

The Asperger/Autism Network, Inc.

**Uniform Financial Statements
and Independent Auditor's Report**

June 30, 2022

The Asperger/Autism Network, Inc.

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Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinion

We have audited 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, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Agency as of June 30, 2022, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior-year Summarized Information

The financial statements of the Agency for the year ended June 30, 2021 were audited by Kevin P. Martin & Associates, P.C. whose report dated November 23, 2021, included an emphasis-of-matter indicating that the Agency has adopted ASU No. 2014-09, *Revenue from Contracts with Customers*, and ASU No. 2018-13, *Fair Value Measurement (Topic 820), Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement*, and expressed an unmodified opinion on those statements.

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, 2021, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information Required by the Operational Services Division, including the Uniform Financial Report ("UFR") Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule and Scheduled C - UFR Addendum, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and accordingly, we do not express an opinion or provide assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 13, 2022, 2022 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.



Danvers, Massachusetts
December 13, 2022

Independent Auditor's 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, 2022, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2022.

Report on 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 over financial reporting.

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 over financial reporting 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 or significant deficiencies may exist that have not been identified.

Report on 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 over financial reporting 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 over financial reporting and compliance. Accordingly, this communication is not suitable for any other purpose.

CohnReznick LLP

Danvers, Massachusetts
December 13, 2022

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2022

WITH COMPARATIVE TOTALS AS OF

6/30/2021

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	1,044,994			1,044,994	917,712
2	Accounts Receivable, Program Services	364,536			364,536	252,828
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	364,536			364,536	252,828
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	80,454			80,454	65,340
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	132,627			132,627	141,338
11	TOTAL CURRENT ASSETS	1,622,611			1,622,611	1,377,218
12	Land, Buildings, and Equipment		126,031		126,031	123,233
13	Accumulated Depreciation		(123,449)		(123,449)	(105,372)
14	Net Land, Buildings and Equipment		2,582		2,582	17,861
15	Long-Term Investments					
16	Other Assets	18,450			18,450	13,000
17	Due From Other Funds					
18	TOTAL ASSETS	1,641,061	2,582		1,643,643	1,408,079
LIABILITIES AND NET ASSETS						
19	Accounts Payable	26,711			26,711	23,866
20	Subcontract Payable					
21	Accrued Expenses	218,595			218,595	198,608
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	124,013			124,013	88,698
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	369,319			369,319	311,172
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	369,319			369,319	311,172
NET ASSETS						
31	Without Donor Restrictions	665,743	2,582		668,325	725,991
32	With Donor Restrictions	605,999			605,999	370,916
33						
34	TOTAL NET ASSETS	1,271,742	2,582		1,274,324	1,096,907
35	TOTAL LIABILITIES AND NET ASSETS	1,641,061	2,582		1,643,643	1,408,079

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2022 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2021

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,310,575	316,309		1,626,884	1,295,117
2 In-Kind Contributions					
3 Grants		165,883		165,883	145,083
4 Program Service Fees	2,455,542			2,455,542	1,877,778
5 Federated Fundraising Organization Allocation	124,226			124,226	94,683
6 Investment Revenue	(8,825)			(8,825)	2,137
7 Revenue from Commercial Products & Services					
8 Other	606,446			606,446	832,284
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	247,109	(247,109)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	4,735,073	235,083		4,970,156	4,247,082
EXPENSES AND LOSSES					
14 Administration (Management & General)	556,305			556,305	445,961
15 Fundraising	397,525			397,525	416,249
16 Total Program Services	3,838,909			3,838,909	3,011,749
17 TOTAL EXPENSES	4,792,739			4,792,739	3,873,959
18 Losses					
19 TOTAL EXPENSES AND LOSSES	4,792,739			4,792,739	3,873,959
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
24 TOTAL CHANGES IN NET ASSETS	(57,666)	235,083		177,417	404,364
25 NET ASSETS AT BEGINNING OF YEAR	725,991	370,916		1,096,907	692,543
26 NET ASSETS AT END OF YEAR	668,325	605,999		1,274,324	1,096,907

