

Association for Autism and Neurodiversity, Inc.

**Financial Statements
(With Supplementary Information)
and Independent Auditor's Report**

**June 30, 2024
With Comparative Totals as of June 30, 2023**

Association for Autism and Neurodiversity, Inc.

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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), which comprise the statement of financial position as of June 30, 2024, 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 Association for Autism and Neurodiversity, Inc. as of June 30, 2024, 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 Association for Autism and Neurodiversity, Inc. 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 Association for Autism and Neurodiversity, Inc.'s ability to continue as a going concern for 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 Association for Autism and Neurodiversity, Inc.'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 Association for Autism and Neurodiversity, Inc.'s ability to continue as a going concern for a reasonable period of time.

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

Supplemental Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 16, 2024, on our consideration of Association for Autism and Neurodiversity, Inc.'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 Association for Autism and Neurodiversity, Inc.'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 Association for Autism and Neurodiversity, Inc.'s internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited Association for Autism and Neurodiversity, Inc.'s June 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 14, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2023, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Wakefield, Massachusetts
December 16, 2024

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), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 16, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Association for Autism and Neurodiversity, Inc.'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 Association for Autism and Neurodiversity, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Association for Autism and Neurodiversity, Inc.'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 Association for Autism and Neurodiversity, Inc.'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
December 16, 2024

STATEMENT OF FINANCIAL POSITION AS OF 06/30/2024
(BALANCE SHEET)

WITH COMPARATIVE TOTALS AS OF 6/30/2023

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	1,015,625			1,015,625	480,498
2	Accounts Receivable, Program Services	400,365			400,365	552,102
3	Allowance for Doubtful Accounts	(500)			(500)	
4	Net Accounts Receivable, Program Services	399,865			399,865	552,102
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	87,400			87,400	63,095
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	210,754			210,754	134,533
11	TOTAL CURRENT ASSETS	1,713,644			1,713,644	1,230,228
12	Land, Buildings, and Equipment		254,031		254,031	224,131
13	Accumulated Depreciation		(146,898)		(146,898)	(124,632)
14	Net Land, Buildings and Equipment		107,133		107,133	99,499
15	Long-Term Investments					
16	Other Assets	18,450	293,396		311,846	413,515
17	Due From Other Funds					
18	TOTAL ASSETS	1,732,094	400,529		2,132,623	1,743,242
LIABILITIES AND NET ASSETS						
19	Accounts Payable	33,163			33,163	36,105
20	Subcontract Payable					
21	Accrued Expenses	357,881			357,881	264,739
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	99,135			99,135	116,164
25	Other Current Liabilities		111,212		111,212	109,163
26	TOTAL CURRENT LIABILITIES	490,179	111,212		601,391	526,171
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities		188,334		188,334	290,514
29	Due to Other Funds					
30	TOTAL LIABILITIES	490,179	299,546		789,725	816,685
NET ASSETS						
31	Without Donor Restrictions	813,517	100,983		914,500	534,929
32	With Donor Restrictions	428,398			428,398	391,628
33						
34	TOTAL NET ASSETS	1,241,915	100,983		1,342,898	926,557
35	TOTAL LIABILITIES AND NET ASSETS	1,732,094	400,529		2,132,623	1,743,242

See Accompanying Notes to the Financial Statements

ORGANIZATION : Association for Autism and Neurodiversity, I

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED		06/30/2024	WITH COMPARATIVE TOTALS FOR THE YEAR ENDED	06/30/2023	
		Without Donor Restrictions	With Donor Restrictions	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1	Contributions, Gifts, Legacies, Bequests & Special Events	1,449,946	263,662	1,713,608	1,486,389
2	In-Kind Contributions				100,000
3	Grants		209,770	209,770	213,670
4	Program Service Fees	3,533,089		3,533,089	3,102,130
5	Federated Fundraising Organization Allocation	128,985		128,985	156,920
6	Investment Revenue	12,060		12,060	4,537
7	Revenue from Commercial Products & Services				
8	Other	1,214,417		1,214,417	443,093
9	Net Assets Released From Restrictions:				
10	Satisfaction of Program Restrictions	436,662	(436,662)		
11	Satisfaction of Equipment Acquisition Restrictions				
12	Expiration of Time Restrictions				
13	TOTAL REVENUE, GAINS, AND OTHER SUPPORT	6,775,159	36,770	6,811,929	5,506,739
EXPENSES AND LOSSES					
14	Administration (Management & General)	966,474		966,474	785,948
15	Fundraising	438,884		438,884	422,244
16	Total Program Services	4,990,230		4,990,230	4,646,314
17	TOTAL EXPENSES	6,395,588		6,395,588	5,854,506
18	Losses				
19	TOTAL EXPENSES AND LOSSES	6,395,588		6,395,588	5,854,506
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	379,571	36,770	416,341	(347,767)
25	NET ASSETS AT BEGINNING OF YEAR	534,929	391,628	926,557	1,274,324
26	NET ASSETS AT END OF YEAR	914,500	428,398	1,342,898	926,557

See Accompanying Notes to Financial Statements

ORGANIZATION : Association for Autism and Neurodiversity, Inc. FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/2024

	SUPPORTING SERVICES			PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	5,513,239	727,456	379,026	4,406,757
2. Occupancy	124,355	12,915	10,025	101,415
3. Other Program/ Operating Expense	217,248	1,590	49	215,609
4. Subcontract Expense	16,416		16,416	
5. Direct Administrative Expense	502,064	222,020	31,678	248,366
6. Other Expenses				
7. Depreciation of Buildings and Equipment	22,266	2,493	1,690	18,083
8. TOTAL EXPENSES	6,395,588	966,474	438,884	4,990,230

