



The Asperger/Autism Network, Inc.

Uniform Financial Statements

June 30, 2018



Kevin P. Martin & Associates, P.C.

THE ASPERGER/AUTISM NETWORK, INC.

Index

June 30, 2018

Independent Auditors' Report

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

Financial Statements:

Statement of Financial Position as of June 30, 2018 with Comparative Totals as of June 30, 2017	1
Statement of Activities for the Year Ended June 30, 2018 with Comparative Totals for the Year Ended June 30, 2017	2
Statement of Cash Flows for the Year Ended June 30, 2018	3-4
Statement of Functional Expenses for the Year Ended June 30, 2018	5-6
Notes to Financial Statements	7-17
Schedule of Findings and Responses	18

Supplemental Information Required by the Operational Services Division:

UFR Cover Page for the Year Ended June 30, 2018	19
Schedule A - Organization Supplemental Information Schedule FY End June 30, 2018	20
Schedule B - Program Supplemental Information Schedule FY End June 30, 2018	21-24
Schedule C - UFR Addendum	25

Acknowledgement of the Board of Directors	26
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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, 2018, 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, 2018, 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 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2017. 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, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Supplemental and Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information Required by the Operational Services Division including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule 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 12, 2018 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's 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 12, 2018



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, 2018, 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 12, 2018.

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. Martini & Chantre P.C.

November 12, 2018

ORGANIZATION : The Asperger/Autism Network, Inc

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2018

WITH COMPARATIVE TOTALS AS OF

6/30/2017

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	709,778			709,778	514,027
2	Accounts Receivable, Program Services	149,729			149,729	124,253
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	149,729			149,729	124,253
5	Contributions Receivable	423,260			423,260	133,333
6	Notes Receivable					
7	Prepaid Expenses	24,834			24,834	8,581
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	125,727			125,727	128,527
11	TOTAL CURRENT ASSETS	1,433,328			1,433,328	908,721
12	Land, Buildings, and Equipment		99,797		99,797	98,270
13	Accumulated Depreciation		(68,900)		(68,900)	(49,311)
14	Net Land, Buildings and Equipment		30,897		30,897	48,959
15	Long-Term Investments					
16	Other Assets	13,000			13,000	436,260
17	Due From Other Funds					
18	TOTAL ASSETS	1,446,328	30,897		1,477,225	1,393,940
LIABILITIES AND NET ASSETS						
19	Accounts Payable	3,218			3,218	4,346
20	Subcontract Payable					
21	Accrued Expenses	86,780			86,780	71,334
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	23,286			23,286	16,495
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	113,284			113,284	92,175
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	113,284			113,284	92,175
NET ASSETS						
31	Unrestricted	559,298	30,897		590,195	431,331
32	Temporarily Restricted	383,045			383,045	479,733
33	Permanently Restricted	390,701			390,701	390,701
34	TOTAL NET ASSETS	1,333,044	30,897		1,363,941	1,301,765
35	TOTAL LIABILITIES AND NET ASSETS	1,446,328	30,897		1,477,225	1,393,940

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED 06/30/2018 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED 06/30/2017

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	689,639	129,800		819,439	652,017
2 In-Kind Contributions					
3 Grants		212,507		212,507	906,206
4 Program Service Fees	892,953			892,953	804,261
5 Federated Fundraising Organization Allocation	141,556			141,556	92,877
6 Investment Revenue	46			46	8,188
7 Revenue from Commercial Products & Services					
8 Other	244,067			244,067	252,418
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	438,995	(438,995)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,407,256	(96,688)		2,310,568	2,715,967
EXPENSES AND LOSSES					
14 Administration (Management & General)	277,849			277,849	236,812
15 Fundraising	256,053			256,053	226,768
16 Total Program Services	1,714,490			1,714,490	1,520,792
17 TOTAL EXPENSES	2,248,392			2,248,392	1,984,372
18 Losses					
19 TOTAL EXPENSES AND LOSSES	2,248,392			2,248,392	1,984,372
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	158,864	(96,688)		62,176	731,595
25 NET ASSETS AT BEGINNING OF YEAR	431,331	479,733	390,701	1,301,765	570,170
26 NET ASSETS AT END OF YEAR	590,195	383,045	390,701	1,363,941	1,301,765