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2022

	SUPPORTING SERVICES			PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	4,117,284	451,493	363,399	3,302,392
2. Occupancy	171,741	12,281	9,007	150,453
3. Other Program / Operating Expense	210,399	635	1,030	208,734
4. Subcontract Expense				
5. Direct Administrative Expense	275,238	90,829	23,103	161,306
6. Other Expenses				
7. Depreciation of Buildings and Equipment	18,077	1,067	986	16,024
8. TOTAL EXPENSES	4,792,739	556,305	397,525	3,838,909

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: 06/30/22

	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>99,007</u>	<u>336,403</u>	<u>2,244,387</u>	<u>622,595</u>	
2. Occupancy	<u>1,735</u>	<u>16,279</u>	<u>91,162</u>	<u>41,277</u>	
3. Other Program / Operating Expense	<u>6,222</u>	<u>1,954</u>	<u>184,491</u>	<u>5,320</u>	<u>10,747</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>18,063</u>	<u>11,848</u>	<u>101,356</u>	<u>30,039</u>	
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>190</u>	<u>1,781</u>	<u>9,536</u>	<u>4,517</u>	
8. TOTAL EXPENSES	<u>125,217</u>	<u>368,265</u>	<u>2,630,932</u>	<u>703,748</u>	<u>10,747</u>

See Accompanying Notes to Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2022

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	177,417
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	18,077
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(111,708)
5 Increase/Decrease in Prepaid Expenses	(15,114)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	2,845
8 Increase/Decrease in Accrued Expenses	19,987
9 Increase/Decrease in Deferred Revenue	35,315
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	8,711
13 Other Cash Used in/Provided by Operating Activities	(134,559)
14 Net Cash Provided by/(used in) Operating Activities	971
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(2,798)
17 Proceeds from Sale(s) of Investments	129,109
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	126,311
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

06/30/2022

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	127,282
32	Cash and Cash Equivalents at Beginning of Year	917,712
33	Cash and Cash Equivalents at End of Year	<u>1,044,994</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	Donated stock	129,109
39		
40		

See Accompanying Notes to the Financial Statements

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

Note 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.

Nature of activities

The Agency helps people with Asperger's or similar autism spectrum and neurodiverse profiles build meaningful, connected lives. The Agency provides 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.

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.

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. Direct costs of benefits to donors are included with contributions on the statement of activities. Special event revenue and direct costs of benefits to donors for the year ended June 30, 2022 were immaterial.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

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 barriers or other measurable barriers, 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.

Conference Fees, Workshops and Seminars - The Agency recognizes conference fees, workshops and seminars revenue when the various Agency sponsored conferences take place. Immaterial 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 with donor restrictions, 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.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

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 consist 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. Contract revenue is included in program service fees on the accompanying statement of activities.

Billings on the contracts are subject to final approval by the governmental agency. During the year ended June 30, 2022, approximately 41% of contracts are considered nonreciprocal transactions and approximately 59% 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, 2022, the Agency derived approximately 36% of its total revenue from foundations and individual donors, 28% from governmental agencies, 24% from private payer clients, and 12% from other sources. All revenue is recorded at the estimated net realizable amounts.

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, 2022, 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, 2022, 65% of the Agency's receivables are due from governmental agencies, 33% from individuals and foundations, 1% from other sources and 1% from schools.

Contributions receivable

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.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

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, 2022, management determined any allowance for doubtful pledges would be immaterial.

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 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.

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, 2022

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.

Generally, the Agency's information returns remain open for possible examination for three years after the filing date. While no income tax returns are currently being examined by the Internal Revenue Service, tax years since 2019 remain open. As of June 30, 2022, the Agency believes that there are no uncertain tax positions with any of its open tax years.

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, which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 21% for the year ended June 30, 2022. 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.

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.

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.

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, 2022

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, 2022. 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, 2022.

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.

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

Noncash donations

Donations other than cash (securities) are recorded at their estimated fair market value at the date of the gift. Such donations are reported as without donor restrictions unless the donor has restricted the donated asset to a specific purpose. Donated services are recognized in the financial statements if the services received require specialized skills provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Certain services donated to the Agency by community volunteers do not meet the above criteria and, therefore, are not recognized in the financial statements.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

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

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

Summarized financial information for 2021

The financial statements include certain prior year summarized comparative information in total but not by net asset class nor does it include prior year disclosures. 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, 2021, from which the summarized information is derived.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

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.

