



The Asperger/Autism Network, Inc.  
and Affiliate

Combined Uniform Financial Statements

June 30, 2020



Kevin P. Martin & Associates, P.C.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

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June 30, 2020

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### **Acknowledgement of the Board of Directors**



## **Independent Auditors' Report**

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

### **Report on the Combined Financial Statements**

We have audited the accompanying combined financial statements of The Asperger/Autism Network, Inc. and Affiliate (a nonprofit organization), (the Agency), which comprise the combined statement of financial position as of June 30, 2020, and the related combined statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the combined financial statements.

### ***Management's Responsibility for the Combined Financial Statements***

Management is responsible for the preparation and fair presentation of these combined financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of combined financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on these combined financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the combined financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the combined financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the combined financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the combined financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the combined financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## ***Opinion***

In our opinion, the combined financial statements referred to above present fairly, in all material respects, the combined financial position of the Agency as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Emphasis of Matter***

As discussed in Note 1 to the combined financial statements, the Agency has adopted ASU No. 2018-08, *Clarified Scope and Accounting Guidance for Contributions Received and Made*, ASU 2016-01, *Financial Instruments - Overall* and ASU 2016-15, *Statement of Cash Flows - Clarification of Certain Cash Receipts and Cash Payments*. Our opinion is not modified with respect to that matter.

## ***Other Matters***

### Supplemental and Other Information

Our audit was conducted for the purpose of forming an opinion on the combined 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 combined financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the combined financial statements and accordingly, we do not express an opinion or provide assurance on it.

## **Report on Summarized Comparative Information**

We have previously audited the Agency's 2019 combined financial statements, and we expressed an unmodified audit opinion on those audited combined financial statements in our report dated November 13, 2019. The prior year summarized comparative information is not intended to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2019, is consistent, in all material respects, with the audited combined financial statements from which it has been derived.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2020 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

*Nevin P. Martin & Chute P.C.*

Danvers, Massachusetts  
December 15, 2020



**Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards***

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the combined financial statements of The Asperger/Autism Network, Inc. and Affiliate (a nonprofit organization), (the Agency), which comprise the combined statement of financial position as of June 30, 2020, and the related combined statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the combined financial statements, and have issued our report thereon dated December 15, 2020.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the combined financial statements, we considered the Agency's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the combined financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's combined financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Agency's combined 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 determination of combined financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Danvers, Massachusetts  
December 15, 2020

ORGANIZATION : The Asperger/Autism Network, Inc and Affiliate

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF  
(BALANCE SHEET)

06/30/2020

WITH COMPARATIVE TOTALS AS OF

6/30/2019

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
<b>ASSETS</b>						
1	Cash and Cash Equivalents	842,951			842,951	480,498
2	Accounts Receivable, Program Services	269,035			269,035	272,310
3	Allowance for Doubtful Accounts					
4	Net Accounts Receivable, Program Services	269,035			269,035	272,310
5	Contributions Receivable					200,000
6	Notes Receivable					
7	Prepaid Expenses	65,251			65,251	54,250
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	139,506			139,506	132,853
11	<b>TOTAL CURRENT ASSETS</b>	<b>1,316,743</b>			<b>1,316,743</b>	<b>1,139,911</b>
12	Land, Buildings, and Equipment		121,732		121,732	160,613
13	Accumulated Depreciation		(87,373)		(87,373)	(96,240)
14	Net Land, Buildings and Equipment		34,359		34,359	64,373
15	Long-Term Investments					
16	Other Assets	13,000			13,000	13,000
17	Due From Other Funds					
18	<b>TOTAL ASSETS</b>	<b>1,329,743</b>	<b>34,359</b>		<b>1,364,102</b>	<b>1,217,284</b>
<b>LIABILITIES AND NET ASSETS</b>						
19	Accounts Payable					
20	Subcontract Payable					
21	Accrued Expenses	126,210			126,210	100,495
22	Current Notes Payable	479,450			479,450	
23	Current Portion Long-Term Debt					
24	Deferred Revenue	65,899			65,899	59,217
25	Other Current Liabilities					
26	<b>TOTAL CURRENT LIABILITIES</b>	<b>671,559</b>			<b>671,559</b>	<b>159,712</b>
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	<b>TOTAL LIABILITIES</b>	<b>671,559</b>			<b>671,559</b>	<b>159,712</b>
<b>NET ASSETS</b>						
31	Without Donor Restrictions	262,050	34,359		296,409	560,322
32	With Donor Restrictions	396,134			396,134	497,250
33						
34	<b>TOTAL NET ASSETS</b>	<b>658,184</b>	<b>34,359</b>		<b>692,543</b>	<b>1,057,572</b>
35	<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>1,329,743</b>	<b>34,359</b>		<b>1,364,102</b>	<b>1,217,284</b>

