

Association for Autism and Neurodiversity, Inc.

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

June 30, 2023

Association for Autism and Neurodiversity, Inc.

Index

	<u>Page</u>
Independent Auditor's Report	2
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 <i>Government Auditing Standards</i>	5
Financial Statements	
Statement of Financial Position as of June 30, 2023 with Comparative Totals as of June 30, 2022	7
Statement of Activities for the Year Ended June 30, 2023 with Comparative Totals for the Year Ended June 30, 2022	8
Statement of Functional Expenses for the Year Ended June 30, 2023	9
Statement of Cash Flows for the Year Ended June 30, 2023	11
Notes to Financial Statements	13
Supplemental Information Required by the Operational Services Division	
UFR Cover Page for the Year Ended June 30, 2023	27
Schedule A - Organization Supplemental Information Schedule FY End June 30, 2023 (unaudited)	28
Schedule B - Program Supplemental Information Schedule FY End June 30, 2023 (unaudited)	29
Schedule C - UFR Addendum (unaudited)	33
Acknowledgement of the Board of Directors	34

Independent Auditor's Report

To the Board of Directors of
Association for Autism and Neurodiversity, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Association for Autism and Neurodiversity, Inc. (a nonprofit organization), (the "Agency"), which comprise the statement of financial position as of June 30, 2023, 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, 2023, 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.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 November 14, 2023, 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.

Report on Summarized Comparative Information

We have previously audited the Agency's June 30, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 13, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2022, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Wakefield, Massachusetts
November 14, 2023

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
Association for Autism and Neurodiversity, 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 Association for Autism and Neurodiversity, Inc. (a nonprofit organization), (the "Agency"), which comprise the statement of financial position as of June 30, 2023, 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 November 14, 2023.

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.

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 or significant deficiencies may exist that were not 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 entity's internal control on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control over compliance. Accordingly, this communication is not suitable for any other purpose.



Wakefield, Massachusetts
November 14, 2023

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2023

WITH COMPARATIVE TOTALS AS OF

6/30/2022

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	480,498			480,498	1,044,994
2	Accounts Receivable, Program Services	552,102			552,102	364,536
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	552,102			552,102	364,536
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	63,095			63,095	80,454
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	134,533			134,533	132,627
11	TOTAL CURRENT ASSETS	1,230,228			1,230,228	1,622,611
12	Land, Buildings, and Equipment		224,131		224,131	126,031
13	Accumulated Depreciation		(124,632)		(124,632)	(123,449)
14	Net Land, Buildings and Equipment		99,499		99,499	2,582
15	Long-Term Investments					
16	Other Assets	18,450	395,065		413,515	18,450
17	Due From Other Funds					
18	TOTAL ASSETS	1,248,678	494,564		1,743,242	1,643,643
LIABILITIES AND NET ASSETS						
19	Accounts Payable	36,105			36,105	26,711
20	Subcontract Payable					
21	Accrued Expenses	264,739			264,739	218,595
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	116,164			116,164	124,013
25	Other Current Liabilities		109,163		109,163	
26	TOTAL CURRENT LIABILITIES	417,008	109,163		526,171	369,319
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities		290,514		290,514	
29	Due to Other Funds					
30	TOTAL LIABILITIES	417,008	399,677		816,685	369,319
NET ASSETS						
31	Without Donor Restrictions	440,042	94,887		534,929	668,325
32	With Donor Restrictions	391,628			391,628	605,999
33						
34	TOTAL NET ASSETS	831,670	94,887		926,557	1,274,324
35	TOTAL LIABILITIES AND NET ASSETS	1,248,678	494,564		1,743,242	1,643,643

See Accompanying Notes to the Financial Statements

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2023 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2022

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,356,918	129,471		1,486,389	1,626,884
2 In-Kind Contributions	100,000			100,000	
3 Grants		213,670		213,670	165,883
4 Program Service Fees	3,102,130			3,102,130	2,455,542
5 Federated Fundraising Organization Allocation	156,920			156,920	124,226
6 Investment Revenue	4,537			4,537	(8,825)
7 Revenue from Commercial Products & Services					
8 Other	443,093			443,093	606,446
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	557,512	(557,512)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	5,721,110	(214,371)		5,506,739	4,970,156
EXPENSES AND LOSSES					
14 Administration (Management & General)	785,948			785,948	556,305
15 Fundraising	422,244			422,244	397,525
16 Total Program Services	4,646,314			4,646,314	3,838,909
17 TOTAL EXPENSES	5,854,506			5,854,506	4,792,739
18 Losses					
19 TOTAL EXPENSES AND LOSSES	5,854,506			5,854,506	4,792,739
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 TOTAL CHANGES IN NET ASSETS	(133,396)	(214,371)		(347,767)	177,417
25 NET ASSETS AT BEGINNING OF YEAR	668,325	605,999		1,274,324	1,096,907
26 NET ASSETS AT END OF YEAR	534,929	391,628		926,557	1,274,324

