs	ahle evnenses (e.a. In.K	ind donations)	may he annronria	te and desirable	
* Progra	Im Type codes: 21 = SPED; 22 = HCFP/Med	icaid Class Rate;	23 = Negotiated Unit Rate; 24 = Negotiated Acc	comodations Rate; 2	25= Non-ne	gotiated Accomoda	ations Rate; 26 = Other Nor	n-negotiated Unit Rate; 27	= Cost Reimb	oursement; NA = N	ot Applicable	
REVEN			OS STAFFING_# hours/yr = 1.00 FTE		FTE	Salary/Wage	EXPENSE - ACTUAL/PL		FTE	Actual		Var
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)		1.68	120,343	1E Total Direct Progra		3.29	183,641	88,701	107.0 %
	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 10	01)	0.00	47.400	2E Chief Executive Offi					
	Private IN-Kind Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103) 4S Supervising Professional (UFR Title 104)		0.38	17,100	3E Chief Financial Office 4E Accting/Clerical Sup		0.15	9,000		
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 104)				5E Admin Maint/House		0.15	9,000		
	Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)	Q 121)			6E Total Admin Emplo		0.15	9,000		
	Total Grants		7S N. Midwife, N.P., Psych N., N.A., R.N M.	A (Title 107)			7E Commerical product					
	Dept. of Mental Health (DMH)		8S R.N Non Masters (UFR Title 108)				8E Total FTE/Salary/M	/ages	3.44	192,641		
	Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150		_	13,077		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151		_	7,652		
	Dept. of Children and Families (DCF/DSS) Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 111) 12S Physical Therapist (UFR Title 112)				11E Accrual Adjustments	s ompensation & Rel. Exp.	-	1,153 214,523	104,666	105.0 %
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFF	? Title 113)			13E Facility and Prog. E		,	214,525	104,000	105.0 76
	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)	t ride rioj			14E Facility & Prog. Equ		-	259		
	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/M		7	10,546		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)				16E Facility General Liab	bility Insurance 390				
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy			10,805		%
	MA. Rehabilitation Commission (MRC)	304,329	18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consult		_			
	MA. Off. for Refugees & Immigr.(ORI) Dept.of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119) 20S Day Care Asst. Teacher / Aide (UFR Title	120)			19E Temporary Help 202 20E Clients and Caregiv		-			
	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)				21E Subcontracted Direct					
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR		0.26	9,459	22E Staff Training 204	or oure 200	-	9,718		
	Dept. of Elementary & Secondary Educ. (DO	E)	23S Social Worker - L.I.C.S.W. (UFR Title 12				23E Staff Mileage / Trav	el 205	7	359		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR T		0.26	9,460	24E Meals 207		Ţ.			
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)				25E Client Transportatio		_			
	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title				26E Vehicle Expenses 2		_			
	Div.of Housing & Community Develop(OCD) POS Subcontract		27S Cert. Alch. &/or Drug Abuse Counselor (USS Counselor (UFR Title 130)	JFR Title 129)			27E Vehicle Depreciation 28E Incidental Medical /		-			
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR	Title 131)			29E Client Personal Allo		-			
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)	riac rory			30E Provision Material G		-			
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Ti	itle 133)			31E Direct Client Wages		7			
	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 13-		0.52	18,919	32E Other Commercial F					
	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135				33E Program Supplies &			459		
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136		0.40	0.000	34E Non Charitable Exp	enses	-			
	Medicaid - MBHP Subcontract Medicare		35S Prog. Secretarial / Clerical Staff (UFR Tit 36S Maintainence, House/Groundskeeping, C		0.19	8,360	35E Other Expense 36E Total Other Progra	m Evnonco	-	10,536	143,050	-92.6 %
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)					Fees & Other Admin. Exp.	410	2,634	143,030	-32.0 /6
	Client Resources		38S Direct Care Overtime, Shift Differential at		XXXXXX			ram Office Equip.410,390		4,727		
39R	Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E		3.29	183,641	44E Office Equipment D		,			
	Other Publicly sponsored client offsets						48E Program Support 21					
	Private Client Fees (excluding 3rd Pty)			E STATISTICS			49E Professional Insurar		_			
	Private Client 3rd Pty/other offsets Total Assistance and Fees	304,329	1SS Enter defined unit of service: 2SS Enter total unit capacity:	1,650			50E Working Capital Inte 51E Total Direct Admin			7,361		%
	Federated Fundraising	304,329	255 Enter total unit capacity.	1,000	Undun#	# service units	52E Admin (M&G) Repo		,	38,401	39.183	-2.0 %
	Commercial Activities				Clients	delivered	53E Total Reimbursable		,	281,626	286,899	-1.8 %
	Non-Charitable Revenue		3SS Publicly	sponsored clients:	117	1,664		Non-Reimbursable Expe	nse			%
47R	Investment Revenue			sponsored clients:				ed Non-Reimbursable Ex	pense			
	Other Revenue		5SS Performance Report (D-1	Free Care clients:			56E TOTAL EXPENSE			281,626	286,899	-1.8 %
	Allocated Admin (M&G) Revenue		6SS Internet filing system)	Total:	117	1,664	57E TOTAL REVENUE			304,329	304,329	%
	Released Net Assets-Program		7SS suspended for FY '08 filings.				58E OPERATING RESU		o Dov. *	22,703	17,430 (subject to OSD adjustr	tmont \
	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT IN	FORMATION		NON-DEIMBLIDSA	CRE Preliminary Calculat BLE EXPENSE DETAIL	tion of Cost Reimb. Exces	Description		subject to OSD adjusti	ment)
	Total Revenue = 57E	304,329	Dept Contract ID -11 Characters				ompensation & Related Exp	0.	Description			
		001,020	1C MRC 2003011AATR	2235		Direct Occupancy	, a riolated Exp					
	SUBCONTRACTED DIRECT CARE E	KPENSE DETAIL	2C			Direct Other Progra						
1050	Subcontractor Name FEIN	Expense Amt.	3C			Direct Subcontract						
1SDC 2SDC			4C			Direct Administrativ						
3SDC			5C POS SUBCONTRACT INFORM	ATION		Direct Other Expen Direct Depreciation						
4SDC			State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)					
5SDC			1PS				ocated Non-Reimb. (54E+5	55E)			able Expense over Elig	
			2PS		10N	Eligible Non-Reimb	oursable Exp. Revenue Offs				recoupment where the commonwealth and mu	
Comm.	Of MA Surplus Rev. Retention Share	22,703	3PS			Capital Budget Rev					Financial Statements.)	
	DDEDADED COMMENTS.				12N	Excess of Non-Rei	mbursable Expense Over C	Offsets		,		•

