

Association for Autism and Neurodiversity, Inc.

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

**June 30, 2025
With Comparative Totals as of June 30, 2024**



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, 2025, 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, 2025, 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 February 2, 2026, 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, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 16, 2024. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Braintree, Massachusetts
February 2, 2026

ORGANIZATION : Association for Autism and Neurodiversity, Inc.

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2025

WITH COMPARATIVE TOTALS AS OF

6/30/2024

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1 Cash and Cash Equivalents	1,247,123				1,247,123	1,015,625
2 Accounts Receivable, Program Services	729,133				729,133	400,365
3 Allowance for Doubtful Accounts	(500)				(500)	(500)
4 Net Accounts Receivable, Program Services	728,633				728,633	399,865
5 Contributions Receivable	33,333				33,333	
6 Notes Receivable						
7 Prepaid Expenses	120,409				120,409	87,400
8 Other Accounts Receivable						
9 Other Current Assets						
10 Short-Term Investments	152,769				152,769	210,754
11 TOTAL CURRENT ASSETS	2,282,267				2,282,267	1,713,644
12 Land, Buildings, and Equipment		242,482			242,482	254,031
13 Accumulated Depreciation		(130,970)			(130,970)	(146,898)
14 Net Land, Buildings and Equipment		111,512			111,512	107,133
15 Long-Term Investments						
16 Other Assets	18,450	189,121			207,571	311,846
17 Due From Other Funds						
18 TOTAL ASSETS	2,300,717	300,633			2,601,350	2,132,623
LIABILITIES AND NET ASSETS						
19 Accounts Payable	29,799				29,799	33,163
20 Subcontract Payable						
21 Accrued Expenses	384,593				384,593	357,881
22 Current Notes Payable						
23 Current Portion Long-Term Debt						
24 Deferred Revenue	137,507				137,507	99,135
25 Other Current Liabilities		113,262			113,262	111,212
26 TOTAL CURRENT LIABILITIES	551,899	113,262			665,161	601,391
27 Long-Term Notes & Mortgage Payable						
28 Other Liabilities		81,496			81,496	188,334
29 Due to Other Funds						
30 TOTAL LIABILITIES	551,899	194,758			746,657	789,725
NET ASSETS						
31 Without Donor Restrictions	1,317,638	105,875			1,423,513	914,500
32 With Donor Restrictions	431,180				431,180	428,398
33						
34 TOTAL NET ASSETS	1,748,818	105,875			1,854,693	1,342,898
35 TOTAL LIABILITIES AND NET ASSETS	2,300,717	300,633			2,601,350	2,132,623

See Accompanying Notes to the Financial Statements

ORGANIZATION : Association for Autism and Neurodiversi

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2025 / WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2024

	Without Donor Restrictions	With Donor Restrictions		TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,733,432	124,543		1,857,975	1,713,608
2 In-Kind Contributions					
3 Grants	8,995	346,638		355,633	209,770
4 Program Service Fees	4,246,184			4,246,184	3,533,089
5 Federated Fundraising Organization Allocation	101,507			101,507	128,985
6 Investment Revenue	41,305			41,305	12,060
7 Revenue from Commercial Products & Services					
8 Other	458,802			458,802	1,214,417
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	468,399	(468,399)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	7,058,624	2,782		7,061,406	6,811,929
EXPENSES AND LOSSES					
14 Administration (Management & General)	593,933			593,933	966,474
15 Fundraising	534,396			534,396	438,884
16 Total Program Services	5,421,282			5,421,282	4,990,230
17 TOTAL EXPENSES	6,549,611			6,549,611	6,395,588
18 Losses					
19 TOTAL EXPENSES AND LOSSES	6,549,611			6,549,611	6,395,588
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	509,013	2,782		511,795	416,341
25 NET ASSETS AT BEGINNING OF YEAR	914,500	428,398		1,342,898	926,557
26 NET ASSETS AT END OF YEAR	1,423,513	431,180		1,854,693	1,342,898

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2025

		SUPPORTING SERVICES		PROGRAM SERVICES
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	5,711,006	498,712	461,602	4,750,692
2. Occupancy	132,329	10,883	11,566	109,880
3. Other Program / Operating Expense	218,362	1,420	70	216,872
4. Subcontract Expense	20,809		20,809	
5. Direct Administrative Expense	414,469	78,829	36,648	298,992
6. Other Expenses				
7. Depreciation of Buildings and Equipment	52,636	4,089	3,701	44,846
8. TOTAL EXPENSES	6,549,611	593,933	534,396	5,421,282

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: 06/30/25

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	1	2	3	4	5
1. Employee Compensation & Related Expenses	1,241,007	249,448	289,133	75,380	187,690
2. Occupancy	12,578	5,123	4,124	1,402	7,036
3. Other Program / Operating Expense	19,089	7,775	6,261	2,126	2,403
4. Subcontract Expense					
5. Direct Administrative Expense	26,242	10,688	8,606	2,925	14,213
6. Other Expenses					
7. Depreciation of Buildings and Equipment	4,024	1,639	1,320	449	2,252
8. TOTAL EXPENSES	1,302,940	274,673	309,444	82,282	213,594

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: 06/30/25

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	6	7			
1. Employee Compensation & Related Expenses	25,840	2,682,194			
2. Occupancy	701	78,916			
3. Other Program / Operating Expense		179,218			
4. Subcontract Expense					
5. Direct Administrative Expense	1,414	234,904			
6. Other Expenses					
7. Depreciation of Buildings and Equipment	224	34,938			
8. TOTAL EXPENSES	28,179	3,210,170			

See Accompanying Notes to Financial Statements

ORGANIZATION : Association for Autism and Neurodiv

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2025

INDIRECT METHOD

Cash Flows from Operating Activities:

TOTAL

1	Changes in Net Assets	511,795
	Adjustments to Reconcile Change In Net Assets to Net	
	Cash provided by/(used in) Operating Activities:	
2	Depreciation	52,636
3	Losses	
4	Increase/Decrease in Net Accounts Receivable	(328,768)
5	Increase/Decrease in Prepaid Expenses	(33,009)
6	Increase/Decrease in Contributions Receivable	(33,333)
7	Increase/Decrease in Accounts Payable	(3,364)
8	Increase/Decrease in Accrued Expenses	26,712
9	Increase/Decrease in Deferred Revenue	38,372
10	Increase/Decrease in Subcontract Payable	
11	Contributions Restricted for Long-Term Investment	
12	Net Unrealized and Realized Gains on Long-Term Investments	
13	Other Cash Used in/Provided by Operating Activities	(5,824)
14	Net Cash Provided by/(used in) Operating Activities	225,217

Cash Flows from Investing Activities:

15	Insurance Proceeds	
16	Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	(57,015)
17	Proceeds from Sale(s) of Investments	129,871
18	Purchase(s) of Investments	(66,575)
19	Purchase(s) of Assets Restricted To Long-Term Investment	
20	Other Investing Activities	
21	Net Cash Provided by/(used in) Investing Activities	6,281

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 Neurodiv

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2025

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	231,498
32	Cash and Cash Equivalents at Beginning of Year	1,015,625
33	Cash and Cash Equivalents at End of Year	1,247,123

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 Stocks	54,912
39	Disposal of fully depreciated fixed assets	68,564
40		

See Accompanying Notes to the Financial Statements

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

Note 1 - Summary of significant accounting policies

The significant accounting policies followed by Association for Autism and Neurodiversity, Inc. (a nonprofit organization) (the "Agency") are described below to enhance the usefulness of the financial statements to the reader.