See Accompanying Notes to the Financial Statements



ORGANIZATION : The Asperger/Autism Network, Inc and A

FEIN: 043376227

**STATEMENT OF ACTIVITIES FOR THE YEAR ENDED**

**06/30/2020 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED**

**06/30/2019**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>		<b>TOTAL THIS YEAR</b>	<b>TOTAL LAST YEAR</b>
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>					
1 Contributions, Gifts, Legacies, Bequests & Special Events	1,000,494	179,551		1,180,045	1,048,509
2 In-Kind Contributions					
3 Grants		157,877		157,877	79,074
4 Program Service Fees	1,604,848			1,604,848	1,116,846
5 Federated Fundraising Organization Allocation	126,834			126,834	192,785
6 Investment Revenue	8,398			8,398	12,238
7 Revenue from Commercial Products & Services					
8 Other	295,827			295,827	293,317
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	438,544	(438,544)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 <b>TOTAL REVENUE, GAINS, AND OTHER SUPPORT</b>	<b>3,474,945</b>	<b>(101,116)</b>		<b>3,373,829</b>	<b>2,742,769</b>
<b>EXPENSES AND LOSSES</b>					
14 Administration (Management & General)	344,985			344,985	343,368
15 Fundraising	411,605			411,605	347,079
16 Total Program Services	2,982,268			2,982,268	2,358,691
17 <b>TOTAL EXPENSES</b>	<b>3,738,858</b>			<b>3,738,858</b>	<b>3,049,138</b>
18 Losses					
19 <b>TOTAL EXPENSES AND LOSSES</b>	<b>3,738,858</b>			<b>3,738,858</b>	<b>3,049,138</b>
<b>CHANGES IN NET ASSETS:</b>					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					
24 <b>TOTAL CHANGES IN NET ASSETS</b>	<b>(263,913)</b>	<b>(101,116)</b>		<b>(365,029)</b>	<b>(306,369)</b>
25 <b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>560,322</b>	<b>497,250</b>		<b>1,057,572</b>	<b>1,363,941</b>
26 <b>NET ASSETS AT END OF YEAR</b>	<b>296,409</b>	<b>396,134</b>		<b>692,543</b>	<b>1,057,572</b>

See Accompanying Notes to Financial Statements

## STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2020

## INDIRECT METHOD

	<b>TOTAL</b>
<b>Cash Flows from Operating Activities:</b>	
1 Changes in Net Assets	(365,029)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	30,014
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	3,275
5 Increase/Decrease in Prepaid Expenses	(11,001)
6 Increase/Decrease in Contributions Receivable	200,000
7 Increase/Decrease in Accounts Payable	
8 Increase/Decrease in Accrued Expenses	25,715
9 Increase/Decrease in Deferred Revenue	6,682
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	(6,170)
13 Other Cash Used in/Provided by Operating Activities	(155,943)
14 Net Cash Provided by/(used in) Operating Activities	(272,457)
<b>Cash Flows from Investing Activities:</b>	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17 Proceeds from Sale(s) of Investments	155,460
18 Purchase(s) of Investments	
19 Purchase(s) of Assets Restricted To Long-Term Investment	
20 Other Investing Activities	
21 Net Cash Provided by/(used in) Investing Activities	155,460
<b>Cash from Financing Activities:</b>	
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	479,450
30 Net Cash Provided by/(used in) Financing Activities	479,450

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc and

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2020

INDIRECT METHOD

31	<b>Net Increase/(Decrease) in Cash and Cash Equivalents</b>	362,453
32	<b>Cash and Cash Equivalents at Beginning of Year</b>	480,498
33	<b>Cash and Cash Equivalents at End of Year</b>	842,951

**Supplemental Disclosure of Cash Flow Information:**

34	Cash Paid During the Year for Interest	
35	Cash Paid During the Year for Taxes/Other	

**Supplemental Data for Noncash Investing and Financing Activities:**

36	Gifts of Equipment	
37	Other Noncash Investing and Financing Activities	
38	Donated Stock	155,943
39	Writeoff of fully depreciated fixed assets	38,881
40		

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc and Affiliate FEIN: 043376227

Statement of Functional Expenses for the Year Ended: 06/30/2020

	TOTALS	SUPPORTING SERVICES		PROGRAM SERVICES
		ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	2,933,907	256,763	370,729	2,306,415
2. Occupancy	207,316	21,268	16,225	169,823
3. Other Program / Operating Expense	328,362	6,850	704	320,808
4. Subcontract Expense				
5. Direct Administrative Expense	239,259	57,143	22,597	159,519
6. Other Expenses				
7. Depreciation of Buildings and Equipment	30,014	2,961	1,350	25,703
<b>8. TOTAL EXPENSES</b>	<b>3,738,858</b>	<b>344,985</b>	<b>411,605</b>	<b>2,982,268</b>

See Accompanying Notes to Financial Statements

\*  
**ORGANIZATION :** The Asperger/Autism Network, Inc and Affiliate **FEIN:** 043376227

**Statement of Functional Expenses for the Year Ended:** 06/30/20

	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>	<b>PROGRAM #</b>
	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>6</u>
1. Employee Compensation & Related Expenses	<u>111,209</u>	<u>156,473</u>	<u>1,686,125</u>	<u>257,221</u>	<u>95,387</u>
2. Occupancy	<u>6,455</u>	<u>5,408</u>	<u>140,690</u>	<u>10,467</u>	<u>6,803</u>
3. Other Program / Operating Expense	<u>39,255</u>	<u>7,176</u>	<u>184,266</u>	<u>14,720</u>	<u>75,391</u>
4. Subcontract Expense					
5. Direct Administrative Expense	<u>9,556</u>	<u>4,205</u>	<u>130,291</u>	<u>8,138</u>	<u>7,329</u>
6. Other Expenses					
7. Depreciation of Buildings and Equipment	<u>537</u>		<u>24,600</u>		<u>566</u>
<b>8. TOTAL EXPENSES</b>	<u>167,012</u>	<u>173,262</u>	<u>2,165,972</u>	<u>290,546</u>	<u>185,476</u>

See Accompanying Notes to Financial Statements

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies**

The combined financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The significant accounting policies followed by The Asperger/Autism Network, Inc. and Affiliate (a nonprofit organization), (the Agency) are described below to enhance the usefulness of the combined financial statements to the reader.

#### ***(a) Nature of Activities***

The Agency is committed to improving the quality of life for people with Autism and Asperger's Syndrome (AS) throughout New England. The Agency's mission is to foster awareness, respect, assistance and support of individuals with AS and their families. The Agency serves adults, teenagers, families of children with AS, educators and other professionals. The majority of the Agency's services are provided to New England residents.