See Accompanying Notes to Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2018

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	62,176
Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2 Depreciation	19,589
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(25,476)
5 Increase/Decrease in Prepaid Expenses	(16,253)
6 Increase/Decrease in Contributions Receivable	133,333
7 Increase/Decrease in Accounts Payable	(1,128)
8 Increase/Decrease in Accrued Expenses	15,446
9 Increase/Decrease in Deferred Revenue	6,791
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	(157,827)
14 Net Cash Provided by/(used in) Operating Activities	36,651
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(1,527)
17 Proceeds from Sale(s) of Investments	160,627
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	159,100
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

06/30/2018

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	195,751
32	Cash and Cash Equivalents at Beginning of Year	514,027
33	Cash and Cash Equivalents at End of Year	<u>709,778</u>

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>	<u>158,152</u>
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: 06/30/2018

	SUPPORTING SERVICES			PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,664,934	181,385	206,845	1,276,704
2. Occupancy	169,407	22,624	22,894	123,889
3. Other Program / Operating Expense	234,597	7,224	1,557	225,816
4. Subcontract Expense	7,637		7,637	
5. Direct Administrative Expense	142,728	64,155	14,433	64,140
6. Other Expenses	9,500			9,500
7. Depreciation of Buildings and Equipment	19,589	2,461	2,687	14,441
8. TOTAL EXPENSES	2,248,392	277,849	256,053	1,714,490

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/18

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	
1. Employee Compensation & Related Expenses	<u>71,526</u>	<u>254,862</u>	<u>874,329</u>	<u>75,987</u>	
2. Occupancy	<u>11,062</u>	<u>21,396</u>	<u>84,370</u>	<u>7,061</u>	
3. Other Program / Operating Expense	<u>27,313</u>	<u>14,898</u>	<u>183,605</u>		
4. Subcontract Expense					
5. Direct Administrative Expense	<u>4,840</u>	<u>8,930</u>	<u>47,424</u>	<u>2,946</u>	
6. Other Expenses	<u>9,500</u>				
7. Depreciation of Buildings and Equipment	<u>1,080</u>	<u>2,511</u>	<u>10,021</u>	<u>829</u>	
8. TOTAL EXPENSES	<u>125,321</u>	<u>302,597</u>	<u>1,199,749</u>	<u>86,823</u>	

See Accompanying Notes to Financial Statements

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(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 Agency Annual Gala. Revenue derived from this event for the year ended June 30, 2018 totaled \$306,064. The net result of the event after the direct cost of benefits to donors of \$77,136 was \$228,928. 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, 2018

(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, 2018, the Agency derived approximately 45% of its total revenue from foundations and individual donors, 28% from governmental agencies, 17% 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, 2018, management determined any allowance for doubtful pledges would be immaterial.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(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, 2018, 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, 2018, 69% of the Agency's receivables are due from governmental agencies, 26% from individual coaching clients, 4% from schools, and 1% from mental health organizations and other sources.

(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, 2018

(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) of the IRC.

(i) Fundraising

Fundraising expense relates to the activities of raising general and specific contributions to the Agency and includes indirect costs of special events. Fundraising expense does not include direct costs of benefits to donors (see Note 1c), which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 22% for the year ended June 30, 2018. 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, 2018

(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, 2018. 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, 2018.

(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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

(n) Land, Buildings 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 \$19,589 for the year ended June 30, 2018.

(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.

(p) Fair Value Measurements

U.S. 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(1) Summary of Significant Accounting Policies - continued

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 describes 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.

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.

(g) Summarized Financial Information for 2017

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, 2017. 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, 2017, from which the summarized information is derived.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(2) Investments

Investments consisted of the following as of June 30, 2018:

Debt Securities:

Mutual funds - bonds	\$ 125,727
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Investment return consisted of the following for the years ended June 30, 2018:

Interest income on cash	\$ 371
Net realized and unrealized losses	(325)
Total investment income	\$ <u>46</u>

(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.

