

# TAX RETURN FILING INSTRUCTIONS

MINNESOTA ANNUAL REPORT

**FOR THE YEAR ENDING**

March 31, 2022

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**Prepared For:**

Jaimie L. Goette  
Autism Opportunities Foundation  
5868 Baker Road  
Minnetonka, MN 55345

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**Prepared By:**

Baker Tilly US, LLP  
225 S 6th St #2300  
Minneapolis, MN 55402

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**Amount of Tax:**

Balance due of \$25

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**Make Check Payable To:**

State of Minnesota

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**Mail Tax Return To:**

Minnesota Attorney Generals Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

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**Return Must Be Mailed On Or Before:**

February 15, 2023

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**Special Instructions:**

The report should be signed and dated by an authorized individual(s).

Include the organization's Federal Employer Identification Number and 2021 Annual Report on the check or money order.

Alternatively, charities may register and make all required filings by email. Organizations may submit required materials to the Attorney General's Office at [charity.registration@ag.state.mn.us](mailto:charity.registration@ag.state.mn.us). All materials submitted via email must be in PDF format and the subject line of the email must contain the organization's legal name. Emails not following these requirements may not be properly processed, which could result in noncompliant registration and reporting.

Charities may pay all required fees, including any late fees, electronically using the Attorney General's Office's Electronic Payment of Fees webpage ([www.ag.state.mn.us/Charity/Fees/CharFees.aspx](http://www.ag.state.mn.us/Charity/Fees/CharFees.aspx)). This electronic payment system has a self-directed, step-by-step process allowing charities to pay fees via credit or debit card through a dedicated webpage operated by U.S. Bank. Please note there is a nonrefundable processing fee charged by U.S. Bank for organizations that choose to pay required fees electronically.

**Mail To:**

Minnesota Attorney General's Office  
Charities Division  
445 Minnesota Street, Suite 1200  
St. Paul, MN 55101-2130

**STATE OF MINNESOTA  
CHARITABLE ORGANIZATION  
ANNUAL REPORT FORM**

C2

**Website Address:**

www.ag.state.mn.us/charity

(Pursuant to Minn. Stat. ch. 309)

**SECTION A: Organization Information**

**Legal Name of Organization** AUTISM OPPORTUNITIES FOUNDATION

**Federal EIN:** 41-1847652

**Fiscal Year-End:** 03 31 2022

mm/dd/yyyy

Did the organization's fiscal year-end change?  Yes  No

<b>Mailing Address:</b> JAIMIE L. GOETTE Contact Person 5868 BAKER ROAD Street Address MINNETONKA, MN 55345 City, State, and ZIP Code 952-767-4211 Phone Number JAIMIE.GOETTE@MNAUTISM.ORG Email Address	<b>Physical Address:</b> JAIMIE L. GOETTE Contact Person 5868 BAKER ROAD Street Address MINNETONKA, MN 55345 City, State, and ZIP Code 952-767-4211 Phone Number JAIMIE.GOETTE@MNAUTISM.ORG Email Address
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1. Organization's website: WWW.MNAUTISM.ORG

2. List all of the organization's alternate and former names (attach list if more space is needed).

Alternate  Former  
 Alternate  Former

3. List all names under which the organization solicits contributions (attach list if more space is needed).

MINNESOTA AUTISM CENTER  
AUTISM OPPORTUNITIES FOUNDATION

4. Is the organization incorporated pursuant to Minn. Stat. ch. 317A?  Yes  No

5. Total amount of contributions the organization received from Minnesota donors: \$ 107,365.

6. Has the organization's tax-exempt status with the IRS changed?

Yes  No If yes, attach explanation.

7. Has the organization significantly changed its purpose(s) or program(s)?

Yes  No If yes, attach explanation.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM (Continued)

8. Has the organization been denied the right to solicit contributions by any court or government agency? [ ] Yes [X] No If yes, attach explanation.

9. Does the organization use the services of a professional fundraiser (outside solicitor or consultant) to solicit contributions in Minnesota? [ ] Yes [X] No If yes, provide the following information for each (attach list if more space is needed):

Table with 2 columns: Name of Professional Fundraiser, Compensation; Street Address, City, State, and ZIP Code

10. Is the organization a food shelf? [ ] Yes [X] No If yes, is the organization required to file an audit? [ ] Yes, audit attached [ ] No

Note: An organization that has total revenue of more than \$750,000 is required to file an audit prepared in accordance with generally accepted accounting principles by an independent CPA or LPA. The value of donated food to a nonprofit food shelf may be excluded from the total revenue if the food is donated for subsequent distribution at no charge and is not resold.

