



The Asperger/Autism Network, Inc.

Uniform Financial Statements

June 30, 2017



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Kevin P. Martin & Associates, P.C.

**THE ASPERGER/AUTISM NETWORK, INC.**

Index

June 30, 2017

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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, 2017, and the related statements of activities, cash flows and functional expenses 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, 2017, 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 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 25, 2016. 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, 2016, 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 November 14, 2017 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.



November 14, 2017



**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, 2017, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 14, 2017.

**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.

Handwritten signature in cursive script: Nimir P. Martini & Associates, P.C.

November 14, 2017

ORGANIZATION : The Asperger/Autism Network, Inc

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

06/30/2017

WITH COMPARATIVE TOTALS AS OF

6/30/2016

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	514,027			514,027	492,286
2	Accounts Receivable, Program Services	124,253			124,253	110,255
3	Allowance for Doubtful Accounts					(500)
4	Net Accounts Receivable, Program Services	124,253			124,253	109,755
5	Contributions Receivable	133,333			133,333	
6	Notes Receivable					
7	Prepaid Expenses	8,581			8,581	12,035
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	128,527			128,527	
11	<b>TOTAL CURRENT ASSETS</b>	<b>908,721</b>			<b>908,721</b>	<b>614,076</b>
12	Land, Buildings, and Equipment		98,270		98,270	36,626
13	Accumulated Depreciation		(49,311)		(49,311)	(36,006)
14	Net Land, Buildings and Equipment		48,959		48,959	620
15	Long-Term Investments					
16	Other Assets	436,260			436,260	49,000
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>1,344,981</b>	<b>48,959</b>		<b>1,393,940</b>	<b>663,696</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable	4,346			4,346	938
20	Subcontract Payable					
21	Accrued Expenses	71,334			71,334	68,738
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	16,495			16,495	23,850
25	Other Current Liabilities					
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>92,175</b>			<b>92,175</b>	<b>93,526</b>
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>92,175</b>			<b>92,175</b>	<b>93,526</b>
<b>NET ASSETS</b>						
31	Unrestricted	382,372	48,959		431,331	412,976
32	Temporarily Restricted	479,733			479,733	157,194
33	Permanently Restricted	390,701			390,701	
34	<b>TOTAL NET ASSETS</b>	<b>1,252,806</b>	<b>48,959</b>		<b>1,301,765</b>	<b>570,170</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>1,344,981</b>	<b>48,959</b>		<b>1,393,940</b>	<b>663,696</b>

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2017 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2016

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	648,517	3,500		652,017	857,652
2 In-Kind Contributions					30,000
3 Grants		515,505	390,701	906,206	185,000
4 Program Service Fees	804,261			804,261	685,596
5 Federated Fundraising Organization Allocation	92,877			92,877	25,896
6 Investment Revenue	8,188			8,188	2,553
7 Revenue from Commercial Products & Services					
8 Other	252,418			252,418	248,712
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	196,466	(196,466)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>2,002,727</b>	<b>322,539</b>	<b>390,701</b>	<b>2,715,967</b>	<b>2,035,409</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	236,812			236,812	200,338
15 Fundraising	226,768			226,768	178,434
16 Total Program Services	1,520,792			1,520,792	1,374,525
17 <b>TOTAL EXPENSES</b>	<b>1,984,372</b>			<b>1,984,372</b>	<b>1,753,297</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>1,984,372</b>			<b>1,984,372</b>	<b>1,753,297</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>18,355</b>	<b>322,539</b>	<b>390,701</b>	<b>731,595</b>	<b>282,112</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>412,976</b>	<b>157,194</b>		<b>570,170</b>	<b>288,058</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>431,331</b>	<b>479,733</b>	<b>390,701</b>	<b>1,301,765</b>	<b>570,170</b>

See Accompanying Notes to Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2017

## INDIRECT METHOD

	TOTAL
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	731,595
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	14,589
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(14,498)
5 Increase/Decrease in Prepaid Expenses	3,454
6 Increase/Decrease in Contributions Receivable	(556,593)
7 Increase/Decrease in Accounts Payable	3,408
8 Increase/Decrease in Accrued Expenses	2,596
9 Increase/Decrease in Deferred Revenue	(7,355)
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	(109,993)
14 Net Cash Provided by/(used in) Operating Activities	67,203
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(26,928)
17 Proceeds from Sale(s) of Investments	106,466
18 Purchase(s) of Investments	(125,000)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(45,462)
<b>Cash from Financing Activities:</b>	
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

