



The Asperger/Autism Network, Inc.

Uniform Financial Statements

June 30, 2021



Kevin P. Martin & Associates, P.C.

THE ASPERGER/AUTISM NETWORK, INC.

Index

June 30, 2021

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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, 2021, 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, 2021, 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 Matters

As discussed in Note 1 to the financial statements, the Agency has adopted ASU No. 2014-09, *Revenue from Contracts with Customers*, and ASU 2018-13, *Fair Value Measurement (Topic 820), Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*. Our opinion is not modified with respect to these matters.

As discussed in Note 13 to the financial statements, the Agency merged with Asperger Syndrome and High Functioning Autism Association, Inc. effective December 14, 2020. Our opinion is not modified with respect to this matter.

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.

Report on Summarized Comparative Information

We have previously audited the Agency's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 15, 2020. 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, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 23, 2021 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.

A handwritten signature in black ink that reads "Merrin P. Martine & Company, P.C.". The signature is written in a cursive, flowing style.

Danvers, Massachusetts
November 23, 2021



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, 2021, 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 23, 2021.

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) as a basis for designing 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 financial statements. 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 23, 2021

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2021

WITH COMPARATIVE TOTALS AS OF

6/30/2020

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	917,712			917,712	842,951
2	Accounts Receivable, Program Services	252,828			252,828	269,035
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	252,828			252,828	269,035
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	65,340			65,340	65,251
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	141,338			141,338	139,506
11	TOTAL CURRENT ASSETS	1,377,218			1,377,218	1,316,743
12	Land, Buildings, and Equipment		123,233		123,233	121,732
13	Accumulated Depreciation		(105,372)		(105,372)	(87,373)
14	Net Land, Buildings and Equipment		17,861		17,861	34,359
15	Long-Term Investments					
16	Other Assets	13,000			13,000	13,000
17	Due From Other Funds					
18	TOTAL ASSETS	1,390,218	17,861		1,408,079	1,364,102
LIABILITIES AND NET ASSETS						
19	Accounts Payable	23,866			23,866	
20	Subcontract Payable					
21	Accrued Expenses	198,608			198,608	126,210
22	Current Notes Payable					479,450
23	Current Portion Long-Term Debt					
24	Deferred Revenue	88,698			88,698	65,899
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	311,172			311,172	671,559
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	311,172			311,172	671,559
NET ASSETS						
31	Without Donor Restrictions	708,130	17,861		725,991	296,409
32	With Donor Restrictions	370,916			370,916	396,134
33						
34	TOTAL NET ASSETS	1,079,046	17,861		1,096,907	692,543
35	TOTAL LIABILITIES AND NET ASSETS	1,390,218	17,861		1,408,079	1,364,102

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2021 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2020

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,127,079	168,038		1,295,117	1,180,045
2 In-Kind Contributions					
3 Grants		145,083		145,083	157,877
4 Program Service Fees	1,877,778			1,877,778	1,604,848
5 Federated Fundraising Organization Allocation	94,683			94,683	126,834
6 Investment Revenue	2,137			2,137	8,398
7 Revenue from Commercial Products & Services					
8 Other	832,284			832,284	295,827
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	338,339	(338,339)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	4,272,300	(25,218)		4,247,082	3,373,829
EXPENSES AND LOSSES					
14 Administration (Management & General)	445,961			445,961	344,985
15 Fundraising	416,249			416,249	411,605
16 Total Program Services	3,011,749			3,011,749	2,982,268
17 TOTAL EXPENSES	3,873,959			3,873,959	3,738,858
18 Losses					
19 TOTAL EXPENSES AND LOSSES	3,873,959			3,873,959	3,738,858
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)	31,241			31,241	
24 TOTAL CHANGES IN NET ASSETS	429,582	(25,218)		404,364	(365,029)
25 NET ASSETS AT BEGINNING OF YEAR	296,409	396,134		692,543	1,057,572
26 NET ASSETS AT END OF YEAR	725,991	370,916		1,096,907	692,543