See Accompanying Notes to Financial Statements

ORGANIZATION : Association for Autism and Neurodiversity FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/2023

	SUPPORTING SERVICES			PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	5,067,326	584,607	375,195	4,107,524
2. Occupancy	127,611	13,347	8,923	105,341
3. Other Program / Operating Expense	256,551	2,163	663	253,725
4. Subcontract Expense				
5. Direct Administrative Expense	401,835	185,593	37,304	178,938
6. Other Expenses				
7. Depreciation of Buildings and Equipment	1,183	238	159	786
8. TOTAL EXPENSES	5,854,506	785,948	422,244	4,646,314

See Accompanying Notes to Financial Statements

*

ORGANIZATION : Association for Autism and Neurodiversity FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/23

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>2</u>	<u>3</u>	<u>4</u>	<u>6</u>	
1. Employee Compensation & Related Expenses	<u>526,568</u>	<u>2,625,414</u>	<u>846,229</u>	<u>109,313</u>	
2. Occupancy	<u>8,935</u>	<u>80,650</u>	<u>10,924</u>	<u>4,832</u>	
3. Other Program / Operating Expense	<u>11,732</u>	<u>215,667</u>	<u>14,338</u>	<u>11,988</u>	
4. Subcontract Expense					
5. Direct Administrative Expense	<u>11,297</u>	<u>147,718</u>	<u>13,813</u>	<u>6,110</u>	
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>160</u>	<u>345</u>	<u>195</u>	<u>86</u>	
8. TOTAL EXPENSES	<u>558,692</u>	<u>3,069,794</u>	<u>885,499</u>	<u>132,329</u>	

See Accompanying Notes to Financial Statements

ORGANIZATION : Association for Autism and Neurodiver:

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2023

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	(347,767)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	1,183
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(187,566)
5 Increase/Decrease in Prepaid Expenses	17,359
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	9,394
8 Increase/Decrease in Accrued Expenses	46,144
9 Increase/Decrease in Deferred Revenue	(7,849)
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	177
13 Other Cash Used in/Provided by Operating Activities	(94,534)
14 Net Cash Provided by/(used in) Operating Activities	(563,459)
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(98,100)
17 Proceeds from Sale(s) of Investments	126,694
18 Purchase(s) of Investments	(29,631)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	(1,037)
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/Reciepts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Association for Autism and Neurodiver:

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2023

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(564,496)
32	Cash and Cash Equivalents at Beginning of Year	1,044,994
33	Cash and Cash Equivalents at End of Year	480,498

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	99,146
39		
40		

See Accompanying Notes to the Financial Statements

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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 Association for Autism and Neurodiversity, Inc. (a nonprofit organization) (the "Agency") (formerly, The Asperger/Autism Network, Inc.) are described below to enhance the usefulness of the financial statements to the reader.

Nature of activities

The Agency helps autistic and similarly neurodivergent people build meaningful, connected lives. The Agency provides individuals, families, and professionals with education, community, and support 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. As of June 30 2023 and 2022, the accounts receivable had a balance of \$552,102 and \$364,536, respectively.

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, 2023 were immaterial.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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.

In-kind Donations - In-kind donations include services, facilities and materials. Donated services are recognized as contributions if they (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by individuals with those skills, and would otherwise be purchased by the Agency. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria was not met. Donated facilities and materials are recognized in the financial statements at their estimated value at time of receipt.

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

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

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.

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, 2023, approximately 47% of contracts are considered nonreciprocal transactions and approximately 53% 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, 2023, the Agency derived approximately 34% of its total revenue from foundations and individual donors, 27% from governmental agencies, 30% from private payer clients, and 9% 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, 2023, 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, 2023, 81% of the Agency's receivables are due from governmental agencies, 16% from individuals and foundations, 2% from other sources and 1% from schools.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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.

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, 2023, 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.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

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.

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 2020 remain open. As of June 30, 2023, 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 29% for the year ended June 30, 2023. 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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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 Agency maintains its cash balances at several financial institutions. 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, 2023. 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, 2023.

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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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

Software - construction in progress

Software costs related to the design and implementation of the Organization's new website are not depreciated until placed into service, which occurred subsequent to year end. As of June 30, 2023, costs of \$98,100 were included in land, buildings and equipment on the accompanying statement of financial position.

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.

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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

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 financial assets 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 2022

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, 2022, from which the summarized information is derived.