Nature of activities

The Agency helps 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.

Method of Accounting

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").

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.

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, nor does it allow for a presentation to differentiate operating and non-operating revenue.

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, 2025 were immaterial.

Contributions - In accordance with Accounting Standards Codification 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

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2025**

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.

Noncash and in-kind 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 as contributions if the services (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 Organization. Donated materials are reported as contributions in the financial statements at their estimated fair value at the time of receipt. Certain services donated to the Organization by community volunteers do not meet the above criteria and, therefore, are not recognized in the financial statements.

Program Service Fees - Coaching, Consultation and Training Services - Coaching, consultation and training services revenue is earned and recognized by the Agency when at a point in time when units or services are provided. During the year ended June 30, 2025, the Organization earned \$1,933,276 from coaching, consultation and training services. Revenue from coaching, consultation and training services is included in program service fees on the statement of activities.

Program Service Fees - 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 at a point in time when received. During the year ended June 30, 2025, the Organization earned \$9,300 from conference fees, workshops and seminars. Revenue from conference fees, workshops and seminars is included in program service fees on the statement of activities.

Program Service Fees - 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. During the year ended June 30, 2025, unit-rate and cost reimbursement contracts revenue amounted to \$2,073,643 and \$229,855, respectively. Contract revenue is included in program service fees on the accompanying statement of activities.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

Program Service Fees - Membership Dues - Membership revenue is earned and recognized by the Agency over the membership term. During the year ended June 30, 2025, the Organization earned \$110 from membership dues. 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.

Billings on the contracts are subject to final approval by the governmental agency. During the year ended June 30, 2025, 100% of contracts are considered reciprocal transactions. There were no contract liabilities as of the beginning and end of the year ended June 30, 2025.

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, 2025, the Agency derived approximately 35% of its total revenue from governmental agencies, 31% from foundations and individual donors, 27% from private payer clients, and 7% 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, 2025 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 contract accounts receivable, net, for the year ended June 30, 2025 was \$399,865 and as of June 30, 2025, 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, 2025, 83% of the Agency's receivables are due from governmental agencies, 12% from individuals and foundations and 5% from other sources.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

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 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, 2025, all contributions receivable were due within one year.

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.

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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

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.

U.S. GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. Management has analyzed the tax positions taken by the Organization and has concluded that, as of June 30, 2025, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. Generally, the Organization's information returns remain open for possible federal income tax examination for three years after the filing date. While the Organization is not currently under examination by any taxing jurisdiction, fiscal years since 2022 for remain open.

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 23% for the year ended June 30, 2025. The ratio of expenses to amounts raised is computed using actual expenses and related revenue, net of direct costs of benefit to donors, on an accrual basis.

Functional allocation of expenses

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

Use of estimates

In preparing the Agency's financial statements in conformity with U.S. GAAP, management is required to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and cash equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash equivalents.

The Agency maintains its cash balances at financial institutions. The cash balances are insured by the Federal Deposit Insurance Corporation up to \$250,000 at each bank. At times these balances

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

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, 2025. 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, 2025.

The Organization also maintains cash equivalents in money market accounts with a balance of \$743,611 as of June 30, 2025. Money market balances are not FDIC insured. Management believes that no significant concentration of credit risk exists with respect to these cash and cash equivalent balances as of June 30, 2025.

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	Lessor of 7 years or the life of the lease

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.

Association for Autism and Neurodiversity, Inc.

Notes to Financial Statements June 30, 2025

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.

Summarized financial information for 2024

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.

Note 2 - Investments

Investments consisted of the following as of June 30, 2025:

Debt Securities:

Mutual funds - bonds	<u>\$ 152,769</u>
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Investment returns are included in investment revenue on the accompanying statement of activities. Immaterial investment fees are netted with investment revenue.

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2025**

Note 3 - Land, buildings and equipment

Land, buildings and equipment consisted of the following as of June 30, 2025:

Software and curriculum	\$ 231,512
Furniture and equipment	4,299
Leasehold improvements	<u>6,671</u>
	<u><u>\$ 242,482</u></u>

Depreciation amounted to \$52,636 for the year ended June 30, 2025.

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 9.50% as of June 30, 2025. The line is secured by the Agency's general business assets. As of June 30, 2025, there were no outstanding borrowings.

Note 5 - Operating lease commitments

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

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

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

The right-of-use asset of \$189,121 is included in other assets. The lease liabilities of \$113,262 and \$81,496 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 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, 2025**

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, 2025 was \$110,700 and is included in occupancy on the accompanying statement of functional expenses. For the year ended June 30, 2025, cash paid for amounts included in the measurement of lease liabilities totaled \$111,212. The Agency's lease payment terms were \$9,225, escalated to \$9,396 during the year ended June 30, 2025.

Lease liability

The lease liability at June 30, 2025 was \$194,758, 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, 2025. The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

2026	\$	113,262
2027		86,100
		<u>199,362</u>
Less: discount on lease liability		<u>(4,604)</u>
Total lease liability	\$	<u><u>194,758</u></u>

Weighted average remaining lease term and weighted average discount rate for the Agency's operating leases as of June 30, 2025:

Weighted average remaining term (in years)	1.75
Weighted average discount rate	2.55%

Security deposits on various sites are as follows:

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

Notes to Financial Statements June 30, 2025

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 \$68,677 for the year ended June 30, 2025 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, 2025, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:

Conference funds	\$	94,598
IFS programming		94,090
Neurodiverse couples institute		70,800
Child and teen services		55,000
LifeMAP and other scholarships		53,224
Artists collaborative		20,833
WorkMAP		9,635
		<u>398,180</u>

Subject to expenditure for a specified purpose and passage of time:

IFS programming		33,000
Total net assets with donor restrictions	\$	<u>431,180</u>

Net assets released from restrictions during the year ended June 30, 2025 were \$468,499, 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

Association for Autism and Neurodiversity, Inc.

