



The Asperger/Autism Network, Inc.
and Affiliate

Combined Uniform Financial Statements

June 30, 2019



Kevin P. Martin & Associates, P.C.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

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June 30, 2019

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Independent Auditors' Report

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

Report on the Combined Financial Statements

We have audited the accompanying combined financial statements of The Asperger/Autism Network, Inc. and Affiliate (a nonprofit organization), (the Agency), which comprise the combined statement of financial position as of June 30, 2019, and the related combined statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the combined financial statements.

Management's Responsibility for the Combined Financial Statements

Management is responsible for the preparation and fair presentation of these combined 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 combined 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 combined 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 combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined 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 combined 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 combined 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 combined financial statements referred to above present fairly, in all material respects, the combined financial position of the Agency as of June 30, 2019, 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.

Emphasis of Matter

As discussed in Note 1(s) to the combined financial statements, the Agency has adopted ASU No. 2016-14, Not-for-Profit Entities (Topic 958) - *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to that matter.

Report on Summarized Comparative Information

We have previously audited the Agency's 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 12, 2018. 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, 2018, 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 combined 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 combined financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the combined 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 13, 2019 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.

Handwritten signature of Namin P. Martine in black ink.

Danvers, Massachusetts
November 13, 2019



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 combined financial statements of The Asperger/Autism Network, Inc. and Affiliate (a nonprofit organization), (the Agency), which comprise the combined statement of financial position as of June 30, 2019, and the related combined statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated November 13, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the combined 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 combined 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 combined 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 combined 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 combined 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.



Danvers, Massachusetts
November 13, 2019

ORGANIZATION : The Asperger/Autism Network, Inc and Affiliate

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2019

WITH COMPARATIVE TOTALS AS OF

6/30/2018

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	480,498			480,498	709,778
2	Accounts Receivable, Program Services	272,310			272,310	149,729
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	272,310			272,310	149,729
5	Contributions Receivable	200,000			200,000	423,260
6	Notes Receivable					
7	Prepaid Expenses	54,250			54,250	24,834
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	132,853			132,853	125,727
11	TOTAL CURRENT ASSETS	1,139,911			1,139,911	1,433,328
12	Land, Buildings, and Equipment		160,613		160,613	99,797
13	Accumulated Depreciation		(96,240)		(96,240)	(68,900)
14	Net Land, Buildings and Equipment		64,373		64,373	30,897
15	Long-Term Investments					
16	Other Assets	13,000			13,000	13,000
17	Due From Other Funds					
18	TOTAL ASSETS	1,152,911	64,373		1,217,284	1,477,225
LIABILITIES AND NET ASSETS						
19	Accounts Payable					3,218
20	Subcontract Payable					
21	Accrued Expenses	100,495			100,495	86,780
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	59,217			59,217	23,286
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	159,712			159,712	113,284
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	159,712			159,712	113,284
NET ASSETS						
31	Without Donor Restrictions	495,949	64,373		560,322	590,195
32	With Donor Restrictions	497,250			497,250	773,746
33						
34	TOTAL NET ASSETS	993,199	64,373		1,057,572	1,363,941
35	TOTAL LIABILITIES AND NET ASSETS	1,152,911	64,373		1,217,284	1,477,225

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc and A

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2019 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2018

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	666,230	382,279		1,048,509	819,439
2 In-Kind Contributions					
3 Grants		79,074		79,074	212,507
4 Program Service Fees	1,116,846			1,116,846	892,953
5 Federated Fundraising Organization Allocation	192,785			192,785	141,556
6 Investment Revenue	12,238			12,238	46
7 Revenue from Commercial Products & Services					
8 Other	293,317			293,317	244,067
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	514,590	(514,590)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions	32,558	(32,558)			
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	2,828,564	(85,795)		2,742,769	2,310,568
EXPENSES AND LOSSES					
14 Administration (Management & General)	343,368			343,368	277,849
15 Fundraising	347,079			347,079	256,053
16 Total Program Services	2,167,990	190,701		2,358,691	1,714,490
17 TOTAL EXPENSES	2,858,437	190,701		3,049,138	2,248,392
18 Losses					
19 TOTAL EXPENSES AND LOSSES	2,858,437	190,701		3,049,138	2,248,392
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	(29,873)	(276,496)		(306,369)	62,176
25 NET ASSETS AT BEGINNING OF YEAR	590,195	773,746		1,363,941	1,301,765
26 NET ASSETS AT END OF YEAR	560,322	497,250		1,057,572	1,363,941