See Accompanying Notes to Financial Statements

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ORGANIZATION : Association for Autism and Neurodiversity, Inc. **FEIN:** 043376227

Statement of Functional Expenses for the Year Ended: 06/30/24

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	2	3	4		
1. Employee Compensation & Related Expenses	558,924	2,825,924	1,021,909		
2. Occupancy	10,131	79,225	12,059		
3. Other Program/ Operating Expense	9,603	194,578	11,428		
4. Subcontract Expense					
5. Direct Administrative Expense	18,166	208,576	21,624		
6. Other Expenses					
7. Depreciation of Buildings and Equipment	1,708	14,342	2,033		
8. TOTAL EXPENSES	598,532	3,322,645	1,069,053		

See Accompanying Notes to Financial Statements

ORGANIZATION : Association for Autism and Neurodiversit

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2024

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	416,341
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	22,266
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	152,237
5 Increase/Decrease in Prepaid Expenses	(24,305)
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	(2,942)
8 Increase/Decrease in Accrued Expenses	93,142
9 Increase/Decrease in Deferred Revenue	(17,029)
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(6,208)
13 Other Cash Used in/Provided by Operating Activities	(132,394)
14 Net Cash Provided by/(used in) Operating Activities	501,108
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(29,900)
17 Proceeds from Sale(s) of Investments	70,495
18 Purchase(s) of Investments	(6,576)
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	34,019
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : Association for Autism and Neurodiversit

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2024

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	535,127
32	Cash and Cash Equivalents at Beginning of Year	480,498
33	Cash and Cash Equivalents at End of Year	1,015,625

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	133,932
39		
40		

See Accompanying Notes to the Financial Statements

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2024

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.

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, 2024 were immaterial.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2024**

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 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.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2024**

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, 2024, approximately 33% of contracts are considered nonreciprocal transactions and approximately 67% 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, 2024, the Agency derived approximately 30% of its total revenue from foundations and individual donors, 25% from governmental agencies, 27% from private payer clients, and 18% 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. The Agency has tracked historical loss information for its accounts receivable and compiled historical credit loss percentages for different aging categories (current, 1–30 days past due, 31–60 days past due, 61–90 days past due, and more than 90 days past due). Management believes that the historical loss information it has compiled is a reasonable base on which to determine expected credit losses for accounts receivable held at June 30, 2024 because the composition of the accounts receivable at those dates are consistent with that used in developing the historical credit-loss percentages (i.e., the similar risk characteristics of its customers and its lending practices have not changed significantly over time). As a result, management applied the applicable credit loss rates to determine the expected credit loss estimate for each aging category. Beginning accounts receivable, net, for the year ended June 30, 2024 was \$552,102 and as of June 30, 2024, the allowance for credit losses was \$500.

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, 2024, 66% of the Agency's receivables are due from governmental agencies, 31% from individuals and foundations, 2% from other sources and 1% from schools.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2024

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, 2024, 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, 2024**

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 2021 remain open. As of June 30, 2024, the Agency believes that there are no uncertain tax positions with any of its open tax years.

Fundraising

Fundraising expense relates to the activities of raising general and specific contributions to the Agency and includes indirect costs of special events. Fundraising expense does not include direct costs of benefits to donors, which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 21% for the year ended June 30, 2024. The ratio of expenses to amounts raised is computed using actual expenses and related revenue, net of direct costs of benefit to donors, on an accrual basis.

Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are allocated to programs and supporting services. Administration expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency. Payroll and associated costs are allocated to functions based upon time studies and occupancy cost allocations are based upon square footage.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2024

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, 2024. 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, 2024.

Investments

The Agency records investment purchases at cost or, if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the statement of financial position. Interest and dividends are recorded when earned. Gains and losses are recognized as incurred or based on fair value changes during the period. Net investment return/(loss) is reported in the statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct investment expenses. Investments are exposed to risks such as interest rate, credit and overall market volatility. The Agency occasionally receives donations in the form of securities. It is the policy of the Agency to immediately sell these donated securities; however, they may be reinvested according to the Agency's investment policy. Donated securities are recorded at fair market value on the date of donation.

Land, buildings and equipment

Furniture and equipment are recorded at cost or, if donated, fair value on the date of receipt. Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated service lives. Improvements, including planned major maintenance activities are capitalized, while expenditures for routine maintenance and repairs are charged to expense as incurred. Upon disposal of depreciable property, the appropriate property accounts are reduced by the related costs and accumulated depreciation. The resulting gains and losses are reflected in the statement of activities.

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

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

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2024

Software – construction in progress

Software costs of \$222,497 related to the design and implementation of the Organization's new website were placed into service during the year ended June 30, 2024 and are 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.

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 and Equity Securities: Quoted market prices, a Level 1 input, are used to determine the fair value of investment securities (see Note 2).

Nonrecurring fair value measurements

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

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2024**

Summarized financial information for 2023

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, the financial statements do not include a full presentation of the statement of functional expenses, as certain prior year summarized comparative information is presented in total but not by functional classification. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended, from which the summarized information is derived.

New accounting pronouncement

On July 1, 2023, the Organization adopted Accounting Standards Update No. 2016-13, Measurement of Credit Losses on Financial Instruments, and its related amendments. The new standard changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments, including trade receivables, from an incurred loss model to a current and expected loss model and adds certain new required disclosures. Under the current and expected loss ("CECL") model, entities recognize credit losses to be incurred over the entire contractual term of the instrument rather than delaying recognition of credit losses until it is probable the loss has been incurred. In accordance with ASC 326, the Organization evaluates certain criteria, including aging and historical write-offs, current economic condition of specific customers and future economic conditions to determine the appropriate allowance for credit losses. The adoption of ASC 326 did not have a material impact on the Organization's change in net assets for the year ended June 30, 2024.