**Notes to Financial Statements
June 30, 2025**

the recapture of revenue previously reported by the Agency. Management is of the opinion that no material liability will result from such audits.

The Agency's operations are concentrated in the social service provider field. As such, the Agency operates in a heavily regulated environment. The operations of the Agency are subject to administrative directives, rules and regulations of federal, state and local regulatory agencies, including, but not limited to the Commonwealth of Massachusetts.

Such administrative directives, rules and regulations are subject to change by an act of Congress, act of the state and local legislature or an administrative change mandated by the Commonwealth of Massachusetts. Such changes may occur with little notice or inadequate funding to pay for the related cost, including the additional administrative burden, to comply with a change. Additionally, contractual funding may decrease or be withdrawn with little notice.

Note 10 - Liquidity and availability of resources

The following reflects the Agency's financial assets as of June 30, 2025, 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.

Cash and cash equivalents	\$ 1,247,123
Accounts receivable, net	728,633
Short - term investments	152,769
Contributions receivables	<u>33,333</u>
 Total	 <u><u>\$ 2,161,858</u></u>
 Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>\$ 431,180</u>
 Financial assets available to meet cash needs for general expenditures within one year	 <u><u>\$ 1,730,678</u></u>

The Agency is partially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Agency must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Agency also has a line of credit of up to \$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 February 2, 2026, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2025 that required recognition or disclosure in these financial statements.

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

ORGANIZATION: Association for Autism and Neurodiversity, Inc.					ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited					FY END:	6/30/2025	FEIN:	043376227
REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs				
1R Contributions, Gifts, Legacies, Bequests	1,733,432	1,733,432			1E Total Direct Prog.Staff FTE/Exp 101-138	44.86	3,553,409	XXXX	XXXXXXX	XXXX	XXXXXXX	44.86	3,553,409
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		2E Chief Executive Officer - FTE/Exp.	1.00	164,737	0.20	32,947	0.25	41,184	0.55	90,606
3R Private In-Kind					3E Chief Financial Officer - FTE/Exp.	1.00	110,806	0.35	38,782	0.10	11,081	0.55	60,943
4R Total Contributions and In-Kind	1,733,432	1,733,432			4E Accting/Clerical/Support FTE/Expense	14.78	1,028,421	5.34	352,440	4.41	340,341	5.03	335,640
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		5E Admin Maint/House-Grndskeeping FTE/Exp								
6R Other Grant (exclud. Fed.Direct)	8,995	8,995			6E Total Admin Employee FTE/Expense 410	16.78	1,303,964	5.89	424,169	4.76	392,606	6.13	487,189
7R Total Grants	8,995	8,995			7E Commercial Products & Svs/Mktng FTE/Exp					XXXX	XXXXXXXXXX		
8R Dept. of Mental Health (DMH)	1,200	XXXXXXXXXX	XXXXXXXXXX	1,200	8E Total FTE/Salary/Wages	61.64	4,857,373	5.89	424,169	4.76	392,606	50.99	4,040,698
9R Dept.of Developmental Services(DDS/DMR)	1,838,786	XXXXXXXXXX	XXXXXXXXXX	1,838,786	9E Payroll Taxes 150		423,269		36,961		34,211		352,097
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX		10E Fringe Benefits 151		423,670		36,997		34,244		352,429
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX		11E Accrual Adjustments		6,694		585		541		5,568
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX		12E Total Employee Compensation & Rel. Exp.		5,711,006		498,712		461,802		4,750,692
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX		13E Facility and Prog. Equip.Expenses 301, 390		110,699		10,494		9,498		90,707
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX		14E Facility & Prog. Equip. Depreciation 301		52,636		4,089		3,701		44,846
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX		15E Facility Operation/Maint./Furn.390		4,100		389		351		3,360
16R MA. Comm. For the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX		16E Facility General Liability Insurance 390		17,530				1,717		15,813
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX		17E Total Occupancy		184,965		14,972		15,267		154,726
18R MA. Rehabilitation Commission (MRC)	521,891	XXXXXXXXXX	XXXXXXXXXX	521,891	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		94,134		52				94,082
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX		24E Meals 207		1,669		1,368		70		231
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	2,650	XXXXXXXXXX	XXXXXXXXXX	2,650	30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX		XXXXXXXXXX		
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX		31E Direct Client Wages 214				XXXXXXXXXX		XXXXXXXXXX		
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX		32E Other Commercial Prod. & Svs. 214								
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX		33E Program Supplies & Materials 215		122,559		XXXXXXXXXX		XXXXXXXXXX		122,559
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		218,362		1,420		70		216,872
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX		37E Management Fees 410								XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX		38E Fundraising Fees 410		20,809		XXXXXXXXXX		20,809		XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		39E Legal Fees 410								XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX		40E Audit Fees 410		36,199		36,199				XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	1,881,657	XXXXXXXXXX	XXXXXXXXXX	1,881,657	41E Management Consultant 410								XXXXXXXXXX
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX		42E Other Professional Fees & Other Admin. Expenses 410		368,861		39,495		36,054		293,312
43R Total Assistance and Fees	4,246,184	XXXXXXXXXX	XXXXXXXXXX	4,246,184	43E Leased Office/Program Office Equip.410,390		6,931		657		594		5,680
44R Federated Fundraising	101,507		101,507		44E Office Equipment Depreciation 410								
45R Commercial Activities					45E Admin. Vehicle Expenses 410								XXXXXXXXXX
46R Non-Charitable Revenue					46E Admin. Vehicle Depreciation 410								XXXXXXXXXX
47R Investment Revenue	41,305	41,305			47E Directors & Officers Insurance 410		1,095		1,095				XXXXXXXXXX
48R Other Revenue	458,802	110		458,692	48E Program Support 216				XXXXXXXXXX				
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(587,689)	587,689		49E Professional Insurance 410		1,383		1,383				
50R Released Net Assets-Program	468,399			468,399	50E Working Capital Interest 410								
51R Released Net Assets-Equipment					51E Total Direct Administrative Expense		435,278		78,829		57,457		298,992
52R Released Net Assets-Time					52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(593,933)		53,293		540,640
53R TOTAL REVENUE	7,058,624	1,297,660	587,689	5,173,275	53E Total Reimbursable & Fundraising Expense		6,549,611				587,689		5,961,922
54R TOTAL EXPENSE = 56E	6,549,611		587,689	5,961,922	54E Direct State/Federal Non-Reimbursable Expense						XXXXXXXXXX		
55R OPERATING RESULTS	509,013	1,297,660	0	(788,647)	55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX						
					56E TOTAL EXPENSE = 56R		6,549,611				587,689		5,961,922
COMPENSATION DISCLOSURE					NON-REIMBURSABLE EXPENSE DETAIL					Note to Readers: Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.			
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.					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		2,224,751		1,297,660		XXXXXXXXXX		927,091
					11N Capital Budget Revenue Adjustments						XXXXXXXXXX		
					12N Excess of Non-Reimb./Fundraising Expense over Offsets		(2,224,751)		(1,297,660)		XXXXXXXXXX		(927,091)
Comm. of MA cost reimbursement overbilling (preliminary calc. subject to adjustment)					Description of Admin (M&G) Direct Non-Reimbursable Exp.								