See Accompanying Notes to Financial Statements

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	(306,369)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	27,340
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(122,581)
5 Increase/Decrease in Prepaid Expenses	(29,416)
6 Increase/Decrease in Contributions Receivable	23,260
7 Increase/Decrease in Accounts Payable	(3,218)
8 Increase/Decrease in Accrued Expenses	13,715
9 Increase/Decrease in Deferred Revenue	35,931
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(4,285)
13 Other Cash Used in/Provided by Operating Activities	71,796
14 Net Cash Provided by/(used in) Operating Activities	(293,827)
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(60,816)
17 Proceeds from Sale(s) of Investments	128,517
18 Purchase(s) of Investments	(3,154)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	64,547
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 and

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2019

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(229,280)
32	Cash and Cash Equivalents at Beginning of Year	709,778
33	Cash and Cash Equivalents at End of Year	<u>480,498</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>128,204</u>
39		
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2019

	SUPPORTING SERVICES		PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	2,174,154	255,425	286,095	1,632,634
2. Occupancy	182,369	15,825	24,216	142,328
3. Other Program / Operating Expense	254,305	14,699	779	238,827
4. Subcontract Expense	6,782		6,782	
5. Direct Administrative Expense	213,487	55,883	26,582	131,022
6. Other Expenses				
7. Depreciation of Buildings and Equipment	27,340	1,536	2,625	23,179
8. TOTAL EXPENSES	2,858,437	343,368	347,079	2,167,990

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/19

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	3	4	5
1. Employee Compensation & Related Expenses	77,304	187,745	1,154,804	125,204	87,577
2. Occupancy	7,078	16,280	100,278	10,985	7,707
3. Other Program / Operating Expense	21,284	14,505	183,095	12,670	7,273
4. Subcontract Expense					
5. Direct Administrative Expense	5,076	11,677	100,861	7,879	5,529
6. Other Expenses					
7. Depreciation of Buildings and Equipment	767	9,515	10,870	1,191	836
8. TOTAL EXPENSES	111,509	239,722	1,549,908	157,929	108,922

See Accompanying Notes to Financial Statements

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies

The combined 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. and Affiliate (a nonprofit organization), (the Agency) are described below to enhance the usefulness of the combined financial statements to the reader.

(a) Nature of Activities

The Agency 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 Combination

The Asperger/Autism Network, Inc. (AANE) intends to file a petition with the New York Attorney General during the year ended June 30, 2020, to merge with Asperger Syndrome and High Functioning Autism Association, Inc. (AHA) (a New York 501(c)(3) nonprofit organization), with AANE as the surviving corporation. As of May 13, 2019, AANE became the sole corporate member of AHA, and as of June 30, 2019, AANE controls AHA. These combined financial statements include the accounts of AANE and AHA. All material inter-company transactions and accounts have been eliminated upon combination.

(c) Basis of Presentation

The combined statement of activities reports all changes in net assets, including changes in net assets without donor restrictions 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 combined financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(d) 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, 2019 totaled \$277,937. The net result of the event after the direct cost of benefits to donors of \$85,715 was \$186,358. Direct costs of benefits to donors are included with contributions on the combined statement of activities.

Contributions - Contributions are recorded upon receipt or pledge net assets without donor restrictions or net assets with donor restrictions 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.

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, 2019, the Agency derived approximately 42% of its total revenue from foundations and individual donors, 28% from governmental agencies, 19% from private payer clients and 11% from other sources. All revenue is recorded at the estimated net realizable amounts.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(e) Promises to Give

Conditional promises to give are not recognized in the combined 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, 2019, management determined any allowance for doubtful pledges would be immaterial.

(f) 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, 2019, 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, 2019, 82% from governmental agencies, 16% of the Agency's receivables are due from individuals and foundations and 2% from schools.

(g) 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 combined statement of financial position presents two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) and the combined 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:

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(g) Standards of Accounting and Reporting - continued

Net Assets Without Donor Restrictions - Net assets that are not subject to donor imposed restrictions. Net assets without donor restrictions consist of assets and contributions available for the support of operations. These 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 net assets without donor restrictions unless their use is restricted by explicit donor stipulations or law.