New accounting pronouncements

The Agency adopted Accounting Standards Update 2016-02 (as amended), Leases ("Topic 842") on July 1, 2022 ("Adoption Date"). Topic 842 requires lessees to recognize a right-of-use asset and a corresponding lease liability for virtually all leases. The Agency elected and applied the following practical expedients on the Adoption Date:

- To apply the provisions of Topic 842 at the adoption date, instead of applying them to the earliest comparative period presented in the financial statements.
- The package of practical expedients permitting the Agency to not reassess (i) the lease classification of existing leases; (ii) whether existing and expired contracts are or contain leases; and (iii) initial direct costs for existing leases.
- The election to use an appropriate risk-free discount rate to measure the operating lease liability for the property lease.
- The election to not apply the recognition requirements to Topic 842 to short-term leases.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

The Agency made the following adjustments to its balance sheet as of the Adoption Date in connection with transitioning to Topic 842:

	Increase (decrease)
Right-of-use asset – operating lease	\$486,070
Lease liability – operating lease	\$486,070

The Agency accounted for its existing property and equipment leases as operating leases. The Adoption of Topic 842 did not have a material impact on the Agency's change in net assets for the year ended June 30, 2023.

The Agency includes its right-of-use assets for operating leases within other assets and the corresponding lease liabilities within current and long-term liabilities in the accompanying statement of financial position. See Note 5 regarding the Agency's right-of-use assets and lease liabilities.

Note 2 - Investments

Investments consisted of the following as of June 30, 2023:

Debt Securities:

Mutual funds - bonds	\$ 134,533
----------------------	------------

Note 3 - Land, buildings and equipment

Land, buildings and equipment consisted of the following as of June 30, 2023:

Software and curriculum	\$ 192,597
Furniture and equipment	17,215
Leasehold improvements	<u>14,319</u>
	<u>\$ 224,131</u>

Depreciation amounted to \$1,183 for the year ended June 30, 2023.

Note 4 - Line of credit

The Agency has available a demand line of credit with Village Bank of \$250,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 10.25% as of June 30, 2023. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2023. As of June 30, 2023, there were no outstanding borrowings.

Interest expense amounted to zero for the year ended June 30, 2023.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2023

Note 5 - Operating lease commitments

The Agency leases office space under a non-cancelable, operating lease agreement with an expiration date through fiscal year 2027. The Agency is also liable for certain real estate tax increases and operating cost adjustments under the office lease terms. All contracts that implicitly or explicitly involve property, plant and equipment are evaluated to determine whether they are or contain a lease.

At lease commencement, the Agency recognizes a lease liability, which is measured at the present value of future minimum lease payments, and a corresponding right-of-use asset equal to the lease liability, adjusted for any prepaid lease costs, initial direct costs and lease incentives. The Agency has elected and applies the practical expedient available to lessees to combine non-lease components with their related lease components and account for them as a single combined lease component for all its leases.

The Agency remeasures lease liabilities and related right-of-use assets whenever there is a change to the lease term and/or there is a change in the amount of future lease payments, but only when such changes do not qualify to be accounted for as a separate contract.

The right-of-use asset of \$395,065 is included in other assets. The lease liabilities of \$109,163 and \$290,514 are included in current liabilities and other liabilities, respectively.

The Agency determines an appropriate discount rate to apply when determining the present value of the remaining lease payments for purposes of measuring or remeasuring lease liabilities. As the rate implicit in the lease is generally not readily determinable, the Agency has elected, as a practical expedient, to use an appropriate risk-free rate as its discount rate for each class of underlying asset. The Agency's risk-free rate, which is determined at either lease commencement or when a lease liability is measured, is the rate on U.S. government securities over a period commensurate with the lease term.

For accounting purposes, the Agency leases commence on the earlier of (i) the date upon which the Agency obtains control of the underlying asset and (ii) the contractual effective date of a lease. Lease commencement for most of the Agency's leases coincides with the contractual effective date. The Agency's leases generally have minimum base terms with renewal options or fixed terms with early termination options. Such renewal and early termination options are exercisable at the option of the Agency and, when exercised, usually provide for rental payments during the extension period at then current market rates or at pre-determined rental amounts. Unless the Agency determines that it is reasonably certain that the term of a lease will be extended, such as through the exercise of a renewal option or non-exercise of an early termination option, the term of a lease begins at lease commencement and spans for the duration of the minimum non-cancellable contractual term. When the exercise of a renewal option or non-exercise of an early termination option is reasonably certain, the lease term is measured as ending at the end of the renewal period or on the date an early termination may be exercised.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

Lease payments

Lease expense for the year ended June 30, 2023 was \$110,700, and is included in occupancy on the accompanying statement of functional expenses. For the year ended June 30, 2023, cash paid for amounts included in the measurement of lease liabilities totaled \$107,112. The Agency's lease payment terms were \$8,883, escalated to \$9,054 during the year ended June 30, 2023.