Promises to give consist of the following as of June 30, 2018:

Receivable less than 1 year	\$ 423,260
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As of June 30, 2018, 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 7% as of June 30, 2018. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2018. As of June 30, 2018, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for the year ended June 30, 2018.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(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>
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>548,640</u>	\$ <u>42,578</u>	\$ <u>591,218</u>

Rent expense for the year ended June 30, 2018 was \$159,175 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 \$14,098 for the year ended June 30, 2018 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 coaching clients with AS	\$ <u>32,559</u>

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(7) Temporarily Restricted Net Assets - continued

Purpose Restricted

Information and referral services	\$ 108,683
Daniel W. Rosenn AANE Connections Conference fund	61,900
Training mental health practitioners	54,070
Salary support for the LifeNet program research	53,000
Salary support for the director of program service	34,000
Coaching clients with AS	33,333
Certain clinics, initiatives and contingency funds	<u>5,500</u>
Total purpose restricted	<u>350,486</u>
Total temporarily restricted net assets	\$ <u>383,045</u>

(8) Permanently Restricted Net Assets

As of June 30, 2018, 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	\$ 390,701
--	------------

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.

(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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2018

(10) Commitments and Contingencies

The Agency receives a portion of its funding from government agencies under unit-rate contracts. These contracts are subject to audit by the appropriate governmental agencies and could result in the recapture of revenue previously reported by the Agency. Management is of the opinion that no material liability will result from such audits.

The Agency's operations are concentrated in the health care service provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to the Commonwealth of Mass.

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature or an administrative change mandated by, the Commonwealth of Massachusetts. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

(11) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 12, 2018 which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2018 that required recognition or disclosure in these financial statements.

THE ASPERGER/AUTISM NETWORK, INC.