06/30/2017

INDIRECT METHOD

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	21,741
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	492,286
33	<b>Cash and Cash Equivalents at End of Year</b>	514,027

**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	<u>Donated Stock</u>	103,129
39	<u>Transfer of CIP to Land, Buildings and Equipment</u>	36,000
40	<u>Disposal of Fully Depreciated Equipment</u>	1,284

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2017

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,473,306	138,874	183,715	1,150,717
2. Occupancy	163,641	18,547	22,022	123,072
3. Other Program / Operating Expense	197,130	3,878	1,255	191,997
4. Subcontract Expense	2,713		2,713	
5. Direct Administrative Expense	128,513	74,143	15,238	39,132
6. Other Expenses	4,480			4,480
7. Depreciation of Buildings and Equipment	14,589	1,370	1,825	11,394
<b>8. TOTAL EXPENSES</b>	<b>1,984,372</b>	<b>236,812</b>	<b>226,768</b>	<b>1,520,792</b>

See Accompanying Notes to Financial Statements

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

**Statement of Functional Expenses for the Year Ended:** 06/30/17

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	3	4	
1. Employee Compensation & Related Expenses	36,285	329,911	760,009	24,512	
2. Occupancy	1,642	20,602	98,064	2,764	
3. Other Program / Operating Expense	21,191	5,898	164,908		
4. Subcontract Expense					
5. Direct Administrative Expense	631	8,447	29,226	828	
6. Other Expenses			4,480		
7. Depreciation of Buildings and Equipment		3,205	7,940	249	
<b>8. TOTAL EXPENSES</b>	<b>59,749</b>	<b>368,063</b>	<b>1,064,627</b>	<b>28,353</b>	

See Accompanying Notes to Financial Statements

# THE ASPERGER/AUTISM NETWORK, INC.

## Notes to Financial Statements

June 30, 2017

### **(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, 2017 totaled \$315,033. The net result of the event after the direct cost of benefits to donors of \$89,579 was \$225,454. 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, 2017

### **(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, 2017, the Agency derived approximately 61% of its total revenue from foundations and individual donors, 16% from governmental agencies, 13% from private payer clients and 10% from other sources. All revenue is recorded at the estimated net realizable amounts.

#### ***(d) 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 that are restricted by donors for investment in perpetuity are not considered endowment net assets until the proceeds have been received and added to the investment held for endowments.

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, 2017, management determined any allowance for doubtful pledges would be immaterial.

# THE ASPERGER/AUTISM NETWORK, INC.

## Notes to Financial Statements

June 30, 2017

### (1) Summary of Significant Accounting Policies - continued

#### *(e) 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, 2017, 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, 2017, 57% of the Agency's receivables are due from government agencies, 35% from individual coaching clients, 4% from mental health organizations and other sources, and 4% from schools.

#### *(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.

Permanently Restricted - Reflects the original amount of gifts and investment earnings required by the donor to be permanently retained. Generally, the donors of these assets permit the Agency to use all or part of the income earned on related investments for general or specific purposes.

# THE ASPERGER/AUTISM NETWORK, INC.

## Notes to Financial Statements

June 30, 2017

### **(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 14% for the year ended June 30, 2017. 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, 2017

### **(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, 2017. 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, 2017.

**THE ASPERGER/AUTISM NETWORK, INC.**

Notes to Financial Statements

June 30, 2017

**(1) Summary of Significant Accounting Policies - continued**

***(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 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
-------------------------	-----------

Depreciation amounted to \$14,589 for the year ended June 30, 2017.

***(o) 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, 2017

### (1) Summary of Significant Accounting Policies - continued

#### *(p) 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 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:** Significant inputs to the valuation model are unobservable

#### **Recurring Fair Value Measurements**

In accordance with U.S. 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 described below. The Agency currently has no liabilities that are adjusted to fair value on a recurring basis.

The following section(s) describe the valuation methodologies used to measure assets financial assets and liabilities at fair value on a recurring basis.

**Investments in Debt and Equity Securities:** Quoted market prices, a Level 1 input, are used to determine the fair value of investment securities, (see Note 2).

# THE ASPERGER/AUTISM NETWORK, INC.

## Notes to Financial Statements

June 30, 2017

### (1) Summary of Significant Accounting Policies - continued

#### (p) Fair Value Measurements - continued

##### Nonrecurring Fair Value 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 U.S. GAAP. The Agency's assets that are adjusted to fair value on a nonrecurring basis are described below. The Agency currently has no liabilities that are adjusted to fair value on a nonrecurring basis.