See Accompanying Notes to Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2021

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	404,364
Adjustments to Reconcile Change In Net Assets to Net Cash provided by/(used in) Operating Activities:	
2 Depreciation	17,999
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	16,207
5 Increase/Decrease in Prepaid Expenses	(89)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	23,866
8 Increase/Decrease in Accrued Expenses	72,398
9 Increase/Decrease in Deferred Revenue	22,799
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(2,049)
13 Other Cash Used in/Provided by Operating Activities	(590,467)
14 Net Cash Provided by/(used in) Operating Activities	(34,972)
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(1,501)
17 Proceeds from Sale(s) of Investments	111,234
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	109,733
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

06/30/2021

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	74,761
32	Cash and Cash Equivalents at Beginning of Year	842,951
33	Cash and Cash Equivalents at End of Year	<u>917,712</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>111,017</u>
39	<u>PPP loan forgiveness</u>	<u>479,450</u>
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2021

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	3,289,223	352,358	369,863	2,567,002
2. Occupancy	176,532	23,414	18,871	134,247
3. Other Program / Operating Expense	155,116	173	90	154,853
4. Subcontract Expense				
5. Direct Administrative Expense	235,089	67,604	25,481	142,004
6. Other Expenses				
7. Depreciation of Buildings and Equipment	17,999	2,412	1,944	13,643
8. TOTAL EXPENSES	3,873,959	445,961	416,249	3,011,749

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: 06/30/21

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>6</u>
1. Employee Compensation & Related Expenses	<u>77,147</u>	<u>267,082</u>	<u>1,739,341</u>	<u>405,958</u>	<u>77,474</u>
2. Occupancy	<u>3,494</u>	<u>7,863</u>	<u>108,038</u>	<u>9,785</u>	<u>5,067</u>
3. Other Program / Operating Expense	<u>14,451</u>	<u>199</u>	<u>130,190</u>	<u>680</u>	<u>9,333</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>2,715</u>	<u>6,108</u>	<u>121,644</u>	<u>7,601</u>	<u>3,936</u>
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>360</u>	<u>810</u>	<u>10,943</u>	<u>1,008</u>	<u>522</u>
8. TOTAL EXPENSES	<u>98,167</u>	<u>282,062</u>	<u>2,110,156</u>	<u>425,032</u>	<u>96,332</u>

See Accompanying Notes to Financial Statements

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(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 Agency helps people with Asperger's or similar autism spectrum and neurodiverse profiles build meaningful, connected lives. They provide individuals, families, and professionals with information, education, community, support and advocacy – all in an inclusive atmosphere of validation and respect. The Agency serves adults, spouses and partners, teenagers, families of children and adults, educators, and other professionals.

(b) Merger

On December 14, 2020, the Asperger/Autism Network, Inc. (AANE) merged with Asperger Syndrome and High Functioning Autism Association, Inc. (AHA) (a New York 501(c)(3) nonprofit organization), with AANE as the surviving corporation. The merger was accounted for as an acquisition, see Note 13.

(c) Basis of Presentation

The statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating and non-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 and forgiveness of debt are reported as non-operating revenues.

The financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division. This prescribed format does not allow for the presentation of direct cost of benefits to donors on the statement of functional expenses.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(d) Revenue Recognition

The Agency earns revenue as follows:

The Agency generally measures revenue based on the amounts of consideration it expects to be entitled for the transfers of goods and services to a customer, then recognizes its revenue as performance obligations are satisfied under a contract, except in transactions where U.S. GAAP provides other applicable guidance. The Agency evaluates its revenue contracts with customers based on the five-step model under Topic 606: (1) Identify the contract with the customer; (2) Identify the performance obligations in the contract; (3) Determine the transaction price; (4) Allocate the transaction price to separate performance obligations; and (5) Recognize revenue when (or as) each performance obligation is satisfied.