#### ***(b) Basis of Combination***

The Asperger/Autism Network, Inc. (AANE) filed a petition with the New York Attorney General during the year ended June 30, 2021 to merge with Asperger Syndrome and High Functioning Autism Association, Inc. (AHA) (a New York 501(c)(3) nonprofit organization), with AANE as the surviving corporation. AANE is the sole corporate member of AHA and AANE controls AHA. As of and for the year ended June 30, 2020, the financial transactions of AHA are immaterial to the financial statements as a whole. These combined financial statements include the accounts of AANE and AHA. All material inter-company transactions and accounts have been eliminated upon combination. Subsequent to year end, the merger was approved, see Note 13.

#### ***(c) Basis of Presentation***

The combined statement of activities reports all changes in net assets, including changes in net assets without donor restrictions from operating activities. Operating revenues consist of those monies received and other contributions attributable to the Agency's ongoing efforts. Realized and unrealized gains and losses on investments are reported as operating revenue, while disposal losses on property and equipment are reported as non-operating revenues.

The combined financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### (1) Summary of Significant Accounting Policies - continued

#### (d) Revenue Recognition

The Agency earns revenue as follows:

Special Events - Special events revenue is primarily derived from contributions collected and fees charged for admission at various sponsored events. Fundraising contributions are recognized as income when received while ticket fee revenue is recognized once the event takes place. The majority of special event revenue is derived from the Agency Annual Gala. During the year ended June 30, 2020, as a result of the COVID-19 pandemic, the Annual Gala did not occur and such fundraising contributions were unconditionally pledged by the donors. Revenue derived from this event for the year ended June 30, 2020 totaled \$117,240. The net result after the direct cost of benefits to donors of \$3,907 was \$113,333. Direct costs of benefits to donors are included with contributions on the combined statement of activities.

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

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

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

Conference Fees, Workshops and Seminars - The Agency recognizes conference fees, workshops and seminars revenue when the various Agency sponsored conferences take place. Fees received after the event are recognized as revenue when received. Revenue from conference fees, workshops and seminars is included in program service fees on the statement of activities.

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

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### (1) Summary of Significant Accounting Policies - continued

#### (d) Revenue Recognition - continued

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

Contracts - Federal and state contracts that are considered reciprocal transactions or purchases of services, the results of which are turned over to the grantor, are recognized as the work under the contract is performed. Contracts that are considered nonreciprocal transactions that further the programs of the Agency are recorded when the Agency receives notification of the contract, or if, conditions for performance are imposed, revenue is recognized when conditions have been met.. All contracts consists of two types, unit-rate and cost reimbursement contracts, all with ceiling amounts. Unit-rate contracts provide that revenue is to be earned and recognized at a negotiated or class rate for each unit-of-service that is provided for under the terms of the contract. Under the cost-reimbursement contracts, revenue recognition takes place as costs related to the services provided are incurred. Billings on the contracts are subject to final approval by the governmental agency. During the year ended June 30, 2020, approximately 56% of contracts are considered nonreciprocal transactions and approximately 44% of contracts are considered reciprocal transactions.

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

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2020, the Agency derived approximately 39% of its total revenue from foundations and individual donors, 30% from governmental agencies, 22% from private payer clients and 9% from other sources. All revenue is recorded at the estimated net realizable amounts.

#### (e) Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on a history of past write-offs and collections and current credit conditions. As of June 30, 2020, management has determined the allowance to be immaterial.



# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(e) Accounts Receivable - continued***

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, 2020, 81% from governmental agencies, 17% of the Agency's receivables are due from individuals and foundations and 2% from schools.

#### ***(f) Promises to Give***

Conditional promises to give are not recognized in the combined financial statements until the conditions are substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured as the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received. Amortization of the discounts is included in contribution revenue. In the absence of donor stipulations to the contrary, promises with payments due in future periods are restricted to use after the due date. Unconditional promises to give that are restricted by donors for investment in perpetuity are not considered endowment net assets until the proceeds have been received and added to the investment held for endowments.

Unconditional promises to give are periodically reviewed to estimate an allowance for doubtful accounts. Management estimates the allowance by review of historical experience and a specific review of collections trends that differ from scheduled collections on individual promises. As of June 30, 2020, management determined any allowance for doubtful pledges would be immaterial.

#### ***(g) Standards of Accounting and Reporting***

The Agency's net assets (excess of its assets over liabilities) and its revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions.

The combined statement of financial position presents two classes of net assets (net assets without donor restrictions and net assets with donor restrictions) and the combined 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.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(g) Standards of Accounting and Reporting - continued***

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 combined statement of activities as net assets released from restrictions.

Net assets with donor restrictions also includes the original amount of gifts and investment earnings required by the donor to be permanently retained. Generally, the donors of these assets permit the Agency to use all or part of the income earned on related investments for general or specific purposes.

#### ***(h) Current Operations Fund and Plant Fund***

To ensure observance of limitations and restrictions placed on use of resources available to the Agency, the accounts of the Agency are maintained in accordance with the principles of fund accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purposes. Separate accounts are maintained for each fund. Accordingly, all financial transactions have been recorded and reported by fund group.

The assets, liabilities and fund balances of the Agency are reported in two self-balancing fund groups as follows:

Current Operations Fund - Includes unrestricted and restricted resources. The unrestricted fund represents resources currently available for use, while the restricted fund represents funds available for use under certain conditions.

Plant Fund - Represents resources both unrestricted and restricted for acquiring or replacing land, buildings or equipment and the accumulated net investment in property and equipment.

#### ***(i) Income Taxes***

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and is generally not subject to income tax. However, income from certain activities not directly related to the Agency's tax-exempt purpose is subject to taxation as unrelated business income. In addition, the Agency is not a private foundation under Section 509(a)(1) of the IRC.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(j) Fundraising***

Fundraising expense relates to the activities of raising general and specific contributions to the Agency and includes indirect costs of special events. Fundraising expense does not include direct costs of benefits to donors (see Note 1d), which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 28% for the year ended June 30, 2020. The ratio of expenses to amounts raised is computed using actual expenses and related revenue, net of direct costs of benefit to donors, on an accrual basis.