ORGANIZATION: Association for Autism and Neurodiversity, Inc.				PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2025		FEIN: 04376227	
UFR Program Number: 1		Program Name: DDS LifeMap		Description: One to one coaching of individuals with ASD		Catalog of Federal Domestic Assistance #: http://www.cfda.gov/default.htm				B	
*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		
		(Number/Street)		(City)	(State)	(Zipcode)					
Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable. * Program Type codes: 21 = SPED; 22 = HCFF/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable											
REVENUE		STAFFING # hours/yr = 1.00 FTE: 2080		FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		0S Program Director (UFR Title 102)			1E	Total Direct Program Staff = 39S	9.58	1,001,014		%
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	1.65	136,594	2E	Chief Executive Officer	0.05	8,237		
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E	Chief Financial Officer	0.05	5,540		
4R	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	1.10	84,759	4E	Acting/Clerical Support	0.64	40,720		
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	0.74	54,497		
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E	Commercial products & Svcs/Mktg				
8R	Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E	Total FTE/Salary/Wages	10.32	1,055,511		
9R	Dept. of Developmental Services(DDS/DMR)	1,643,321	9S L.P.N. (UFR Title 109)			9E	Payroll Taxes 150		91,977		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E	Fringe Benefits 151		92,064		
11R	Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E	Accrual Adjustments		1,455		
12R	Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E	Total Employee Compensation & Rel. Exp.		1,241,007		%
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E	Facility and Prog. Equip. Expenses 301,390		10,328		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E	Facility & Prog. Equip. Depreciation 301		4,024		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E	Facility Operation/Maint./Furn.390		383		
16R	MA. Commn. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E	Facility General Liability Insurance 390		1,867		
17R	MA. Commn. for Deaf & H.H (MCD)		17S Day Care Director (UFR Title 117)			17E	Total Occupancy		16,602		%
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)			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		17,983		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.10	5,504	24E	Meals 207				
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E	Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E	Vehicle Expenses 208				
27R	Div. of Housing & Community Develop(OCDE)		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)								

ORGANIZATION: Association for Autism and Neurodiversity, Inc.			PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited				FY END: 6/30/2025		FEIN: 043376227			
UFR Program Number: 2		Program Name: MRC LifeMap - Cost Reimbursement		Description: LifeMap coaching - Cost reimbursement		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): 40.00						
		(Number/Street)		(City) (State) (Zipcode)								
Note to Readers: This schedule should be read in context with F.S. Notes and all other UFR information. In many instances the presence of significant planned to actual variances or non-reimbursable expenses (e.g., In-Kind donations) may be appropriate and desirable.												
* Program Type codes: 21 = SPED; 22 = HCFP/Medicaid Class Rate; 23 = Negotiated Unit Rate; 24 = Negotiated Accommodations Rate; 25= Non-negotiated Accommodations Rate; 26 = Other Non-negotiated Unit Rate; 27 = Cost Reimbursement; NA = Not Applicable												
REVENUE		0S STAFFING # hours/yr = 1.00 FTE: 2080		FTE		Salary/Wage		EXPENSE - ACTUAL/PLANNED		FTE Actual Planned % Var		
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)					1E Total Direct Program Staff = 39S	2.02	179,725		
2R	Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)		0.51	41,606		2E Chief Executive Officer	0.05	8,237		
3R	Private IN-Kind		3S Asst. Program Director (UFR Title 103)					3E Chief Financial Officer	0.10	11,081		
4R	Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)		0.23	18,215		4E Accting/Clerical Support	0.21	13,120		
5R	Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)					5E Admin Maint/House-Grndskeeping				
6R	Other Grant (excl. Fed.Direct)		6S Physician Asst. (UFR Title 106)					6E Total Admin Employee	0.36	32,438		
7R	Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N. - MA (Title 107)					7E Commercial products & Svs/Mkting				
8R	Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)					8E Total FTE/Salary/Wages	2.38	212,163		
9R	Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)					9E Payroll Taxes 150		18,488		
10R	Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)					10E Fringe Benefits 151		18,505		
11R	Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)					11E Accrual Adjustments		292		
12R	Dept. of Transitional Assist. (DTA/WEL)		12S Physical Therapist (UFR Title 112)					12E Total Employee Compensation & Rel. Exp.		249,448		
13R	Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)					13E Facility and Prog. Equip.Expenses 301,390		4,207		
14R	Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)					14E Facility & Prog. Equip. Depreciation 301		1,639		
15R	Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)					15E Facility Operation/Maint./Furn.390		156		
16R	MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)					16E Facility General Liability Insurance 390		760		
17R	MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)					17E Total Occupancy		6,762		
18R	MA. Rehabilitation Commission (MRC)	229,855	18S Day Care Lead Teacher (UFR Title 118)					18E Direct Care Consultant 201				
19R	MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)					19E Temporary Help 202				
20R	Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)					20E Clients and Caregivers Reimb./Stipends 203				
21R	Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)					21E Subcontracted Direct Care 206				
22R	Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)					22E Staff Training 204				
23R	Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)					23E Staff Mileage / Travel 205		7,325		
24R	Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)		0.04	2,056		24E Meals 207				
25R	Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)					25E Client Transportation 208				
26R	Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)					26E Vehicle Expenses 208				
27R	Div. of Housing & Community Develop(OCDD)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)					27E Vehicle Depreciation 208				
28R	POS Subcontract		28S Counselor (UFR Title 130)					28E Incidental Medical /Medicine/Pharmacy 209				
29R	Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)					29E Client Personal Allowances 211				
30R	Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)					30E Provision Material Goods/Svs./Benefits 212				
31R	Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)					31E Direct Client Wages 214				
32R	Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)					32E Other Commercial Prod. & Svs. 214				
33R	Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)		0.76	93,155		33E Program Supplies & Materials 215		450		
34R	Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title									