Lease liability

The lease liability at June 30, 2023 was \$399,677, and is calculated as the present value of remaining lease payments discounted using the Agency's risk-free discount rate of 2.55%. Future remaining scheduled lease payments during the lease term are shown in the table below, and are presented on an undiscounted basis along with a reconciliation to the Agency's operating lease liability as of June 30, 2023. The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

<u>Year</u>	
2024	\$ 109,163
2025	111,212
2026	113,262
2027	<u>86,100</u>
	<u>\$ 419,737</u>
Less: discount on lease liability	<u>(20,060)</u>
Total lease liability	<u>\$ 399,677</u>

Weighted average remaining lease term and weighted average discount rate for the Agency's operating leases as of June 30, 2023:

Weighted average remaining term (in years)	3.75
Weighted average discount rate	2.55%

Security and last month rental deposits on various sites are as follows:

Massachusetts	<u>\$ 18,450</u>
---------------	------------------

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 \$52,685 for the year ended June 30, 2023 and is included with employee compensation and related expenses on the statement of functional expenses.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

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, 2023, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:

Neurodiverse Couples Institute	\$ 154,000
Daniel W. Rosenn AANE Connections Conference fund	57,975
Director of Child and Teen Services Program	55,000
Coaching clients with AS	33,333
Other programmatic	91,320
Total	<u>\$ 391,628</u>

Net assets released from restrictions during the year ended June 30, 2023 were \$557,512, all of which was from purpose restrictions.

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.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

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 - Liquidity and availability of resources

The following reflects the Agency's financial assets as of June 30, 2023, 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	\$ 480,498
Accounts receivable	552,102
Investments	<u>134,533</u>
Total	1,167,133
Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>391,628</u>
Total	391,628
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 775,505</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 11 - Contributed nonfinancial assets

Contributed nonfinancial assets are valued using the fair market value of the services at the date of donation. Fair market value of the services was determined by estimates provided by the professional services company, which were based on scope of work, hourly rates and hours incurred. Contributed nonfinancial assets are used in administrative services as they relate to a change acceleration process strategic plan and totaled \$100,000 for the year ended June 30, 2023. All contributed nonfinancial assets received during the year ended June 30, 2023 were unrestricted and were expensed during the year ended June 30, 2023.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2023**

Note 12 - Subsequent events

The Agency has performed an evaluation of subsequent events through November 14, 2023, which is the date the Agency's financial statements were available to be issued. No material subsequent events, other than the items disclosed below, have occurred since June 30, 2023 that required recognition or disclosure in these financial statements.

Subsequent to year end, in August 2023, the Agency changed the name of the organization from The Asperger/Autism Network, Inc. to the Association for Autism and Neurodiversity, Inc.

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

Supplemental Information Required by the Operational Services Division – Unaudited – see independent auditor’s report