#### ***(k) Functional Allocation of Expenses***

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

#### ***(l) Use of Estimates***

In preparing the Agency's combined 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 combined financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### ***(m) Cash and Cash Equivalents***

The Agency considers all highly liquid investments purchased with an original maturity of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from this definition.

The Agency maintains its cash balances at several financial institutions located in Massachusetts. The cash balances are insured by the Federal Deposit Insurance Corporation. At times these balances may exceed the federal insurance limits; however, the Agency has not experienced any losses with respect to its bank balances in excess of government provided insurance. Management believes that no significant concentration of credit risk exists with respect to these cash balances at June 30, 2020. 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, 2020.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(n) Investments***

The Agency records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments are reported at their fair values in the combined 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 combined statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct investment expenses. Investments are exposed to risks such as interest rate, credit and overall market volatility.

The Agency occasionally receives donations in the form of securities. It is the policy of the Agency to immediately sell these donated securities; however, they may be reinvested according to the Agency's investment policy. Donated securities are recorded at fair market value on the date of donation.

#### ***(o) Land, Buildings and Equipment***

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

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

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

#### ***(p) Contributed Services***

Many individuals volunteer their time and perform a variety of tasks that assist the Agency with specific educational programs, administrative, clerical, and maintenance functions as well as various committee assignments. The Agency would not have paid for these volunteered services if they had not been donated and therefore, they have not been reflected in the combined financial statements.

#### ***(q) Fair Value Measurements***

U.S. GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(q) Fair Value Measurements - continued***

This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

**Level 1:** Quoted prices for identical instruments in active markets.

**Level 2:** Observable inputs other than quoted prices included in Level 1. Assets and liabilities included in this level are valued using quoted prices for similar assets and liabilities in active markets or other inputs that are observable or can be corroborated by observable market data.

**Level 3:** Significant inputs to the valuation model are unobservable

#### **Recurring Fair Value Measurements**

In accordance with U.S. GAAP, certain assets and liabilities are required to be recorded at fair value on a recurring basis. The Agency's assets that are adjusted to fair value on a recurring basis are described below. The Agency currently has no liabilities that are adjusted to fair value on a recurring basis.

The following section describes the valuation methodologies used to measure assets financial assets and liabilities at fair value on a recurring basis.

**Investments in Debt Securities:** Quoted market prices, a Level 1 input, are used to determine the fair value of investment securities, see Note 2.

#### **Nonrecurring Fair Value Measurements**

In addition to assets and liabilities that are recorded at fair value on a recurring basis, the Agency records assets and liabilities at fair value on a nonrecurring basis as required by U.S. GAAP. The Agency currently has no assets or liabilities that are adjusted to fair value on a nonrecurring basis.

#### ***(r) Summarized Financial Information for 2019***

The combined financial statements include certain prior year summarized comparative information in total but not by net asset class. Also, there is no presentation of statement of cash flows or statement of functional expenses for the year ended June 30, 2019. In addition, the combined 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 Agency's financial statements for the year ended June 30, 2019, from which the summarized information is derived.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(s) Recent Accounting Standard Adopted***

On July 1, 2019, the Agency adopted ASU 2018-08, *Not-for Profit Entities (Topic 958), Clarified Scope and Accounting Guidance for Contributions Received and Made*. This ASU was issued to clarify and improve the guidance in U.S. GAAP for distinguishing transactions that are contributions from those that are exchange transactions. The ASU also provides guidance for determining if a contribution that is a promise to give is conditional. The Agency adopted the ASU using a modified prospective method effective July 1, 2019. Under the modified prospective method, this ASU only applies to agreements not completed or entered into (revenue or expense that has not yet been recognized) as of July 1, 2019. As a result, the 2019 combined financial statements are not restated and there was no cumulative effect adjustment to opening net assets as of July 1, 2019.

On July 1, 2019, the Agency adopted ASU 2016-15, *Statement of Cash Flows - Clarification of Certain Cash Receipts and Cash Payments*. ASU 2016-15 provides guidance on how eight specific cash flow transactions are presented and classified in the combined statements of cash flows. The ASU must be applied retroactively to all periods presented, if practical. The adoption of the ASU did not have a material impact on the combined financial statements.

On July 1, 2019, the Agency adopted ASU 2016-01, *Financial Instruments – Overall (Subtopic 825-10)*. ASU 2016-01 revises an entity's accounting related to the classification and measurement of investments in equity securities and the presentation of certain fair value change for financial liabilities measured at fair value. It also amends certain disclosure requirements associated with the fair value of financial instruments. Adopting this standard did not have a significant impact on recognition of revenue of the Agency during the periods presented or on opening balances of net assets as of July 1, 2019.

#### ***(t) Recent Accounting Standards***

In June 2020, FASB issued ASU 2020-05, *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842)*. ASU 2020-05 deferred the implementation date of ASU 2016-02 and ASU 2014-09 by one year. These ASUs are described below.

In May 2014, FASB issued ASU 2014-09, *Revenue from Contracts with Customers* and all subsequent amendments to the ASU (collectively, ASC 606). The core principle of the guidance is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. To achieve that core principle, an entity should apply the following steps: Step 1 - identify the contract(s) with the customer; Step 2 - Identify the performance obligations in the contract; Step 3 - determine the transaction price; Step 4 - Allocate the transaction price to the performance obligations in the contract and Step 5 - recognize revenue when (or as) the entity satisfies a performance obligation. Services within the scope of ASU 2014-09 primarily include certain program service fees. The ASU was set to be effective for fiscal years beginning after December 15, 2018 and has been extended to be effective for fiscal years beginning after December 15, 2019. The Agency is currently evaluating the impact the adoption of this new standard will have on its combined financial statements.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(1) Summary of Significant Accounting Policies - continued**

#### ***(t) Recent Accounting Standards - continued***

In March 2016, FASB issued ASU 2016-08, *Revenue from Contracts with Customers (Topic 606), Principal versus Agent Considerations (Reporting Revenue Gross versus Net)*. In December 2016, FASB Issued ASU 2016-20, *Technical Corrections and Improvements to Topic 606, Revenue from Contracts with Customers*. These ASUs will be adopted concurrent with the Agency's adoption of ASU 2014-09.