11. Do any directors, officers, or employees of the organization or its related organization(s) receive total compensation\* of more than \$100,000? [X] Yes [ ] No If yes, provide the following information for the five highest paid individuals:

Table with 3 columns: Name and title, Compensation\*, Other compensation. Lists individuals like JEFFREY NICHOLS, DENISE RAUNIG, etc.

\*Compensation is defined as the total amount reported on Form W-2 (Box 5) or Form 1099-MISC (Box 7) issued by the organization and its related organizations to the individual. See Minn. Stat. § 309.53, subd. 3(i) and Minn. Stat. § 317A.011 for definitions.

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**SECTION B: Financial Information**

This section must be completed by organizations that file an IRS Form 990-EZ, 990-PF, or 990-N.  
Organizations that file an IRS Form 990 may skip Section B and go directly to Section C.

**INCOME**

1. Contributions Received	\$ _____	1
2. Government Grants	\$ _____	2
3. Program Service Revenue	\$ _____	3
4. Other Revenue	\$ _____	4
<b>5. TOTAL INCOME</b>	<b>\$ _____</b>	<b>5</b>

**EXPENSES**

6. Program Expenses	\$ _____	6
7. Management & General Expenses	\$ _____	7
8. Fund-raising Expenses	\$ _____	8
<b>9. TOTAL EXPENSES</b>	<b>\$ _____</b>	<b>9</b>
<b>10. EXCESS or DEFICIT</b>	<b>\$ _____</b>	<b>10</b>
(Line 5 minus Line 9)		

**ASSETS**

11. Cash	\$ _____	11
12. Land, Buildings & Equipment	\$ _____	12
13. Other Assets	\$ _____	13
<b>14. TOTAL ASSETS</b>	<b>\$ _____</b>	<b>14</b>

**LIABILITIES**

15. Accounts Payable	\$ _____	15
16. Grants Payable	\$ _____	16
17. Other Liabilities	\$ _____	17
<b>18. TOTAL LIABILITIES</b>	<b>\$ _____</b>	<b>18</b>

**FUND BALANCE/NET WORTH**

	\$ _____	
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(Line 14 minus Line 18)

**CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)**

**Section B (continued): Statement of Functional Expenses**

This expense statement must be prepared in accordance with generally accepted accounting principles. Each column must be completed, and Columns B, C, and D must equal Column A. The amount on Line 25, Column A must match Line 17 of IRS Form 990-EZ or Line 26 of IRS Form 990-PF.

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1. Grants and other assistance to governments and organizations in the U.S.				
2. Grants and other assistance to individuals in the U.S.				
3. Grants and other assistance to governments, organizations, and individuals outside the U.S.				
4. Benefits paid to or for members				
5. Compensation of current officers, directors, trustees, and key employees				
6. Compensation not included above, to disqualified persons (as defined under section 4958(f)(1) and persons described in section 4958(c)(3)(B)				
7. Other salaries and wages				
8. Pension plan contributions (include section 401(k) and section 403(b) employer contributions)				
9. Other employee benefits				
10. Payroll taxes				
11. Fees for services (non-employees):				
a. Management				
b. Legal				
c. Accounting				
d. Lobbying				
e. Professional fundraising services				
f. Investment management fees				
g. Other				
12. Advertising and promotion				
13. Office expenses				
14. Information technology				
15. Royalties				
16. Occupancy				
17. Travel				
18. Payments of travel or entertainment expenses for any federal, state, or local public officials				
19. Conferences, conventions, and meetings				
20. Interest				
21. Payments to affiliates				
22. Depreciation, depletion, and amortization				
23. Insurance				
24. Other expenses. Itemize expenses not covered above. Expenses labeled miscellaneous may not exceed 5% of total expenses (Line 25).				
a.				
b.				
c.				
d.				
25. Total functional expenses. Add lines 1 through 24d				
26. Joint costs. Check here <input type="checkbox"/> if following SOP 98-2. Complete this line only if the organization reported in Column B joint costs from a combined educational campaign and fundraising solicitation				

CHARITABLE ORGANIZATION ANNUAL REPORT FORM  
(Continued)

**Section C: Board of Directors Signatures and Acknowledgment**

The form must be executed pursuant to a resolution of the board of directors, trustees, or managing group and must be signed by two officers of the organization. See Minn. Stat. § 309.52, subd. 3.

