



The Asperger/Autism Network, Inc.

Uniform Financial Statements

June 30, 2016



Kevin P. Martin & Associates, P.C.

THE ASPERGER/AUTISM NETWORK, INC.

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June 30, 2016

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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, 2016, 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.

Auditors' 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 auditors' 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, 2016, 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 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 11, 2015. 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, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplemental and Other Information

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 and Scheduled C - UFR Addendum, 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 assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 25, 2016, 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.

 Nunn P. Martine & Associates, P.C.

October 25, 2016



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

To the Board of 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, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 25, 2016.

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.

Muir P. Martine & Chute P.C.

October 25, 2016

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2016

WITH COMPARATIVE TOTALS AS OF

6/30/2015

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	492,286			492,286	276,720
2	Accounts Receivable, Program Services	110,255			110,255	96,729
3	Allowance for Doubtful Accounts	(500)			(500)	(500)
4	Net Accounts Receivable, Program Services	109,755			109,755	96,229
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	12,035			12,035	8,587
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments					9,407
11	TOTAL CURRENT ASSETS	614,076			614,076	390,943
12	Land, Buildings, and Equipment		36,626		36,626	36,626
13	Accumulated Depreciation		(36,006)		(36,006)	(33,527)
14	Net Land, Buildings and Equipment		620		620	3,099
15	Long-Term Investments					
16	Other Assets	49,000			49,000	13,000
17	Due From Other Funds					
18	TOTAL ASSETS	663,076	620		663,696	407,042
LIABILITIES AND NET ASSETS						
19	Accounts Payable	938			938	471
20	Subcontract Payable					
21	Accrued Expenses	68,738			68,738	98,373
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	23,850			23,850	20,140
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	93,526			93,526	118,984
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	93,526			93,526	118,984
NET ASSETS						
31	Unrestricted	412,356	620		412,976	204,993
32	Temporarily Restricted	157,194			157,194	83,065
33	Permanently Restricted					
34	TOTAL NET ASSETS	569,550	620		570,170	288,058
35	TOTAL LIABILITIES AND NET ASSETS	663,076	620		663,696	407,042

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2016 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2015

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	813,702	43,950		857,652	650,504
2 In-Kind Contributions	30,000			30,000	
3 Grants		185,000		185,000	94,600
4 Program Service Fees	685,596			685,596	661,649
5 Federated Fundraising Organization Allocation	25,896			25,896	32,910
6 Investment Revenue	2,553			2,553	258
7 Revenue from Commercial Products & Services					
8 Other	248,712			248,712	154,060
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	154,821	(154,821)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,961,280	74,129		2,035,409	1,593,981
EXPENSES AND LOSSES					
14 Administration (Management & General)	200,338			200,338	228,253
15 Fundraising	178,434			178,434	169,431
16 Total Program Services	1,374,525			1,374,525	1,275,940
17 TOTAL EXPENSES	1,753,297			1,753,297	1,673,624
18 Losses					
19 TOTAL EXPENSES AND LOSSES	1,753,297			1,753,297	1,673,624
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)					
24 TOTAL CHANGES IN NET ASSETS	207,983	74,129		282,112	(79,643)
25 NET ASSETS AT BEGINNING OF YEAR	204,993	83,065		288,058	367,701
26 NET ASSETS AT END OF YEAR	412,976	157,194		570,170	288,058

See Accompanying Notes to Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2016

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	282,112
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	2,479
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(13,526)
5 Increase/Decrease in Prepaid Expenses	(3,448)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	467
8 Increase/Decrease in Accrued Expenses	(29,635)
9 Increase/Decrease in Deferred Revenue	3,710
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(2,439)
13 Other Cash Used in/Provided by Operating Activities	(36,184)
14 Net Cash Provided by/(used in) Operating Activities	203,536
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(36,000)
17 Proceeds from Sale(s) of Investments	48,030
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	12,030
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/Receipts	
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

06/30/2016

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	215,566
32	Cash and Cash Equivalents at Beginning of Year	276,720
33	Cash and Cash Equivalents at End of Year	492,286

Supplemental Disclosure of Cash Flow Information:

34	Cash Paid During the Year for Interest	
35	Cash Paid During the Year for Taxes/Other	

Supplemental Data for Noncash Investing and Financing Activities:

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Donated stock	36,184
39		
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2016