ORGANIZATION: Association for Autism and Neurodiversity				ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited				FY END: 6/30/2023		FEIN: 043376227			
REVENUE	Total Organization			Total All Prog	EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
	Total Organization	Admin.(M&G)	Fund Raising			FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	1,356,918	1,356,918			1E Total Direct Prog.Staff FTE/Exp 101-138	50.99	3,428,426	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	50.99	3,428,426
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	138,377		103,782	0.05	6,919	0.20	27,676
3R Private IN-Kind	100,000	100,000			3E Chief Financial Officer - FTE/Exp.	1.00	97,601	0.95	92,721	0.05	4,880		
4R Total Contributions and In-Kind	1,456,918	1,456,918			4E Accting/Clerical/Support FTE/Expense	10.43	624,681	5.67	298,320	4.38	305,773	0.38	20,588
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grmskeeping FTE/Exp	12.43	860,659	7.37	494,823	4.48	317,572	0.58	48,264
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	63.42	4,289,085	7.37	494,823	4.48	317,572	51.57	3,476,690
7R Total Grants					7E Commercial Products & Svs/Mkting FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX		8E Total FTE/Salary/Wages								
9R Dept.of Developmental Services(DDS/DMR)	771,509	XXXXXXXXXX	XXXXXXXXXX	771,509	9E Payroll Taxes 150								
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151								
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments								
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.								
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390								
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301								
15R Health Care Fin & Policy (HCF)-JCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390								
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390								
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy								
18R MA. Rehabilitation Commission (MRC)		XXXXXXXXXX	XXXXXXXXXX		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)		XXXXXXXXXX	XXXXXXXXXX		23E Staff Mileage / Travel 205		77,661		735		663		76,263
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		1,587		1,428				159
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(OCDD)		XXXXXXXXXX	XXXXXXXXXX		27E Vehicle Depreciation 208								
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX		28E Incidental Medical /Medicine/Pharmacy 209					XXXXXXXXXX	XXXXXXXXXX		
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX		29E Client Personal Allowances 211					XXXXXXXXXX	XXXXXXXXXX		
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX		30E Provision Material Goods/Svs./Benefits 212					XXXXXXXXXX	XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX		31E Direct Client Wages 214					XXXXXXXXXX	XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214								
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215		177,303		XXXXXXX	XXXXXXXXXX	XXXXXXXXXX		177,303
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		256,551		2,163		663		253,725
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410					XXXXXXXXXX	XXXXXXXXXX		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		36,464		36,464				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	1,633,197	XXXXXXXXXX	XXXXXXXXXX	1,633,197	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		333,359		138,131		35,735		159,493
43R Total Assistance and Fees	3,102,130	XXXXXXXXXX	XXXXXXXXXX	3,102,130	43E Leased Office/Program Office Equip.410,390		23,361		2,347		1,569		19,445
44R Federated Fundraising	156,920	156,920			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	4,537	4,537			47E Directors & Officers Insurance 410		7,729		7,729				XXXXXXXXXX
48R Other Revenue	443,093	2		443,091	48E Program Support 216					XXXXXXXXXX	XXXXXXXXXX		XXXXXXXXXX
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(487,719)	487,719		49E Professional Insurance 410		922		922				
50R Released Net Assets-Program	557,512			557,512	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		401,835		185,593		37,304		178,938
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(785,948)		65,475		720,473
53R TOTAL REVENUE	5,721,110	1,130,658	487,719	4,102,733	53E Total Reimbursable & Fundraising Expense		5,854,506				487,719		5,366,787
54R TOTAL EXPENSE = 56E	5,854,506		487,719	5,366,787	54E Direct State/Federal Non-Reimbursable Expense						XXXXXXXXXX		
55R OPERATING RESULTS	(133,396)	1,130,658	0	(1,264,054)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX				487,719		5,366,787
					56E TOTAL EXPENSE = 56R		5,854,506				487,719		5,366,787
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.					NON-REIMBURSABLE EXPENSE DETAIL Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.								
Reporting Entity Compensation					Compensation from Other Entities								
Name & Title					Salary								
Salary					Other								
Other					Salary								
Other					Other								
1C Brenda Dater, Executive Director	138,377				1N Direct Employee Compensation & Related Exp.					XXXXXXXXXX	XXXXXXXXXX		
2C					2N Direct Occupancy					XXXXXXXXXX	XXXXXXXXXX		
3C					3N Direct Other Program/Operating					XXXXXXXXXX	XXXXXXXXXX		
4C					4N Direct Subcontract Expense					XXXXXXXXXX	XXXXXXXXXX		
5C					5N Direct Administrative Expense					XXXXXXXXXX	XXXXXXXXXX		
					6N Direct Other Expense					XXXXXXXXXX	XXXXXXXXXX		
					7N Direct Depreciation					XXXXXXXXXX	XXXXXXXXXX		
					8N Total Direct Non-Reimbursable (must tie to 54E)					XXXXXXXXXX	XXXXXXXXXX		
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)					XXXXXXXXXX	XXXXXXXXXX		
MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.	10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		2,131,261		1,130,658		XXXXXXXXXX		1,000,603
Prior Year Ma. Revenue	1,275,312				11N Capital Budget Revenue Adjustments					XXXXXXXXXX	XXXXXXXXXX		
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(2,131,261)		(1,130,658)		XXXXXXXXXX		(1,000,603)
					Description of Admin (M&G) Direct Non-Reimbursable Exp.								

Supplemental Information Required by the Operational Services Division – Unaudited – see independent auditor’s report

ORGANIZATION: Association for Autism and Neurodiversity		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2023	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: 85 Main Street, Suite 3	Watertown, MA 02472	# Weeks operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40):				
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFFP/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</p>									
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	6.02	431,860		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.31	78,188	2E Chief Executive Officer	0.10	13,838		
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	0.08	4,200	4E Actng/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.10	13,838		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)			7E Commercial products & Svcs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	6.12	445,698		
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		38,638		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		39,587		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		2,645		
12R Dept. of Transitional Assist. (DTAWWEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		526,569		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		8,004		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		160		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		272		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		659		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		9,095		%
18R MA. Rehabilitation Commission (MRC)	616,676	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		11,732		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207				
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	1.77	183,506	33E Program Supplies & Materials 215				
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	2.86	165,966	34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)			35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		11,732		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		9,726		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		1,571		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	6.02	431,860	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	616,676				51E Total Direct Administrative Expense		11,297		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		86,633		%
45R Commercial Activities					53E Total Reimbursable Expense		645,325		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		645,325		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		616,676		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(28,649)		%
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Time									
53R Total Revenue = 57E	616,676								
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description			
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	1N Direct Employee Compensation & Related Exp.			
1SDC			1C MRC	200301AATR	2235	2N Direct Occupancy			
2SDC			2C			3N Direct Other Program/Operating			
3SDC			3C			4N Direct Subcontract Expense			
4SDC			4C			5N Direct Administrative Expense			
5SDC			5C			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.)	
Comm. Of MA Surplus Rev. Retention Share	N/A								
PREPARER COMMENTS:									