We, the undersigned, state and acknowledge that we are duly constituted officers of this organization, being the

CFO \_\_\_\_\_ (Title) and CEO \_\_\_\_\_ (Title) respectively, and

that we execute this document on behalf of the organization pursuant to the resolution of the

BOARD OF DIRECTORS \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) adopted on the 2/15/2023

day of \_\_\_\_\_, 20\_\_\_\_, approving the contents of the document, and do hereby certify that the

BOARD OF DIRECTORS \_\_\_\_\_ (Board of Directors, Trustees, or Managing Group) has assumed, and will continue

to assume, responsibility for determining matters of policy, and have supervised, and will continue to supervise, the operations and finances of the

organization. We further state that the information supplied is true, correct and complete to the best of our knowledge.

JAIMIE L. GOETTE

Name (Print)

Jaimie L. Goette, CFO

Signature

CFO

Title

2/15/2023

Date

JEFFREY MICRODY

Name (Print)

[Handwritten Signature]

Signature

CEO

Title

2/15/2023

Date

Form 990

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2021

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public. Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2021 calendar year, or tax year beginning APR 1, 2021 and ending MAR 31, 2022

Form 990 header section containing organization name (AUTISM OPPORTUNITIES FOUNDATION), address (5868 BAKER ROAD, MINNETONKA, MN 55345), EIN (41-1847652), and other identifying information.

Part I Summary

Summary table with columns for Activities & Governance, Revenue, Expenses, and Net Assets or Fund Balances. Rows include mission statement, governance metrics, revenue breakdown, expense breakdown, and asset/liability totals.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature block section with fields for officer signature (Jaimie L. Goette), preparer name (Karen A. Gries), and firm information (BAKER TILLY US, LLP).

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: MINNESOTA AUTISM CENTER'S (MAC) MISSION IS THAT WE IMPROVE THE LIVES OF THE PEOPLE IN OUR CARE AFFECTED BY AUTISM.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 20,516,731. including grants of \$ ) (Revenue \$ 22,785,957. ) THE MINNESOTA AUTISM CENTER (MAC) PROVIDES THERAPEUTIC SUPPORT FOR CHILDREN, ADOLESCENTS AND FAMILIES AFFECTED BY AUTISM SPECTRUM DISORDER (ASD). MAC IS STAFFED BY HIGHLY TRAINED PROFESSIONALS WHO PROVIDE APPLIED BEHAVIORAL ANALYSIS (ABA) THERAPY ON AN INDIVIDUAL BASIS, WITH THE GOAL OF REDUCING AND ELIMINATING THE SIGNS AND SYMPTOMS OF AUTISM. THE MAC SERVICES CHILDREN AND ADOLESCENTS AGES 18 MONTHS TO 21 YEARS OLD THROUGHOUT THE STATE OF MINNESOTA THROUGH A VARIETY OF PROGRAMS. THE MAC IS APPROVED TO PROVIDE INDIVIDUALIZED PROGRAMS THROUGHOUT THE STATE OF MINNESOTA. THESE PROGRAMS ARE TAILORED TO MEET THE NEEDS OF EACH CHILD, OR ADOLESCENT, AND THEIR FAMILIES. ADDITIONALLY, THE MAC SERVICES ARE DIRECTED BY A TEAM OF LICENSED MENTAL HEALTH PROFESSIONALS; THESE SERVICES INCLUDE ASSESSMENTS AND DIAGNOSIS...

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 20,516,731.



**Part IV Checklist of Required Schedules**

	Yes	No
<b>1</b> Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i> .....	X	
<b>2</b> Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions .....	X	
<b>3</b> Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i> .....		X
<b>4 Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i> .....		X
<b>5</b> Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i> .....		X
<b>6</b> Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i> .....		X
<b>7</b> Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i> .....		X
<b>8</b> Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i> .....		X
<b>9</b> Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i> .....		X
<b>10</b> Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i> .....		X
<b>11</b> If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
<b>a</b> Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i> .....	X	
<b>b</b> Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i> .....		X
<b>c</b> Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i> .....		X
<b>d</b> Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i> .....		X
<b>e</b> Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>f</b> Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i> .....	X	
<b>12a</b> Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i> .....	X	
<b>b</b> Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i> .....		X
<b>13</b> Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i> .....		X
<b>14a</b> Did the organization maintain an office, employees, or agents outside of the United States? .....		X
<b>b</b> Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i> .....		X
<b>15</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i> .....		X
<b>16</b> Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i> .....		X
<b>17</b> Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions .....		X
<b>18</b> Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i> .....		X
<b>19</b> Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i> .....		X
<b>20a</b> Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i> .....		X
<b>b</b> If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? .....		
<b>21</b> Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> .....		X