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

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

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

#### ***(u) Reclassifications***

In addition to the reclassifications described in the above disclosure, certain amounts in the prior year have been reclassified to conform to the current year presentation.

#### ***(v) Paycheck Protection Program Loan***

As described in Note 5, the Organization received a Paycheck Protection Program (PPP) loan during the fiscal year ended June 30, 2020. The Organization has elected to follow the guidance regarding Debt found in FASB ASC 470 - Not-for-Profit Entities - Debt to account for its PPP Loan. As a result, during the year ended June 30, 2020, the Organization recognized \$479,450 of debt.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### (2) Investments

Investments consisted of the following as of June 30, 2020:

*Debt Securities:*

Mutual funds - bonds	\$ 139,506
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### (3) Land, Buildings and Equipment

Land, buildings and equipment consisted of the following as of June 30, 2020:

Software and curriculum	\$ 94,497
Furniture and equipment	12,916
Leasehold improvements	<u>14,319</u>
	\$ <u>121,732</u>

Depreciation amounted to \$30,014 for the year ended June 30, 2020.

### (4) Line of Credit

The Agency has available a demand line of credit with Village Bank (a Massachusetts bank) of \$250,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 5.25% as of June 30, 2020. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2020. As of June 30, 2020, borrowings outstanding amounted to zero.

Interest expense amounted to zero for the year ended June 30, 2020.

### (5) Paycheck Protection Program (PPP) Loan

During the year ended June 30, 2020, the Agency received a PPP loan from The Village Bank in the original amount of \$479,450 with a maturity date of April 19, 2022. The loan bears interest at a rate of 1%, which is deferred for the first 6 months. Management expects that the loan will be substantially forgiven during the year ended June 30, 2021 and the loan has been presented as a current liability on the combined statement of financial position in accordance with prevalent industry practice. The Small Business Administration (SBA) has disclosed criteria for forgiveness which include but not limited to maintaining the full-time equivalent number of employees over certain time period and expending the funds on eligible expenses over the covered period. The Agency will recognize forgiveness of the loan in full or in part when the SBA determines the amount of forgiveness and notifies the Agency. As of June 30, 2020, the outstanding balance was \$479,450 and included in current notes payable on the combined statement of financial position. No interest was incurred or paid.



# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### (6) Operating Lease Commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2022. The Agency is also liable for certain real estate tax increases and operating cost adjustments under the office lease terms. The minimum annual operating non-cancelable lease commitments on property for the Agency are as follows:

	Facilities	Office Equipment	Total
2021	\$ 163,980	\$ 11,796	\$ 175,776
2022	81,390	6,548	87,938

Rent expense for the year ended June 30, 2020 was \$202,976 and is included with occupancy on the combined statement of functional expenses.

### (7) Employee Benefits

The Agency participates in a Simple IRA retirement plan that allows employees to contribute to the plan on a pre-tax basis. Eligible employees, as defined in the plan, participate in this plan. The Agency matches up to 3% of employee contributions. Retirement plan expense was \$24,913 for the year ended June 30, 2020 and is included with employee compensation and related expenses on the combined statement of functional expenses.

### (8) Net Assets With Donor Restrictions

Net assets with donor restrictions consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. As of June 30, 2020, net assets with donor restrictions are restricted for the following purposes or periods:

Subject to expenditure for a specified purpose:

Peter M. Friedman Neurodiverse Couples Institute	\$ 175,000
Daniel W. Rosenn AANE Connections Conference fund	68,450
Information and referral services	40,000
Coaching Parents with AS	33,333
Director of Child and Teen Services Program	32,000
Other programmatic	47,351
Total	\$ <u>4,211,399</u>

Net assets released from restrictions during the year ended June 30, 2020 were \$438,544, all of which was from purpose restrictions.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### **(9) Not-for-Profit Provider Surplus Revenue Retention**

The Agency has no liability to the Commonwealth of Massachusetts under the Division of Purchased Services "Surplus Revenue Retention Policy" pursuant to 808 CMR 1.19(3). In accordance with this policy, the Agency is entitled to retain an annual net surplus of up to twenty percent (20%) per year of the total revenue attributable to Commonwealth purchasing agencies.

Such surplus may be retained as net assets without donor restrictions to further the Agency's charitable purposes, provided that no portion of the surplus may be used for any non-reimbursable cost set forth in 808 CMR 1.05, the free care prohibition excepted.

### **(10) Commitments and Contingencies**

The Agency receives a portion of its funding from government agencies under unit-rate contracts. These contracts are subject to audit by the appropriate governmental agencies and could result in the recapture of revenue previously reported by the Agency. Management is of the opinion that no material liability will result from such audits.

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

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

### **(11) COVID-19 - Risks and Uncertainties**

In early 2020, an outbreak of a novel strain of coronavirus (COVID-19) emerged globally. As a result, events have occurred including mandates from federal, state and local authorities leading to an overall decline in economic activity. At this stage, the limited impact to the Agency resulted in a loss of revenues and other adverse effects to the Agency's financial position, results of operations, and cash flows. As described in Note 5, the Agency received a PPP loan. Further, the Agency's liquidity as of June 30, 2020 is documented at Note 12. The Agency is not able to estimate the length or severity of this outbreak and the related financial impact. Management plans to adjust its operations accordingly and will continue to assess and monitor the situation as it evolves. If the length of the outbreak and related effects on the Agency's operations continue for an extended period of time the Agency may have to seek alternative measures to finance its operations. The Agency does not believe that the impact of COVID-19 would have a material adverse effect on its financial condition or liquidity.

# THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE

## Notes to Combined Financial Statements

June 30, 2020

### (12) Liquidity and Availability of Resources

The following reflects the Agency's financial assets as of June 30, 2020, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year from the combined statement of financial position date.

Financial assets at year end	
Cash and cash equivalents	\$ 842,951
Accounts receivable	269,035
Short-term investments	<u>139,506</u>
Total	<u>1,251,492</u>
Less amounts unavailable for general expenditures within one year, due to:	
Purpose restrictions by donors	<u>396,134</u>
Total	<u>396,134</u>
Financial assets available to meet cash needs for general expenditures within one year	\$ <u>855,358</u>

The Agency is partially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the Agency must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Agency also has a line of credit of up to \$250,000 that could be drawn on in case of a liquidity shortfall, see Note 4.

### (13) Subsequent Events

The Agency has performed an evaluation of subsequent events through December 15, 2020 which is the date the Agency's combined financial statements were available to be issued. Except as noted below, no material subsequent events have occurred since June 30, 2020 that required recognition or disclosure in these combined financial statements.

In December of 2020, the merger between AANE and AHA was completed and approved by the New York Attorney General and the New York Secretary of State. AANE is the surviving corporation.

**THE ASPERGER/AUTISM NETWORK, INC. AND AFFILIATE**

Schedule of Findings and Responses

June 30, 2020

**(1) Combined Financial Statement Findings**

No significant deficiencies or material weaknesses reported.

**(2) Status of Prior Year Findings**

No significant deficiencies or material weaknesses reported.

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

UNIFORM FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

Federal Employer Identification Number (FEIN) for Filing Entity - 9 digits: 043376227

For the Year Ended : 6/30/2020 Filed Electronically? (Y/N): Y

Other corporate names & FEINs if applicable: Asperger Syndrome and High Functioning Autism Association, Inc 113480306

Filing Organization: The Asperger/Autism Network, Inc and Affiliate

(Doing Business As name, if applicable)

Massachusetts Vendor Code Number OVC6000184684

A.G. Public Charities Acct.# 038124

Business Address: 51 Water Street, Suite 206 Watertown MA 02472

CEO or CFO : Dania Jekel Executive Director 617-393-3824 E-mail address: dania.jekel@aane.org

CPA : Kevin P. Martin and Associates, P.C. CPA Firm's Current Mass. License #: 399 CPA's E-mail Address: robertson@kpm-us.com

Management Company Name: Organization Type Code : C For-Profit Organization : NO Date of Org./Incorp.: 5/23/1997

501(c)(3) Federal Tax Exempt (Y/N): Y If Yes, Date of Exemption: 10/30/1998 Cost Allocation Method Code : MD Program Performance Report (Internet system) is not required:

Table with 9 columns: Program Number, Program Name, Subcontractor Name, Street, City, State, Zip Code, Program Description, MMARS Prog.Code. Contains 6 rows of data for various programs like Training Institute, MRC LifeMap, etc.

Note: If your agency is exempt from filling this report (see instructions) complete this cover page only and submit it along with documentation to support the basis of the exemption.

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2020

FEIN: 043376227

REVENUE	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog
1R Contributions, Gifts, Legacies, Bequests	1,000,494	1,000,494		
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX	
3R Private IN-Kind				
4R Total Contributions and In-Kind	1,000,494	1,000,494		
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX	
6R Other Grant (exclud. Fed.Direct)				
7R Total Grants				
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX	
9R Dept. of Developmental Services(DDS/DMR)	302,635	XXXXXXXXXX	XXXXXXXXXX	302,635
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX	
11R Dept. of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX	
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX	
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX	
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX	
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX	
16R MA. Comm. For the Blind (MCB)	9,005	XXXXXXXXXX	XXXXXXXXXX	9,005
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX	
18R MA. Rehabilitation Commission (MRC)	380,000	XXXXXXXXXX	XXXXXXXXXX	380,000
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX	
20R Dept. of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX	
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX	
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX	
23R Dept. of Elementary & Secondary Educ. (DOE)	183,000	XXXXXXXXXX	XXXXXXXXXX	183,000
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX	
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX	
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX	
27R Div. of Housing & Community Develop(OC)		XXXXXXXXXX	XXXXXXXXXX	
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX	
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX	
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX	
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX	
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX	
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX	
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX	
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX	
36R Medicare		XXXXXXXXXX	XXXXXXXXXX	
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX	
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX	
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX	
41R Private Client Fees (excluding 3rd Pty)	730,208	XXXXXXXXXX	XXXXXXXXXX	730,208
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX	
43R Total Assistance and Fees	1,604,848	XXXXXXXXXX	XXXXXXXXXX	1,604,848
44R Federated Fundraising	126,834	126,834		
45R Commercial Activities				
46R Non-Charitable Revenue				
47R Investment Revenue	8,398	8,398		
48R Other Revenue	295,827			295,827
49R Allocated Admin (M&G) Revenue	XXXXXXXXXX	(453,444)	453,444	
50R Released Net Assets-Program	438,544			438,544
51R Released Net Assets-Equipment				
52R Released Net Assets-Time				
53R TOTAL REVENUE	3,474,945	682,282	453,444	2,339,219
54R TOTAL EXPENSE = 56E	3,738,858		453,444	3,285,414
55R OPERATING RESULTS	(263,913)	682,282	(0)	(946,195)