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, which was held virtually during the year ended June 30, 2021. Revenue derived from this event for the year ended June 30, 2021 totaled \$132,810. The net result after the direct cost of benefits to donors of \$12,711 was \$120,099. Direct costs of benefits to donors are included with contributions on the statement of activities.

Contributions - In accordance with ASC Sub Topic 958-605, *Revenue Recognition*, the Agency must determine whether a contribution (or a promise) is conditional or unconditional for transactions deemed to be a contribution. A contribution is considered to be a conditional contribution if an agreement includes a barrier that must be overcome and either a right of return of assets or a right of release of a promise to transfer assets exists. Indicators of a barrier include measurable performance-related barrier or other measurable barrier, a stipulation that limits discretion by the recipient on the conduct of an activity and stipulations that are related to the purpose of the agreement. Topic 958 prescribes that the Agency should not consider probability of compliance with the barrier when determining if such awards are conditional and should be reported as conditional grant advance liabilities until such conditions are met.

Contributions without donor restrictions are recognized as revenue when received or unconditionally pledged. Contributions with donor restrictions are recorded as revenues and net assets with donor restrictions when received or unconditionally pledged. Transfers are made to net assets without donor restrictions as services are performed and costs are incurred pro-rata over the period covered by the grant or contribution as time restrictions lapse.

Coaching, Consultation and Training Services - Coaching, consultation and training services revenue is earned and recognized by the Agency when units or services are provided. Revenue from coaching, consultation and training services is included in program service fees on the statement of activities.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(d) Revenue Recognition - continued

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. Revenue from conference fees, workshops and seminars is included in program service fees on the statement of activities.

Membership Dues - Membership revenue is earned and recognized by the Agency over the membership term. Revenue from membership dues is included in program service fees on the statement of activities.

Grants - The Agency receives funding from federal and state governmental agencies and various other grantors for direct and indirect program costs associated with specific programs and projects. Various grants are subject to certain restrictions, which are met by incurring qualifying expenses for the particular program or project that is funded by the grant. Revenue from such grants is recognized when the funds have been expended on activities stipulated in the grant agreement. For unconditional grants, revenue is recognized as contribution revenue that increases net assets with donor restrictions at the time the grant is received or pledged and the funds are released from restriction when the restriction has been met.

Contracts - Federal and state contracts that are considered reciprocal transactions or purchases of services, the results of which are turned over to the grantor, are recognized as the work under the contract is performed. Contracts that are considered nonreciprocal transactions that further the programs of the Agency are recorded when the Agency receives notification of the contract, or if, conditions for performance are imposed, revenue is recognized when conditions have been met. All contracts consists of two types, unit-rate and cost reimbursement contracts, all with ceiling amounts. Unit-rate contracts provide that revenue is to be earned and recognized at a negotiated or class rate for each unit-of-service that is provided for under the terms of the contract. Under the cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental agency. During the year ended June 30, 2021, approximately 39% of contracts are considered nonreciprocal transactions and approximately 61% of contracts are considered reciprocal transactions.

Deferred revenue primarily represents programmatic services billed for in advance of service dates and received by non-government sources prior to year-end for the following fiscal period. These amounts are deferred and recognized over the period to which the billings relate.

A majority of the Agency's revenue is derived from its activities in Massachusetts, with less than 5% of revenue derived from other states. During the year ended June 30, 2021, the Agency derived approximately 34% of its total revenue from foundations and individual donors, 27% from governmental agencies, 19% from private payer clients, 11% from Paycheck Protection Program (PPP) loan forgiveness, and 9% from other sources. All revenue is recorded at the estimated net realizable amounts.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(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, 2021, 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, 2021, 70% from governmental agencies, 23% of the Agency's receivables are due from individuals and foundations, 5% from other sources and 2% from schools.

(f) 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, 2021, management determined any allowance for doubtful pledges would be immaterial.