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organizational reporting, compensation, bond issues, and transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 17 regarding employee counts, tax returns, unrelated business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed MN
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
[X] Own website [ ] Another's website [X] Upon request [ ] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
JAIMIE L. GOETTE - (952) 767-4200
5868 BAKER ROAD, MINNETONKA, MN 55345

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JEFFREY NICHOLS CEO	40.00			X			343,192.	0.	38,777.	
(2) DENISE RAUNIG CFO / COO	40.00			X			180,206.	0.	11,742.	
(3) DANIEL SMITH DIRECTOR OF HUMAN RESOURCES	40.00				X		122,281.	0.	9,031.	
(4) ANTHONY THOMANN VP STRATEGY INNOVATION	40.00				X		114,059.	0.	11,570.	
(5) LAURA GILBERT VP OF CLINICAL SERVICES	40.00				X		120,630.	0.	4,147.	
(6) ANDREW FINK DIRECTOR OF PSYCHOLOGICAL SERVICES	40.00				X		106,814.	0.	3,611.	
(7) SCOTT WIER CHAIR	2.00	X		X			0.	0.	0.	
(8) JANET LILLEVOLD VICE CHAIR	1.00	X		X			0.	0.	0.	
(9) KATIE WHITE SECRETARY	1.00	X		X			0.	0.	0.	
(10) CHAD PEEL TREASURER	1.00	X		X			0.	0.	0.	
(11) TODD ARCHIBOLD DIRECTOR	1.00	X					0.	0.	0.	
(12) BRIAN BLODGETT DIRECTOR	1.00	X					0.	0.	0.	
(13) SUSAN CARLSON-WEINBERG DIRECTOR	1.00	X					0.	0.	0.	
(14) JAN DICK DIRECTOR	1.00	X					0.	0.	0.	
(15) AMY ESLER DIRECTOR	1.00	X					0.	0.	0.	
(16) SUSAN FARR DIRECTOR	1.00	X					0.	0.	0.	
(17) BRENT KOEHLER DIRECTOR	1.00	X					0.	0.	0.	

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) BRIAN PARK DIRECTOR	1.00	X						0.	0.	0.
(19) TOM STUTSMAN DIRECTOR	1.00	X						0.	0.	0.
<b>1b Subtotal</b>								987,182.	0.	78,878.
<b>c Total from continuation sheets to Part VII, Section A</b>								0.	0.	0.
<b>d Total (add lines 1b and 1c)</b>								987,182.	0.	78,878.

**2** Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **6**

	Yes	No
<b>3</b> Did the organization list any <b>former</b> officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

**Section B. Independent Contractors**

**1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NEXT GENERATION TECHNOLOGIES, LLC 205 N MAIN ST, BUFFALO CENTER, IA 50424	TECHNOLOGY CONSULTING	259,500.
WEXFORD COMMERCIAL CONSTRUCTION 6800 FRANCE AVE S, STE 555, EDINA, MN 55435	CONSTRUCTION & REMODELING	255,772.