Note 2 - Investments

Investments consisted of the following as of June 30, 2024:

<i>Debt Securities:</i>	
Mutual funds - bonds	\$ 142,791
<i>Equity Securities:</i>	
Mutual funds - stocks	67,963
	<hr/>
	\$ 210,754
	<hr/>

Investment returns are included in investment revenue on the accompanying statement of activities. Immaterial investment fees are netted with investment revenue.

Note 3 - Land, buildings and equipment

Land, buildings and equipment consisted of the following as of June 30, 2024:

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2024**

Software and curriculum	\$ 222,497
Furniture and equipment	17,215
Leasehold improvements	<u>14,319</u>
	<u>\$ 254,031</u>

Depreciation amounted to \$22,266 for the year ended June 30, 2024.

Note 4 - Line of credit

The Agency has available a demand line of credit with Village Bank of \$350,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 10.50% as of June 30, 2024. The line is secured by the Agency's general business assets. Borrowings during the year ended June 30, 2024 of \$415,000 were all repaid during the year then ended. As of June 30, 2024, there were no outstanding borrowings.

Interest expense amounted to \$884 for the year ended June 30, 2024 and is included in direct administrative expense on the accompanying statement of functional expenses.

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.

The Agency adjusted its balance sheet as of the Adoption Date in connection with transitioning to Topic 842 on July 1, 2022, with an increase to right-of-use asset and right-of-use liability of \$486,070. The Agency, as a practical expedient, elected to not apply the recognition requirements to Topic 842 to short-term leases.

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 \$293,396 is included in other assets. The lease liabilities of \$111,212 and \$188,334 are included in other 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

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements

June 30, 2024

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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2024

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.

Lease payments

Lease expense for the year ended June 30, 2024 was \$110,700, and is included in occupancy on the accompanying statement of functional expenses. For the year ended June 30, 2024, cash paid for amounts included in the measurement of lease liabilities totaled \$109,163. The Agency's lease payment terms were \$9,054, escalated to \$9,225 during the year ended June 30, 2024.

Lease liability

The lease liability at June 30, 2024 was \$299,546, 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, 2024. The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

2025	\$	111,212
2026		113,262
2027		86,100
		<hr/>
		310,574
Less: discount on lease liability		<hr/> (11,028)
Total lease liability	\$	<hr/> <hr/> 299,546

Weighted average remaining lease term and weighted average discount rate for the Agency's operating leases as of June 30, 2024:

Weighted average remaining term (in years)	2.75
Weighted average discount rate	2.55%

Security deposits on various sites are as follows:

Massachusetts	\$	<hr/> <hr/> 18,450
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Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2024**

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 \$68,420 for the year ended June 30, 2024 and is included with employee compensation and related expenses on the statement of functional expenses.

Note 7 - Net assets with donor restrictions

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2024, net assets with donor restrictions are restricted for the following purposes or periods:

Neurodiverse couples institute	\$	104,000
Child and teen services		60,625
Conference funds		88,973
WorkMAP		31,855
IFS programming		106,043
Artists collaborative		18,733
LifeMAP and other scholarships		<u>18,169</u>
Total	\$	<u>428,398</u>

Net assets released from restrictions during the year ended June 30, 2024 were \$436,662, 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, 2024**

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, 2024, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 1,015,625
Accounts receivable, net	399,865
Investments	<u>210,754</u>
 Total	 1,626,244
Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>428,398</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u>\$ 1,197,846</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 \$350,000 that could be drawn on in case of a liquidity shortfall, see Note 4.

Note 11 - Subsequent events

The Agency has performed an evaluation of subsequent events through December 16, 2024, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2024 that required recognition or disclosure in these financial statements.