Supplemental Information Required by the Operational Services Division – Unaudited – see independent auditor’s report

ORGANIZATION: Association for Autism and Neurodiversity		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2023	FEIN: 043376227
UFR Program Number: 3	Program Name: All Other Programs	Description: Non OSD-funded agency programs	Catalog of Federal Domestic Assistance #: B		http://www.cfda.gov/default.htm		
*Program Type: 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		
<p>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 = HCFFP/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</p>							
REVENUE		0S STAFFING_# hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	7.74	465,426	1E Total Direct Program Staff = 39S	34.27	2,201,614
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	3.79	238,368	2E Chief Executive Officer		
3R Private In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	7.31	419,869	4E Accounting/Clerical Support	0.38	20,588
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.38	20,588
7R Total Grants		7S N. Midwife, N.P., Psych N.N.A., R.N. - MA (Title 107)			7E Commercial products & Svs/Mktng		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	34.65	2,222,202
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		192,645
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		197,377
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		13,190
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		2,625,414
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		72,072
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		345
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		2,923
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		5,655
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		80,995
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201		
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202		
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203		
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206		
22R Dept of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)	0.94	55,708	22E Staff Training 204		
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		49,744
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	3.92	250,418	24E Meals 207		159
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208		
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208		
27R Div. of Housing & Community Develop(OCD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208		
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209		
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211		
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214		
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214		
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	4.01	370,203	33E Program Supplies & Materials 215		165,764
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses		
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	6.56	401,622	35E Other Expense		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		215,667
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			37E Other Professional Fees & Other Admin. Exp. 410		132,615
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		15,103
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	34.27	2,201,614	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets		SERVICE STATISTICS		Undup #	# service units	48E Program Support 218	
41R Private Client Fees (excluding 3rd Pty)	1,633,197	1SS Enter defined unit of service: Hour		Clients	delivered	49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets		2SS Enter total unit capacity: 19,140				50E Working Capital Interest 410	
43R Total Assistance and Fees	1,633,197					51E Total Direct Administrative Expense	147,718
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	476,013
45R Commercial Activities						53E Total Reimbursable Expense	3,545,807
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue	443,091					56E TOTAL EXPENSE	3,545,807
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	2,633,800
50R Released Net Assets-Program						58E OPERATING RESULTS	(912,007)
51R Released Net Assets-Equipment						CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)	
52R Released Net Assets-Time						NON-REIMBURSABLE EXPENSE DETAIL	
53R Total Revenue = 57E	2,633,800					Description	
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION					
Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code		
1SDC			1C	MCB	41000212004	2110	
2SDC			2C				
3SDC			3C				
4SDC			4C				
5SDC			5C				
POS SUBCONTRACT INFORMATION							
State Dept	Payor Name	Payor's FEIN					
1PS							
2PS							
3PS							
Comm. Of MA Surplus Rev. Retention Share							
PREPARER COMMENTS:							

Supplemental Information Required by the Operational Services Division – Unaudited – see independent auditor’s report

ORGANIZATION: Association for Autism and Neurodiversity		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2023	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		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				
<p>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 = HCFFP/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</p>									
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib. , Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S	8.98	702,427		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.87	135,049	2E Chief Executive Officer	0.10	13,838		
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)	1.10	44,492	3E Chief Financial Officer				
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	1.89	118,747	4E Acting/Clerical Support				
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping				
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.10	13,838		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)			7E Commercial products & Svcs/Mkting				
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	9.08	716,265		
9R Dept. of Developmental Services(DDS/DMR)	771,509	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		62,094		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		63,619		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		4,251		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		846,229		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		9,786		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		195		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		332		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		806		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		11,119		%
18R MA. Rehabilitation Commission (MRC)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Direct Care / Help 202				
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		14,338		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207				
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208				
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
27R Div. of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)	3.62	375,657	32E Other Commercial Prod. & Svs. 214				
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)			33E Program Supplies & Materials 215				
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.50	28,482	35E Other Expense				
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		14,338		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		11,892		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		1,921		
39R Mass. spon. client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	8.98	702,427	44E Office Equipment Depreciation 410				
40R Other Publicly sponsored client offsets					48E Program Support 216				
41R Private Client Fees (excluding 3rd Pty)					49E Professional Insurance 410				
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410				
43R Total Assistance and Fees	771,509				51E Total Direct Administrative Expense		13,813		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		137,309		%
45R Commercial Activities					53E Total Reimbursable Expense		1,022,808		%
46R Non-Charitable Revenue					54E Direct State/Federal Non-Reimbursable Expense				%
47R Investment Revenue					55E Allocation of State/Fed Non-Reimbursable Expense				%
48R Other Revenue					56E TOTAL EXPENSE		1,022,808		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		771,509		%
50R Released Net Assets-Program					58E OPERATING RESULTS		(251,299)		
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)				
52R Released Net Assets-Time									
53R Total Revenue = 57E	771,509								

