

THE ASPERGER/AUTISM NETWORK, INC.

Uniform Financial Statements

June 30, 2015

THE ASPERGER/AUTISM NETWORK, INC.

Index

June 30, 2015

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Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements referred to above present fairly, in all material respects, the financial position of the Agency as of June 30, 2015, 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.

Report on Summarized Comparative Information

We have previously audited the Agency's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 12, 2014. 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, 2014, is consistent, in all material respects, with the audited 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 November 11, 2015, 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 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 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.



November 11, 2015



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 11, 2015.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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.

A handwritten signature in black ink that reads "Nimir P. Martini & Associates, P.C." The signature is written in a cursive, flowing style.

November 11, 2015

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF FINANCIAL POSITION AS OF
(BALANCE SHEET)

06/30/2015

WITH COMPARATIVE TOTALS AS OF

6/30/2014

	CURRENT OPERATIONS	PLANT	ENDOWMENT	CUSTODIAN	TOTAL THIS YEAR	TOTAL LAST YEAR
ASSETS						
1	Cash and Cash Equivalents	276,720			276,720	364,498
2	Accounts Receivable, Program Services	96,729			96,729	67,226
3	Allowance for Doubtful Accounts	(500)			(500)	(500)
4	Net Accounts Receivable, Program Services	96,229			96,229	66,726
5	Contributions Receivable					
6	Notes Receivable					
7	Prepaid Expenses	8,587			8,587	12,484
8	Other Accounts Receivable					
9	Other Current Assets					
10	Short-Term Investments	9,407			9,407	
11	TOTAL CURRENT ASSETS	390,943			390,943	443,708
12	Land, Buildings, and Equipment		36,626		36,626	36,626
13	Accumulated Depreciation		(33,527)		(33,527)	(30,940)
14	Net Land, Buildings and Equipment		3,099		3,099	5,686
15	Long-Term Investments					
16	Other Assets	13,000			13,000	13,000
17	Due From Other Funds					
18	TOTAL ASSETS	403,943	3,099		407,042	462,394
LIABILITIES AND NET ASSETS						
19	Accounts Payable	471			471	5,758
20	Subcontract Payable					
21	Accrued Expenses	98,373			98,373	66,725
22	Current Notes Payable					
23	Current Portion Long-Term Debt					
24	Deferred Revenue	20,140			20,140	22,210
25	Other Current Liabilities					
26	TOTAL CURRENT LIABILITIES	118,984			118,984	94,693
27	Long-Term Notes & Mortgage Payable					
28	Other Liabilities					
29	Due to Other Funds					
30	TOTAL LIABILITIES	118,984			118,984	94,693
NET ASSETS						
31	Unrestricted	201,894	3,099		204,993	314,131
32	Temporarily Restricted	83,065			83,065	53,570
33	Permanently Restricted					
34	TOTAL NET ASSETS	284,959	3,099		288,058	367,701
35	TOTAL LIABILITIES AND NET ASSETS	403,943	3,099		407,042	462,394

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED

06/30/2015 WITH COMPARATIVE TOTALS FOR THE YEAR ENDED

06/30/2014

	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED	TOTAL THIS YEAR	TOTAL LAST YEAR
REVENUES, GAINS, AND OTHER SUPPORT					
1 Contributions, Gifts, Legacies, Bequests & Special Events	642,854	7,650		650,504	724,943
2 In-Kind Contributions					
3 Grants	7,900	86,700		94,600	70,574
4 Program Service Fees	661,649			661,649	604,457
5 Federated Fundraising Organization Allocation	32,910			32,910	44,925
6 Investment Revenue	258			258	156
7 Revenue from Commercial Products & Services					
8 Other	154,060			154,060	237,939
9 Net Assets Released From Restrictions:					
10 Satisfaction of Program Restrictions	64,855	(64,855)			
11 Satisfaction of Equipment Acquisition Restrictions					
12 Expiration of Time Restrictions					
13 TOTAL REVENUE, GAINS, AND OTHER SUPPORT	1,564,486	29,495		1,593,981	1,682,994
EXPENSES AND LOSSES					
14 Administration (Management & General)	228,253			228,253	202,799
15 Fundraising	169,431			169,431	184,020
16 Total Program Services	1,275,940			1,275,940	1,258,492
17 TOTAL EXPENSES	1,673,624			1,673,624	1,645,311
18 Losses					
19 TOTAL EXPENSES AND LOSSES	1,673,624			1,673,624	1,645,311
CHANGES IN NET ASSETS:					
20 Property & Equipment Acquisitions from Unrestricted Funds					
21 Transfer of Realized Endowment Fund Appreciation					
22 Return to Donor					
23 Other Increases (Decreases)					15,828
24 TOTAL CHANGES IN NET ASSETS	(109,138)	29,495		(79,643)	53,511
25 NET ASSETS AT BEGINNING OF YEAR	314,131	53,570		367,701	314,190
26 NET ASSETS AT END OF YEAR	204,993	83,065		288,058	367,701