In July 2018, FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, and ASU 2018-11, *Leases (Topic 842), Targeted Improvements*. In December 2019, FASB issued ASU 2018-20, *Leases (Topic 842), Narrow-Scope Improvements for Lessors*. Adoption of these ASUs will run concurrent with the Agency's adoption of ASU 2016-02.

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.

Note 2 - Investments

Investments consisted of the following as of June 30, 2022:

Debt Securities:

Mutual funds - bonds	\$ 132,627
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Note 3 - Land, buildings and equipment

Land, buildings and equipment consisted of the following as of June 30, 2022:

Software and curriculum	\$ 94,497
Furniture and equipment	17,215
Leasehold improvements	<u>14,319</u>
	\$ <u>126,031</u>

Depreciation amounted to \$18,077 for the year ended June 30, 2022.

Note 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 6.75% as of June 30, 2022. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2022. As of June 30, 2022, there were no outstanding borrowings.

Interest expense amounted to zero for the year ended June 30, 2022.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

Note 5 - Operating lease commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2027. 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 2023	\$ 109,158	\$ 6,511	\$ 113,647
Fiscal Year 2024	\$ 109,333	\$ 6,511	\$ 113,822
Fiscal Year 2025	\$ 111,383	\$ 5,721	\$ 115,082
Fiscal Year 2026	\$ 113,433	\$ 4,140	\$ 115,551
Fiscal Year 2027	\$ 81,317	\$ 2,415	\$ 81,710

Rent expense for the year ended June 30, 2022 was \$168,409 and is included with occupancy on the statement of functional expenses.

Note 6 - Employee benefits

The Agency participates in a Simple IRA retirement plan that allows employees to contribute to the plan on a pre-tax basis. Eligible employees, as defined in the plan, participate in this plan. The Agency matches up to 3% of employee contributions. Retirement plan expense was \$45,856 for the year ended June 30, 2022 and is included with employee compensation and related expenses on the statement of functional expenses.

Note 7 - 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, 2022, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:

Neurodiverse Couples Institute	\$ 180,000
Daniel W. Rosenn AANE Connections Conference fund	61,975
Parent and Family Support	33,333
Simpatico Mentoring Program	118,750
Director of Child and Teen Services Program	60,000
Website Rebuild/Relaunch	50,000
Other programmatic	101,941
Total	<u>\$ 605,999</u>

Net assets released from restrictions during the year ended June 30, 2022 were \$247,109, all of which was from purpose restrictions.

The Asperger/Autism Network, Inc.

Notes to Financial Statements

June 30, 2022

Note 8 - Not-for-profit provider surplus revenue retention

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). 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.

Note 9 - 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.

Note 10 - 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. The Agency received a Paycheck Protection Program loan. Further, the Agency's liquidity as of June 30, 2022 is documented at Note 11. 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, 2022

Note 11 - Liquidity and availability of resources

The following reflects the Agency's financial assets as of June 30, 2022, 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	\$ 1,044,994
Accounts receivable	364,536
Investments	<u>132,627</u>
Total	<u>1,542,157</u>
Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>605,999</u>
Total	<u>605,999</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u><u>936,158</u></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.

Note 12 - Subsequent events

The Agency has performed an evaluation of subsequent events through December 13, 2022, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2022 that required recognition or disclosure in these financial statements.

**Supplemental Information Required
by the Operational Services Division**

ORGANIZATION: The Asperger/Autism Network, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2022