ORGANIZATION: Association for Autism and Neurodiversity, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2025

FEIN: 043376227

UFR Program Number: 3

Program Name: MRC LifeMap - Unit Rate

Description: LifeMap coaching - Unit based

Catalog of Federal Domestic Assistance #: 84.126 B

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

* Program Type codes: 21 = SPED; 22 = 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

REVENUE		05 STAFFING, # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S		1.92	191,581		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	0.50	40,588	2E Chief Executive Officer		0.10	16,474		%
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)			3E Chief Financial Officer		0.15	16,621		%
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	0.29	23,291	4E Accting/Clerical Support		0.33	21,240		%
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping					%
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee		0.58	54,335		%
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commercial products & Svs/Mkting					%
8R Dept. of Mental Health (DMH)		8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages		2.50	245,916		%
9R Dept. of Developmental Services(DDS/DMR)		9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150			21,429		%
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151			21,449		%
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments			339		%
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.			289,133		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390			3,387		%
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301			1,320		%
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390			125		%
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390			612		%
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy			5,444		%
18R MA. Rehabilitation Commission (MRC)	235,092	18S Day Care Lead Teacher (UFR Title 118)			18E Direct Care Consultant 201					%
19R MA. Off. for Refugees & Immigr.(ORI)		19S Day Care Teacher (UFR Title 119)			19E Temporary Help 202					%
20R Dept. of Early Educ. & Care (EEC)-Contract		20S Day Care Asst. Teacher / Aide (UFR Title 120)			20E Clients and Caregivers Reimb./Stipends 203					%
21R Dept. of Early Educ. & Care (EEC)-Voucher		21S Psychologist - Doctorate (UFR Title 122)			21E Subcontracted Direct Care 206					%
22R Dept. of Correction (DOC)		22S Clinician-(formerly Psych.Masters)(UFR Title 123)			22E Staff Training 204					%
23R Dept. of Elementary & Secondary Educ. (DOE)		23S Social Worker - L.I.C.S.W. (UFR Title 124)			23E Staff Mileage / Travel 205			5,898		%
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	0.02	1,293	24E Meals 207					%
25R Veteran's Services (VET)		25S Licensed Counselor (UFR Title 127)			25E Client Transportation 208					%
26R Ex. Off. of Elder Affairs (ELD)		26S Cert. Voc. Rehab. Counselor (UFR Title 128)			26E Vehicle Expenses 208					%
27R Div. of Housing & Community Develop(OCDE)		27S Cert. Alch. &/or Drug Abuse Counselor (UFR Title 129)			27E Vehicle Depreciation 208					%
28R POS Subcontract		28S Counselor (UFR Title 130)			28E Incidental Medical /Medicine/Pharmacy 209					%
29R Other Mass. State Agency POS		29S Case Worker / Manager - Masters (UFR Title 131)			29E Client Personal Allowances 211					%
30R Mass State Agency Non - POS		30S Case Worker / Manager (UFR Title 132)			30E Provision Material Goods/Svs./Benefits 212					%
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214					%
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svs. 214					%
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	0.91	110,622	33E Program Supplies & Materials 215			363		%
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)			34E Non Charitable Expenses					%
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	0.20	15,787	35E Other Expense					%
36R Medicare		36S Maintenance, House/Grndskeeping, Cook 138			36E Total Other Program Expense			6,261		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410			8,394		%
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390			212		%
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	1.92	191,581	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	235,092				51E Total Direct Administrative Expense			8,606		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation			30,859		%
45R Commercial Activities					53E Total Reimbursable Expense			340,303		%
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			340,303		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R			235,092		%
50R Released Net Assets-Program					58E OPERATING RESULTS			(105,211)		%
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	235,092									

SERVICE STATISTICS

Enter defined unit of service: Hours
Enter total unit capacity: 1,834

Undup # Clients	# service units delivered
100	1,834
100	1,834

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID - 11 Characters	MMARS Code
1C MRC	AANECOACHIN	2776
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

Description	
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)	

PREPARER COMMENTS:

ORGANIZATION: Association for Autism and Neurodiversity, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2025

FEIN: 043376227

UFR Program Number: 4

Program Name: MRC LifeMap - NextGen

Description: LifeMap coaching - NextGen

Catalog of Federal Domestic Assistance #: B

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

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

REVENUE		0S STAFFING, # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED			
					FTE	Actual	Planned	% Var.
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.					1E Total Direct Program Staff = 39S	0.61	55,735	
2R Gov. In-Kind/Capital Budget			0.24	19,283	2E Chief Executive Officer			
3R Private In-Kind					3E Chief Financial Officer			
4R Total Contribution and In-Kind			0.11	8,056	4E Accting/Clerical Support	0.13	8,378	
5R Mass Gov. Grant					5E Admin Maint/House-Grndskeeping			
6R Other Grant (exclud. Fed.Direct)					6E Total Admin Employee	0.13	8,378	
7R Total Grants					7E Commercial products & Svcs/Mktng			
8R Dept. of Mental Health (DMH)					8E Total FTE/Salary/Wages	0.74	64,113	
9R Dept. of Developmental Services(DDS/DMR)					9E Payroll Taxes 150		5,587	
10R Dept. of Public Health (DPH)					10E Fringe Benefits 151		5,592	
11R Dept. of Children and Families (DCF/DSS)					11E Accrual Adjustments		88	
12R Dept. of Transitional Assist (DTA/WEL)					12E Total Employee Compensation & Rel. Exp.		75,380	
13R Dept. of Youth Services (DYS)					13E Facility and Prog. Equip.Expenses 301,390		1,151	
14R Health Care Fin & Policy (HCF)-Contract					14E Facility & Prog. Equip. Depreciation 301		449	
15R Health Care Fin & Policy (HCF)-UCP					15E Facility Operation/Maint./Furn.390		43	
16R MA. Comm. For the Blind (MCB)					16E Facility General Liability Insurance 390		208	
17R MA. Comm. for Deaf & H H (MCD)					17E Total Occupancy		1,851	
18R MA. Rehabilitation Commission (MRC)	48,704				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		2,003	
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(OCDE)					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 Govt/Quasi-Govt. Entities					31E Direct Client Wages 214			
32R Non-Mass. State/Local Government					32E Other Commercial Prod. & Svcs. 214			
33R Direct Federal Grants/Contracts			0.19	23,059	33E Program Supplies & Materials 215		123	
34R Medicaid - Direct Payments					34E Non Charitable Expenses			
35R Medicaid - MBHP Subcontract			0.07	5,337	35E Other Expense			
36R Medicare					36E Total Other Program Expense		2,126	
37R Mass. Govt. Client Stipends					42E Other Professional Fees & Other Admin. Exp. 410		2,853	
38R Client Resources					43E Leased Office/Program Office Equip.410,390		72	
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	48,704				51E Total Direct Administrative Expense		2,925	
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation		8,206	
45R Commercial Activities					53E Total Reimbursable Expense		90,488	
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		90,488	
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R		48,704	
50R Released Net Assets-Program					58E OPERATING RESULTS		(41,784)	
51R Released Net Assets-Equipment					CRE Preliminary Calculation of Cost Reimb. Excess Rev. * (subject to OSD adjustment)			
52R Released Net Assets-Time					NON-REIMBURSABLE EXPENSE DETAIL			
53R Total Revenue = 57E	48,704				Description			