See Accompanying Notes to Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2015

INDIRECT METHOD

	TOTAL
Cash Flows from Operating Activities:	
1 Changes in Net Assets	(79,643)
Adjustments to Reconcile Change In Net Assets to Net	
Cash provided by/(used in) Operating Activities:	
2 Depreciation	2,587
3 Losses	
4 Increase/Decrease in Net Accounts Receivable	(29,503)
5 Increase/Decrease in Prepaid Expenses	3,897
6 Increase/Decrease in Contributions Receivable	
7 Increase/Decrease in Accounts Payable	(5,287)
8 Increase/Decrease in Accrued Expenses	31,648
9 Increase/Decrease in Deferred Revenue	(2,070)
10 Increase/Decrease in Subcontract Payable	
11 Contributions Restricted for Long-Term Investment	
12 Net Unrealized and Realized Gains on Long-Term Investments	
13 Other Cash Used in/Provided by Operating Activities	(45,370)
14 Net Cash Provided by/(used in) Operating Activities	(123,741)
Cash Flows from Investing Activities:	
15 Insurance Proceeds	
16 Purchase(s) of Capital Assets (Land, Bldgs. & Equip.)	
17 Proceeds from Sale(s) of Investments	35,963
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	35,963
Cash from Financing Activities:	
Proceeds from Contributions Restricted For:	
22 Investment in Endowment	
23 Investment in Term Endowment	
24 Investment in Plant (Land Bldgs. & Equip.)	
Other Financing Activities:	
25 Contributions Restricted for Long-Term Investment	
26 Interest and Dividends Restricted for Reinvestment	
27 Payments on Notes Payable	
28 Payments on Long-Term Debt	
29 Other Finance Payments/Receipts	
30 Net Cash Provided by/(used in) Financing Activities	

See Accompanying Notes to the Financial Statements

ORGANIZATION : The Asperger/Autism Network, Inc.

FEIN: 043376227

STATEMENT OF CASH FLOWS for the YEAR ENDED

06/30/2015

INDIRECT METHOD

31	Net Increase/(Decrease) in Cash and Cash Equivalents	(87,778)
32	Cash and Cash Equivalents at Beginning of Year	364,498
33	Cash and Cash Equivalents at End of Year	276,720

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	45,084
39		
40		

See Accompanying Notes to the Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/2015

	SUPPORTING SERVICES		PROGRAM SERVICES	
	TOTALS	ADMINISTRATION (MNGT. & GEN.)	FUND RAISING	TOTAL ALL PROGRAMS
1. Employee Compensation & Related Expenses	1,185,021	173,910	112,687	898,424
2. Occupancy	106,943	10,977	9,491	86,475
3. Other Program / Operating Expense	234,032	1,849	5	232,178
4. Subcontract Expense	31,118		31,118	
5. Direct Administrative Expense	108,310	41,284	15,897	51,129
6. Other Expenses	5,613			5,613
7. Depreciation of Buildings and Equipment	2,587	233	233	2,121
8. TOTAL EXPENSES	1,673,624	228,253	169,431	1,275,940