(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 statement of financial position presents two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) and the statement of activities displays the change in each class of net assets.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(g) Standards of Accounting and Reporting - continued

The classes of net assets applicable to the Agency are presented as follows:

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 statement of activities as net assets released from restrictions.

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.

Notes to Financial Statements

June 30, 2021

(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 29% for the year ended June 30, 2021. 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 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.

(l) 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.

(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 ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(m) Cash and Cash Equivalents - continued

The Agency maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2021. 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, 2021.

(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 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 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; however, they may be reinvested according to the Agency's investment policy. 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 statement of activities.

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

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(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 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 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.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(r) Summarized Combined Financial Information for 2020

The financial statements include certain prior year summarized combined (see Note 1b) comparative information in total but not by net asset class. The 2020 financial statements reported the combined operations of AANE and AHA, see Note 1b. 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 and Affiliate's combined financial statements for the year ended June 30, 2020, from which the summarized information is derived.

(s) Recent Accounting Standard Adopted

On July 1, 2020, the Agency adopted ASU 2014-09, *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, ASC 606). ASC 606 supersedes the revenue recognition requirements in Topic 605, Revenue Recognition, and requires the reporting entity to recognize revenues when control of promised goods or services is transferred to customers and at an amount that reflects the consideration to which the Agency expects to be entitled in exchange for those goods or services. The Agency adopted ASC 606 using the modified retrospective method applied to those contracts which were not completed as of July 1, 2020 (the practical expedient elected). Results for reporting periods beginning after July 1, 2020, are presented under ASC 606, while prior period amounts are not adjusted and continue to be reported in accordance with the Agency's historic accounting under ASC 605.

There were no material changes in the timing of recognition of revenue and, therefore, there were no adjustments to the opening balance of net assets without donor restrictions. The Agency does not expect the adoption of the new revenue standard to have a significant impact on its changes in net assets on an ongoing basis.

On July 1, 2020, the Agency adopted ASU 2018-13, *Fair Value Measurement (Topic 820), Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*. The amendments in this update removed the following disclosure requirements from Topic 820: (1) the amount of and reasons for transfers between Level 1 and Level 2 of the fair value hierarchy, (2) the policy for timing of transfers between levels, (3) the valuation processes for Level 3 fair value measurements and (4) the changes in unrealized gains and losses for the period included in earnings for recurring Level 3 fair value measurements held at the reporting period. The following disclosure requirements were modified in Topic 820: (1) in lieu of a roll forward for Level 3 fair value measurements, a nonpublic entity is required to disclose transfers into and out of Level 3 of the fair value hierarchy and purchases and issues of Level 3 assets and liabilities, (2) for investments in certain entities that calculate net asset value, an entity is required to disclose the timing of liquidation of an investee's assets and the date when restrictions from redemption might lapse only if the investee has communicated the timing to the entity or announced the timing publicly and (3) the amendments clarify that the measurement uncertainty disclosure is to communicate information about the uncertainty in measurement as of the reporting date. The amendments in the update did not affect disclosures to the financial statements for the year ended June 30, 2021.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(1) Summary of Significant Accounting Policies - continued

(t) Recent Accounting Standards

In February 2016, FASB issued ASU 2016-02, *Leases (Topic 842)* which sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract (i.e., lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification. Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today.

The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases and operating leases. The ASU was set to be effective on January 1, 2021, with early adoption permitted. The effective date was extended to fiscal years beginning after December 15, 2021. The Agency is currently evaluating the impact the adoption of this new standard will have on its financial statements.

(u) 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.