#### (q) Summarized Financial Information for 2016

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, 2016. 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, 2016, from which the summarized information is derived.

### (2) Investments

Investments consisted of the following as of June 30, 2017:

<i>Equity Securities:</i>	
Common stock	\$ 2,550
<i>Debt Securities:</i>	
Mutual funds - bonds	<u>125,977</u>
Total	\$ <u>128,527</u>

Investment return consisted of the following for the years ended June 30, 2017:

Interest income on cash	\$ 1,102
Interest and dividends from investments	222
Net realized and unrealized gains	<u>6,864</u>
Total investment income	\$ <u>8,188</u>

## THE ASPERGER/AUTISM NETWORK, INC.

### Notes to Financial Statements

June 30, 2017

#### (3) Promises to Give

The Agency has received unconditional promises to give. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give expected to be received more than a year after June 30, 2017 were recorded at the present value of their future cash flows using risk-adjusted discount rate of 2.38%.

Promises to give consist of the following as of June 30, 2017:

Receivable less than 1 year	\$ 133,333
Receivable in 1 to 5 years	<u>433,334</u>
Gross promises	566,667
Less: discount	( <u>10,074</u> )
Total	\$ <u>556,593</u>

As of June 30, 2017, all of the promises to give are due from two foundations.

#### (4) 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 6.25% as of June 30, 2017. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2017. As of June 30, 2017, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for year ended June 30, 2017.

## THE ASPERGER/AUTISM NETWORK, INC.

### Notes to Financial Statements

June 30, 2017

#### (5) Operating Lease Commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2022. 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>
2018	\$ 146,760	\$ 11,796	\$ 158,556
2019	151,170	11,796	162,966
2020	155,700	11,796	167,496
2021	160,380	11,796	172,176
2022	<u>81,390</u>	<u>7,190</u>	<u>88,580</u>
	\$ <u>695,400</u>	\$ <u>54,374</u>	\$ <u>749,774</u>

Rent expense for the year ended June 30, 2017 was \$157,595 and is included with occupancy on the statement of functional expenses.

#### (6) 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 \$16,683 for the year ended June 30, 2017 and is included with employee compensation and related expenses on the statement of functional expenses.

#### (7) 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>Time and Purpose Restricted</u>	<u>Amount</u>
Time restricted promise to give for training of mental health practitioners	\$ 100,000
Time restricted promise to give for coaching clients with AS	<u>66,667</u>
Total time and purpose restricted	166,667
Less discount	<u>(775)</u>
Total time and purpose restricted, net of discount	\$ <u>165,892</u>

# THE ASPERGER/AUTISM NETWORK, INC.

## Notes to Financial Statements

June 30, 2017

### (7) Temporarily Restricted Net Assets - continued

#### Purpose Restricted

Information and referral services	\$ 108,683
Coaching clients with AS	33,333
Daniel W. Rosenn AANE Connections Conference fund	55,100
Training mental health practitioners	52,119
Salary support for the director of program service	30,000
Certain clinics, initiatives and contingency funds	14,606
Support for the adult conference	10,000
Family support grants	7,000
Speaker fees: managing anxiety webinar series	<u>3,000</u>
Total purpose restricted	<u>313,841</u>
Total temporarily restricted net assets	\$ <u>479,733</u>

### (8) Permanently Restricted Net Assets

As of June 30, 2017, permanently restricted net assets are restricted for the following purposes:

#### Nature of Restriction

Time restricted promises to give for the Andre and Rita Freidman Endowment Fund	\$ 400,000
Discount	<u>( 9,299)</u>
Total	\$ <u>390,701</u>

Permanently restricted net assets are restricted by donors against any expenditure of principal. Interest and dividends earned on these funds is restricted to support the training of mental health practitioners working with patients with AS. In accordance with U.S. GAAP and Massachusetts state law, unrealized and realized gains earned on the permanently restricted net assets are reported in temporarily restricted net assets.

**THE ASPERGER/AUTISM NETWORK, INC.**

Notes to Financial Statements

June 30, 2017

**(9) 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 twenty percent (20%) per year of the total revenue attributable to Commonwealth purchasing agencies.

Such surplus may be retained as unrestricted net assets to further the Agency's charitable purposes, provided that no portion of the surplus may be used for any non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted.