**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, Inc.		ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited				FY END:	6/30/2024	FEIN:	043376227				
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization		Admin (M&G)		Fund Raising		Total All Programs	
						FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense
1R Contributions, Gifts, Legacies, Bequests	1,449,946	1,449,946			1E Total Direct Prog.Staff FTE/Exp 101-138	52.20	3,648,682	XXXX	XXXXXXXXXX	XXXX	XXXXXXXXXX	52.20	3,648,682
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	146,443	0.75	109,833	0.05	7,322	0.20	29,288
3R Private In-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	102,949	0.95	97,802	0.05	5,147		
4R Total Contributions and In-Kind	1,449,946	1,449,946			4E Acting/Clerical/Support FTE/Expense	12.26	767,379	6.92	407,958	4.43	308,273	0.91	51,148
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grmskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee FTE/Expense 410	14.26	1,016,771	8.62	615,593	4.53	320,742	1.11	80,436
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	66.46	4,665,453	8.62	615,593	4.53	320,742	53.31	3,729,118
9R Dept. of Developmental Services(DDS/DMR)	1,232,817	XXXXXXXXXX	XXXXXXXXXX	1,232,817	9E Payroll Taxes 150		417,191		55,047		28,681		333,463
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		419,545		55,358		28,843		335,344
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments		11,050		1,458		760		8,832
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		5,513,239		727,456		379,026		4,406,757
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		111,216		12,456		8,441		90,319
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		22,266		2,493		1,690		18,083
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		4,096		459		311		3,326
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		9,043				1,273		7,770
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		146,621		15,408		11,715		119,498
18R MA. Rehabilitation Commission (MRC)	571,520	XXXXXXXXXX	XXXXXXXXXX	571,520	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		72,241		153				72,088
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		3,404		1,437		49		1,918
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(OCD)		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 Gov/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		141,603		XXXXXXXXXX		XXXXXXXXXX		141,603
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		217,248		1,590		49		215,609
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410		16,416		XXXXXXXXXX		16,416		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		40,345		40,345				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	1,728,752	XXXXXXXXXX	XXXXXXXXXX	1,728,752	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		447,129		173,175		31,157		242,797
43R Total Assistance and Fees	3,533,089	XXXXXXXXXX	XXXXXXXXXX	3,533,089	43E Leased Office/Program Office Equip.410,390		6,859		769		521		5,569
44R Federated Fundraising	128,985	128,985			44E Office Equipment Depreciation 410								XXXXXXXXXX
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	12,060	12,060			47E Directors & Officers Insurance 410		4,964		4,964				XXXXXXXXXX
48R Other Revenue	1,214,417	779,483		434,934	48E Program Support 216				XXXXXXXXXX				XXXXXXXXXX
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(517,013)	517,013		49E Professional Insurance 410		2,767		2,767				
50R Released Net Assets-Program	436,662			436,662	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		518,480		222,020		48,094		248,366
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(966,474)		78,129		888,345
53R TOTAL REVENUE	6,775,159	1,853,461	517,013	4,404,685	53E Total Reimbursable & Fundraising Expense		6,395,588				517,013		5,878,575
54R TOTAL EXPENSE = 56E	6,395,588		517,013	5,878,575	54E Direct State/Federal Non-Reimbursable Expense						XXXXXXXXXX		
55R OPERATING RESULTS	379,571	1,853,461	0	(1,473,890)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		6,395,588				517,013		5,878,575
					NON-REIMBURSABLE EXPENSE DETAIL								
					1N Direct Employee Compensation & Related Exp.						XXXXXXXXXX		
					2N Direct Occupancy						XXXXXXXXXX		
					3N Direct Other Program/Operating						XXXXXXXXXX		
					4N Direct Subcontract Expense						XXXXXXXXXX		
					5N Direct Administrative Expense						XXXXXXXXXX		
					6N Direct Other Expense						XXXXXXXXXX		
					7N Direct Depreciation						XXXXXXXXXX		
					8N Total Direct Non-Reimbursable (must tie to 54E)						XXXXXXXXXX		
					9N Total Direct and Allocated Non-Reimbursable (54E+55E)						XXXXXXXXXX		
					10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		2,725,057		1,853,461		XXXXXXXXXX		871,596
					11N Capital Budget Revenue Adjustments						XXXXXXXXXX		
					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(2,725,057)		(1,853,461)		XXXXXXXXXX		(871,596)
					Description of Admin (M&G) Direct Non-Reimbursable Exp.								

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Brenda Dab, Executive Director	146,443			
2C				
3C				
4C				
5C				

MA. Surplus Revenue Retention	Starting Balance	Expended Amount	Accrual Amount	Liability Amt.
Prior Year Ma. Revenu	1,468,933			