See Accompanying Notes to Financial Statements

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

Statement of Functional Expenses for the Year Ended: 06/30/15

	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #	PROGRAM #
	<u>1</u>	<u>2</u>	<u>3</u>		
1. Employee Compensation & Related Expenses	<u>4,829</u>	<u>214,523</u>	<u>679,072</u>		
2. Occupancy		<u>10,546</u>	<u>75,929</u>		
3. Other Program / Operating Expense	<u>11,229</u>	<u>10,536</u>	<u>210,413</u>		
4. Subcontract Expense					
5. Direct Administrative Expense		<u>7,361</u>	<u>43,768</u>		
6. Other Expenses			<u>5,613</u>		
7. Depreciation of Buildings and Equipment		<u>259</u>	<u>1,862</u>		
8. TOTAL EXPENSES	<u>16,058</u>	<u>243,225</u>	<u>1,016,657</u>		

See Accompanying Notes to Financial Statements

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies

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

(a) Nature of Activities

The Asperger/Autism Network, Inc. is committed to improving the quality of life for people with 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 Presentation

The statement of activities reports all changes in net assets, including changes in unrestricted net assets 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 financial statements are presented in a format prescribed by the Commonwealth of Massachusetts, Operational Services Division.

(c) 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 Laugh Out Loud Gala. Revenue derived from this event for the year ended June 30, 2015 totaled \$315,326. The net result of the event after the direct cost of benefits to donors of \$172,413 was \$142,913. Direct costs of benefits to donors are included with contributions on the statement of activities.

Contributions - Contributions are recorded upon receipt or pledge as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies

(c) Revenue Recognition - continued

Coaching, Consultation and Training Services - Coaching, consultation and training services revenue is earned and recognized by the Agency when units or services are provided.

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.

Grants - Grants which are exchange transactions are recorded as costs related to the services are incurred. Grants which are contributions are recorded in the same manner as contributions.

Membership Dues - Membership revenue is earned and recognized by the Agency over the membership term.

Deferred revenue represents membership dues and conference fees received prior to year-end for the following fiscal period and coaching deposits that can be applied towards the client's last month's coaching fees. These amounts are recognized as income during subsequent fiscal periods.

Substantially all of the Agency's revenue is derived from its activities in Massachusetts. During the year ended June 30, 2015, the Agency derived approximately 47% of its total revenue from foundations and individual donors, 23% from governmental agencies, 20% from private payer clients and 10% from other sources. All revenue is recorded at the estimated net realizable amounts.

(d) 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 its assessment of the current status of individual accounts. Balances that are outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable. As of June 30, 2015, management has determined the allowance to be immaterial.

The Agency does not have a policy to accrue interest on receivables. The Agency has no policies requiring collateral or other security to secure the accounts receivable. As of June 30, 2015, 9% of the Agency's receivables are due from individual coaching clients and the remaining 91% is due from government agencies, schools, mental health organizations, and other sources.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(e) Promises to Give

Unconditional promises to give are recognized as revenue and as assets, net of allowances, in the period in which the promises are made. Unconditional promises to give are recorded, in the year received, at the present value of estimated future cash flows using a risk-adjusted discount rate. Amortization of the discount is included in contribution revenue. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and when the promises become unconditional. As of June 30, 2015 there were no unconditional promises to give.

(f) Standards of Accounting and Reporting

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

The statement of financial position presents two classes of net assets (temporarily restricted and unrestricted) and the statement of activities displays the change in each class of net assets. The classes of net assets applicable to the Agency are presented as follows:

Unrestricted Net Assets - Net assets that are not subject to donor imposed restrictions. Unrestricted net assets consist of assets and contributions available for the support of operations. Unrestricted 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 unrestricted net assets unless their use is restricted by explicit donor stipulations or law.

Temporarily Restricted Net Assets - Net assets 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, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions and investment income whose restrictions are met in the same reporting period are recorded as temporarily restricted income and as net assets released from restrictions.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(g) Operating 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.

(h) Income Taxes

The Agency qualifies as an organization formed for charitable purposes under Section 501(c)(3) of the Internal Revenue Code (IRC) and therefore is not subject to income tax. The Agency is not a private foundation under Section 509(a)(1). Certain unrelated business income, as defined in the IRC, is subject to federal income tax. For the year ended June 30, 2015, there was no liability for tax on unrelated business income.

GAAP prescribes a recognition threshold and measurement attribute for financial statement recognition and measurement of a tax position taken or expected to be taken in a tax return. For those benefits to be recognized, a tax position must be more-likely-than-not to be sustained upon examination by taxing authorities. For the year ended June 30, 2015, the Agency has determined that it has not taken any tax positions which would result in an uncertainty requiring recognition in the accompanying financial statements. The Agency recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. There were no interest or penalties for the year ended June 30, 2015.