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL		
Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

Comm. Of MA Surplus Rev. Retention Share (41,784)

PREPARER COMMENTS:

Undup #	# service units
Clients	delivered
12	396
12	396

SERVICE STATISTICS		
1SS	Enter defined unit of service:	Hours
2SS	Enter total unit capacity:	396
3SS	Publicly sponsored clients:	
4SS	Privately sponsored clients:	
5SS	Performance Report (D-1	
6SS	Internet filing system)	
7SS	suspended for FY '08 filings:	

MASSACHUSETTS CONTRACT INFORMATION		
Dept	Contract ID -11 Characters	MMARS Code
1C	MRC	60022592302
2C		2776
3C		
4C		
5C		
POS SUBCONTRACT INFORMATION		
State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

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

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Association for Autism and Neurodiversity, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2025

FEIN: 043376227

UFR Program Number: 5

Program Name: DDS LifeNet

Description: One on one coaching of individuals with ASD

Catalog of Federal Domestic Assistance #: B

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

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Waterdown

MA

02472

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

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

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

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

REVENUE	STAFFING, # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED	FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.				1E Total Direct Program Staff = 39S	2.34	143,259		
2R Gov. In-Kind/Capital Budget				2E Chief Executive Officer	0.05	8,237		
3R Private IN-Kind				3E Chief Financial Officer	0.05	5,540		
4R Total Contribution and In-Kind				4E Accting/Clerical Support	0.04	2,599		
5R Mass Gov. Grant				5E Admin Maint/House-Grndskeeping	0.14	16,376		
6R Other Grant (exclud. Fed.Direct)				6E Total Admin Employee				
7R Total Grants				7E Commercial products & Svcs/Mktg				
8R Dept. of Mental Health (DMH)				8E Total FTE/Salary/Wages	2.48	159,635		
9R Dept. of Developmental Services(DDS/DMR)	194,265			9E Payroll Taxes 150		13,911		
10R Dept. of Public Health (DPH)				10E Fringe Benefits 151		13,924		
11R Dept. of Children and Families (DCF/DSS)				11E Accrual Adjustments		220		
12R Dept. of Transitional Assist (DTA/WEL)				12E Total Employee Compensation & Rel. Exp.		187,690		
13R Dept. of Youth Services (DYS)				13E Facility and Prog. Equip. Expenses 301,390		5,778		
14R Health Care Fin & Policy (HCF)-Contract				14E Facility & Prog. Equip. Depreciation 301		2,252		
15R Health Care Fin & Policy (HCF)-UCP				15E Facility Operation/Maint./Furn.390		214		
16R MA. Comm. For the Blind (MCB)				16E Facility General Liability Insurance 390		1,044		
17R MA. Comm. for Deaf & H H (MCD)				17E Total Occupancy		9,288		
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		2,383		
24R Parole Board (PAR)				24E Meals 207		10		
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(OCDE)				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 Govt/Quasi-Govt. Entities				31E Direct Client Wages 214				
32R Non-Mass. State/Local Government				32E Other Commercial Prod. & Svcs. 214				
33R Direct Federal Grants/Contracts				33E Program Supplies & Materials 215		10		
34R Medicaid - Direct Payments				34E Non Charitable Expenses				
35R Medicaid - MBHP Subcontract				35E Other Expense				
36R Medicare				36E Total Other Program Expense		2,403		
37R Mass. Govt. Client Stipends				42E Other Professional Fees & Other Admin. Exp. 410		13,851		
38R Client Resources				43E Leased Office/Program Office Equip.410,390		362		
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	194,265			51E Total Direct Administrative Expense		14,213		
44R Federated Fundraising				52E Admin (M&G) Reporting Center Allocation		21,301		
45R Commercial Activities				53E Total Reimbursable Expense		234,895		
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		234,895		
49R Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R		194,265		
50R Released Net Assets-Program				58E OPERATING RESULTS		(40,630)		
51R Released Net Assets-Equipment				CRE Preliminary Calculation of Cost Reimb. Excess Rev. *				(subject to OSD adjustment)
52R Released Net Assets-Time				NON-REIMBURSABLE EXPENSE DETAIL				Description
53R Total Revenue = 57E	194,265			1N Direct Employee Compensation & Related Exp.				
				2N Direct Occupancy				
				3N Direct Other Program/Operating				
				4N Direct Subcontract Expense				
				5N Direct Administrative Expense				
				6N Direct Other Expense				
				7N Direct Depreciation				
				8N Total Direct Non-Reimbursable (Tie to 54E)				
				9N Total Direct and Allocated Non-Reimb. (54E+55E)				(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)
				10N Eligible Non-Reimbursable Exp. Revenue Offsets				
				11N Capital Budget Revenue Adjustment				
				12N Excess of Non-Reimbursable Expense Over Offsets				

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DMR	DDS23SSQUAL	7100
2C		
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

Comm. Of MA Surplus Rev. Retention Share (40,630)

PREPARER COMMENTS:

ORGANIZATION: Association for Autism and Neurodiversity, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2025

FEIN: 043376227

UFR Program Number: 6

Program Name: MRC Training

Description:

Training of MRC Staff and Provider Agencies

Catalog of Federal Domestic Assistance #: 84.421 B

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

* Program Type codes: 21 = SPED; 22 = 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