**(10) Subsequent Events**

The Agency has performed an evaluation of subsequent events through November 14, 2017 which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2017 that required recognition or disclosure in these financial statements.

**THE ASPERGER/AUTISM NETWORK, INC.**

Schedule of Findings and Responses

June 30, 2017

**(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**



REVENUE	Total Organization				EXPENSE	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	648,517		648,517		1E Total Direct Prog.Staff FTE/Exp 101-138	18.07	892,819	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	18.07	892,819
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	88,721	0.10	8,873	0.45	39,924	0.45	39,924
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.								
4R Total Contributions and In-Kind	648,517		648,517		4E Accting/Clerical/Support FTE/Expense	7.88	298,035	2.30	99,751	3.42	120,138	2.16	78,146
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-GrmsKeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	8.88	386,756	2.40	108,624	3.87	160,062	2.61	118,070
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	26.95	1,279,575	2.40	108,624	3.87	160,062	20.68	1,010,889
9R Dept. of Developmental Services(DDS/DMR)	24,054	XXXXXXXXXX	XXXXXXXXXX	24,054	9E Payroll Taxes 150		111,384		10,615		14,807		85,962
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		82,347		19,635		8,846		53,866
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments								
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		1,473,306		138,874		183,715		1,150,717
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		14,589		1,370		1,825		11,394
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		162,060		16,966		22,022		123,072
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		1,581		1,581				
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		178,230		19,917		23,847		134,466
18R MA. Rehabilitation Commission (MRC)	378,033	XXXXXXXXXX	XXXXXXXXXX	378,033	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								
23R Dept. of Elementary & Secondary Educ. (DOE)	50,000	XXXXXXXXXX	XXXXXXXXXX	50,000	23E Staff Mileage / Travel 205		49,793		112				49,681
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		15,804		3,766		1,255		10,783
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(OC)		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		131,533		XXXXXXXXXX		XXXXXXXXXX		131,533
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense		4,480						4,480
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense		201,610		3,878		1,255		196,477
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410		2,713		XXXXXXXXXX		2,713		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		23,756		23,756				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	352,174	XXXXXXXXXX	XXXXXXXXXX	352,174	41E Management Consultant 410		50		50				XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		50,125		34,218		9,860		6,047
43R Total Assistance and Fees	804,261	XXXXXXXXXX	XXXXXXXXXX	804,261	43E Leased Office/Program Office Equip.410,390		41,154		2,691		5,378		33,085
44R Federated Fundraising	92,877		92,877		44E Office Equipment Depreciation 410								XXXXXXXXXX
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	8,188		8,188		47E Directors & Officers Insurance 410		2,480		2,480				XXXXXXXXXX
48R Other Revenue	252,418			252,418	48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(256,632)	256,632		49E Professional Insurance 410		4,278		4,278				
50R Released Net Assets-Program	196,466			196,466	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		124,556		67,473		17,951		39,132
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(230,142)		29,864		200,278
53R TOTAL REVENUE	2,002,727	492,950	256,632	1,253,145	53E Total Reimbursable & Fundraising Expense		1,977,702				256,632		1,721,070
54R TOTAL EXPENSE = 56E	1,984,372	6,670	256,632	1,721,070	54E Direct State/Federal Non-Reimbursable Expense		6,670		6,670		XXXXXXXXXX		
55R OPERATING RESULTS	18,355	486,280	0	(467,925)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		1,984,372		6,670		256,632		1,721,070

NON-REIMBURSABLE EXPENSE DETAIL

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

COMPENSATION DISCLOSURE					NON-REIMBURSABLE EXPENSE DETAIL											
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		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 (must tie to 54E)	9N Total Direct and Allocated Non-Reimbursable (54E+55E)	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	11N Capital Budget Revenue Adjustments	12N Excess of Non-Reimb./Fundraising Expense over Offsets
	Salary	Other	Salary	Other												
1C Dania Jekel, Executive Director	88,721								6,670			6,670	6,670	941,834		(935,164)
2C																
3C																
4C																
5C																
MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.												
Prior Year Ma. Revenue	361,608	30,802														
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)																

UFR Program Number: 1 Program Name: Summer Institute Description: Summer Institute Conference Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
\*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 = HCFF/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, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind, 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, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf & H H, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees & Immigr., 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. of Elder Affairs, 27R Div. of Housing & Community Develop, 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, 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: Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C DOE ASPERGERSEP 0159, 2C, 3C, 4C, 5C. Also includes POS SUBCONTRACT INFORMATION with columns: State Dept, Payor Name, Payor's FEIN. Rows include 1PS, 2PS, 3PS. Comm. Of MA Surplus Rev. Retention Share (17,618).