Net Assets With Donor Restrictions - Net assets that are 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, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the combined statement of activities as net assets released from restrictions. Contributions, gains and investment income that are restricted by the donor are reported as increases in net assets without donor restrictions if the restriction expires in the reporting period in which the contributions are recognized.

Net assets with donor restrictions also includes 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.

(h) 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.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(i) 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.

(j) 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 1d), which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 26% for the year ended June 30, 2019. 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.

(k) Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the combined statement of activities and in the combined 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.

(l) Use of Estimates

In preparing the Agency's combined 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(m) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

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, 2019. 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, 2019.

(n) Investments

The Agency records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the combined statement of financial position. Interest and dividends are recorded when earned. Gains and losses are recognized as incurred or based on fair value changes during the period. Net investment return/(loss) is reported in the combined statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct investment expenses. 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 fair market value on the date of donation.

(o) 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 combined statement of activities.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(o) Land, Buildings and Equipment - continued

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

Furniture and equipment	3-5 years
Software and curriculum	3 years
Leasehold improvements	5 years

(p) Contributed Services

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 combined financial statements.

(q) 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.

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 ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(1) Summary of Significant Accounting Policies - continued

(q) Fair Value Measurements - continued

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 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 currently has no assets or liabilities that are adjusted to fair value on a nonrecurring basis.

(r) Summarized Financial Information for 2018

The combined 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, 2018. In addition, the combined 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, 2018, from which the summarized information is derived.

(s) Recent Accounting Standard Adopted

In August 2016, the Financial Accounting Standards Board issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities*. The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources and the lack of consistency in the type of information provided about expenses and investment return. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017. As a result, the Agency has adopted this ASU as of and for the year ended June 30, 2019 with retrospective application for the 2018 financial statements. As a result, the investment expenses are netted against investment return on the combined statements of activities. In addition, the Agency change its presentation of its net asset classes and expanded the footnote disclosures as required by the ASU, with no effect on previously reported change in net assets. Other than these reclassifications, the adoption of ASU 2016-14 did not have a material impact on the Agency's financial position, results of activities or cash flows.

(t) Reclassifications

In addition to the reclassifications described in the above disclosure, certain amounts in the prior year have been reclassified to conform to the current year presentation.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(2) Investments

Investments consisted of the following as of June 30, 2019:

Debt Securities:

Mutual funds - bonds	\$ 132,853
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(3) Land, Buildings and Equipment

Land, buildings and equipment consisted of the following as of June 30, 2019:

Software and curriculum	\$ 94,497
Furniture and equipment	51,797
Leasehold improvements	<u>14,319</u>
	\$ <u>160,613</u>

Depreciation amounted to \$27,340 for the year ended June 30, 2019.

(4) 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, 2019:

Receivable less than 1 year	\$ 200,000
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During the year ended June 30, 2019, management wrote off \$200,000 of promises to give that were determined to be uncollectible. Costs associated with this write off are included in program expenses on the combined statement of activities.

(5) 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 7.5% as of June 30, 2019. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2019. As of June 30, 2019, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for the year ended June 30, 2019.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(6) 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>
2020	\$ 173,700	\$ 11,796	\$ 185,496
2021	163,980	11,796	175,776
2022	81,390	7,190	88,580

Rent expense for the year ended June 30, 2019 was \$173,849 and is included with occupancy on the combined statement of functional expenses.

(7) 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 \$15,596 for the year ended June 30, 2019 and is included with employee compensation and related expenses on the combined statement of functional expenses.

(8) Net Assets With Donor Restrictions

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2019, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified time & purpose:

Neurodiverse Couples Institute	\$ 200,000
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Subject to expenditure for a specified purpose:

Daniel W. Rosenn AANE Connections Conference fund	69,450
Information and referral services	60,000
Coaching clients with AS	33,333
Salary support for the director of program service	32,000
Other programmatic	27,467
Customer relationship management system	25,000
Training mental health practitioners	20,000
LifeMap Program	15,000
Rodman Ride	15,000

Total	\$ <u>497,250</u>
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THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(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 net assets without donor restrictions 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) 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 Massachusetts.