**2** Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **2**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b>	Federated campaigns					
	<b>1 b</b>	Membership dues					
	<b>1 c</b>	Fundraising events					
	<b>1 d</b>	Related organizations					
	<b>1 e</b>	Government grants (contributions)					
	<b>1 f</b>	All other contributions, gifts, grants, and similar amounts not included above	107,365.				
	<b>1 g</b>	Noncash contributions included in lines 1a-1f	\$				
	<b>1 h</b>	<b>Total.</b> Add lines 1a-1f		107,365.			
Program Service Revenue	<b>2 a</b>	CLIENT SERVICE REVENUE	624100	22,785,957.	22,785,957.		
	<b>2 b</b>						
	<b>2 c</b>						
	<b>2 d</b>						
	<b>2 e</b>						
	<b>2 f</b>	All other program service revenue					
	<b>2 g</b>	<b>Total.</b> Add lines 2a-2f		22,785,957.			
Other Revenue	<b>3</b>	Investment income (including dividends, interest, and other similar amounts)		70,295.		70,295.	
	<b>4</b>	Income from investment of tax-exempt bond proceeds					
	<b>5</b>	Royalties					
	<b>6 a</b>	Gross rents	(i) Real				
			(ii) Personal				
	<b>6 b</b>	Less: rental expenses					
	<b>6 c</b>	Rental income or (loss)					
		<b>d</b>	Net rental income or (loss)				
	<b>7 a</b>	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other	10,209,739.			
	<b>7 b</b>	Less: cost or other basis and sales expenses		9,729,177.			
	<b>7 c</b>	Gain or (loss)		480,562.			
	<b>d</b>	Net gain or (loss)		480,562.		480,562.	
<b>8 a</b>	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
<b>8 b</b>	Less: direct expenses						
	<b>c</b>	Net income or (loss) from fundraising events					
<b>9 a</b>	Gross income from gaming activities. See Part IV, line 19						
<b>9 b</b>	Less: direct expenses						
	<b>c</b>	Net income or (loss) from gaming activities					
<b>10 a</b>	Gross sales of inventory, less returns and allowances						
<b>10 b</b>	Less: cost of goods sold						
	<b>c</b>	Net income or (loss) from sales of inventory					
Miscellaneous Revenue	<b>11 a</b>						
	<b>11 b</b>						
	<b>11 c</b>						
	<b>11 d</b>	All other revenue					
	<b>11 e</b>	<b>Total.</b> Add lines 11a-11d					
<b>12</b>	<b>Total revenue.</b> See instructions		23,444,179.	22,785,957.	0.	550,857.	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<b>1</b> Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
<b>2</b> Grants and other assistance to domestic individuals. See Part IV, line 22 .....				
<b>3</b> Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16 .....				
<b>4</b> Benefits paid to or for members .....				
<b>5</b> Compensation of current officers, directors, trustees, and key employees .....	573,917.		573,917.	
<b>6</b> Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) .....				
<b>7</b> Other salaries and wages .....	14,324,279.	12,646,812.	1,677,467.	
<b>8</b> Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	179,101.	132,068.	47,033.	
<b>9</b> Other employee benefits .....	1,011,563.	926,384.	85,179.	
<b>10</b> Payroll taxes .....	1,050,833.	882,330.	168,503.	
<b>11</b> Fees for services (nonemployees):				
<b>a</b> Management .....				
<b>b</b> Legal .....	64,692.		64,692.	
<b>c</b> Accounting .....	51,267.		51,267.	
<b>d</b> Lobbying .....				
<b>e</b> Professional fundraising services. See Part IV, line 17				
<b>f</b> Investment management fees .....	14,906.		14,906.	
<b>g</b> Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	825,906.	118,721.	676,643.	30,542.
<b>12</b> Advertising and promotion .....	9,077.		9,077.	
<b>13</b> Office expenses .....	825,837.	561,475.	263,836.	526.
<b>14</b> Information technology .....	310,775.	310,775.		
<b>15</b> Royalties .....				
<b>16</b> Occupancy .....	2,202,719.	1,994,919.	207,800.	
<b>17</b> Travel .....				
<b>18</b> Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
<b>19</b> Conferences, conventions, and meetings .....	6,682.	4,294.	2,388.	
<b>20</b> Interest .....	375,221.	373,888.	1,333.	
<b>21</b> Payments to affiliates .....				
<b>22</b> Depreciation, depletion, and amortization .....	749,859.	573,533.	176,326.	
<b>23</b> Insurance .....	370,952.	245,063.	125,889.	
<b>24</b> Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
<b>a</b> REPAIRS AND MAINTENANCE	749,362.	728,088.	21,274.	
<b>b</b> BAD DEBT EXPENSE	569,231.	569,231.		
<b>c</b> RECRUITMENT	323,711.		323,711.	
<b>d</b> REAL ESTATE AND OTHER T	216,435.	224,754.	-8,319.	
<b>e</b> All other expenses _____	225,482.	224,396.	1,086.	
<b>25</b> Total functional expenses. Add lines 1 through 24e	25,031,807.	20,516,731.	4,484,008.	31,068.
<b>26</b> Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				
Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				



**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	1,702,506.	<b>1</b>	3,436,986.
	<b>2</b> Savings and temporary cash investments .....	3,810,944.	<b>2</b>	32,945.
	<b>3</b> Pledges and grants receivable, net .....	1,816,345.	<b>3</b>	899,345.
	<b>4</b> Accounts receivable, net .....	2,082,168.	<b>4</b>	5,524,967.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....		<b>7</b>	
	<b>8</b> Inventories for sale or use .....		<b>8</b>	
	<b>9</b> Prepaid expenses and deferred charges .....	492,554.	<b>9</b>	617,041.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 17,020,371.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 4,388,714.	13,512,148.	<b>10c</b> 12,631,657.
	<b>11</b> Investments - publicly traded securities .....	1,934,270.	<b>11</b>	1,934,603.
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	9,427,646.	<b>15</b>	342,362.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	34,778,581.	<b>16</b>	25,419,906.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	1,664,318.	<b>17</b>	1,124,451.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....		<b>19</b>	
	<b>20</b> Tax-exempt bond liabilities .....	11,004,470.	<b>20</b>	3,677,425.
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	221,516.	<b>23</b>	302,636.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	534,640.	<b>25</b>	601,558.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	13,424,944.	<b>26</b>	5,706,070.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	21,353,637.	<b>27</b>	19,713,836.
	<b>28</b> Net assets with donor restrictions .....		<b>28</b>	
	<b>Organizations that do not follow FASB ASC 958, check here</b> <input type="checkbox"/> <b>and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
<b>32</b> Total net assets or fund balances .....	21,353,637.	<b>32</b>	19,713,836.	
<b>33</b> Total liabilities and net assets/fund balances .....	34,778,581.	<b>33</b>	25,419,906.	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