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

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

ORGANIZATION: Association for Autism and Neurodiversity, Inc.		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2024	FEIN: 043376227		
UFR Program Number: 2	Program Name: MRC LifeMap	Description: LifeMap coaching	Catalog of Federal Domestic Assistance #: 84.126		B				
*Program Type: 27	Program Address: 85 Main Street, Suite 3	Watertown	MA	02472	# Weeks operated during audit period (e.g., 52): 52.00	# operating hours/week (e.g., 40):			
		(Number/Street)	(City)	(State)	(Zipcode)				
<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 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable</p>									
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED				
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S			FTE	Actual	Planned	% Var	
2R Gov. In-Kind/Capital Budget		1S Program Director (UFR Title 102)	1.11	85,026	1E Total Direct Program Staff = 39S	6.12	454,122		
3R Private In-Kind		2S Program Function Manager (UFR Title 101)			2E Chief Executive Officer	0.10	14,644		
4R Total Contribution and In-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer				
5R Mass Gov. Grant		4S Supervising Professional (UFR Title 104)			4E Actng/Clerical Support	0.08	4,211		
6R Other Grant (exclud. Fed.Direct)		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint./House-Grdskeeping				
7R Total Grants		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.18	18,855		
8R Dept. of Mental Health (DMH)		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commercial products & Svs/Mkting				
9R Dept. of Developmental Services(DDS/DMR)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	6.30	472,977		
10R Dept. of Public Health (DPH)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		42,294		
11R Dept. of Children and Families (DCF/DSS)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		42,533		
12R Dept. of Transitional Assist (DTA/WEL)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		1,120		
13R Dept. of Youth Services (DYS)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		558,924		
14R Health Care Fin & Policy (HCF)-Contract		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		8,530		
15R Health Care Fin & Policy (HCF)-UCP		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		1,708		
16R MA. Comm. For the Blind (MCB)		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		314		
17R MA. Comm. for Deaf & H H (MCD)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		1,287		
18R MA. Rehabilitation Commission (MRC)	571,520	17S Day Care Director (UFR Title 117)			17E Total Occupancy		11,839		
19R MA. Off. for Refugees & Immigr.(ORI)		18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201				
20R Dept. of Early Educ. & Care (EEC)-Contract		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202				
21R Dept. of Early Educ. & Care (EEC)-Voucher		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203				
22R Dept. of Correction (DOC)		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206				
23R Dept. of Elementary & Secondary Educ. (DOE)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204				
24R Parole Board (PAR)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205		9,603		
25R Veteran's Services (VET)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)			24E Meals 207				
26R Ex. Off. of Elder Affairs (ELD)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208				
27R Div. of Housing & Community Develop(OCD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208				
28R POS Subcontract		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208				
29R Other Mass. State Agency POS		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209				
30R Mass State Agency Non - POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211				
31R Mass. Local Govt./Quasi-Govt. Entities		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212				
32R Non-Mass. State/Local Government		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214				
33R Direct Federal Grants/Contracts		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214				
34R Medicaid - Direct Payments		33S Direct Care / Prog. Staff II (UFR Title 135)	1.77	192,524	33E Program Supplies & Materials 215				
35R Medicaid - MBHP Subcontract		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses				
36R Medicare		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	3.24	176,572	35E Other Expense				
37R Mass. Govt. Client Stipends		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		9,603		
38R Client Resources		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		17,640		
39R Mass. spon.client SF/3rd Pty offsets		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		526		
40R Other Publicly sponsored client offsets		39S Total Direct Program Staff = 1E	6.12	454,122	44E Office Equipment Depreciation 410				
41R Private Client Fees (excluding 3rd Pty)		SERVICE STATISTICS			48E Program Support 216				
42R Private Client 3rd Pty/other offsets		1SS Enter defined unit of service: Hour			49E Professional Insurance 410				
43R Total Assistance and Fees	571,520	2SS Enter total unit capacity: 3,862			50E Working Capital Interest 410				
44R Federated Fundraising					51E Total Direct Administrative Expense		18,166		
45R Commercial Activities					52E Admin (M&G) Reporting Center Allocation		106,549		
46R Non-Charitable Revenue					53E Total Reimbursable Expense		705,081		
47R Investment Revenue		3SS OSD's Program Publicly sponsored clients:	165	3,675	54E Direct State/Federal Non-Reimbursable Expense				
48R Other Revenue		4SS Performance Report (D-1 Privately sponsored clients:			55E Allocation of State/Fed Non-Reimbursable Expense				
49R Allocated Admin (M&G) Revenue		5SS Internet filing system) Free Care clients:			56E TOTAL EXPENSE		705,081		
50R Released Net Assets-Program		6SS suspended for FY '08 Total:	165	3,675	57E TOTAL REVENUE = 53R		571,520		
51R Released Net Assets-Equipment		7SS filings: []			58E OPERATING RESULTS		(133,561)		
52R Released Net Assets-Time					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)				
53R Total Revenue = 57E	571,520	MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL					
		Dept	Contract ID -11 Characters	MMARS Code	Description				
		1C	MRC	2003011AATR	2235	1N Direct Employee Compensation & Related Exp.			
		2C				2N Direct Occupancy			
		3C				3N Direct Other Program/Operating			
		4C				4N Direct Subcontract Expense			
		5C				5N Direct Administrative Expense			
		POS SUBCONTRACT INFORMATION			6N Direct Other Expense				
		State Dept	Payor Name	Payor's FEIN	7N Direct Depreciation				
		1PS			8N Total Direct Non-Reimbursable (Tie to 54E)				
		2PS			9N Total Direct and Allocated Non-Reimb. (54E+55E)				
		3PS			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, Inc.		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2024	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.</p> <p>* Program Type codes: 21 = SPED; 22 = HCFC/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		
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)	8.19	544,720	1E Total Direct Program Staff = 39S	36.03	2,352,858
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	5.06	296,191	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)	4.67	321,815	4E Accting/Clerical Support	0.68	38,516
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grmskeeping		
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee	0.68	38,516
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commerical products & Svs/Mkting		
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages	36.71	2,391,374
9R Dept. of Developmental Services(DDS/DMR)	79,753	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150		213,840
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151		215,046
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments		5,664
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.		2,825,924
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390		71,635
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301		14,342
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390		2,638
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390		4,952
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy		93,567
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	72,634	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		51,057
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	4.04	278,285	24E Meals 207		1,918
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)	2.00	44,142	30E Provision Material Goods/Svs./Benefits 212		
31R Mass. Local Gov/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	393,534	33E Program Supplies & Materials 215		141,603
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)	7.12	401,537	35E Other Expense		
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense		194,578
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410		204,159
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390		4,417
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	36.03	2,352,858	44E Office Equipment Depreciation 410		
40R Other Publicly sponsored client offsets					48E Program Support 216		
41R Private Client Fees (excluding 3rd Pty)	1,728,752				49E Professional Insurance 410		
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410		
43R Total Assistance and Fees	1,808,505				51E Total Direct Administrative Expense		208,576
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		591,487
45R Commercial Activities					53E Total Reimbursable Expense		3,914,132
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	434,934				56E TOTAL EXPENSE		3,914,132
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		2,680,101
50R Released Net Assets-Program	436,662				58E OPERATING RESULTS		(1,234,031)
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	2,680,101						
SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		MASSACHUSETTS CONTRACT INFORMATION		NON-REIMBURSABLE EXPENSE DETAIL			
1SDC Subcontractor Name	FEIN	Expense Amt.	Dept	Contract ID -11 Characters	MMARS Code	Description	
2SDC			1C	DMR	NTF22300710	7100	1N Direct Employee Compensation & Related Exp.
3SDC			2C				2N Direct Occupancy
4SDC			3C				3N Direct Other Program/Operating
5SDC			4C				4N Direct Subcontract Expense
			5C				5N Direct Administrative Expense
							6N Direct Other Expense
							7N Direct Depreciation
							8N Total Direct Non-Reimbursable (Tie to 54E)
							9N Total Direct and Allocated Non-Reimb. (54E+55E)
							10N Eligible Non-Reimbursable Exp. Revenue Offsets
							11N Capital Budget Revenue Adjustment
							12N Excess of Non-Reimbursable Expense Over Offsets
Comm. Of MA Surplus Rev. Retention Share	(92,856)						(871,596)
PREPARER COMMENTS:							