FEIN: 043376227

REVENUE	Total Organization				EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	FTE	Expense	FTE	Expense		FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	1,310,575		1,310,575		1E Total Direct Prog.Staff FTE/Exp 101-138	40.26	2,721,381	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	40.26	2,721,381
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	2.03	156,766	1.38	125,726	0.62	30,005	0.03	1,035
3R Private IN-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	94,760	0.95	90,022	0.05	4,738		
4R Total Contributions and In-Kind	1,310,575		1,310,575		4E Accting/Clerical/Support FTE/Expense	8.75	523,879	3.94	205,618	4.49	300,704	0.32	17,557
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskkeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	11.78	775,405	6.27	421,366	5.16	335,447	0.35	18,592
7R Total Grants					7E Commercial Products & Svcs/Mktng FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages	52.04	3,496,786	6.27	421,366	5.16	335,447	40.61	2,739,973
9R Dept.of Developmental Services(DDS/DMR)	702,191	XXXXXXXXXX	XXXXXXXXXX	702,191	9E Payroll Taxes 150		298,918		13,440		12,415		273,063
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		305,125		17,649		16,303		271,173
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments		16,455		(962)		(766)		18,183
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		4,117,284		451,493		363,399		3,302,392
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		160,845		9,278		8,570		142,997
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		18,077		1,067		986		16,024
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		7,355		2,794		244		4,317
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		3,541		209		193		3,139
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		189,818		13,348		9,993		166,477
18R MA. Rehabilitation Commission (MRC)	447,291	XXXXXXXXXX	XXXXXXXXXX	447,291	18E Direct Care Consultant 201								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX		19E Temporary Help 202								
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX		20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX		XXXXXXXXXX		
21R Dept.of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX		21E Subcontracted Direct Care 206				XXXXXXXXXX		XXXXXXXXXX		
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX		22E Staff Training 204								
23R Dept. of Elementary & Secondary Educ. (DOE)	125,830	XXXXXXXXXX	XXXXXXXXXX	125,830	23E Staff Mileage / Travel 205		39,620		417		816		38,387
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		432		218		214		
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX		25E Client Transportation 208				XXXXXXXXXX		XXXXXXXXXX		
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX		26E Vehicle Expenses 208								
27R Div. of Housing & Community Develop(ODC)		XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX		XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211				XXXXXXXXXX		XXXXXXXXXX		
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX		31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svcs. 214								
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215		170,347		XXXXXXXXXX		XXXXXXXXXX		170,347
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX		34E Non Charitable Expenses								
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX		35E Other Expense								
36R Medicare		XXXXXXXXXX	XXXXXXXXXX		36E Total Other Program Expense		210,399		635		1,030		208,734
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410				XXXXXXXXXX		XXXXXXXXXX		XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		39E Legal Fees 410								XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410		26,100		26,100				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	1,180,230	XXXXXXXXXX	XXXXXXXXXX	1,180,230	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		218,661		46,942		22,456		149,263
43R Total Assistance and Fees	2,455,542	XXXXXXXXXX	XXXXXXXXXX	2,455,542	43E Leased Office/Program Office Equip.410,390		20,955		8,265		647		12,043
44R Federated Fundraising	124,226		124,226		44E Office Equipment Depreciation 410								
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	(8,825)	(8,825)			47E Directors & Officers Insurance 410		2,478		2,478				XXXXXXXXXX
48R Other Revenue	606,446	215,680		390,766	48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX	(512,275)	512,275		49E Professional Insurance 410		7,044		7,044				
50R Released Net Assets-Program	247,109			247,109	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		275,238		90,829		23,103		161,306
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXXXX		(556,305)		52,201		504,104
53R TOTAL REVENUE	4,735,073	1,129,381	512,275	3,093,417	53E Total Reimbursable & Fundraising Expense		4,792,739				449,726		4,343,013
54R TOTAL EXPENSE = 56E	4,792,739		449,726	4,343,013	54E Direct State/Federal Non-Reimbursable Expense						XXXXXXXXXXXX		
55R OPERATING RESULTS	(57,666)	1,129,381	62,549	(1,249,596)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXXXX						

NON-REIMBURSABLE EXPENSE DETAIL Note to Readers : Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Brenda Dater, Executive Director	128,188			
2C Dania Jekel, Former Executive Director	41,397			
3C				
4C				
5C				

MA Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenue	953,787			

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

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	1,767,256	1,129,381	637,875
11N Capital Budget Revenue Adjustments		XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(1,767,256)	(1,129,381)	(637,875)
Description of Admin (M&G) Direct Non-Reimbursable Exp.			