<b>1</b>	Total revenue (must equal Part VIII, column (A), line 12)	<b>1</b>	23,444,179.
<b>2</b>	Total expenses (must equal Part IX, column (A), line 25)	<b>2</b>	25,031,807.
<b>3</b>	Revenue less expenses. Subtract line 2 from line 1	<b>3</b>	-1,587,628.
<b>4</b>	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	<b>4</b>	21,353,637.
<b>5</b>	Net unrealized gains (losses) on investments	<b>5</b>	-52,173.
<b>6</b>	Donated services and use of facilities	<b>6</b>	
<b>7</b>	Investment expenses	<b>7</b>	
<b>8</b>	Prior period adjustments	<b>8</b>	
<b>9</b>	Other changes in net assets or fund balances (explain on Schedule O)	<b>9</b>	0.
<b>10</b>	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	<b>10</b>	19,713,836.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

- 1** Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.
- 2a** Were the organization's financial statements compiled or reviewed by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- b** Were the organization's financial statements audited by an independent accountant? \_\_\_\_\_  
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis
- c** If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? \_\_\_\_\_  
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.
- 3a** As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? \_\_\_\_\_
- b** If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits \_\_\_\_\_

	Yes	No
<b>2a</b>		X
<b>2b</b>	X	
<b>2c</b>	X	
<b>3a</b>		X
<b>3b</b>		

Form **990** (2021)



**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....						
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....						
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>7</b> Amounts from line 4 .....						
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....						
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....						
<b>11 Total support.</b> Add lines 7 through 10						
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2021 (line 6, column (f), divided by line 11, column (f)) .....	14	%
<b>15</b> Public support percentage from 2020 Schedule A, Part II, line 14 .....	15	%
<b>16a 33 1/3% support test - 2021.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 33 1/3% support test - 2020.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2021.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2020.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	255,803.	121,529.	145,001.	3,714,658.	107,365.	4,344,356.
<b>2</b> Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose .....	29,843,982.	27,206,492.	23,256,690.	15,422,453.	22,785,957.	118,515,574.
<b>3</b> Gross receipts from activities that are not an unrelated trade or business under section 513 .....						
<b>4</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>5</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>6 Total.</b> Add lines 1 through 5 .....	30,099,785.	27,328,021.	23,401,691.	19,137,111.	22,893,322.	122,859,930.
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons .....						0.
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year .....						0.
<b>c</b> Add lines 7a and 7b .....						0.
<b>8 Public support.</b> (Subtract line 7c from line 6.)						122,859,930.

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2017	(b) 2018	(c) 2019	(d) 2020	(e) 2021	(f) Total
<b>9</b> Amounts from line 6 .....	30,099,785.	27,328,021.	23,401,691.	19,137,111.	22,893,322.	122,859,930.
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	61,076.	73,238.	63,488.	71,671.	70,295.	339,768.
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 .....						
<b>c</b> Add lines 10a and 10b .....	61,076.	73,238.	63,488.	71,671.	70,295.	339,768.
<b>11</b> Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on .....						
<b>12</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	422.	22,774.				23,196.
<b>13 Total support.</b> (Add lines 9, 10c, 11, and 12.)	30,161,283.	27,424,033.	23,465,179.	19,208,782.	22,963,617.	123,222,894.