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

ORGANIZATION:		PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END:	FEIN:																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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UFR Program Number:	4	Program Name:	DDS LifeMap	Description:	One to one coaching of individuals with ASD	Catalog of Federal Domestic Assistance #:	B																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
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<table border="1"> <thead> <tr> <th>REVENUE</th> <th>STAFFING # hours/yr = 1.00 FTE:</th> <th>FTE</th> <th>Salary/Wage</th> <th>EXPENSE - ACTUAL/PLANNED</th> <th>FTE</th> <th>Actual</th> <th>Planned</th> <th>% Var</th> </tr> </thead> <tbody> <tr> <td>1R Contrib., Gifts, Leg., Bequests, Spec. Ev.</td> <td></td> <td></td> <td></td> <td>1E Total Direct Program Staff = 39S</td> <td>10.05</td> <td>841,702</td> <td></td> <td>%</td> </tr> <tr> <td>2R Gov. In-Kind/Capital Budget</td> <td></td> <td></td> <td>1.64</td> <td>2E Chief Executive Officer</td> <td>0.10</td> <td>14,644</td> <td></td> <td></td> </tr> <tr> <td>3R Private IN-Kind</td> <td></td> <td></td> <td>1.10</td> <td>3E Chief Financial Officer</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>4R Total Contribution and In-Kind</td> <td></td> <td></td> <td>1.89</td> <td>4E Accting/Clerical Support</td> <td>0.15</td> <td>8,421</td> <td></td> <td></td> </tr> <tr> <td>5R Mass Gov. Grant</td> <td></td> <td></td> <td></td> <td>5E Admin Maint./House-Grdskeeping</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>6R Other Grant (exclud. Fed.Direct)</td> <td></td> <td></td> <td></td> <td>6E Total Admin Employee</td> <td>0.25</td> <td>23,065</td> <td></td> <td></td> </tr> <tr> <td>7R Total Grants</td> <td></td> <td></td> <td></td> <td>7E Commerical products & Svs/Mkting</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>8R Dept. of Mental Health (DMH)</td> <td></td> <td></td> <td></td> <td>8E Total FTE/Salary/Wages</td> <td>10.30</td> <td>864,767</td> <td></td> <td></td> </tr> <tr> <td>9R Dept. of Developmental Services(DDS/DMR)</td> <td>1,153,064</td> <td></td> <td></td> <td>9E Payroll Taxes 150</td> <td></td> <td>77,329</td> <td></td> <td></td> </tr> <tr> <td>10R Dept. of Public Health (DPH)</td> <td></td> <td></td> <td></td> <td>10E Fringe Benefits 151</td> <td></td> <td>77,765</td> <td></td> <td></td> </tr> <tr> <td>11R Dept. of Children and Families (DCF/DSS)</td> <td></td> <td></td> <td></td> <td>11E Accrual Adjustments</td> <td></td> <td>2,048</td> <td></td> <td></td> </tr> <tr> <td>12R Dept. of Transitional Assist (DTA/WEL)</td> <td></td> <td></td> <td></td> <td>12E Total Employee Compensation & Rel. Exp.</td> <td></td> <td>1,021,909</td> <td></td> <td>%</td> </tr> <tr> <td>13R Dept. of Youth Services (DYS)</td> <td></td> <td></td> <td></td> <td>13E Facility and Prog. Equip.Expenses 301,390</td> <td></td> <td>10,154</td> <td></td> <td></td> </tr> <tr> <td>14R Health Care Fin & Policy (HCF)-Contract</td> <td></td> <td></td> <td></td> <td>14E Facility & Prog. Equip. Depreciation 301</td> <td></td> <td>2,033</td> <td></td> <td></td> </tr> <tr> <td>15R Health Care Fin & Policy (HCF)-UCP</td> <td></td> <td></td> <td></td> <td>15E Facility Operation/Maint./Furn.390</td> <td></td> <td>374</td> <td></td> <td></td> </tr> <tr> <td>16R MA. Comm. For the Blind (MCB)</td> <td></td> <td></td> <td></td> <td>16E Facility General Liability Insurance 390</td> <td></td> <td>1,531</td> <td></td> <td></td> </tr> <tr> <td>17R MA. Comm. for Deaf & H H (MCD)</td> <td></td> <td></td> <td></td> <td>17E Total Occupancy</td> <td></td> <td>14,092</td> <td></td> <td>%</td> </tr> <tr> <td>18R MA. Rehabilitation Commission (MRC)</td> <td></td> <td></td> <td></td> <td>18E Direct Care Consultant 201</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>19R MA. Off. for Refugees & Immigr.(ORI)</td> <td></td> <td></td> <td></td> <td>19E Temporary Help 202</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>20R Dept. of Early Educ. & Care (EEC)-Contract</td> <td></td> <td></td> <td></td> <td>20E Clients and Caregivers Reimb./Stipends 203</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>21R Dept. of Early Educ. & Care (EEC)-Voucher</td> <td></td> <td></td> <td></td> <td>21E Subcontracted Direct Care 206</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>22R Dept of Correction (DOC)</td> <td></td> <td></td> <td></td> <td>22E Staff Training 204</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>23R Dept. of Elementary & Secondary Educ. (DOE)</td> <td></td> <td></td> <td></td> <td>23E Staff Mileage / Travel 205</td> <td></td> <td>11,428</td> <td></td> <td></td> </tr> <tr> <td>24R Parole Board (PAR)</td> <td></td> <td></td> <td></td> <td>24E Meals 207</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>25R Veteran's Services (VET)</td> <td></td> <td></td> <td></td> <td>25E Client Transportation 208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>26R Ex. Off. of Elder Affairs (ELD)</td> <td></td> <td></td> <td></td> <td>26E Vehicle Expenses 208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>27R Div. of Housing & Community Develop(OCD)</td> <td></td> <td></td> <td></td> <td>27E Vehicle Depreciation 208</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>28R POS Subcontract</td> <td></td> <td></td> <td></td> <td>28E Incidental Medical /Medicine/Pharmacy 209</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>29R Other Mass. State Agency POS</td> <td></td> <td></td> <td></td> <td>29E Client Personal Allowances 211</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>30R Mass State Agency Non - POS</td> <td></td> <td></td> <td></td> <td>30E Provision Material Goods/Svs./Benefits 212</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>31R Mass. Local Gov/Quasi-Govt. Entities</td> <td></td> <td></td> <td></td> <td>31E Direct Client Wages 214</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>32R Non-Mass. State/Local Government</td> <td></td> <td></td> <td></td> <td>32E Other Commercial Prod. & Svs. 214</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>33R Direct Federal Grants/Contracts</td> <td></td> <td></td> <td></td> <td>33E Program Supplies & Materials 215</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>34R Medicaid - Direct Payments</td> <td></td> <td></td> <td></td> <td>34E Non Charitable Expenses</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>35R Medicaid - MBHP Subcontract</td> <td></td> <td></td> <td></td> <td>35E Other Expense</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>36R Medicare</td> <td></td> <td></td> <td></td> <td>36E Total Other Program Expense</td> <td></td> <td>11,428</td> <td></td> <td>%</td> </tr> <tr> <td>37R Mass. Govt. Client Stipends</td> <td></td> <td></td> <td></td> <td>42E Other Professional Fees & Other Admin. Exp. 410</td> <td></td> <td>20,998</td> <td></td> <td></td> </tr> <tr> <td>38R Client Resources</td> <td></td> <td></td> <td></td> <td>43E Leased Office/Program Office Equip.410,390</td> <td></td> <td>626</td> <td></td> <td></td> </tr> <tr> <td>39R Mass. spon.client SF/3rd Pty offsets</td> <td></td> <td></td> <td></td> <td>44E Office Equipment Depreciation 410</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>40R Other Publicly sponsored client offsets</td> <td></td> <td></td> <td></td> <td>48E Program Support 