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,251,681	123,773	143,846	984,062
2. Occupancy	129,166	16,842	15,317	97,007
3. Other Program / Operating Expense	215,821	4,359	5	211,457
4. Subcontract Expense	3,268		3,268	
5. Direct Administrative Expense	116,258	47,867	15,701	52,690
6. Other Expenses	34,624	7,200		27,424
7. Depreciation of Buildings and Equipment	2,479	297	297	1,885
8. TOTAL EXPENSES	1,753,297	200,338	178,434	1,374,525

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/16

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>2</u>	<u>3</u>			
1. Employee Compensation & Related Expenses	<u>244,509</u>	<u>739,553</u>			
2. Occupancy	<u>12,764</u>	<u>84,243</u>			
3. Other Program / Operating Expense	<u>34,868</u>	<u>176,589</u>			
4. Subcontract Expense					
5. Direct Administrative Expense	<u>9,439</u>	<u>43,251</u>			
6. Other Expenses		<u>27,424</u>			
7. Depreciation of Buildings and Equipment	<u>248</u>	<u>1,637</u>			
8. TOTAL EXPENSES	<u>301,828</u>	<u>1,072,697</u>			

See Accompanying Notes to Financial Statements

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(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 (U.S. 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 Autism and 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:

Special Events - 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, 2016 totaled \$380,429. The net result of the event after the direct cost of benefits to donors of \$70,150 was \$310,279. Direct costs of benefits to donors are included with contributions on the statement of activities.

Contributions - 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(c) Revenue Recognition - continued

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

Conference Fees, Workshops and Seminars - 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.

Grants - 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.

Membership Dues - 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 deferred and recognized over the period to which the fees relate.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2016, the Agency derived approximately 50% of its total revenue from foundations and individual donors, 19% from governmental agencies, 16% from private payer clients and 15% 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 a history of past write-offs and collections and current credit conditions. As of June 30, 2016, 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, 2016, 61% of the Agency's receivables are due from government agencies, 34% from mental health organizations and other sources, 3% from schools and 2% from individual coaching clients.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(e) Promises to Give

Conditional promises to give are not recognized in the financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date.

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2016, 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 three classes of net assets (unrestricted, temporarily restricted and permanently restricted) 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:

Unrestricted Net Assets - 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.

Temporarily Restricted Net Assets - 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(g) Current Operations 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:

Current Operations Fund - 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.

Plant Fund - 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 is generally not subject to income tax. However, income from certain activities not directly related to the Agency's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Agency is not a private foundation under Section 509(a)(1).

(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 17% for the year ended June 30, 2016. 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(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 cost allocations are based upon square footage.

(k) Use of Estimates

In preparing the Agency's financial statements in conformity with U.S. 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.

(l) 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.

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, 2016. 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, 2016.

(m) Investments

The Agency carries investments at fair value. Interest and dividends are recorded when earned. Gains and losses are recognized as incurred or based on fair value changes during the period. Investments are exposed to risks such as interest rate, credit and overall market volatility.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(m) Investments - continued

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.

(n) 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
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Depreciation amounted to \$2,479 for the year ended June 30, 2016.

(o) Construction in Process

Construction in process costs includes website design, layout, color and images for the Agency's new website. The new website was still being constructed as of June 30, 2016.

(p) Contributed Services and Gifts in Kind

Gifts in kind are reported as contributions in the financial statements at their estimated fair values at the time of receipt. Contributed 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(1) Summary of Significant Accounting Policies - continued

(q) Summarized Financial Information for 2015

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, 2015. 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 U.S. GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2015, from which the summarized information is derived.

(2) Investments

Investment income consisted of the following
for the year ended June 30, 2016:

Interest and dividends, net of management fees	\$ 114
Net realized and unrealized gains	<u>2,439</u>
Total investment income	\$ <u>2,553</u>

(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 5.5% as of June 30, 2016. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2016. As of June 30, 2016, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for year ended June 30, 2016.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(4) Operating Lease Commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2021. 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>	<u>Office Equipment</u>	<u>Total</u>
2017	\$ 140,550	\$ 10,956	\$ 151,506
2018	146,760	8,916	155,676
2019	151,170	7,896	159,066
2020	155,700	7,896	163,596
2021	<u>160,380</u>	<u>3,290</u>	<u>163,670</u>
	\$ <u>68,250</u>	\$ <u>38,954</u>	\$ <u>793,514</u>

Rent expense for the year ended June 30, 2016 was \$123,070 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 \$13,653 for the year ended June 30, 2016 and is included with employee compensation and related expenses on the statement of functional expenses.