(v) Paycheck Protection Program Loan

As described in Note 5, the Agency received a Paycheck Protection Program (PPP) loan in the prior year. The Agency elected to follow the guidance regarding Debt found in FASB ASC 470 - *Not-for-Profit Entities - Debt* to account for its PPP Loan. As a result, during the year ended June 30, 2020, the Organization recognized \$479,450 of debt. During the year ended June 30, 2021, the full amount of the loan was forgiven and was recognized as other revenue on the statement of activities.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(2) Investments

Investments consisted of the following as of June 30, 2021:

Debt Securities:

Mutual funds - bonds	\$ 141,338
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(3) Land, Buildings and Equipment

Land, buildings and equipment consisted of the following as of June 30, 2021:

Software and curriculum	\$ 94,497
Furniture and equipment	14,417
Leasehold improvements	<u>14,319</u>
	\$ <u>123,233</u>

Depreciation amounted to \$17,999 for the year ended June 30, 2021.

(4) Line of Credit

The Agency has available a demand line of credit with Village Bank (a Massachusetts bank) of \$250,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 5.25% as of June 30, 2021. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2021. As of June 30, 2021, there were no outstanding borrowings.

Interest expense amounted to zero for the year ended June 30, 2021.

(5) Paycheck Protection Program (PPP) Loan

In the prior year, the Agency received a PPP loan from The Village Bank in the original amount of \$479,450 with a maturity date of April 19, 2022. The loan bore interest at a rate of 1%, which was deferred for the first 6 months. During the year ended June 30, 2021, the loan was forgiven in full.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(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. For leases entered into subsequent to year end, see Note 6. 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:

	Facilities	Office Equipment	Total
Fiscal Year 2022	\$ 83,190	\$ 2,600	\$ 83,768

Rent expense for the year ended June 30, 2021 was \$179,107 and is included with occupancy on the 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 \$38,775 for the year ended June 30, 2021 and is included with employee compensation and related expenses on the 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, 2021, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:

Neurodiverse Couples Institute	\$ 167,000
Daniel W. Rosenn AANE Connections Conference fund	65,975
Parent and Family Support	33,333
Director of Child and Teen Services Program	45,500
Other programmatic	59,108
Total	\$ <u>370,916</u>

Net assets released from restrictions during the year ended June 30, 2021 were \$338,339, all of which was from purpose restrictions.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(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 social 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.

(11) COVID-19 - Risks and Uncertainties

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred including mandates from federal, state and local authorities leading to an overall decline in economic activity. As described in Note 5, the Agency received a PPP loan. Further, the Agency's liquidity as of June 30, 2021 is documented at Note 12. The Agency is not able to estimate the length or severity of this outbreak and the related financial impact. Management plans to adjust its operations accordingly and will continue to assess and monitor the situation as it evolves. The Agency does not believe that the impact of COVID-19 would have a material adverse effect on its financial condition or liquidity.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2021

(12) Liquidity and Availability of Resources

The following reflects the Agency's financial assets as of June 30, 2021, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 917,712
Accounts receivable	252,828
Short-term investments	141,338
Total	<u>1,311,878</u>
Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>370,916</u>
Total	<u>370,916</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>940,962</u>

The Agency is partially 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 \$250,000 that could be drawn on in case of a liquidity shortfall, see Note 4.

(13) Merger

On December 14, 2020, the Agency merged with AHA, a New York nonprofit organization that provides similar services. The Agency assumed all of AHA's assets on December 14, 2020. The fair value of the net identifiable assets acquired and liabilities assumed was \$31,214. The Agency recorded a contribution received of \$31,241, which represents the excess of the fair value of the identifiable assets acquired over the liabilities assumed and is included in other increases (decreases) on the statement of activities. The combination was accounted for according to the acquisition method under ASC 958-805.

(14) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 23, 2021 which is the date the Agency's financial statements were available to be issued. No material subsequent events, other than those disclosed below, have occurred since June 30, 2021 that required recognition or disclosure in these financial statements.

Subsequent to year end, the Agency signed a lease for new office space starting in 2022.

THE ASPERGER/AUTISM NETWORK, INC.