**14 First 5 years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

**Section C. Computation of Public Support Percentage**

<b>15</b> Public support percentage for 2021 (line 8, column (f), divided by line 13, column (f)) .....	<b>15</b>	99.71 %
<b>16</b> Public support percentage from 2020 Schedule A, Part III, line 15 .....	<b>16</b>	99.72 %

**Section D. Computation of Investment Income Percentage**

<b>17</b> Investment income percentage for 2021 (line 10c, column (f), divided by line 13, column (f)) .....	<b>17</b>	.28 %
<b>18</b> Investment income percentage from 2020 Schedule A, Part III, line 17 .....	<b>18</b>	.26 %

**19a 33 1/3% support tests - 2021.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**b 33 1/3% support tests - 2020.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

**20 Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box in line 12 on Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

**Part IV Supporting Organizations** (continued)

	Yes	No
<b>11</b> Has the organization accepted a gift or contribution from any of the following persons?		
<b>a</b> A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?		
<b>b</b> A family member of a person described on line 11a above?		
<b>c</b> A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>		
<b>11a</b>		
<b>11b</b>		
<b>11c</b>		

**Section B. Type I Supporting Organizations**

	Yes	No
<b>1</b> Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
<b>2</b> Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		
<b>1</b>		
<b>2</b>		

**Section C. Type II Supporting Organizations**

	Yes	No
<b>1</b> Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		
<b>1</b>		

**Section D. All Type III Supporting Organizations**

	Yes	No
<b>1</b> Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
<b>2</b> Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
<b>3</b> By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		
<b>1</b>		
<b>2</b>		
<b>3</b>		

**Section E. Type III Functionally Integrated Supporting Organizations**

	Yes	No
<b>1</b> Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
<b>a</b> The organization satisfied the Activities Test. Complete line 2 below.		
<b>b</b> The organization is the parent of each of its supported organizations. Complete line 3 below.		
<b>c</b> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
<b>2</b> Activities Test. Answer lines 2a and 2b below.		
<b>a</b> Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
<b>b</b> Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
<b>3</b> Parent of Supported Organizations. Answer lines 3a and 3b below.		
<b>a</b> Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>		
<b>b</b> Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		
<b>2a</b>		
<b>2b</b>		
<b>3a</b>		
<b>3b</b>		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

- 1** Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

<b>Section A - Adjusted Net Income</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Net short-term capital gain	<b>1</b>		
<b>2</b> Recoveries of prior-year distributions	<b>2</b>		
<b>3</b> Other gross income (see instructions)	<b>3</b>		
<b>4</b> Add lines 1 through 3.	<b>4</b>		
<b>5</b> Depreciation and depletion	<b>5</b>		
<b>6</b> Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	<b>6</b>		
<b>7</b> Other expenses (see instructions)	<b>7</b>		
<b>8 Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	<b>8</b>		
<b>Section B - Minimum Asset Amount</b>		(A) Prior Year	(B) Current Year (optional)
<b>1</b> Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
<b>a</b> Average monthly value of securities	<b>1a</b>		
<b>b</b> Average monthly cash balances	<b>1b</b>		
<b>c</b> Fair market value of other non-exempt-use assets	<b>1c</b>		
<b>d Total</b> (add lines 1a, 1b, and 1c)	<b>1d</b>		
<b>e Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):			
<b>2</b> Acquisition indebtedness applicable to non-exempt-use assets	<b>2</b>		
<b>3</b> Subtract line 2 from line 1d.	<b>3</b>		
<b>4</b> Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	<b>4</b>		
<b>5</b> Net value of non-exempt-use assets (subtract line 4 from line 3)	<b>5</b>		
<b>6</b> Multiply line 5 by 0.035.	<b>6</b>		
<b>7</b> Recoveries of prior-year distributions	<b>7</b>		
<b>8 Minimum Asset Amount</b> (add line 7 to line 6)	<b>8</b>		
<b>Section C - Distributable Amount</b>			Current Year
<b>1</b> Adjusted net income for prior year (from Section A, line 8, column A)	<b>1</b>		
<b>2</b> Enter 0.85 of line 1.	<b>2</b>		
<b>3</b> Minimum asset amount for prior year (from Section B, line 8, column A)	<b>3</b>		
<b>4</b> Enter greater of line 2 or line 3.	<b>4</b>		
<b>5</b> Income tax imposed in prior year	<b>5</b>		
<b>6 Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	<b>6</b>		
<b>7</b> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).			

Schedule A (Form 990) 2021



**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

<b>Section D - Distributions</b>		<b>Current Year</b>
<b>1</b>	Amounts paid to supported organizations to accomplish exempt purposes	<b>1</b>
<b>2</b>	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	<b>2</b>
<b>3</b>	Administrative expenses paid to accomplish exempt purposes of supported organizations	<b>3</b>
<b>4</b>	Amounts paid to acquire exempt-use assets	<b>4</b>
<b>5</b>	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	<b>5</b>
<b>6</b>	Other distributions ( <i>describe in Part VI</i> ). See instructions.	<b>6</b>
<b>7</b>	<b>Total annual distributions.</b> Add lines 1 through 6.	<b>7</b>
<b>8</b>	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	<b>8</b>
<b>9</b>	Distributable amount for 2021 from Section C, line 6	<b>9</b>
<b>10</b>	Line 8 amount divided by line 9 amount	<b>10</b>