Schedule of Findings and Responses

June 30, 2018

(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: 6/30/2018

FEIN: 043376227

REVENUE	Total Organization				EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog		FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	689,639	689,639			1E Total Direct Prog.Staff FTE/Exp 101-138	23.53	985,279	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	23.53	985,279
2R Gov. In-Kind/Capital Budget		XXXXXXXXXXXX	XXXXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	88,093	0.25	22,023	0.35	30,832	0.40	35,238
3R Private In-Kind					3E Chief Financial Officer - FTE/Exp.								
4R Total Contributions and In-Kind	689,639	689,639			4E Acting/Clerical/Support FTE/Expense	12.34	374,172	4.65	145,055	5.00	160,392	2.69	68,725
5R Mass Gov. Grant		XXXXXXXXXXXX	XXXXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	13.34	462,265	4.90	167,078	5.35	191,224	3.09	103,963
7R Total Grants					7E Commercial Products & Svcs/Mktng FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXXXX	XXXXXXXXXXXX		8E Total FTE/Salary/Wages	36.87	1,447,544	4.90	167,078	5.35	191,224	26.62	1,089,242
9R Dept.of Developmental Services(DDS/DMR)	83,424	XXXXXXXXXXXX	XXXXXXXXXXXX	83,424	9E Payroll Taxes 150		129,245		4,228		4,617		120,400
10R Dept. of Public Health (DPH)		XXXXXXXXXXXX	XXXXXXXXXXXX		10E Fringe Benefits 151		88,145		10,079		11,004		67,062
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXXXX	XXXXXXXXXXXX		11E Accrual Adjustments								
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXXXX	XXXXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		1,664,934		181,385		206,845		1,276,704
13R Dept. of Youth Services (DYS)		XXXXXXXXXXXX	XXXXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390								
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		19,589		2,461		2,687		14,441
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXXXX	XXXXXXXXXXXX		15E Facility Operation/Maint./Furn.390		167,751		20,968		22,894		123,889
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXXXX	XXXXXXXXXXXX		16E Facility General Liability Insurance 390		1,656		1,656				
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXXXX	XXXXXXXXXXXX		17E Total Occupancy		188,996		25,085		25,581		138,330
18R MA. Rehabilitation Commission (MRC)	298,942	XXXXXXXXXXXX	XXXXXXXXXXXX	298,942	18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXXXX	XXXXXXXXXXXX		19E Temporary Help 202								
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXXXX	XXXXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXXXX	XXXXXXXXXXXX		21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22R Dept of Correction (DOC)		XXXXXXXXXXXX	XXXXXXXXXXXX		22E Staff Training 204								
23R Dept. of Elementary & Secondary Educ. (DOE)	121,920	XXXXXXXXXXXX	XXXXXXXXXXXX	121,920	23E Staff Mileage / Travel 205		50,907		819		111		49,977
24R Parole Board (PAR)		XXXXXXXXXXXX	XXXXXXXXXXXX		24E Meals 207		12,047		6,405		1,446		4,196
25R Veteran's Services (VET)		XXXXXXXXXXXX	XXXXXXXXXXXX		25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXXXX	XXXXXXXXXXXX		26E Vehicle Expenses 208								
27R Div.of Housing & Community Develop(ODC)		XXXXXXXXXXXX	XXXXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXXXX	XXXXXXXXXXXX		29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30R Mass State Agency Non - POS		XXXXXXXXXXXX	XXXXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXXXX	XXXXXXXXXXXX		31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXXXX	XXXXXXXXXXXX		32E Other Commercial Prod. & Svs. 214				XXXXXXXXXX		XXXXXXXXXX		
33R Direct Federal Grants/Contracts		XXXXXXXXXXXX	XXXXXXXXXXXX		33E Program Supplies & Materials 215		171,643		XXXXXXXXXX		XXXXXXXXXX		171,643
34R Medicaid - Direct Payments		XXXXXXXXXXXX	XXXXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBPH Subcontract		XXXXXXXXXXXX	XXXXXXXXXXXX		35E Other Expense		9,500						9,500
36R Medicare		XXXXXXXXXXXX	XXXXXXXXXXXX		36E Total Other Program Expense		244,097		7,224		1,557		235,316
37R Mass. Govt. Client Stipends		XXXXXXXXXXXX	XXXXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXXXX	XXXXXXXXXXXX		38E Fundraising Fees 410		7,637		XXXXXXXXXX		7,637		XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		39E Legal Fees 410		450		450				XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		40E Audit Fees 410		22,419		22,419				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	388,667	XXXXXXXXXXXX	XXXXXXXXXXXX	388,667	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXXXX	XXXXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		61,999		28,144		7,032		26,823
43R Total Assistance and Fees	892,953	XXXXXXXXXXXX	XXXXXXXXXXXX	892,953	43E Leased Office/Program Office Equip.410,390		50,404		6,051		7,401		36,952
44R Federated Fundraising	141,556	141,556			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	46	46			47E Directors & Officers Insurance 410		2,480		2,480				XXXXXXXXXX
48R Other Revenue	244,067			244,067	48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX	(292,163)	292,163		49E Professional Insurance 410		4,611		4,611				
50R Released Net Assets-Program	438,995			438,995	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		150,000		64,155		22,070		63,775
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(277,849)		36,110		241,739
53R TOTAL REVENUE	2,407,256	539,078	292,163	1,576,015	53E Total Reimbursable & Fundraising Expense		2,248,027				292,163		1,955,864
54R TOTAL EXPENSE = 56E	2,248,392		292,163	1,956,229	54E Direct State/Federal Non-Reimbursable Expense		365				XXXXXXXXXX		365
55R OPERATING RESULTS	158,864	539,078	(0)	(380,214)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		2,248,392				292,163		1,956,229

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	88,093			
2C				
3C				
4C				
5C				
MA Surplus Revenue Retention				
Prior Year Ma. Revenue	452,087			
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)				

NON-REIMBURSABLE EXPENSE DETAIL				
Description of Admin (M&G) Direct Non-Reimbursable Exp.	FTE	Expense	FTE	Expense
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		365	XXXXXXXXXX	365
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation			XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)		365	XXXXXXXXXX	365
9N Total Direct and Allocated Non-Reimbursable (54E+55E)		365	XXXXXXXXXX	365
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		1,222,140	539,078	683,062
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(1,221,775)	(539,078)	(682,697)