Generally, the Agency's information/tax returns remain open for possible federal income tax examination for three years after the filing date. The Agency is not currently under examination by any taxing jurisdiction.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(i) 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 1c), which are netted with contribution revenue. Fundraising expenses as a percentage of total contributions, special events and grants was 22% for the year ended June 30, 2015. 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.

(j) Functional Allocation of Expenses

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

(k) Advertising Costs

The Agency expenses advertising costs when they are incurred. Advertising expense was immaterial for the year ended June 30, 2015.

(l) Use of Estimates

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

(m) Cash and Cash Equivalents

The Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash equivalents.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(m) Cash and Cash Equivalents - continued

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, 2015. 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, 2015.

(n) Investments

The Agency carries investments in marketable securities with readily determinable values at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities. Interest income from cash and cash equivalents is included in investment income on the statement of activities.

The Agency occasionally receives donations in the form of securities. It is the policy of the Agency to immediately sell these donated securities. Donated securities are recorded at market value on the date of donation.

(o) Fair Value Measurements

GAAP defines fair value as the exchange price that would be received for an asset or paid to transfer a liability in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. Additionally, the inputs used to measure fair value are prioritized based on a three-level hierarchy. This hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels used to measure fair value are as follows:

Level 1: Quoted prices for identical instruments traded 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: Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes certain pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(o) Fair Value Measurements - continued

Recurring Measurements

In accordance with 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 investments in equity securities. The Agency currently has no liabilities that are adjusted to fair value on a recurring basis.

Investments in Equity Securities

The fair values of investments in equity securities using quoted market prices from daily exchange traded markets were based on the closing price as of the balance sheet date and were classified as Level 1.

The following tables summarize assets measured at fair value on a recurring basis as of June 30, 2015.

Fair Value Measurements on a Recurring Basis

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Equity securities	\$ <u>9,407</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>9,407</u>
	\$ <u><u>9,407</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>9,407</u></u>

Refer to Note 2 for additional information related to the composition of investments.

Nonrecurring 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 GAAP. The Agency had no assets and liabilities measured at fair value on a nonrecurring basis as of June 30, 2015.

The Agency's policy is to recognize transfers in and out of levels as of the date an event or change in circumstances causes the transfer. There were no transfers between levels during the year ended June 30, 2015.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(1) Summary of Significant Accounting Policies - continued

(p) Land, Building and Equipment

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

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

Furniture and equipment	3-5 years
-------------------------	-----------

Depreciation amounted to \$2,587 for the year ended June 30, 2015.

(q) Contributed Services and Gifts in Kind

Donated materials are reported as contributions in the financial statements at their estimated fair values at the time of receipt. Donated services are similarly reported when services are performed which would otherwise have been purchased or performed by Agency personnel.

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 financial statements.

(r) Summarized Financial Information for 2014

The 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, 2014. In addition, the financial statements do not include full financial statement disclosures for the prior year. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended June 30, 2014, from which the summarized information is derived.

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(2) Investments

Investments are comprised of the following as of June 30, 2015:

	<u>Fair Value</u>
Equity securities	
Domestic	\$ <u>9,407</u>
Total	\$ <u>9,407</u>

Investment income consisted of the following for the year ended June 30, 2015:

Interest and dividends, net of management fees	\$ 67
Net realized and unrealized gains	<u>191</u>
Total investment income	\$ <u>258</u>

The marketable equity securities and corporate fixed income debt securities consist of common stock traded on the New York Stock Exchange.

(3) Line of Credit

The Agency has available a demand line of credit with Village Bank (a Massachusetts bank) of \$75,000 to be drawn upon as needed, with interest at 2% above the prime rate, or 5.25% as of June 30, 2015. The line is secured by the Agency's general business assets. There was no activity during the year ended June 30, 2015. As of June 30, 2015, borrowings outstanding amounted to zero.

Interest expense on all debt amounted to zero for year ended June 30, 2015.