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.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Notes to Combined Financial Statements

June 30, 2019

(11) Liquidity and Availability of Resources

The following reflects the Agency's financial assets as of June 30, 2019, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the combined statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 480,498
Short-term investments	132,853
Accounts and contributions receivable, net	<u>472,310</u>
Total	<u>1,085,661</u>
Less amounts unavailable for general expenditures	
Within one year, due to:	
Restricted by donors for specific purposes	<u>497,250</u>
Total	<u>497,250</u>
Financial assets available to meet cash needs for	
general expenditures within one year	\$ <u>588,411</u>

The Agency is supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Agency must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Agency also has a line of credit of up to \$75,000 that could be drawn on in case of a liquidity shortfall, see Note 5.

(12) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 13, 2019 which is the date the Agency's combined financial statements were available to be issued. No material subsequent events have occurred since June 30, 2019 that required recognition or disclosure in these combined financial statements.

THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

Schedule of Findings and Responses

June 30, 2019

(1) Combined 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 and Affiliate

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2019

FEIN: 043376227

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	666,230	666,230		
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R Total Contributions and In-Kind	666,230	666,230		
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R Total Grants				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept. of Developmental Services(DDS/DMR)	252,501	XXXXXXXXXX	XXXXXXXXXX	252,501
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX	
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)	219,747	XXXXXXXXXX	XXXXXXXXXX	219,747
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)	114,000	XXXXXXXXXX	XXXXXXXXXX	114,000
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	530,598	XXXXXXXXXX	XXXXXXXXXX	530,598
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	1,116,846	XXXXXXXXXX	XXXXXXXXXX	1,116,846
44R Federated Fundraising	192,785	192,785		
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	12,238	12,238		
48R Other Revenue	293,317			293,317
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(394,640)	394,640	
50R Released Net Assets-Program	514,590			514,590
51R Released Net Assets-Equipment				
52R Released Net Assets-Time	32,558			32,558
53R TOTAL REVENUE	2,828,564	476,613	394,640	1,957,311
54R TOTAL EXPENSE = 56E	2,858,437		394,640	2,463,798
55R OPERATING RESULTS	(29,873)	476,613	0	(506,487)

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
1E Total Direct Prog.Staff FTE/Exp 101-138	25.83	1,325,710	XXXX	1,325,710
2E Chief Executive Officer - FTE/Exp.	1.00	99,772	0.40	39,909
3E Chief Financial Officer - FTE/Exp.	1.00	78,236	1.00	78,236
4E Accting/Clerical/Support FTE/Expense	10.90	398,119	3.00	91,506
5E Admin Maint/House-Grmskeeping FTE/Exp				
6E Total Admin Employee FTE/Expense 410	12.90	576,127	4.40	209,651
7E Commercial Products & Svs/Mkting FTE/Exp				
8E Total FTE/Salary/Wages	38.73	1,901,837	4.40	209,651
9E Payroll Taxes 150		158,643		18,323
10E Fringe Benefits 151		113,674		27,451
11E Accrual Adjustments				
12E Total Employee Compensation & Rel. Exp.		2,174,154	255,425	286,095
13E Facility and Prog. Equip.Expenses 301, 390		160,287		12,568
14E Facility & Prog. Equip. Depreciation 301		27,340		1,536
15E Facility Operation/Maint./Furn.390		20,426		1,601
16E Facility General Liability Insurance 390		1,656		1,656
17E Total Occupancy		209,709		17,361
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203			XXXXXXXXXX	XXXXXXXXXX
21E Subcontracted Direct Care 206			XXXXXXXXXX	XXXXXXXXXX
22E Staff Training 204				
23E Staff Mileage / Travel 205		74,623		7,059
24E Meals 207		11,487		7,640
25E Client Transportation 208			XXXXXXXXXX	XXXXXXXXXX
26E Vehicle Expenses 208				
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209			XXXXXXXXXX	XXXXXXXXXX
29E Client Personal Allowances 211			XXXXXXXXXX	XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212			XXXXXXXXXX	XXXXXXXXXX
31E Direct Client Wages 214			XXXXXXXXXX	XXXXXXXXXX
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		158,896		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		245,006	14,699	779
37E Management Fees 410				
38E Fundraising Fees 410		6,782	XXXXXXXXXX	6,782
39E Legal Fees 410				
40E Audit Fees 410		26,345		26,345
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		157,788		20,725
43E Leased Office/Program Office Equip.410,390		22,289		1,748
44E Office Equipment Depreciation 410				
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		2,466		2,466
48E Program Support 216			XXXXXXXXXX	
49E Professional Insurance 410		4,599		4,599
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		220,269	55,883	33,364
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX	(343,368)	47,561
53E Total Reimbursable & Fundraising Expense		2,849,138		394,640
54E Direct State/Federal Non-Reimbursable Expense				9,299
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		
56E TOTAL EXPENSE = 56R		2,858,437		394,640