Schedule of Findings and Responses

June 30, 2021

(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: 6/30/2021

FEIN: 043376227

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	1,127,079	1,127,079		
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R Total Contributions and In-Kind	1,127,079	1,127,079		
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)	597,995	XXXXXXXXXX	XXXXXXXXXX	597,995
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)	5,251	XXXXXXXXXX	XXXXXXXXXX	5,251
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)	350,541	XXXXXXXXXX	XXXXXXXXXX	350,541
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)	104,783	XXXXXXXXXX	XXXXXXXXXX	104,783
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)	819,208	XXXXXXXXXX	XXXXXXXXXX	819,208
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	1,877,778	XXXXXXXXXX	XXXXXXXXXX	1,877,778
44R Federated Fundraising	94,683	94,683		
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	2,137	2,137		
48R Other Revenue	832,284	197,928		634,356
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(470,400)	470,400	
50R Released Net Assets-Program	338,339			338,339
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R TOTAL REVENUE	4,272,300	951,427	470,400	2,850,473
54R TOTAL EXPENSE = 56E	3,873,959		470,400	3,403,559
55R OPERATING RESULTS	398,341	951,427	(0)	(553,086)

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1E Total Direct Prog.Staff FTE/Exp 101-138	36.17	2,099,207	XXXX	XXXXXXXXXX
2E Chief Executive Officer - FTE/Exp.	1.00	110,000	0.45	49,500
3E Chief Financial Officer - FTE/Exp.	2.00	103,776	1.95	100,857
4E Accting/Clerical/Support FTE/Expense	7.15	399,004	2.74	134,980
5E Admin Maint/House-Grdskeeping FTE/Exp				
6E Total Admin Employee FTE/Expense 410	10.15	612,780	5.14	285,337
7E Commercial Products & Svs/Mkting FTE/Exp				XXXX
8E Total FTE/Salary/Wages	46.32	2,711,987	5.14	285,337
9E Payroll Taxes 150		260,859		28,157
10E Fringe Benefits 151		250,035		32,557
11E Accrual Adjustments		66,342		6,307
12E Total Employee Compensation & Rel. Exp.		3,289,223		352,358
13E Facility and Prog. Equip.Expenses 301, 390		171,710		22,768
14E Facility & Prog. Equip. Depreciation 301		17,999		2,412
15E Facility Operation/Maint./Furn.390		2,648		355
16E Facility General Liability Insurance 390		2,174		291
17E Total Occupancy		194,531		25,826
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX
21E Subcontracted Direct Care 206				XXXXXXXXXX
22E Staff Training 204				
23E Staff Mileage / Travel 205		8,834		173
24E Meals 207		90		90
25E Client Transportation 208				XXXXXXXXXX
26E Vehicle Expenses 208				XXXXXXXXXX
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX
29E Client Personal Allowances 211				XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX
31E Direct Client Wages 214				XXXXXXXXXX
32E Other Commercial Prod. & Svs. 214				
33E Program Supplies & Materials 215		146,192		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		155,116		173
37E Management Fees 410				
38E Fundraising Fees 410				XXXXXXXXXX
39E Legal Fees 410				XXXXXXXXXX
40E Audit Fees 410		24,096		24,096
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		184,464		27,409
43E Leased Office/Program Office Equip.410,390		19,376		8,946
44E Office Equipment Depreciation 410				
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		2,478		2,478
48E Program Support 216				XXXXXXXXXX
49E Professional Insurance 410		4,675		4,675
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		235,089		67,604
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(445,961)
53E Total Reimbursable & Fundraising Expense		3,873,959		470,400
54E Direct State/Federal Non-Reimbursable Expense				XXXXXXXXXX
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		
56E TOTAL EXPENSE = 56R		3,873,959		470,400

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	110,000			
2C				
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	874,640			

Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	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				XXXXXXXXXX
6N Direct Other Expense				XXXXXXXXXX
7N Direct Depreciation				XXXXXXXXXX
8N Total Direct Non-Reimbursable (must tie to 54E)				XXXXXXXXXX
9N Total Direct and Allocated Non-Reimbursable (54E+55E)				XXXXXXXXXX
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		1,924,122		951,427
11N Capital Budget Revenue Adjustments				
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(1,924,122)		(951,427)

Description of Admin (M&G) Direct Non-Reimbursable Exp.