	ORGANIZATION: The Asperger/Autism Ne	twork, Inc.	PROGRAM SU	JPPLEMENTA	L INFOF	RMATION SC	HEDULE B - Unau	dited	FY END:	6/30/2015	FEIN: 0433762	227
	UFR Program Number: 3	Program Name:	All Other Programs	Description:		Non OSD-funded a	agency programs	-		ic Assistance #:	В	
	*Program Type: N/A Pi	ogram Address:	51 Water Street, Suite 206	Watertown	MA	02472	# Weeks opera	http://www.cfda.g ated during audit period (e.g., 52)			hours/week (e.g., 40): 40.00)
Note to	Readers: This schedule should be read in co	ontext with F.S. No	(Number/Street) tes and all other UFR information. In many inst	(City)	(State)	(Zipcode)	l variances or non-reimburs	sable expenses (e.a. In-Ki	ind donations	may he appropria	te and desirable	
* Progra	m Type codes: 21 = SPED; 22 = HCFP/Med		23 = Negotiated Unit Rate; 24 = Negotiated Ac				ations Rate; 26 = Other Nor	n-negotiated Unit Rate; 27				
REVEN			OS STAFFING_# hours/yr = 1.00 FTI	2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PL		FTE	Actual	Planned % Vai	
	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	04)	2.60 0.63	158,209 32,713	1E Total Direct Progra		13.96	530,046	520,006	1.9 %
	Gov. In-Kind/Capital Budget Private IN-Kind		2S Program Function Manager (UFR Title 1 3S Asst. Program Director (UFR Title 103)	U1)	1.00	47,850	2E Chief Executive Offi 3E Chief Financial Office		0.25	20,850		
	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104))	1.00	47,000	4E Accting/Clerical Sup		0.58	35,008		
	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105				5E Admin Maint/House					
	Other Grant (exclud. Fed.Direct)	7,900	6S Physician Asst. (UFR Title 106)				6E Total Admin Emplo		0.83	55,858		
	Total Grants Dept. of Mental Health (DMH)	7,900	7S N. Midwife, N.P., Psych N.,N.A., R.N M 8S R.N Non Masters (UFR Title 108)	A (Title 107)			7E Commerical product 8E Total FTE/Salary/W		14.79	585,904		
	Dept. of Mental Health (DMH) Dept.of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)				9E Payroll Taxes 150	vayes	14.79	42,702		
	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)				10E Fringe Benefits 151			42,168		
	Dept.of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)				11E Accrual Adjustment			8,298		
	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)					ompensation & Rel. Exp.		679,072	618,668	9.8 %
	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFI	R Title 113)			13E Facility and Prog. E			4.000		
	Health Care Fin & Policy (HCF)-Contract Health Care Fin & Policy (HCF)-UCP		14S Dietician / Nutritionist (UFR Title 114)15S Spec. Education Teacher (UFR Title 115	3)			14E Facility & Prog. Equ 15E Facility Operation/M		-	1,862 75,929		
	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)	')			16E Facility General Lial		-	10,020		
	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)				17E Total Occupancy	,		77,791	75,929 2	2.5 %
	MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)				18E Direct Care Consult					_
	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)	400)			19E Temporary Help 202					
	Dept.of Early Educ. & Care (EEC)-Contract Dept.of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (UFR Titl 21S Psychologist - Doctorate (UFR Title 122)				20E Clients and Caregiv 21E Subcontracted Direct	rers Reimb./Stipends 203	-			
	Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR		3.50	104,867	22E Staff Training 204	Ci Cale 200	-	27,963		
	Dept. of Elementary & Secondary Educ. (DO	E)	23S Social Worker - L.I.C.S.W. (UFR Title 12		0.00		23E Staff Mileage / Trav	rel 205		41,647		
	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR	itle 125 & 126)	1.00	36,383	24E Meals 207			17,136		
	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)	100)			25E Client Transportatio					
	Ex. Off. of Elder Affairs (ELD) Div.of Housing & Community Develop(OCD)		26S Cert. Voc. Rehab. Counselor (UFR Title 27S Cert. Alch. &/or Drug Abuse Counselor (26E Vehicle Expenses 2 27E Vehicle Depreciation		-			