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	99,772			
2C				
3C				
4C				
5C				
MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue				
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)				

NON-REIMBURSABLE EXPENSE DETAIL				
1N Direct Employee Compensation & Related Exp.			XXXXXXXXXX	
2N Direct Occupancy			XXXXXXXXXX	
3N Direct Other Program/Operating	9,299		XXXXXXXXXX	9,299
4N Direct Subcontract Expense			XXXXXXXXXX	
5N Direct Administrative Expense			XXXXXXXXXX	
6N Direct Other Expense			XXXXXXXXXX	
7N Direct Depreciation			XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)	9,299		XXXXXXXXXX	9,299
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	9,299		XXXXXXXXXX	9,299
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	1,317,078	476,613	XXXXXXXXXX	840,465
11N Capital Budget Revenue Adjustments			XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(1,307,779)	(476,613)	XXXXXXXXXX	(831,166)
Description of Admin (M&G) Direct Non-Reimbursable Exp.	Bad debt expense			

UFR Program Number: 1 Program Name: Summer Institute Description: Summer Institute Conference 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 = 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: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (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) 114,000, 24R Parole Board (PAR), 25R Veteran's Services (VET), 26R Ex. Off. of Elder Affairs (ELD), 27R Div. of Housing & Community Develop(OCDE), 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 114,000, 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 114,000

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, NON-REIMBURSABLE EXPENSE DETAIL, Description. Rows include 1C DOE ASPERGERSEP 0159, 2C, 3C, 4C, 5C, POS SUBCONTRACT INFORMATION, 1PS, 2PS, 3PS, 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

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

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: Hours, 2SS Enter total unit capacity: 2,197, 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. Rows: 1C MRC 2003011AATR 2235, 2C, 3C, 4C, 5C.

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

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

Comm. Of MA Surplus Rev. Retention Share (52,824)

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 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.

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.)

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

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.

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.

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: Undup # Clients, # service units delivered, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, 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 and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

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.

* 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: Hours, 2SS Enter total unit capacity: 1,550, 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. Row: 1C DDS 17330130032 3771

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

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

Comm. Of MA Surplus Rev. Retention Share (37,613)

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, Description, Expense. Rows: 48, 1,550, 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 and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2019

FEIN: 043376227

UFR Program Number: 5 Program Name: LifeMap Pre-Coaching Description: Autism Pre-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.

* 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.

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 (13,304)

PREPARER COMMENTS:

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

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.)

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2019

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Conference	\$ -	\$ -	\$ 112,177	\$ 112,177
Group program and seminars	-	-	108,790	108,790
Training and education	-	-	72,260	72,260
Other fees	-	-	90	90
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 293,317</u>	<u>\$ 293,317</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 6,174	\$ 10,314	\$ 65,056	\$ 81,544
Credit card fees	1,777	8,325	10,711	20,813
Other fees	4,994	577	9,398	14,969
Payroll services	3,085	1,341	7,881	12,307
Website	743	1,270	7,466	9,479
Supplies	363	675	5,847	6,885
Printing and reproduction	232	636	4,486	5,354
Postage and delivery	257	458	2,622	3,337
Dues and subscriptions	1,748	-	-	1,748
Advertising	808	-	-	808
Annual report fees	544	-	-	544
	<u>\$ 20,725</u>	<u>\$ 23,596</u>	<u>\$ 113,467</u>	<u>\$ 157,788</u>

Line 13 - Other Cash Provided by Operating Activities

Donated stock	\$ (128,204)
Write-off of contributions receivable	200,000
Total	<u>\$ 71,796</u>



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 11/5/2019 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 Combined Financial Statements, Supplementary and Subsidiary Combined Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Combined Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2019.

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 combined financial statements and schedules of the UFR for the year ended June 30, 2019.

Signatory for Board of Directors:

David R. Morissette

Treasurer
Title

11/5/2019
Date