(6) 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.

<u>Nature of Restriction</u>	<u>Amount</u>
Daniel W. Rosenn fund	\$ 51,600
Programs in western Massachusetts	50,000
Director of program service	25,000
Certain clinics, initiatives and contingency funds	20,594
Adult conference	<u>10,000</u>
Total	\$ <u>157,194</u>

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2016

(7) Contributed Services and Gifts in Kind

Contributed services and gifts in kind for the year ended June 30, 2016 were as follows:

Pro-bono outside services:	
Realtor	\$ 20,000
Legal	<u>10,000</u>
Total	\$ <u>30,000</u>

(8) 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), (the Surplus Regulation). Effective for the 2016 fiscal year, OSD has issued a Notice of Amendment Regulation and in accordance with this amended policy, the Agency is entitled to retain an annual net surplus of up to twenty percent (20%) 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. Prior to the amendment, the annual net surplus was limited to 5 percent (5%) of the total revenue attributable to the Commonwealth purchasing agencies. OSD will automatically issue waivers for the Surplus Regulation, except for the 20% annual (not cumulative) surplus, for fiscal year 2016 only.

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 surplus, June 30, 2015	\$ 12,302	
2016 surplus	<u>18,080</u>	28.52%
Cumulative surplus June 30, 2016	\$ <u>30,382</u>	

(9) Subsequent Events

The Agency has performed an evaluation of subsequent events through October 25, 2016, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2016 that required recognition or disclosure in these financial statements.

THE ASPERGER/AUTISM NETWORK, INC.

Schedule of Findings and Responses

June 30, 2016

(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**

ORGANIZATION: The Asperger/Autism Network, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2016

FEIN: 043376227

REVENUE	Total Organization				EXPENSE								
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	Total Organization		Admin (M&G)		Fund Raising		Total All Programs		
	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense	
1R Contributions, Gifts, Legacies, Bequests	813,702	813,702			1E Total Direct Prog.Staff FTE/Exp 101-138	17.19	715,058	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	17.19	715,058
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	81,980	0.25	20,495	0.25	20,495	0.50	40,990
3R Private IN-Kind	30,000	3,600	3,600	22,800	3E Chief Financial Officer - FTE/Exp.								
4R Total Contributions and In-Kind	843,702	817,302	3,600	22,800	4E Accting/Clerical/Support FTE/Expense	8.51	271,185	2.70	85,586	3.42	108,567	2.39	77,032
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	9.51	353,165	2.95	106,081	3.67	129,062	2.89	118,022
7R Total Grants					7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages	26.70	1,068,223	2.95	106,081	3.67	129,062	20.08	833,080
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX		9E Payroll Taxes 150		87,988		8,336		8,336		71,316
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		88,648		8,624		6,118		73,906
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments		6,822		732		330		5,760
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		1,251,681		123,773		143,846		984,062
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390								
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		2,479		297		297		1,885
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		127,641		15,317		15,317		97,007
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		1,525		1,525				
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		131,645		17,139		15,614		98,892
18R MA. Rehabilitation Commission (MRC)	361,608	XXXXXXXXXX	XXXXXXXXXX	361,608	18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202								
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204		23,065						23,065
23R Dept. of Elementary & Secondary Educ. (DOE)		XXXXXXXXXX	XXXXXXXXXX		23E Staff Mileage / Travel 205		42,660		65		5		42,590
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		12,599		4,294				8,305
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX		25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208								
27R Div of Housing & Community Develop(OCDD)		XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX		31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214				XXXXXXXXXX		XXXXXXXXXX		
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215		137,497		XXXXXXXXXX		XXXXXXXXXX		137,497
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense		7,624						7,624
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense		223,445		4,359		5		219,081
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410		3,268		XXXXXXXXXX		3,268		XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		39E Legal Fees 410								XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410		20,229		20,229				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	323,988	XXXXXXXXXX	XXXXXXXXXX	323,988	41E Management Consultant 410		2,679		2,679		8,886		XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		27,076		11,669		8,886		6,521
43R Total Assistance and Fees	685,596	XXXXXXXXXX	XXXXXXXXXX	685,596	43E Leased Office/Program Office Equip.410,390		56,786		6,815		6,815		43,156
44R Federated Fundraising	25,896	25,896			44E Office Equipment Depreciation 410								
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	2,553	2,553			47E Directors & Officers Insurance 410		2,440		2,440				XXXXXXXXXX
48R Other Revenue	248,712			248,712	48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(200,943)	200,943		49E Professional Insurance 410		3,923		3,923				
50R Released Net Assets-Program	154,821			154,821	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		116,401		47,755		18,969		49,677
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(193,026)		22,509		170,517
					53E Total Reimbursable & Fundraising Expense		1,723,172				200,943		1,522,229
53R TOTAL REVENUE	1,961,280	644,808	204,543	1,111,929	54E Direct State/Federal Non-Reimbursable Expense		30,125		7,312		XXXXXXXXXX		22,813
54R TOTAL EXPENSE = 56E	1,753,297	3,712	204,543	1,545,042	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		(3,600)		3,600		
55R OPERATING RESULTS	207,983	641,096	(0)	(433,113)	56E TOTAL EXPENSE = 56R		1,753,297		3,712		204,543		1,545,042