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. Includes CRE Preliminary Calculation of Cost Reimb. Excess Rev. \* (subject to OSD adjustment).

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 043376227

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, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind, 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, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf & H H, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees & Immigr., 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. of Elder Affairs, 27R Div. of Housing & Community Develop, 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, 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 OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, 129, 2,197

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code, 1C MRC, 2003011AATR, 2235

POS SUBCONTRACT INFORMATION

Table with columns: State Dept, Payor Name, Payor's FEIN, 1PS, 2PS, 3PS

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

DESCRIPTION

Table with columns: Description, 8,447, 81,245, -89.6%, 48,471, 416,534, 379,234, 9.8%, 416,534, 379,234, 9.8%, 378,033, 378,033, 9.8%, 378,033, 378,033, 9.8%, 8,447, 81,245, -89.6%, 48,471, 416,534, 379,234, 9.8%, 416,534, 379,234, 9.8%, 378,033, 378,033, 9.8%, 378,033, 378,033, 9.8%

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

Table with columns: SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, Subcontractor Name, FEIN, Expense Amt., 1SDC, 2SDC, 3SDC, 4SDC, 5SDC

Comm. Of MA Surplus Rev. Retention Share (38,501)

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 043376227

UFR Program Number: 3 Program Name: All Other Programs Description: Non OSD-funded agency programs Catalog of Federal Domestic Assistance #: B
\*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.
\* 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, 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 (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 (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 OSD's Program, 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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

Table with columns: EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 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, 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

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2017

FEIN: 043376227

UFR Program Number: 4 Program Name: DDS Description: Autism Coaching 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.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind, 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, 9R Dept. of Developmental Services, 10R Dept. of Public Health, 11R Dept. of Children and Families, 12R Dept. of Transitional Assist, 13R Dept. of Youth Services, 14R Health Care Fin & Policy, 15R Health Care Fin & Policy, 16R MA. Comm. For the Blind, 17R MA. Comm. for Deaf & H H, 18R MA. Rehabilitation Commission, 19R MA. Off. for Refugees & Immigr., 20R Dept. of Early Educ. & Care, 21R Dept. of Early Educ. & Care, 22R Dept. of Correction, 23R Dept. of Elementary & Secondary Educ., 24R Parole Board, 25R Veteran's Services, 26R Ex. Off. of Elder Affairs, 27R Div. of Housing & Community Develop, 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, 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 OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

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SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN

Comm. Of MA Surplus Rev. Retention Share (8,033)

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 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, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2017

**Line 48R - Other Revenue**

	Administration	Fundraising	Program Services	Total
Training and education	\$ -	\$ -	\$ 107,819	\$ 107,819
Conference	-	-	102,390	102,390
Group program and seminars	-	-	41,566	41,566
Other fees	-	-	643	643
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 252,418</u>	<u>\$ 252,418</u>

**Line 35E - Other Expenses**

	Administration	Fundraising	Program Services	Total
Consultation and training	\$ -	\$ -	\$ 4,480	\$ 4,480
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,480</u>	<u>\$ 4,480</u>

**Line 42E - Other Professional Fees and Other Administrative Expenses**

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 14,135	\$ 1,885	\$ -	\$ 16,020
Credit card fees	12,450	-	-	12,450
Annual appeal	-	6,066	-	6,066
Payroll services	507	529	3,777	4,813
Postage and delivery	1,831	311	-	2,142
Website	1,580	-	500	2,080
Other fees	1,844	-	-	1,844
Contract labor	-	-	1,770	1,770
Printing and reproduction	1,352	247	-	1,599
Special events	-	802	-	802
Annual report fees	519	-	-	519
Third party events	-	20	-	20
	<u>\$ 34,218</u>	<u>\$ 9,860</u>	<u>\$ 6,047</u>	<u>\$ 50,125</u>

See independent auditors' report on supplemental information required by the operational services division.

**Acknowledgement of the Board of Directors**

We, the Board of Directors of The Asperger/Autism Network, Inc. met on Nov. 14, 2017 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, 2017.

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, 2017.

*Signatory for Board of Directors:*

David R. Mourselle

Treasurer

Title

Nov. 14, 2017

Date