Supplemental Information Required by the Operational Services Division – Unaudited – see independent auditor’s report

ORGANIZATION: Association for Autism and Neurodiversity		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2023	FEIN: 043376227
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	Waterdown MA 02472	# Weeks operated during audit period (e.g., 52): 52.00		# operating hours/week (e.g., 40): 40.00		
<p>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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFFP/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</p>							
REVENUE		STAFFING # hours/yr = 1.00 FTE:		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S		1.42	67,874	1E Total Direct Program Staff = 39S	1.72 92,525
2R Gov. In-Kind/Capital Budget		1S Program Director (UFR Title 102)		0.30	24,651	2E Chief Executive Officer	
3R Private IN-Kind		2S Program Function Manager (UFR Title 101)				3E Chief Financial Officer	
4R Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103)				4E Accting/Clerical Support	
5R Mass Gov. Grant		4S Supervising Professional (UFR Title 104)				5E Admin Maint/House-Grndskeeping	
6R Other Grant (exclud. Fed.Direct)		5S Physician & Psychiatrist (UFR Title 105 & 121)				6E Total Admin Employee	
7R Total Grants		6S Physician Asst. (UFR Title 106)				7E Commercial products & Svs/Mktg	
8R Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)				8E Total FTE/Salary/Wages	1.72 92,525
9R Dept. of Developmental Services(DDS/DMR)		8S R.N. - Non Masters (UFR Title 108)				9E Payroll Taxes 150	8,021
10R Dept. of Public Health (DPH)		9S L.P.N. (UFR Title 109)				10E Fringe Benefits 151	8,218
11R Dept. of Children and Families (DCF/DSS)		10S Pharmacist (UFR Title 110)				11E Accrual Adjustments	549
12R Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 111)				12E Total Employee Compensation & Rel. Exp.	109,313
13R Dept. of Youth Services (DYS)		12S Physical Therapist (UFR Title 112)				13E Facility and Prog. Equip.Expenses 301,390	4,328
14R Health Care Fin & Policy (HCF)-Contract		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)				14E Facility & Prog. Equip. Depreciation 301	86
15R Health Care Fin & Policy (HCF)-UCP		14S Dietician / Nutritionist (UFR Title 114)				15E Facility Operation/Maint./Furn.390	147
16R MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFR Title 115)				16E Facility General Liability Insurance 390	357
17R MA. Comm. for Deaf & H H (MCD)		16S Teacher (UFR Title 116)				17E Total Occupancy	4,918
18R MA. Rehabilitation Commission (MRC)	80,748	17S Day Care Director (UFR Title 117)				18E Direct Care Consultant 201	
19R MA. Off. for Refugees & Immigr.(ORI)		18S Day Care Lead Teacher (UFR Title 118)				19E Temporary Help 202	
20R Dept. of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119)				20E Clients and Caregivers Reimb./Stipends 203	
21R Dept. of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (UFR Title 120)				21E Subcontracted Direct Care 206	
22R Dept. of Correction (DOC)		21S Psychologist - Doctorate (UFR Title 122)				22E Staff Training 204	
23R Dept. of Elementary & Secondary Educ. (DOE)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)				23E Staff Mileage / Travel 205	449
24R Parole Board (PAR)		23S Social Worker - L.I.C.S.W., (UFR Title 124)				24E Meals 207	
25R Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)				25E Client Transportation 208	
26R Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)				26E Vehicle Expenses 208	
27R Div. of Housing & Community Develop(OCD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)				27E Vehicle Depreciation 208	
28R POS Subcontract		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)				28E Incidental Medical /Medicine/Pharmacy 209	
29R Other Mass. State Agency POS		28S Counselor (UFR Title 130)				29E Client Personal Allowances 211	
30R Mass State Agency Non - POS		29S Case Worker / Manager - Masters (UFR Title 131)				30E Provision Material Goods/Svs./Benefits 212	
31R Mass. Local Govt/Quasi-Govt. Entities		30S Case Worker / Manager (UFR Title 132)				31E Direct Client Wages 214	
32R Non-Mass. State/Local Government		31S Direct Care / Prog. Staff Superv. (UFR Title 133)				32E Other Commercial Prod. & Svs. 214	
33R Direct Federal Grants/Contracts		32S Direct Care / Prog. Staff III (UFR Title 134)				33E Program Supplies & Materials 215	11,539
34R Medicaid - Direct Payments		33S Direct Care / Prog. Staff II (UFR Title 135)				34E Non Charitable Expenses	
35R Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFR Title 136)				35E Other Expense	
36R Medicare		35S Prog. Secretarial / Clerical Staff (UFR Title 137)				36E Total Other Program Expense	11,988
37R Mass. Govt. Client Stipends		36S Maintenance, House/Groundskeeping, Cook 138				42E Other Professional Fees & Other Admin. Exp. 410	5,260
38R Client Resources		37S Direct Care / Driver Staff (UFR Title 138)				43E Leased Office/Program Office Equip.410,390	850
39R Mass. spon.client SF/3rd Pty offsets		38S Direct Care Overtime, Shift Differential and Relief				44E Office Equipment Depreciation 410	
40R Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E		1.72	92,525	48E Program Support 216	
41R Private Client Fees (excluding 3rd Pty)						49E Professional Insurance 410	
42R Private Client 3rd Pty/other offsets						50E Working Capital Interest 410	
43R Total Assistance and Fees	80,748					51E Total Direct Administrative Expense	6,110
44R Federated Fundraising						52E Admin (M&G) Reporting Center Allocation	20,519
45R Commercial Activities						53E Total Reimbursable Expense	152,848
46R Non-Charitable Revenue						54E Direct State/Federal Non-Reimbursable Expense	
47R Investment Revenue						55E Allocation of State/Fed Non-Reimbursable Expense	
48R Other Revenue						56E TOTAL EXPENSE	152,848
49R Allocated Admin (M&G) Revenue						57E TOTAL REVENUE = 53R	80,748
50R Released Net Assets-Program						58E OPERATING RESULTS	(72,100)
51R Released Net Assets-Equipment						* (subject to OSD adjustment)	
52R Released Net Assets-Time						CRE Preliminary Calculation of Cost Reimb. Excess Rev. *	
53R Total Revenue = 57E	80,748						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL		Description	
1SDC Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	1N Direct Employee Compensation & Related Exp.	
2SDC			1C			2N Direct Occupancy	
3SDC			2C			3N Direct Other Program/Operating	
4SDC			3C			4N Direct Subcontract Expense	
5SDC			4C			5N Direct Administrative Expense	
			5C			6N Direct Other Expense	
						7N Direct Depreciation	
						8N Total Direct Non-Reimbursable (Tie to 54E)	
						9N Total Direct and Allocated Non-Reimb. (54E+55E)	(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.)
						10N Eligible Non-Reimbursable Exp. Revenue Offsets	
						11N Capital Budget Revenue Adjustment	
						12N Excess of Non-Reimbursable Expense Over Offsets	
Comm. Of MA Surplus Rev. Retention Share		(72,100)					
PREPARER COMMENTS:							