216</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>41R Private Client Fees (excluding 3rd Pty)</td> <td></td> <td></td> <td></td> <td>49E Professional Insurance 410</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>42R Private Client 3rd Pty/other offsets</td> <td></td> <td></td> <td></td> <td>50E Working Capital Interest 410</td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>43R Total Assistance and Fees</td> <td>1,153,064</td> <td></td> <td></td> <td>51E Total Direct Administrative Expense</td> <td></td> <td>21,624</td> <td></td> <td>%</td> </tr> <tr> <td>44R Federated Fundraising</td> <td></td> <td></td> <td></td> <td>52E Admin (M&G) Reporting Center Allocation</td> <td></td> <td>190,309</td> <td></td> <td>%</td> </tr> <tr> <td>45R Commercial Activities</td> <td></td> <td></td> <td></td> <td>53E Total Reimbursable Expense</td> <td></td> <td>1,259,362</td> <td></td> <td>%</td> </tr> <tr> <td>46R Non-Charitable Revenue</td> <td></td> <td></td> <td></td> <td>54E Direct State/Federal Non-Reimbursable Expense</td> <td></td> <td></td> <td></td> <td>%</td> </tr> <tr> <td>47R Investment Revenue</td> <td></td> <td></td> <td></td> <td>55E Allocation of State/Fed Non-Reimbursable Expense</td> <td></td> <td></td> <td></td> <td>%</td> </tr> <tr> <td>48R Other Revenue</td> <td></td> <td></td> <td></td> <td>56E TOTAL EXPENSE</td> <td></td> <td>1,259,362</td> <td></td> <td>%</td> </tr> <tr> <td>49R Allocated Admin (M&G) Revenue</td> <td></td> <td></td> <td></td> <td>57E TOTAL REVENUE = 53R</td> <td></td> <td>1,153,064</td> <td></td> <td>%</td> </tr> <tr> <td>50R Released Net Assets-Program</td> <td></td> <td></td> <td></td> <td>58E OPERATING RESULTS</td> <td></td> <td>(106,298)</td> <td></td> <td>%</td> </tr> <tr> <td>51R Released Net Assets-Equipment</td> <td></td> <td></td> <td></td> <td colspan="4">CRE Preliminary Calculation of Cost Reimb. Excess Rev. (subject to OSD adjustment)</td> </tr> <tr> <td>52R Released Net Assets-Time</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>53R Total Revenue = 57E</td> <td>1,153,064</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>								REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var	1R Contrib., Gifts, Leg., Bequests, Spec. Ev.				1E Total Direct Program Staff = 39S	10.05	841,702		%	2R Gov. In-Kind/Capital Budget			1.64	2E Chief Executive Officer	0.10	14,644			3R Private IN-Kind			1.10	3E Chief Financial Officer					4R Total Contribution and In-Kind			1.89	4E Accting/Clerical Support	0.15	8,421			5R Mass Gov. Grant				5E Admin Maint./House-Grdskeeping					6R Other Grant (exclud. Fed.Direct)				6E Total Admin Employee	0.25	23,065			7R Total Grants				7E Commerical products & Svs/Mkting					8R Dept. of Mental Health (DMH)				8E Total FTE/Salary/Wages	10.30	864,767			9R Dept. of Developmental Services(DDS/DMR)	1,153,064			9E Payroll Taxes 150		77,329			10R Dept. of Public Health (DPH)				10E Fringe Benefits 151		77,765			11R Dept. of Children and Families (DCF/DSS)				11E Accrual Adjustments		2,048			12R Dept. of Transitional Assist (DTA/WEL)				12E Total Employee Compensation & Rel. Exp.		1,021,909		%	13R Dept. of Youth Services (DYS)				13E Facility and Prog. Equip.Expenses 301,390		10,154			14R Health Care Fin & Policy (HCF)-Contract				14E Facility & Prog. Equip. Depreciation 301		2,033			15R Health Care Fin & Policy (HCF)-UCP				15E Facility Operation/Maint./Furn.390		374			16R MA. Comm. For the Blind (MCB)				16E Facility General Liability Insurance 390		1,531			17R MA. Comm. for Deaf & H H (MCD)				17E Total Occupancy		14,092		%	18R MA. Rehabilitation Commission (MRC)				18E Direct Care Consultant 201					19R MA. Off. for Refugees & Immigr.(ORI)				19E Temporary Help 202					20R Dept. of Early Educ. & Care (EEC)-Contract				20E Clients and Caregivers Reimb./Stipends 203					21R Dept. of Early Educ. & Care (EEC)-Voucher				21E Subcontracted Direct Care 206					22R Dept of Correction (DOC)				22E Staff Training 204					23R Dept. of Elementary & Secondary Educ. (DOE)				23E Staff Mileage / Travel 205		11,428			24R Parole Board (PAR)				24E Meals 207					25R Veteran's Services (VET)				25E Client Transportation 208					26R Ex. Off. of Elder Affairs (ELD)				26E Vehicle Expenses 208					27R Div. of Housing & Community Develop(OCD)				27E Vehicle Depreciation 208					28R POS Subcontract				28E Incidental Medical /Medicine/Pharmacy 209					29R Other Mass. State Agency POS				29E Client Personal Allowances 211					30R Mass State Agency Non - POS				30E Provision Material Goods/Svs./Benefits 212					31R Mass. Local Gov/Quasi-Govt. Entities				31E Direct Client Wages 214					32R Non-Mass. State/Local Government				32E Other Commercial Prod. & Svs. 214					33R Direct Federal Grants/Contracts				33E Program Supplies & Materials 215					34R Medicaid - Direct Payments				34E Non Charitable Expenses					35R Medicaid - MBHP Subcontract				35E Other Expense					36R Medicare				36E Total Other Program Expense		11,428		%	37R Mass. Govt. Client Stipends				42E Other Professional Fees & Other Admin. Exp. 410		20,998			38R Client Resources				43E Leased Office/Program Office Equip.410,390		626			39R Mass. spon.client SF/3rd Pty offsets				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	1,153,064			51E Total Direct Administrative Expense		21,624		%	44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation		190,309		%	45R Commercial Activities				53E Total Reimbursable Expense		1,259,362		%	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		1,259,362		%	49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R		1,153,064		%	50R Released Net Assets-Program				58E OPERATING RESULTS		(106,298)		%	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	1,153,064							
REVENUE	STAFFING # hours/yr = 1.00 FTE:	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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35R Medicaid - MBHP Subcontract				35E Other Expense																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
36R Medicare				36E Total Other Program Expense		11,428		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
37R Mass. Govt. Client Stipends				42E Other Professional Fees & Other Admin. Exp. 410		20,998																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
38R Client Resources				43E Leased Office/Program Office Equip.410,390		626																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
39R Mass. spon.client SF/3rd Pty offsets				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	1,153,064			51E Total Direct Administrative Expense		21,624		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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45R Commercial Activities				53E Total Reimbursable Expense		1,259,362		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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		1,259,362		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R		1,153,064		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
50R Released Net Assets-Program				58E OPERATING RESULTS		(106,298)		%																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
51R Released Net Assets-Equipment				CRE Preliminary Calculation of Cost Reimb. Excess Rev. (subject to OSD adjustment)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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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, 2024