REVENUE		05 STAFFING, # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R	Contrib., Gifts, Leg., Bequests, Spec. Ev.				1E Total Direct Program Staff = 39S		0.30	21,978		%
2R	Gov. In-Kind/Capital Budget			0.20	2E Chief Executive Officer					
3R	Private In-Kind				3E Chief Financial Officer					
4R	Total Contribution and In-Kind		0.04	4,209	4E Acting/Clerical Support					
5R	Mass Gov. Grant				5E Admin Maint/House-Grndskeeping					
6R	Other Grant (exclud. Fed.Direct)				6E Total Admin Employee					
7R	Total Grants				7E Commercial products & Svs/Mktng					
8R	Dept. of Mental Health (DMH)				8E Total FTE/Salary/Wages		0.30	21,978		
9R	Dept. of Developmental Services(DDS/DMR)				9E Payroll Taxes 150			1,915		
10R	Dept. of Public Health (DPH)				10E Fringe Benefits 151			1,917		
11R	Dept. of Children and Families (DCF/DSS)				11E Accrual Adjustments			30		
12R	Dept. of Transitional Assist (DTA/WEL)				12E Total Employee Compensation & Rel. Exp.			25,840		%
13R	Dept. of Youth Services (DYS)				13E Facility and Prog. Equip.Expenses 301,390			576		
14R	Health Care Fin & Policy (HCF)-Contract				14E Facility & Prog. Equip. Depreciation 301			224		
15R	Health Care Fin & Policy (HCF)-UCP				15E Facility Operation/Maint./Furn.390			21		
16R	MA. Comm. For the Blind (MCB)				16E Facility General Liability Insurance 390			104		
17R	MA. Comm. for Deaf & H H (MCD)				17E Total Occupancy			925		%
18R	MA. Rehabilitation Commission (MRC)	8,240			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					
24R	Parole Board (PAR)				24E Meals 207					
25R	Veteran's Services (VET)				25E Mental Transportation 208					
26R	Ex. Off. of Elder Affairs (ELD)				26E Vehicle Expenses 208					
27R	Div. of Housing & Community Develop(OCDE)				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 Govt/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			0.06	35E Other Expense					
36R	Medicare				36E Total Other Program Expense					%
37R	Mass. Govt. Client Stipends				42E Other Professional Fees & Other Admin. Exp. 410			1,378		
38R	Client Resources				43E Leased Office/Program Office Equip.410,390			36		
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	8,240			51E Total Direct Administrative Expense			1,414		%
44R	Federated Fundraising				52E Admin (M&G) Reporting Center Allocation			2,810		%
45R	Commercial Activities				53E Total Reimbursable Expense			30,989		%
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			30,989		%
49R	Allocated Admin (M&G) Revenue				57E TOTAL REVENUE = 53R			8,240		%
50R	Released Net Assets-Program				58E OPERATING RESULTS			(22,749)		%
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	8,240								

SERVICE STATISTICS

1SS Enter defined unit of service: Person/workshop
2SS Enter total unit capacity: 4

Undup # # service units
Clients delivered

3SS Publicly sponsored clients:
4SS OSD's Program Privately sponsored clients:
5SS Performance Report (D-1 Free Care clients:
6SS Internet filing system) Total:
7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION

Dept Contract ID -11 Characters MMARS Code
1C MRC NEXTGENAANE 6200
2C
3C
4C
5C

POS SUBCONTRACT INFORMATION

State Dept Payor Name Payor's FEIN
1PS
2PS
3PS

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL

Subcontractor Name	FEIN	Expense Amt.
1SDC		
2SDC		
3SDC		
4SDC		
5SDC		

Comm. Of MA Surplus Rev. Retention Share (22,749)

PREPARER COMMENTS:

NON-REIMBURSABLE EXPENSE DETAIL

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

Description

(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)

ORGANIZATION: Association for Autism and Neurodiversity, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2025

FEIN: 043376227

UFR Program Number: 7

Program Name: All Other Programs

Description: Private Pay and other programs serving ASD

Catalog of Federal Domestic Assistance #: B

*Program Type: 23

Program Address: 85 Main Street, Suite 3

Watertown

MA

02472

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

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

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

* Program Type codes: 21 = SPED; 22 = 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

REVENUE		0S STAFFING, # hours/yr = 1.00 FTE: 2080	FTE	Salary/Wage	EXPENSE - ACTUAL/PLANNED		FTE	Actual	Planned	% Var
1R Contrib., Gifts, Leg., Bequests, Spec. Ev.		1S Program Director (UFR Title 102)			1E Total Direct Program Staff = 39S		28.09	1,960,117		%
2R Gov. In-Kind/Capital Budget		2S Program Function Manager (UFR Title 101)	8.13	581,680	2E Chief Executive Officer		0.30	49,421		
3R Private IN-Kind		3S Asst. Program Director (UFR Title 103)	1.80	107,487	3E Chief Financial Officer		0.20	22,161		
4R Total Contribution and In-Kind		4S Supervising Professional (UFR Title 104)	1.51	140,020	4E Accting/Clerical Support		3.68	249,583		
5R Mass Gov. Grant		5S Physician & Psychiatrist (UFR Title 105 & 121)			5E Admin Maint/House-Grndskeeping					
6R Other Grant (exclud. Fed.Direct)		6S Physician Asst. (UFR Title 106)			6E Total Admin Employee		4.18	321,165		
7R Total Grants		7S N. Midwife, N.P., Psych N.,N.A., R.N.- MA (Title 107)			7E Commercial products & Svcs/Mkting					
8R Dept. of Mental Health (DMH)	1,200	8S R.N. - Non Masters (UFR Title 108)			8E Total FTE/Salary/Wages		32.27	2,281,282		
9R Dept. of Developmental Services(DDS/DMR)	1,200	9S L.P.N. (UFR Title 109)			9E Payroll Taxes 150			198,790		
10R Dept. of Public Health (DPH)		10S Pharmacist (UFR Title 110)			10E Fringe Benefits 151			198,978		
11R Dept. of Children and Families (DCF/DSS)		11S Occupational Therapist (UFR Title 111)			11E Accrual Adjustments			3,144		
12R Dept. of Transitional Assist (DTA/WEL)		12S Physical Therapist (UFR Title 112)			12E Total Employee Compensation & Rel. Exp.			2,682,194		%
13R Dept. of Youth Services (DYS)		13S Speech / Lang. Pathol., Audiologist (UFR Title 113)			13E Facility and Prog. Equip.Expenses 301,390			65,280		
14R Health Care Fin & Policy (HCF)-Contract		14S Dietician / Nutritionist (UFR Title 114)			14E Facility & Prog. Equip. Depreciation 301			34,938		
15R Health Care Fin & Policy (HCF)-UCP		15S Spec. Education Teacher (UFR Title 115)			15E Facility Operation/Maint./Furn.390			2,418		
16R MA. Comm. For the Blind (MCB)		16S Teacher (UFR Title 116)			16E Facility General Liability Insurance 390			11,218		
17R MA. Comm. for Deaf & H H (MCD)		17S Day Care Director (UFR Title 117)			17E Total Occupancy			113,854		%
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)			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			58,490		
24R Parole Board (PAR)		24S Social Worker - L.C.S.W., L.S.W (UFR Title 125 & 126)	1.77	100,855	24E Meals 207			221		
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(OCDE)		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	2,650	30S Case Worker / Manager (UFR Title 132)	4.00	225,747	30E Provision Material Goods/Svs./Benefits 212					
31R Mass. Local Govt/Quasi-Govt. Entities		31S Direct Care / Prog. Staff Superv. (UFR Title 133)			31E Direct Client Wages 214					
32R Non-Mass. State/Local Government		32S Direct Care / Prog. Staff III (UFR Title 134)			32E Other Commercial Prod. & Svcs. 214					
33R Direct Federal Grants/Contracts		33S Direct Care / Prog. Staff II (UFR Title 135)	3.43	427,684	33E Program Supplies & Materials 215			120,507		
34R Medicaid - Direct Payments		34S Direct Care / Prog. Staff I (UFR Title 136)	4.99	248,371	34E Non Charitable Expenses					
35R Medicaid - MBHP Subcontract		35S Prog. Secretarial / Clerical Staff (UFR Title 137)	2.46	128,273	35E Other Expense					
36R Medicare		36S Maintenance, House/Groundskeeping, Cook 138			36E Total Other Program Expense			179,218		%
37R Mass. Govt. Client Stipends		37S Direct Care / Driver Staff (UFR Title 138)			42E Other Professional Fees & Other Admin. Exp. 410			230,816		
38R Client Resources		38S Direct Care Overtime, Shift Differential and Relief	XXXXXX		43E Leased Office/Program Office Equip.410,390			4,088		
39R Mass. spon.client SF/3rd Pty offsets		39S Total Direct Program Staff = 1E	28.09	1,960,117	44E Office Equipment Depreciation 410					
40R Other Publicly sponsored client offsets					48E Program Support 216					
41R Private Client Fees (excluding 3rd Pty)	1,881,657				49E Professional Insurance 410					
42R Private Client 3rd Pty/other offsets					50E Working Capital Interest 410					
43R Total Assistance and Fees	1,886,707				51E Total Direct Administrative Expense			234,904		%
44R Federated Fundraising					52E Admin (M&G) Reporting Center Allocation			320,136		%
45R Commercial Activities					53E Total Reimbursable Expense			3,530,306		%
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	458,692				56E TOTAL EXPENSE			3,530,306		%
49R Allocated Admin (M&G) Revenue					57E TOTAL REVENUE = 53R			2,813,798		%
50R Released Net Assets-Program	468,399				58E OPERATING RESULTS			(716,508)		%
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	2,813,798									