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2021

FEIN: 043376227

UFR Program Number: 1 Program Name: Training Institute Description: Institutes: Training in ASD to Educators and Professionals Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27 Program Address: 51 Water Street, Suite 206 Watertown MA 02472 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

* Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable

Table with columns: REVENUE, STAFFING # hours/yr = 1.00 FTE, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., 2R Gov. In-Kind/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(OC), 28R POS Subcontract, 29R Other Mass. State Agency POS, 30R Mass State Agency Non - POS, 31R Mass. Local Govt/Quasi-Govt. Entities, 32R Non-Mass. State/Local Government, 33R Direct Federal Grants/Contracts, 34R Medicaid - Direct Payments, 35R Medicaid - MBHP Subcontract, 36R Medicare, 37R Mass. Govt. Client Stipends, 38R Client Resources, 39R Mass. spon.client SF/3rd Pty offsets, 40R Other Publicly sponsored client offsets, 41R Private Client Fees (excluding 3rd Pty), 42R Private Client 3rd Pty/other offsets, 43R Total Assistance and Fees, 44R Federated Fundraising, 45R Commercial Activities, 46R Non-Charitable Revenue, 47R Investment Revenue, 48R Other Revenue, 49R Allocated Admin (M&G) Revenue, 50R Released Net Assets-Program, 51R Released Net Assets-Equipment, 52R Released Net Assets-Time, 53R Total Revenue = 57E

Table with columns: SERVICE STATISTICS, Undup # Clients, # service units delivered. Rows include 1SS Enter defined unit of service, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, Dept, Contract ID -11 Characters, MMARS Code. Rows include 1C DOE ASPERGERSEP 5098, 2C, 3C, 4C, 5C.

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

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

Comm. Of MA Surplus Rev. Retention Share N/A

PREPARER COMMENTS:

Table with columns: NON-REIMBURSABLE EXPENSE DETAIL, Description. 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.

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2021

FEIN: 043376227

UFR Program Number: 2

Program Name: MRC LifeMap

Description: LifeMap Coaching

Catalog of Federal Domestic Assistance #: B

http://www.cfda.gov/default.htm

*Program Type: 27

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.

Undup # Clients, # service units delivered

Table with columns: 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. *

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C MRC, 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 Amount. 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

(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:

Comm. Of MA Surplus Rev. Retention Share N/A

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2021

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: 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/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, 1S Program Director (UFR Title 102), 2S Program Function Manager (UFR Title 101), 3S Asst. Program Director (UFR Title 103), 4S Supervising Professional (UFR Title 104), 5S Physician & Psychiatrist (UFR Title 105 & 121), 6S Physician Asst. (UFR Title 106), 7S N. Midwife, N.P., Psych N..N.A., R.N.- MA (Title 107), 8S R.N. - Non Masters (UFR Title 108), 9S L.P.N. (UFR Title 109), 10S Pharmacist (UFR Title 110), 11S Occupational Therapist (UFR Title 111), 12S Physical Therapist (UFR Title 112), 13S Speech / Lang. Pathol., Audiologist (UFR Title 113), 14S Dietician / Nutritionist (UFR Title 114), 15S Spec. Education Teacher (UFR Title 115), 16S Teacher (UFR Title 116), 17S Day Care Director (UFR Title 117), 18S Day Care Lead Teacher (UFR Title 118), 19S Day Care Teacher (UFR Title 119), 20S Day Care Asst. Teacher / Aide (UFR Title 120), 21S Psychologist - Doctorate (UFR Title 122), 22S Clinician-(formerly Psych.Masters)(UFR Title 123), 23S Social Worker - L.I.C.S.W. (UFR Title 124), 24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126), 25S Licensed Counselor (UFR Title 127), 26S Cert. Voc. Rehab. Counselor (UFR Title 128), 27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129), 28S Counselor (UFR Title 130), 29S Case Worker / Manager - Masters (UFR Title 131), 30S Case Worker / Manager (UFR Title 132), 31S Direct Care / Prog. Staff Superv. (UFR Title 133), 32S Direct Care / Prog. Staff III (UFR Title 134), 33S Direct Care / Prog. Staff II (UFR Title 135), 34S Direct Care / Prog. Staff I (UFR Title 136), 35S Prog. Secretarial / Clerical Staff (UFR Title 137), 36S Maintenance, House/Groundskeeping, Cook 138, 37S Direct Care / Driver Staff (UFR Title 138), 38S Direct Care Overtime, Shift Differential and Relief, 39S Total Direct Program Staff = 1E, 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip. Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. *