	POS Subcontract		28S Counselor (UFR Title 130)	OFK Tille 129)			28E Incidental Medical /		-			
	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR	Title 131)			29E Client Personal Allo					
	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)				30E Provision Material C					
	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR T				31E Direct Client Wages					
	Non-Mass. State/Local Government Direct Federal Grants/Contracts		32S Direct Care / Prog. Staff III (UFR Title 13 33S Direct Care / Prog. Staff II (UFR Title 13)		2.00	72,765	32E Other Commercial F 33E Program Supplies 8		-	123,667		
	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136				34E Non Charitable Exp			123,007		
	Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Ti		3.23	77,259	35E Other Expense			5,613		
	Medicare		36S Maintainence, House/Groundskeeping,				36E Total Other Progra			216,026	321,062 -32	2.7 %
	Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138		1000001			Fees & Other Admin. Exp.		8,853		
	Client Resources Mass. spon.client SF/3rd Pty offsets		38S Direct Care Overtime, Shift Differential a 39S Total Direct Program Staff = 1E	nd Relief	13.96	530,046	43E Leased Office/Progr 44E Office Equipment D	ram Office Equip.410,390	-	34,034		
	Other Publicly sponsored client offsets		393 Total Direct Flogram Stan - 1E		13.30	330,040	48E Program Support 2		-			
	Private Client Fees (excluding 3rd Pty)	327,320	SERVI	CE STATISTICS			49E Professional Insurar					
42R	Private Client 3rd Pty/other offsets		1SS Enter defined unit of service:				50E Working Capital Inte					
	Total Assistance and Fees	327,320	2SS Enter total unit capacity:				51E Total Direct Admin			42,887	122,698 -65	5.0 %
	Federated Fundraising Commercial Activities				Undup # Clients	# service units delivered	52E Admin (M&G) Repo 53E Total Reimbursable			160,373 1,176,149	1,138,357 3	% 3.3 %
	Non-Charitable Revenue		3SS Publicly	sponsored clients:	189	1,641		l Non-Reimbursable Expe	nse	881	1,130,337	% %
	Investment Revenue		4SS OSD's Program Privately	sponsored clients:	1,743	4,444	55E Allocation of State/F	ed Non-Reimbursable Ex				
	Other Revenue	152,684	5SS Performance Report (D-1	Free Care clients:	97	162	56E TOTAL EXPENSE			1,177,030		3.4 %
	Allocated Admin (M&G) Revenue	01.055	6SS Internet filing system)	Total:	2,029	6,247	57E TOTAL REVENUE			552,759		6.8 %
	Released Net Assets-Program Released Net Assets-Equipment	64,855	7SS suspended for FY '08 filings.				58E OPERATING RESU	JLTS tion of Cost Reimb. Exces	c Pov. *	(624,271)	(99,899) (subject to OSD adjustmer	nt \
	Released Net Assets-Equipment Released Net Assets-Time		MASSACHUSETTS CONTRACT IN	IFORMATION		NON-REIMBURSA	ABLE EXPENSE DETAIL	tion of Cost Reinib. Excess	Description		subject to OSD adjustifier	iii)
	Total Revenue = 57E	552,759	Dept Contract ID -11 Character				compensation & Related Ex	p.	200011011011			
			1C		2N I	Direct Occupancy	·					
	SUBCONTRACTED DIRECT CARE E		2C		3N I	Direct Other Progra						
1SDC	Subcontractor Name FEIN	Expense Amt.	3C 4C			Direct Subcontract Direct Administrativ		881	Advertising			
2SDC			5C			Direct Other Exper		001	Auvertising			
3SDC			POS SUBCONTRACT INFORM			Direct Depreciation						
4SDC		_	State Dept Payor Name	Payor's FEIN			eimbursable (Tie to 54E)	881	(Any Excess	of Non-Reimbure	able Expense over Eligible	6
5SDC			1PS				located Non-Reimb. (54E+5				recoupment where the	•
Comm	Of MA Cumbus Boy Betention Character		2PS			Eligible Non-Reimb Capital Budget Rev	bursable Exp. Revenue Offs	sets 225,439	program is p	ourchased by the C	Commonwealth and must b	рe
comm.	Of MA Surplus Rev. Retention Share		3PS				venue Adjustment imbursable Expense Over (Offsets (224,558)	recognized	as a liability on the	Financial Statements.)	
	DDEDADED COMMENTS.				1211			(224,000)				