SERVICE STATISTICS

1SS Enter defined unit of service: Hours	
2SS Enter total unit capacity: 28,886	
3SS Publicly sponsored clients:	
4SS OSD's Program Privately sponsored clients:	
5SS Performance Report (D-1 Free Care clients:	
6SS Internet filing system) Total:	3,200
7SS suspended for FY '08 filings:	28,886

Undup #	# service units
Clients	delivered
3,200	28,886
3,200	28,886

MASSACHUSETTS CONTRACT INFORMATION

Dept	Contract ID -11 Characters	MMARS Code
1C DMH	PODMH711025	3020
2C DMR	250120AANEN	7100
3C		
4C		
5C		

POS SUBCONTRACT INFORMATION

State Dept	Payor Name	Payor's FEIN
1PS		
2PS		
3PS		

NON-REIMBURSABLE EXPENSE DETAIL

Description	
1N Direct Employee Compensation & Related Exp.	
2N Direct Occupancy	
3N Direct Other Program/Operating	
4N Direct Subcontract Expense	
5N Direct Administrative Expense	
6N Direct Other Expense	
7N Direct Depreciation	
8N Total Direct Non-Reimbursable (Tie to 54E)	
9N Total Direct and Allocated Non-Reimb. (54E+55E)	
10N Eligible Non-Reimbursable Exp. Revenue Offsets	927,091
11N Capital Budget Revenue Adjustment	
12N Excess of Non-Reimbursable Expense Over Offsets	(927,091)

Description

Description	
(Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.)	

PREPARER COMMENTS:

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

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

For the Year Ended June 30, 2025

Schedule A: Line 48R - Other Revenue

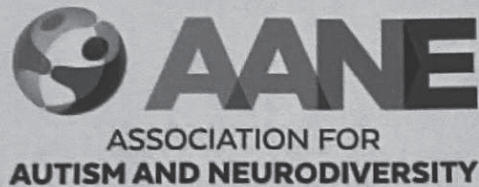
	Administration	Fundraising	Program Services	Total
Group program and seminars	\$ -	\$ -	\$ 280,312	\$ 280,312
Training and education	-	-	148,967	148,967
Conference	-	-	29,413	29,413
Miscellaneous revenue	110	-	-	110
	<u>\$ 110</u>	<u>\$ -</u>	<u>\$ 458,692</u>	<u>\$ 458,802</u>

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

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 11,359	\$ 14,035	\$ 100,970	\$ 126,364
Payroll services	8,234	7,452	71,167	86,853
Other fees	5,407	4,399	42,042	51,848
Credit card fees	-	4,929	40,905	45,834
Advertising	1,035	3,325	10,954	15,314
Website	537	486	12,003	13,026
Human resources	1,033	935	9,813	11,781
Bank service fees	3,317	-	25	3,342
Legal fees	2,961	-	-	2,961
Storage	2,640	-	-	2,640
Filing fees	-	-	2,425	2,425
Printing and reproduction	785	-	1,017	1,802
Dues and subscriptions	1,274	-	519	1,793
Supplies	76	77	1,085	1,238
Postage and delivery	43	416	387	846
Annual report fees	794	-	-	794
	<u>\$ 39,495</u>	<u>\$ 36,054</u>	<u>\$ 293,312</u>	<u>\$ 368,861</u>

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

Right of use asset - amortization	\$ 104,275
Right of use liability	(104,788)
Reinvested interest and dividends	(5,311)
Total	<u>\$ (5,824)</u>



Acknowledgement of the Board of Directors

We, the Board of Directors of Association for Autism and Neurodiversity, Inc. met on 02/02/26 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, 2025.

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, 2025.

Signatory for Board of Directors:

Diana Bobarron

Treasurer, AANE Board of Directors

Title

02/02/26

Date

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, 2025, 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 February 2, 2026.

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.



Braintree, Massachusetts
February 2, 2026



Independent Member of Nexia

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