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: 85 Main Street, Suite 3 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 = HCFPI/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) 125,830, 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 125,830, 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 125,830

Table with columns: SERVICE STATISTICS, MASSACHUSETTS CONTRACT INFORMATION, NON-REIMBURSABLE EXPENSE DETAIL, Description. Rows include 1SS Enter defined unit of service: Person, 2SS Enter total unit capacity: 120, 3SS Publicly sponsored clients: 120, 4SS Privately sponsored clients: 120, 5SS Free Care clients: 120, 6SS Total: 120, 7SS suspended for FY '08 filings. []

PREPARER COMMENTS:

UFR Program Number: 2 Program Name: MRC LifeMap Description: LifeMap Coaching Catalog of Federal Domestic Assistance #: B

*Program Type: 27 Program Address: 85 Main Street, Suite 3 Watertown MA 02472 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40):

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

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

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Hour, 2SS Enter total unit capacity: 2,439, 3SS Publicly sponsored clients: 110, 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, Total: 110, 2,439.

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

Table with columns: Description, Expense Amount. 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.

(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. Rows include 1SDC, 2SDC, 3SDC, 4SDC, 5SDC.

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

PREPARER COMMENTS:

UFR Program Number: 3

Program Name: All Other Programs

Description: Non OSD-funded agency programs

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

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

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

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Hour, 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, Total: 2,449, 17,165

MASSACHUSETTS CONTRACT INFORMATION

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

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

Table with columns: Description, Expense Amount. Rows: 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

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share

PREPARER COMMENTS:

UFR Program Number: 4

Program Name: DDS LifeMap

Description: One to one Coaching of individuals with ASD

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

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

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

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Hour, 2SS Enter total unit capacity: 6.643, 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, Total: 117, 6.643.

MASSACHUSETTS CONTRACT INFORMATION

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

OPERATING RESULTS

Table with columns: Description, Expense Amount. Rows: 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. * (subject to OSD adjustment).

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

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

Comm. Of MA Surplus Rev. Retention Share (93,969)

PREPARER COMMENTS:

UFR Program Number: 6

Program Name: MRC Training

Description: Training of MRC Staff and Provider Agencies

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

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

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

SERVICE STATISTICS

Table with columns: 1SS Enter defined unit of service: Person, 2SS Enter total unit capacity: 77, 3SS Publicly sponsored clients: 77, 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, 77, 77

MASSACHUSETTS CONTRACT INFORMATION

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

POS SUBCONTRACT INFORMATION

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

NON-REIMBURSABLE EXPENSE DETAIL

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

DESCRIPTION

Table with columns: Description, (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., 1SDC, 2SDC, 3SDC, 4SDC, 5SDC, Comm. Of MA Surplus Rev. Retention Share, 29,780

PREPARER COMMENTS:

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

Schedule C - UFR Addendum (unaudited)

For the Year Ended June 30, 2022

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Conference	\$ -	\$ -	\$ 49,977	\$ 49,977
Group program and seminars	-	-	203,823	203,823
Training and education	-	-	136,966	136,966
Early lease termination income	215,680	-	-	215,680
	<u>\$ 215,680</u>	<u>\$ -</u>	<u>\$ 390,766</u>	<u>\$ 606,446</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 5,443	\$ 5,410	\$ 86,675	\$ 97,528
Miscellaneous	30,866	2,568	4,972	38,406
Credit card fees	747	12,635	18,810	32,192
Dues and subscriptions	4,952	399	17,887	23,238
Payroll services	828	765	12,431	14,024
Other fees	2,937	-	4,124	7,061
Supplies	-	218	1,771	1,989
Printing and reproduction	49	46	1,091	1,186
Postage and delivery	37	379	557	973
Advertising	519	-	360	879
Website	39	36	585	660
Annual report fees	525	-	-	525
	<u>\$ 46,942</u>	<u>\$ 22,456</u>	<u>\$ 149,263</u>	<u>\$ 218,661</u>

Line 13 - Other Cash Provided by Operating Activities

Donated stock	\$ (129,109)
Change in other assets (deposits)	(5,450)
Total	<u>\$ (134,559)</u>

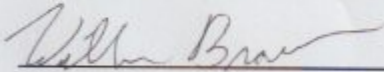
See independent auditors' report.

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on December 13, 2022 and have voted to recognize and accept the representations of management and the expression of opinions by CohnReznick, LLP 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, 2022.

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, 2022.

Signatory for Board of Directors:



Treasurer

Title

December 13, 2022

Date



Independent Member of Nexia International

cohnreznick.com