SERVICE STATISTICS

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

Table with columns: Undup # Clients, # service units delivered

MASSACHUSETTS CONTRACT INFORMATION

Table with columns: Dept, Contract ID -11 Characters, MMARS Code

POS SUBCONTRACT INFORMATION

Table with columns: State Dept, Payor Name, Payor's FEIN

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense Amount

(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.)

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Table with columns: Subcontractor Name, FEIN, Expense Amt.

Comm. Of MA Surplus Rev. Retention Share (9,937)

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2021

FEIN: 043376227

UFR Program Number: 4

Program Name: DDS LifeMap

Description: One to one Coaching of individuals with ASD

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 and 1N-12N.

Comm. Of MA Surplus Rev. Retention Share 117,669

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2021

FEIN: 043376227

UFR Program Number: 6

Program Name: MRC Training

Description: Training of MRC Staff and Provider Agencies

Catalog of Federal Domestic Assistance #: B

*Program Type: 27

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. Rows: 1C MRC, 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 N/A

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.)

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2021

Line 48R - Other Revenue

	<u>Administration</u>	<u>Fundraising</u>	<u>Program Services</u>	<u>Total</u>
Conference	\$ -	\$ -	\$ 71,007	\$ 71,007
Group program and seminars	-	-	181,176	181,176
Training and education	-	-	100,651	100,651
PPP loan forgiveness	197,928	-	281,522	479,450
	<u>\$ 197,928</u>	<u>\$ -</u>	<u>\$ 634,356</u>	<u>\$ 832,284</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	<u>Administration</u>	<u>Fundraising</u>	<u>Program Services</u>	<u>Total</u>
Processing fees	\$ 13,657	\$ 11,509	\$ 89,936	\$ 115,102
Credit card fees	322	9,739	17,435	27,496
Payroll services	1,957	1,578	11,066	14,601
Other fees	4,034	15	2,547	6,596
Supplies	107	86	3,546	3,739
Printing and reproduction	84	68	682	834
Postage and delivery	174	305	1,069	1,548
Dues and subscriptions	2,401	399	297	3,097
Advertising	842	-	1,536	2,378
Website	661	533	3,738	4,932
Miscellaneous	2,620	-	971	3,591
Annual report fees	550	-	-	550
	<u>\$ 27,409</u>	<u>\$ 24,232</u>	<u>\$ 132,823</u>	<u>\$ 184,464</u>

Line 13 - Other Cash Provided by Operating Activities

Donated stock	\$ (111,017)
PPP loan forgiveness	<u>(479,450)</u>
Total	<u>\$ (590,467)</u>

Line 23 - Other Increases (Decreases)

AHA acquisition contribution	\$ <u>31,241</u>
Total	<u>\$ 31,241</u>

See independent auditors' report.



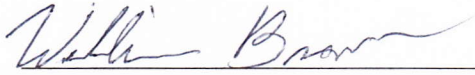
51 Water Street, Suite 206 • Watertown, MA 02472
(617) 393-3824 • www.aane.org

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on November 23, 2021 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, 2021.

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, 2021.

Signatory for Board of Directors:



Treasurer

November 23, 2021

Date