(4) Operating Lease Commitments

The Agency leases office space and equipment under non-cancelable, operating lease agreements with various expiration dates through fiscal year 2018. 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:

	<u>Facilities</u>	<u>Office Equipment</u>	<u>Total</u>
2016	\$ 67,500	\$ 5,013	\$ 72,513
2017	-	3,060	3,060
2018	-	<u>1,020</u>	<u>1,020</u>
	\$ <u>67,500</u>	\$ <u>9,093</u>	\$ <u>76,593</u>

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(4) Operating Lease Commitments - continued

Rent expense for the year ended June 30, 2015 was \$99,682 and is included with occupancy on the statement of functional expenses.

(5) 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 \$11,432 for the year ended June 30, 2015 and is included with employee compensation and related expenses on the statement of functional expenses.

(6) Restricted Net Assets

(a) Temporarily Restricted Net Assets

Temporarily restricted net assets consist of resources available to meet future obligations, but only in compliance with the restrictions specified by donors. Donor restrictions limit the use of the resources within the particular purposes listed below.

<u>Nature of Restriction</u>	<u>Amount</u>
Director of program service	\$ 25,000
Certain clinics, initiatives and contingency funds	18,965
Parental support	17,000
Adult conference	10,000
Daniel W. Rosenn fund	7,650
Activity groups for Boston based clients	<u>4,450</u>
Total	\$ <u>83,065</u>

THE ASPERGER/AUTISM NETWORK, INC.

Notes to Financial Statements

June 30, 2015

(7) 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 five percent (5%) per year of the total revenue attributable to Commonwealth purchasing agencies. The cumulative amount retained may not exceed 20% of the prior year's gross revenues from Commonwealth of Massachusetts purchasing agencies, and must be segregated as surplus revenue retained net asset.

Such surplus may be retained as unrestricted net assets to further its charitable purposes, provided that no portion of the surplus be used for any non-reimbursable cost set forth in 808 CMR 1.15.

The following is an analysis of the Agency's revenue retention net asset pool included in unrestricted net assets:

Cumulative deficit, June 30, 2014	\$ (4,414)	
2015 surplus	<u>16,716</u>	10.20%
Cumulative surplus June 30, 2015	\$ <u>12,302</u>	

(8) Subsequent Events

The Agency has performed an evaluation of subsequent events through November 11, 2015, which is the date the Agency's financial statements were available to be issued. No material subsequent events have occurred since June 30, 2015 that required recognition or disclosure in these financial statements.

THE ASPERGER/AUTISM NETWORK, INC.

Schedule of Findings and Responses

June 30, 2015

(1) 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**



**Independent Auditors' Report on Supplemental
Information Required by the Operational Services Division**

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

We have audited the financial statements of The Asperger/Autism Network, Inc. (a nonprofit organization), (the Agency), as of and for the year ended June 30, 2015, and have issued our report thereon dated November 11, 2015, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The Supplemental Information Required by the Operational Services Division including the Uniform Financial Report (UFR) Cover Page, Schedule A - Organization Supplemental Information Schedule, Schedule B - Program Supplemental Information Schedule, Schedule C - UFR Addendum and the Acknowledgement of the Board of Directors, which is the responsibility of management, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we do not express an opinion or provide any assurance on it.

Kevin P. Martin & Associates, P.C.

November 11, 2015

ORGANIZATION: The Asperger/Autism Network, Inc.