EXPENSE	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1E Total Direct Prog.Staff FTE/Exp 101-138	33.64	1,966,023	XXXX	XXXXXXXXXX
2E Chief Executive Officer - FTE/Exp.	1.00	111,504	0.40	44,602
3E Chief Financial Officer - FTE/Exp.	1.00	88,608	1.00	88,608
4E Accting/Clerical/Support FTE/Expense	6.96	358,149	2.93	97,002
5E Admin Maint/House-Grmdskeeping FTE/Exp				3.75
6E Total Admin Employee FTE/Expense 410	8.96	558,261	4.33	230,212
7E Commercial Products & Svs/Mkting FTE/Exp				XXXX
8E Total FTE/Salary/Wages	42.60	2,524,284	4.33	230,212
9E Payroll Taxes 150		204,171		16,379
10E Fringe Benefits 151		205,452		10,172
11E Accrual Adjustments				
12E Total Employee Compensation & Rel. Exp.		2,933,907		256,763
13E Facility and Prog. Equip.Expenses 301, 390		191,739		18,226
14E Facility & Prog. Equip. Depreciation 301		30,014		2,961
15E Facility Operation/Maint./Furn.390		13,165		1,488
16E Facility General Liability Insurance 390		2,412		1,554
17E Total Occupancy		237,330		24,229
18E Direct Care Consultant 201				
19E Temporary Help 202				
20E Clients and Caregivers Reimb./Stipends 203				XXXXXXXXXX
21E Subcontracted Direct Care 206				XXXXXXXXXX
22E Staff Training 204				
23E Staff Mileage / Travel 205		53,589		2,433
24E Meals 207		6,246		4,417
25E Client Transportation 208				XXXXXXXXXX
26E Vehicle Expenses 208				XXXXXXXXXX
27E Vehicle Depreciation 208				
28E Incidental Medical /Medicine/Pharmacy 209				XXXXXXXXXX
29E Client Personal Allowances 211				XXXXXXXXXX
30E Provision Material Goods/Svs./Benefits 212				XXXXXXXXXX
31E Direct Client Wages 214				XXXXXXXXXX
32E Other Commercial Prod. & Svs. 214				XXXXXXXXXX
33E Program Supplies & Materials 215		268,527		XXXXXXXXXX
34E Non Charitable Expenses				
35E Other Expense				
36E Total Other Program Expense		328,362		6,850
37E Management Fees 410				
38E Fundraising Fees 410				XXXXXXXXXX
39E Legal Fees 410				XXXXXXXXXX
40E Audit Fees 410		27,577		27,577
41E Management Consultant 410				
42E Other Professional Fees & Other Admin. Expenses 410		182,190		19,687
43E Leased Office/Program Office Equip.410,390		21,870		2,257
44E Office Equipment Depreciation 410				
45E Admin. Vehicle Expenses 410				
46E Admin. Vehicle Depreciation 410				
47E Directors & Officers Insurance 410		2,478		2,478
48E Program Support 216				XXXXXXXXXX
49E Professional Insurance 410		5,144		5,144
50E Working Capital Interest 410				
51E Total Direct Administrative Expense		239,259		57,143
52E Admin (M&G) Reporting Center Allocation		XXXXXXXXXX		(344,985)
53E Total Reimbursable & Fundraising Expense		3,738,858		453,444
54E Direct State/Federal Non-Reimbursable Expense				XXXXXXXXXX
55E Allocation of State/Fed Non-Reimbursable Expense		XXXXXXXXXX		XXXXXXXXXX
56E TOTAL EXPENSE = 56R		3,738,858		453,444

Note to Readers : Please see Schedule B Note to Readers regarding appropriate Non-Reimbursable Exp.

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Dania Jekel, Executive Director	111,504			
2C				
3C				
4C				
5C				

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

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

NON-REIMBURSABLE EXPENSE DETAIL	Total Organization	Admin (M&G)	Fund Raising	Total All Programs
	FTE	Expense	FTE	Expense
1N Direct Employee Compensation & Related Exp.				XXXXXXXXXX
2N Direct Occupancy				XXXXXXXXXX
3N Direct Other Program/Operating				XXXXXXXXXX
4N Direct Subcontract Expense				XXXXXXXXXX
5N Direct Administrative Expense				XXXXXXXXXX
6N Direct Other Expense				XXXXXXXXXX
7N Direct Depreciation				XXXXXXXXXX
8N Total Direct Non-Reimbursable (must tie to 54E)				XXXXXXXXXX
9N Total Direct and Allocated Non-Reimbursable (54E+55E)				XXXXXXXXXX
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets		1,416,653		682,282
11N Capital Budget Revenue Adjustments				XXXXXXXXXX
12N Excess of Non-Reimb./Fundraising Expense over Offsets		(1,416,653)		(682,282)

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

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

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

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

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

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

Table with columns: Dept, Contract ID -11 Characters, MMARS Code, State Dept, Payor Name, Payor's FEIN. Includes MASSACHUSETTS CONTRACT INFORMATION and POS SUBCONTRACT INFORMATION.

Table with columns: Undup # Clients, # service units delivered, NON-REIMBURSABLE EXPENSE DETAIL, Description. Includes rows for 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.

PREPARER COMMENTS:



ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020

FEIN: 043376227

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

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

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

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

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Hours, 2SS Enter total unit capacity: 1,475, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C MRC 2003011AATR 2235, 2C, 3C, 4C, 5C.

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

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

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

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.) Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020

FEIN: 043376227

UFR Program Number: 3 Program Name: All Other Programs Description: Non OSD-funded agency programs Catalog of Federal Domestic Assistance #: B

\*Program Type: 23 Program Address: 51 Water Street, Suite 206 Watertown MA 02472 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

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

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

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code

SUBCONTRACTED DIRECT CARE EXPENSE DETAIL table with columns: Subcontractor Name, FEIN, Expense Amt.