Association for Autism and Neurodiversity, Inc.
FEIN: 04-3376227

Schedule C - UFR Addendum (unaudited – see independent auditor’s report)

For the Year Ended June 30, 2023

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Group program and seminars	\$ -	\$ -	\$ 238,167	\$ 238,167
Training and education	-	-	149,186	149,186
Conference	2	-	55,738	55,740
	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 443,091</u>	<u>\$ 443,093</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 12,105	\$ 12,273	\$ 112,548	\$ 136,926
CAP strategic plan	100,000	-	-	100,000
Credit card fees	78	21,415	19,439	40,932
Miscellaneous	11,488	-	5,654	17,142
Payroll services	1,688	1,129	12,815	15,632
Dues and subscriptions	4,733	397	464	5,594
Other fees	3,803	-	833	4,636
Website	475	318	3,607	4,400
Supplies	260	174	2,643	3,077
Advertising	1,228	-	709	1,937
Postage and delivery	1,162	29	55	1,246
Printing and reproduction	265	-	726	991
Annual report fees	846	-	-	846
	<u>\$ 138,131</u>	<u>\$ 35,735</u>	<u>\$ 159,493</u>	<u>\$ 333,359</u>

Line 13 - Other Cash Provided by Operating Activities

Donated stock	\$ (99,146)
Right of use asset - amortization	91,005
Right of use liability	<u>(86,393)</u>
Total	<u>\$ (94,534)</u>



Acknowledgement of the Board of Directors

We, the Board of Directors of Association for Autism and Neurodiversity met on 11/14/2023 and have voted to recognize and accept the representations of management and the expression of opinions by CohnReznick, 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, 2023.

In addition, we, the Board of Directors of Association for Autism and Neurodiversity 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, 2023.

Signatory for Board of Directors:

Dean Bohannon

Chair, Board of Directors
Title

11/14/23
Date



Independent Member of Nexia International

cohnreznick.com