ORGANIZATION SUPPLEMENTAL INFORMATION SCHEDULE A - Unaudited

FY END: 6/30/2015

FEIN: 043376227

REVENUE	Total Organization				EXPENSE							
	Total Organization	Admin.(M&G)	Fund Raising	Total All Prog	Total Organization	Admin (M&G)	Fund Raising	Total All Programs				
	FTE	Expense	FTE	Expense	FTE	Expense	FTE	Expense				
1R Contributions, Gifts, Legacies, Bequests	642,854	642,854			17.27	715,087	XXXX	XXXXXXXXXX	17.27	715,087		
2R Gov. In-Kind/Capital Budget		XXXXXXXXXX	XXXXXXXXXX		1.00	83,400	0.65	54,210	0.10	8,340	0.25	20,850
3R Private IN-Kind												
4R Total Contributions and In-Kind	642,854	642,854			2.88	224,084	0.75	92,768	1.38	86,308	0.75	45,008
5R Mass Gov. Grant		XXXXXXXXXX	XXXXXXXXXX		3.88	307,484	1.40	146,978	1.48	94,648	1.00	65,858
6R Other Grant (exclud. Fed.Direct)	7,900			7,900					XXXX	XXXXXXXXXX		
7R Total Grants	7,900			7,900								
8R Dept. of Mental Health (DMH)		XXXXXXXXXX	XXXXXXXXXX		21.15	1,022,571	1.40	146,978	1.48	94,648	18.27	780,945
9R Dept.of Developmental Services(DDS/DMR)		XXXXXXXXXX	XXXXXXXXXX			68,629		6,140		6,549		55,940
10R Dept. of Public Health (DPH)		XXXXXXXXXX	XXXXXXXXXX			82,295		20,792		11,490		50,013
11R Dept.of Children and Families (DCF/DSS)		XXXXXXXXXX	XXXXXXXXXX			11,526						11,526
12R Dept. of Transitional Assist (DTA/WEL)		XXXXXXXXXX	XXXXXXXXXX			1,185,021		173,910		112,687		898,424
13R Dept. of Youth Services (DYS)		XXXXXXXXXX	XXXXXXXXXX									
14R Health Care Fin & Policy (HCF)-Contract		XXXXXXXXXX	XXXXXXXXXX			2,587		233		233		2,121
15R Health Care Fin & Policy (HCF)-UCP		XXXXXXXXXX	XXXXXXXXXX			105,457		9,491		9,491		86,475
16R MA. Comm. for the Blind (MCB)		XXXXXXXXXX	XXXXXXXXXX			1,486		1,486				
17R MA. Comm. for Deaf & H H (MCD)		XXXXXXXXXX	XXXXXXXXXX			109,530		11,210		9,724		88,596
18R MA. Rehabilitation Commission (MRC)	304,329	XXXXXXXXXX	XXXXXXXXXX	304,329								
19R MA. Off. for Refugees & Immigr.(ORI)		XXXXXXXXXX	XXXXXXXXXX									
20R Dept.of Early Educ. & Care (EEC)-Contract		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
21R Dept. of Early Educ. & Care (EEC)-Voucher		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
22R Dept of Correction (DOC)		XXXXXXXXXX	XXXXXXXXXX			42,431						42,431
23R Dept. of Elementary & Secondary Educ. (DOE)	30,000	XXXXXXXXXX	XXXXXXXXXX	30,000		42,244		233			5	42,006
24R Parole Board (PAR)		XXXXXXXXXX	XXXXXXXXXX			18,752		1,616				17,136
25R Veteran's Services (VET)		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
26R Ex. Off. of Elder Affairs (ELD)		XXXXXXXXXX	XXXXXXXXXX									
27R Div of Housing & Community Develop(ODC)		XXXXXXXXXX	XXXXXXXXXX									
28R POS Subcontract		XXXXXXXXXX	XXXXXXXXXX									
29R Other Mass. State Agency POS		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
30R Mass State Agency Non - POS		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
31R Mass. Local Govt/Quasi-Govt. Entities		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
32R Non-Mass. State/Local Government		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
33R Direct Federal Grants/Contracts		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
34R Medicaid - Direct Payments		XXXXXXXXXX	XXXXXXXXXX							XXXXXXXXXX		XXXXXXXXXX
35R Medicaid - MBHP Subcontract		XXXXXXXXXX	XXXXXXXXXX			5,613						5,613
36R Medicare		XXXXXXXXXX	XXXXXXXXXX			239,645		1,849		5		237,791
37R Mass. Govt. Client Stipends		XXXXXXXXXX	XXXXXXXXXX									XXXXXXXXXX
38R Client Resources		XXXXXXXXXX	XXXXXXXXXX									XXXXXXXXXX
39R Mass. Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX									XXXXXXXXXX
40R Other Publicly sponsored client offsets		XXXXXXXXXX	XXXXXXXXXX									XXXXXXXXXX
41R Private Client Fees (excluding 3rd Pty)	327,320	XXXXXXXXXX	XXXXXXXXXX	327,320		18,942		18,942				18,942
42R Private Client 3rd Pty/other offsets		XXXXXXXXXX	XXXXXXXXXX			3,600		3,600				3,600
43R Total Assistance and Fees	661,649	XXXXXXXXXX	XXXXXXXXXX	661,649		31,202		8,072		11,643		11,487
44R Federated Fundraising	32,910	32,910				47,269		4,254		4,254		38,761
45R Commercial Activities												XXXXXXXXXX
46R Non-Charitable Revenue												XXXXXXXXXX
47R Investment Revenue	258	258				2,300		2,300				2,300
48R Other Revenue	154,060	1,376		152,684						XXXXXXXXXX		XXXXXXXXXX
49R Allocated Admin (M&G) Revenue	XXXXXXXXXXXX	(196,181)	196,181			3,923		3,923				
50R Released Net Assets-Program	64,855			64,855								
51R Released Net Assets-Equipment												
52R Released Net Assets-Time												
53R TOTAL REVENUE	1,564,486	481,217	196,181	887,088		138,354		41,091		47,015		50,248
54R TOTAL EXPENSE = 56E	1,673,624	193	196,181	1,477,250		XXXXXXX		(228,060)		26,750		201,310
55R OPERATING RESULTS	(109,138)	481,024	(0)	(590,162)		1,672,550		193		196,181		1,476,369
						1,074		193		XXXXXXXXXX		881
						706,656		481,217		XXXXXXXXXX		225,439
						(705,582)		(481,024)		XXXXXXXXXX		(224,558)
						1,673,624		193		196,181		1,477,250