POS SUBCONTRACT INFORMATION table with columns: State Dept, Payor Name, Payor's FEIN

Comm. Of MA Surplus Rev. Retention Share (20,063)

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, Description, FTE, Actual, Planned, % Var. Rows include 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS

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

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

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020

FEIN: 043376227

UFR Program Number: 4 Program Name: DDS LifeMap Description: One to one Coaching of individuals with ASD Catalog of Federal Domestic Assistance #: B

\*Program Type: 23 Program Address: 51 Water Street, Suite 206 Watertown MA 02472 # Weeks operated during audit period (e.g., 52): 52.00 # operating hours/week (e.g., 40): 40.00

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

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

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Hours, 2SS Enter total unit capacity: 3,037, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Row: 1C DDS 17330130032 3771

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

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

Comm. Of MA Surplus Rev. Retention Share (17,445)

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actgng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip.Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.) Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets

ORGANIZATION: The Asperger/Autism Network, Inc and Affiliate

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2020

FEIN: 043376227

UFR Program Number: 6

Program Name: MRC Training

Description: Training of MRC Staff and Provider Agencies

Catalog of Federal Domestic Assistance #: B

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

\*Program Type: 27

Program Address: 51 Water Street, Suite 206

Watertown MA 02472

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

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

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

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

SERVICE STATISTICS table with columns: 1SS Enter defined unit of service: Hours, 2SS Enter total unit capacity: 240, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

MASSACHUSETTS CONTRACT INFORMATION table with columns: Dept, Contract ID -11 Characters, MMARS Code. Rows: 1C MRC, 2C, 3C, 4C, 5C.

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

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

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

PREPARER COMMENTS:

Table with columns: Undup # Clients, # service units delivered, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Actgng/Clerical Support, 5E Admin Maint/House-Grndskeeping, 6E Total Admin Employee, 7E Commerical products & Svs/Mkting, 8E Total FTE/Salary/Wages, 9E Payroll Taxes 150, 10E Fringe Benefits 151, 11E Accrual Adjustments, 12E Total Employee Compensation & Rel. Exp., 13E Facility and Prog. Equip. Expenses 301,390, 14E Facility & Prog. Equip. Depreciation 301, 15E Facility Operation/Maint./Furn.390, 16E Facility General Liability Insurance 390, 17E Total Occupancy, 18E Direct Care Consultant 201, 19E Temporary Help 202, 20E Clients and Caregivers Reimb./Stipends 203, 21E Subcontracted Direct Care 206, 22E Staff Training 204, 23E Staff Mileage / Travel 205, 24E Meals 207, 25E Client Transportation 208, 26E Vehicle Expenses 208, 27E Vehicle Depreciation 208, 28E Incidental Medical /Medicine/Pharmacy 209, 29E Client Personal Allowances 211, 30E Provision Material Goods/Svs./Benefits 212, 31E Direct Client Wages 214, 32E Other Commercial Prod. & Svs. 214, 33E Program Supplies & Materials 215, 34E Non Charitable Expenses, 35E Other Expense, 36E Total Other Program Expense, 42E Other Professional Fees & Other Admin. Exp. 410, 43E Leased Office/Program Office Equip.410,390, 44E Office Equipment Depreciation 410, 48E Program Support 216, 49E Professional Insurance 410, 50E Working Capital Interest 410, 51E Total Direct Administrative Expense, 52E Admin (M&G) Reporting Center Allocation, 53E Total Reimbursable Expense, 54E Direct State/Federal Non-Reimbursable Expense, 55E Allocation of State/Fed Non-Reimbursable Expense, 56E TOTAL EXPENSE, 57E TOTAL REVENUE = 53R, 58E OPERATING RESULTS, CRE Preliminary Calculation of Cost Reimb. Excess Rev. \*

NON-REIMBURSABLE EXPENSE DETAIL table with columns: Description, (Any Excess of Non-Reimbursable Expense over Eligible Revenue Offsets is subject to recoupment where the program is purchased by the Commonwealth and must be recognized as a liability on the Financial Statements.) Rows: 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets.

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2020

**Line 48R - Other Revenue**

	Administration	Fundraising	Program Services	Total
Conference	\$ -	\$ -	\$ 105,980	\$ 105,980
Group program and seminars	-	-	126,625	126,625
Training and education	-	-	62,984	62,984
Other fees	-	-	238	238
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 295,827</u>	<u>\$ 295,827</u>

**Line 42E - Other Professional Fees and Other Administrative Expenses**

	Administration	Fundraising	Program Services	Total
Processing fees	\$ 4,848	\$ 8,517	\$ 94,896	\$ 108,261
Credit card fees	222	8,626	11,442	20,290
Payroll services	1,359	1,118	9,549	12,026
Other fees	8,319	81	2,322	10,722
Supplies	206	321	9,329	9,856
Printing and reproduction	756	966	7,324	9,046
Postage and delivery	325	857	2,769	3,951
Dues and subscriptions	2,371	135	787	3,293
Advertising	422	-	1,959	2,381
Website	359	119	1,386	1,864
Annual report fees	500	-	-	500
	<u>\$ 19,687</u>	<u>\$ 20,740</u>	<u>\$ 141,763</u>	<u>\$ 182,190</u>

**Line 13 - Other Cash Provided by Operating Activities**

Donated stock	\$ <u>(155,943)</u>
Total	\$ <u>(155,943)</u>

**Line 29 - Other Finance Payments/Receipts**

Proceeds from PPP Loan	\$ <u>479,450</u>
Total	\$ <u>479,450</u>



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303 Fifth Avenue, Suite 1003 • New York, NY 10016


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### **Acknowledgement of the Board of Directors**

We, the Board of Directors of The Asperger/Autism Network, Inc. met on November 10, 2020 and have voted to recognize and accept the representations of management and the expression of opinions by Kevin P. Martin & Associates, P.C. as embodied in the Basic Combined Financial Statements, Supplementary and Subsidiary Combined Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Combined Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2020.

In addition, we, the Board of Directors of The Asperger/Autism Network, Inc., hereby certify under penalty of perjury that to the best of the members of the Board of Directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the combined financial statements and schedules of the UFR for the year ended June 30, 2020.

*Signatory for Board of Directors:*

Electronically Signed 2020-12-16 18:42:19 UTC - 76.24.236.125  
  
AssureSign® 85c4478e-7194-48b8-9e6c-ae930132acc8

David Morrisette, Treasurer

December 15, 2020