THE ASPERGER/AUTISM NETWORK, INC. FEIN: 04-3376227

Schedule C - UFR Addendum

For the Year Ended June 30, 2015

Line 48R - Other Revenue

Program support

Supplies and materials

					Program	
	Adr	ninistration	Fundraisin	<u> </u>	Services	 Total
Conference	\$	_	\$	- \$	64,682	\$ 64,682
Training and education		-		-	47,491	47,491
Group program and seminars		-		-	36,921	36,921
Other fees		-		-	3,590	3,590
Theft recovery		1,376		-	-	1,376
	\$	1,376	\$	- \$	152,684	\$ 154,060
Line 35E - Other Expenses						
					Program	m
	Adr	ninistration	Fundraisin	<u> </u>	Services	 Total

4,077 \$

5,613 \$

1,536

4,077

1,536 5,613

Line 42E - Other Professional Fees and Other Administrative Expenses

						Program Services		m
	Administration		_	Fundraising				Total
Other fees	\$	2,358	\$	10,515	\$	4,425	\$	17,298
Website		507		507		4,620		5,634
Payroll services		4,246		-		-		4,246
Supplies and materials		621		621		2,442		3,684
Dues and subscriptions		340		-		-		340
	\$	8,072	\$	11,643	\$	11,487	\$	31,202

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on	and
have voted to recognize and accept the representations of management and the express	ion of opinions by
Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, S	* *
Subsidiary Financial Statements and Schedules and Independent Auditor's Reports	
Uniform Financial Statements and Independent Auditors' Report (UFR) for the year end	ded June 30, 2015.
In addition, we, the Board of Directors of The Asperger/Autism Network, Inc., he penalty of perjury that to the best of the members of the Board of Directors' know related party relationships and transactions, as defined by 808 CMR 1.02 and government auditing standards, and other representations made by management are been correctly and completely disclosed as required in the notes to the financial statem of the UFR for the year ended June 30, 2015.	ledge, all material generally accepted accurate and have
Signatory for Board of Directors:	
Title	
Date	