NON-REIMBURSABLE EXPENSE DETAIL

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

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

Name & Title	Reporting Entity Compensation		Compensation from Other Entities	
	Salary	Other	Salary	Other
1C Dania Jekel, Executive Director	83,400			
2C				
3C				
4C				
5C				

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	1,074	193	881
6N Direct Other Expense		XXXXXXXXXX	
7N Direct Depreciation		XXXXXXXXXX	
8N Total Direct Non-Reimbursable (must tie to 54E)	1,074	193	881
9N Total Direct and Allocated Non-Reimbursable (54E+55E)	1,074	193	881
10N Eligible Non-Reimb./Fundraising Exp. Revenue Offsets	706,656	481,217	225,439
11N Capital Budget Revenue Adjustments		XXXXXXXXXX	
12N Excess of Non-Reimb./Fundraising Expense over Offsets	(705,582)	(481,024)	(224,558)
Description of Admin (M&G) Direct Non-Reimbursable Exp.	\$193 advertising		

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

UFR Program Number: 1 Program Name: Summer Institute Description: Summer Institute Conference 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: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTA/WEL), 13R Dept. of Youth Services (DYS), 14R Health Care Fin & Policy (HCF)-Contract, 15R Health Care Fin & Policy (HCF)-UCP, 16R MA. Comm. For the Blind (MCB), 17R MA. Comm. for Deaf & H H (MCD), 18R MA. Rehabilitation Commission (MRC), 19R MA. Off. for Refugees & Immigr.(ORI), 20R Dept. of Early Educ. & Care (EEC)-Contract, 21R Dept. of Early Educ. & Care (EEC)-Voucher, 22R Dept of Correction (DOC), 23R Dept. of Elementary & Secondary Educ. (DOE) 30,000, 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 30,000, 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 30,000

Table with columns: MASSACHUSETTS CONTRACT INFORMATION, POS SUBCONTRACT INFORMATION, SUBCONTRACTED DIRECT CARE EXPENSE DETAIL, NON-REIMBURSABLE EXPENSE DETAIL, Description. Rows include 1C DOE ASPERGERSEP 0159, 2C, 3C, 4C, 5C, 1PS, 2PS, 3PS, 1N Direct Employee Compensation & Related Exp., 2N Direct Occupancy, 3N Direct Other Program/Operating, 4N Direct Subcontract Expense, 5N Direct Administrative Expense, 6N Direct Other Expense, 7N Direct Depreciation, 8N Total Direct Non-Reimbursable (Tie to 54E), 9N Total Direct and Allocated Non-Reimb. (54E+55E), 10N Eligible Non-Reimbursable Exp. Revenue Offsets, 11N Capital Budget Revenue Adjustment, 12N Excess of Non-Reimbursable Expense Over Offsets