NON-REIMBURSABLE EXPENSE DETAIL

Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

COMPENSATION DISCLOSURE Enter all compensation (salary, benefit packages, vehicles, consultant payments, loans, etc.) from the entity & its related parties/affiliates to organization principals. Attach schedule of non-salary items.

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Dania Jekel, Executive Director	81,980			
2C				
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	334,329	12,302	30,382	

1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX	
2N Direct Occupancy			XXXXXXXXXX	
3N Direct Other Program/Operating			XXXXXXXXXX	
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense	3,125	112	XXXXXXXXXX	3,013
6N Direct Other Expense	27,000	7,200	XXXXXXXXXX	19,800
7N Direct Depreciation			XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)	30,125	7,312	XXXXXXXXXX	22,813
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	26,255	3,712	XXXXXXXXXX	22,813
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	1,071,141	644,808	XXXXXXXXXX	426,333
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(1,044,616)	(641,096)	XXXXXXXXXX	(403,520)
Description of Admin (M&G) Direct Non-Reimbursable Exp.	\$7,400 in-kind expense, \$112 advertising			

UFR Program Number: 2

Program Name: MRC LifeMap

Description: One on one coaching and consultation for employment

Catalog of Federal Domestic Assistance #: B

*Program Type: 23

Program Address: 51 Water Street, Suite 206

Watertown

MA

02472

Weeks operated during audit period (e.g., 52): 52.00

operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable. * Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant, 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services (DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS Privately sponsored clients, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C MRC 2003011AATR 2235.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS.

Comm. Of MA Surplus Rev. Retention Share 22,083

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS. Includes CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets.

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2016

FEIN: 043376227

UFR Program Number: 3 Program Name: All Other Programs Description: Non OSD-funded agency programs Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: N/A Program Address: 51 Water Street, Suite 206 Watertown MA 02472 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTAWEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE), 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCD), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC. Also includes MASSACHUSETTS CONTRACT INFORMATION and POS SUBCONTRACT INFORMATION.

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, Description. Rows include 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, 59E Preliminary Calculation of Cost Reimb. Excess Rev. *

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2016

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Training and education	\$ -	\$ -	\$ 89,570	\$ 89,570
Conference	-	-	78,385	78,385
Group program and seminars	-	-	47,678	47,678
Other fees	-	-	33,079	33,079
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 248,712</u>	<u>\$ 248,712</u>

Line 35E - Other Expenses

	Administration	Fundraising	Program Services	Total
Program support	\$ -	\$ -	\$ 5,535	\$ 5,535
Supplies and materials	-	-	2,089	2,089
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 7,624</u>	<u>\$ 7,624</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Other fees	\$ 6,460	\$ 2,650	\$ 2,289	\$ 11,399
Payroll services	2,266	4,943	1,243	8,452
Miscellaneous expenses	1,410	385	618	2,413
Postage and delivery	436	436	1,055	1,927
Printing	427	427	1,031	1,885
Dues and subscriptions	625	-	-	625
Website	45	45	285	375
	<u>\$ 11,669</u>	<u>\$ 8,886</u>	<u>\$ 6,521</u>	<u>\$ 27,076</u>

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on 10/25/16 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2016.

In addition, we, the Board of Directors of The Asperger/Autism Network, Inc., hereby certify under penalty of perjury that to the best of the members of the Board of Directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2016.

Signatory for Board of Directors:

Natasha Thomas

Treasurer

Title

10/25/16

Date