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

REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.	0S	2080		1E Total Direct Program Staff = 39S	1.07	51,925		%
2R Gov. In-Kind/Capital Budget	1S Program Director (UFR Title 102)		39,795	2E Chief Executive Officer	0.05	4,405		
3R Private IN-Kind	2S Program Function Manager (UFR Title 101)			3E Chief Financial Officer				
4R Total Contribution and In-Kind	3S Asst. Program Director (UFR Title 103)			4E Acting/Clerical Support	0.18	6,758		
5R Mass Gov. Grant	4S Supervising Professional (UFR Title 104)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)	5S Physician & Psychiatrist (UFR Title 105 & 121)			6E Total Admin Employee	0.23	11,163		
7R Total Grants	6S Physician Asst. (UFR Title 106)			7E Commerical products & Svs/Mkting				
8R Dept. of Mental Health (DMH)	7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)			8E Total FTE/Salary/Wages	1.30	63,088		
9R Dept. of Developmental Services(DDS/DMR)	8S R.N. - Non Masters (UFR Title 108)			9E Payroll Taxes 150		4,016		
10R Dept. of Public Health (DPH)	9S L.P.N. (UFR Title 109)			10E Fringe Benefits 151		4,422		
11R Dept. of Children and Families (DCF/DSS)	10S Pharmacist (UFR Title 110)			11E Accrual Adjustments				
12R Dept. of Transitional Assist (DTA/WEL)	11S Occupational Therapist (UFR Title 111)			12E Total Employee Compensation & Rel. Exp.		71,526		%
13R Dept. of Youth Services (DYS)	12S Physical Therapist (UFR Title 112)			13E Facility and Prog. Equip. Expenses 301,390				
14R Health Care Fin & Policy (HCF)-Contract	13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			14E Facility & Prog. Equip. Depreciation 301		1,080		
15R Health Care Fin & Policy (HCF)-UCP	14S Dietician / Nutritionist (UFR Title 114)			15E Facility Operation/Maint./Furn.390		11,062		
16R MA. Comm. For the Blind (MCB)	15S Spec. Education Teacher (UFR Title 115)			16E Facility General Liability Insurance 390				
17R MA. Comm. for Deaf & H H (MCD)	16S Teacher (UFR Title 116)			17E Total Occupancy		12,142		%
18R MA. Rehabilitation Commission (MRC)	17S Day Care Director (UFR Title 117)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)	18S Day Care Lead Teacher (UFR Title 118)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract	19S Day Care Teacher (UFR Title 119)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher	20S Day Care Asst. Teacher / Aide (UFR Title 120)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)	21S Psychologist - Doctorate (UFR Title 122)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)	22S Clinician-(formerly Psych.Masters)(UFR Title 123)			23E Staff Mileage / Travel 205				
24R Parole Board (PAR)	23S Social Worker - L.I.C.S.W. (UFR Title 124)			24E Meals 207				
25R Veteran's Services (VET)	24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.38	10,342	25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)	25S Licensed Counselor (UFR Title 127)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDE)	26S Cert. Voc. Rehab. Counselor (UFR Title 128)			27E Vehicle Depreciation 208				
28R POS Subcontract	27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS	28S Counselor (UFR Title 130)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS	29S Case Worker / Manager - Masters (UFR Title 131)			30E Provision Material Goods/Svs/Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities	30S Case Worker / Manager (UFR Title 132)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government	31S Direct Care / Prog. Staff Superv. (UFR Title 133)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts	32S Direct Care / Prog. Staff III (UFR Title 134)			33E Program Supplies & Materials 215		27,313		
34R Medicaid - Direct Payments	33S Direct Care / Prog. Staff II (UFR Title 135)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract	34S Direct Care / Prog. Staff I (UFR Title 136)			35E Other Expense		9,500		
36R Medicare	35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.04	1,788	36E Total Other Program Expense		36,813		%
37R Mass. Govt. Client Stipends	36S Maintenance, House/Groundskeeping, Cook 138			42E Other Professional Fees & Other Admin. Exp. 410		1,685		
38R Client Resources	37S Direct Care / Driver Staff (UFR Title 138)			43E Leased Office/Program Office Equip.410,390		3,155		
39R Mass. spon.client SF/3rd Pty offsets	38S Direct Care Overtime, Shift Differential and Relief		XXXXXX	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets	39S Total Direct Program Staff = 1E		1.07	48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)				49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets				50E Working Capital Interest 410				
43R Total Assistance and Fees				51E Total Direct Administrative Expense		4,840		%
44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation		17,674		%
45R Commercial Activities				53E Total Reimbursable Expense		142,995		%
46R Non-Charitable Revenue				54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue				55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue				56E TOTAL EXPENSE		142,995		%
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R		121,920		%
50R Released Net Assets-Program				58E OPERATING RESULTS		(21,075)		%
51R Released Net Assets-Equipment				CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Time								
53R Total Revenue = 57E								