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2015

FEIN: 043376227

UFR Program Number: 2 Program Name: MRC LifeMAP Description: One on one coaching and consultation for employment Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*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: 2080, FTE, Salary/Wage, EXPENSE - ACTUAL/PLANNED, FTE, Actual, Planned, % Var. Rows include 1R Contrib., Gifts, Leg., Bequests, Spec. Ev., 2R Gov. In-Kind/Capital Budget, 3R Private IN-Kind, 4R Total Contribution and In-Kind, 5R Mass Gov. Grant, 6R Other Grant (exclud. Fed.Direct), 7R Total Grants, 8R Dept. of Mental Health (DMH), 9R Dept. of Developmental Services(DDS/DMR), 10R Dept. of Public Health (DPH), 11R Dept. of Children and Families (DCF/DSS), 12R Dept. of Transitional Assist (DTAWEL), 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, 2SS Enter total unit capacity, 3SS Publicly sponsored clients, 4SS OSD's Program, 5SS Performance Report (D-1), 6SS Internet filing system, 7SS suspended for FY '08 filings.

Table with columns: Undup # Clients, # service units delivered, 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

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 22,703

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

PREPARER COMMENTS:

ORGANIZATION: The Asperger/Autism Network, Inc.

PROGRAM SUPPLEMENTAL INFORMATION SCHEDULE B - Unaudited

FY END: 6/30/2015

FEIN: 043376227

UFR Program Number: 3 Program Name: All Other Programs Description: Non OSD-funded agency programs Catalog of Federal Domestic Assistance #: B
http://www.cfda.gov/default.htm
*Program Type: N/A 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., 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 (DTAWEL), 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

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

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

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

SERVICE STATISTICS table with columns: Undup # Clients, # service units delivered. Rows include Publicly sponsored clients, Privately sponsored clients, Free Care clients, Total.

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

Table with columns: Description, Amount. Rows include 1E Total Direct Program Staff = 39S, 2E Chief Executive Officer, 3E Chief Financial Officer, 4E Accting/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. *

PREPARER COMMENTS:

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

Schedule C - UFR Addendum

For the Year Ended June 30, 2015

Line 48R - Other Revenue

	Administration	Fundraising	Program Services	Total
Conference	\$ -	\$ -	\$ 64,682	\$ 64,682
Training and education	-	-	47,491	47,491
Group program and seminars	-	-	36,921	36,921
Other fees	-	-	3,590	3,590
Theft recovery	1,376	-	-	1,376
	<u>\$ 1,376</u>	<u>\$ -</u>	<u>\$ 152,684</u>	<u>\$ 154,060</u>

Line 35E - Other Expenses

	Administration	Fundraising	Program Services	Total
Program support	\$ -	\$ -	\$ 4,077	\$ 4,077
Supplies and materials	-	-	1,536	1,536
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 5,613</u>	<u>\$ 5,613</u>

Line 42E - Other Professional Fees and Other Administrative Expenses

	Administration	Fundraising	Program Services	Total
Other fees	\$ 2,358	\$ 10,515	\$ 4,425	\$ 17,298
Website	507	507	4,620	5,634
Payroll services	4,246	-	-	4,246
Supplies and materials	621	621	2,442	3,684
Dues and subscriptions	340	-	-	340
	<u>\$ 8,072</u>	<u>\$ 11,643</u>	<u>\$ 11,487</u>	<u>\$ 31,202</u>

Acknowledgement of the Board of Directors

We, the Board of Directors of The Asperger/Autism Network, Inc. met on _____ 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 Financial Statements, Supplementary and Subsidiary Financial Statements and Schedules and Independent Auditor's Reports contained in the Uniform Financial Statements and Independent Auditors' Report (UFR) for the year ended June 30, 2015.

In addition, we, the Board of Directors of The Asperger/Autism Network, Inc., hereby certify under penalty of perjury that to the best of the members of the Board of Directors' knowledge, all material related party relationships and transactions, as defined by 808 CMR 1.02 and generally accepted government auditing standards, and other representations made by management are accurate and have been correctly and completely disclosed as required in the notes to the financial statements and schedules of the UFR for the year ended June 30, 2015.

Signatory for Board of Directors:

Title

Date