Schedule A: Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Employee retention credits	\$ 779,497	\$ -	\$ -	\$ 779,497
Group program and seminars	-	-	274,880	274,880
Training and education	-	-	127,776	127,776
Conference	-	-	32,278	32,278
	<u>\$ 779,497</u>	<u>\$ -</u>	<u>\$ 434,934</u>	<u>\$ 1,214,431</u>

Schedule A: Line 42E - Other Professional Fees and Other Admin. Expenses

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 16,593	\$ 15,046	\$ 90,528	\$ 122,167
ERC filing	112,978	-	-	112,978
Payroll services	9,114	6,176	66,083	81,373
Other fees	7,231	3,112	36,100	46,443
Credit card fees	-	6,139	34,607	40,746
Legal fees	7,121	-	2,535	9,656
Human resources	3,424	-	2,830	6,254
Dues and subscriptions	5,751	-	499	6,250
Advertising	2,318	250	2,844	5,412
Printing and reproduction	1,719	-	1,417	3,136
Bank service fees	3,004	-	-	3,004
Website	333	225	2,412	2,970
Storage	2,603	-	-	2,603
Supplies	210	142	2,214	2,566
Postage and delivery	99	67	728	894
Annual report fees	677	-	-	677
	<u>\$ 173,175</u>	<u>\$ 31,157</u>	<u>\$ 242,797</u>	<u>\$ 447,129</u>

Statement of Cash Flows: Line 13 - Other Cash Used In/Provided by Operating Activities

Donated stock	\$ (133,932)
Right of use asset - amortization	101,669
Right of use liability	<u>(100,131)</u>
Total	<u>\$ (132,394)</u>




Acknowledgement of the Board of Directors

We, the Board of Directors of Association for Autism and Neurodiversity, Inc. met on 12/3/24 and have voted to recognize and accept the representations of management and the expression of opinions by CohnReznick LLP as embodied in the Basic Financial statements, Supplementary and Subsidiary Financial statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditor's Report (UFR) for the year ended June 30, 2024.

In addition, we, the Board of Directors of Association for Autism and Neurodiversity, Inc. hereby certify under penalty of perjury that to the best of the members of the Board of Directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2024.

Signatory for Board of Directors:

Signed by:

5A10AA9DEF0343A...

AANE Board Chair

Title

12/16/2024

Date



Independent Member of Nexia International

cohnreznick.com