SERVICE STATISTICS

1SS Enter defined unit of service:	Per person
2SS Enter total unit capacity:	95
3SS Publicly sponsored clients:	95
4SS Privately sponsored clients:	95
5SS Performance Report (D-1)	Free Care clients:
6SS Internet filing system)	Total:
7SS suspended for FY '08 filings.	95

Undup #	# service units
Clients	delivered
95	95
95	95

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DOE	ASPERGERSEP	0159
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

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.)

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

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.

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Includes rows for 1R-53R revenue and 1N-12N expense, plus service statistics and contract information.

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

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.

* 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., 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 (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

1SS Enter defined unit of service:
2SS Enter total unit capacity:

Table with columns: Undup # Clients, # service units delivered. Rows: 3SS Publicly sponsored clients: 17, 4SS OSD's Program: 1,952, 5SS Performance Report (D-1): 146, 6SS Internet filing system): 2,115, 7SS suspended for FY '08 filings: 582, 12,729, 723, 14,034

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C, 2C, 3C, 4C, 5C

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense. Rows: 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

(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.)

PREPARER COMMENTS:

Table with columns: Subcontractor Name, FEIN, Expense Amt. Rows: 1SDC, 2SDC, 3SDC, 4SDC, 5SDC

Comm. Of MA Surplus Rev. Retention Share

ORGANIZATION: The Asperger/Autism Network, Inc

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2018

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. Includes rows for 1R-53R revenue and 1N-12N expense, plus summary rows for Total Direct Program Staff, Total Revenue, and Total Expense.

PREPARER COMMENTS:

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2018

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Training and education	\$ -	\$ -	\$ 99,712	\$ 99,712
Conference	-	-	99,064	99,064
Group program and seminars	-	-	45,248	45,248
Other fees	-	-	43	43
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 244,067</u>	<u>\$ 244,067</u>

Line 35E - Other Expenses

	Administration	Fundraising	Program Services	Total
Summer Institute stipends	\$ -	\$ -	\$ 9,500	\$ 9,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,500</u>	<u>\$ 9,500</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Credit card fees	\$ 16,681	\$ 1,873	\$ -	\$ 18,554
Website	4,131	1,613	6,216	11,960
Other fees	3,577	1,246	6,387	11,210
Payroll services	724	791	4,250	5,765
Printing and reproduction	304	332	4,539	5,175
Workshops	496	542	2,910	3,948
Postage and delivery	358	391	2,099	2,848
Dues and subscriptions	1,344	-	250	1,594
Annual report fees	500	-	-	500
Advertising	-	212	-	212
Processing fees	21	23	125	169
Supplies	8	9	47	64
	<u>\$ 28,144</u>	<u>\$ 7,032</u>	<u>\$ 26,823</u>	<u>\$ 61,999</u>

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



ASPERGER/AUTISM NETWORK
Empowering Individuals • Building Community

51 Water Street, Suite 206 • Watertown, MA 02472
(617) 393-3824 • www.aane.org

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on NOV 13, 2018 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, 2018.

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, 2018.

Signatory for Board of Directors:

David R. Moussette

TREASURER
Title

NOV 13, 2018
Date