<b>Section E - Distribution Allocations</b> (see instructions)	<b>(i) Excess Distributions</b>	<b>(ii) Underdistributions Pre-2021</b>	<b>(iii) Distributable Amount for 2021</b>
<b>1</b> Distributable amount for 2021 from Section C, line 6			
<b>2</b> Underdistributions, if any, for years prior to 2021 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.			
<b>3</b> Excess distributions carryover, if any, to 2021			
<b>a</b> From 2016			
<b>b</b> From 2017			
<b>c</b> From 2018			
<b>d</b> From 2019			
<b>e</b> From 2020			
<b>f</b> <b>Total</b> of lines 3a through 3e			
<b>g</b> Applied to underdistributions of prior years			
<b>h</b> Applied to 2021 distributable amount			
<b>i</b> Carryover from 2016 not applied (see instructions)			
<b>j</b> Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
<b>4</b> Distributions for 2021 from Section D, line 7: \$			
<b>a</b> Applied to underdistributions of prior years			
<b>b</b> Applied to 2021 distributable amount			
<b>c</b> Remainder. Subtract lines 4a and 4b from line 4.			
<b>5</b> Remaining underdistributions for years prior to 2021, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>6</b> Remaining underdistributions for 2021. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
<b>7</b> <b>Excess distributions carryover to 2022.</b> Add lines 3j and 4c.			
<b>8</b> Breakdown of line 7:			
<b>a</b> Excess from 2017			
<b>b</b> Excess from 2018			
<b>c</b> Excess from 2019			
<b>d</b> Excess from 2020			
<b>e</b> Excess from 2021			

Schedule A (Form 990) 2021

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

SCHEDULE A, PART III, LINE 12, EXPLANATION FOR OTHER INCOME:

MISCELLANEOUS INCOME

2017 AMOUNT: \$ 422.

2018 AMOUNT: \$ 22,774.

**Schedule B**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

▶ Attach to Form 990 or Form 990-PF.  
▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Name of the organization

AUTISM OPPORTUNITIES FOUNDATION

Employer identification number

41-1847652

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ \_\_\_\_\_

**Caution:** An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

Name of organization  AUTISM OPPORTUNITIES FOUNDATION	Employer identification number  41-1847652
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**Part I Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	_____ _____ _____	\$ 60,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
2	_____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
3	_____ _____ _____	\$ 8,712.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
4	_____ _____ _____	\$ 5,000.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
5	_____ _____ _____	\$ 9,630.	Person <input checked="" type="checkbox"/> Payroll Noncash (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person Payroll Noncash (Complete Part II for noncash contributions.)

Name of organization  AUTISM OPPORTUNITIES FOUNDATION	Employer identification number  41-1847652
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**Part II Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization  AUTISM OPPORTUNITIES FOUNDATION	Employer identification number  41-1847652
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**Part III** Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ \_\_\_\_\_  
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
<b>(e) Transfer of gift</b>			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization: AUTISM OPPORTUNITIES FOUNDATION; Employer identification number: 41-1847652

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? (Yes/No), 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? (Yes/No)

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 2 columns: Held at the End of the Tax Year. Rows include: 1 Purpose(s) of conservation easements held by the organization (check all that apply): Preservation of land for public use, Protection of natural habitat, Preservation of open space, Preservation of a historically important land area, Preservation of a certified historic structure; 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year: a Total number of conservation easements, b Total acreage restricted by conservation easements, c Number of conservation easements on a certified historic structure included in (a), d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register; 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year; 4 Number of states where property subject to conservation easement is located; 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? (Yes/No); 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year; 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year; 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? (Yes/No); 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 2 columns: \$. Rows include: 1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.; 1b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenue included on Form 990, Part VIII, line 1; (ii) Assets included in Form 990, Part X; 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items: a Revenue included on Form 990, Part VIII, line 1; b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2021

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a  Public exhibition
  - b  Scholarly research
  - c  Preservation for future generations
  - d  Loan or exchange program
  - e  Other \_\_\_\_\_
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- |                                 | Amount |
|---------------------------------|--------|
| c Beginning balance             | 1c     |
| d Additions during the year     | 1d     |
| e Distributions during the year | 1e     |
| f Ending balance                | 1f     |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

**Part V Endowment Funds.** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment \_\_\_\_\_%
  - b Permanent endowment \_\_\_\_\_%
  - c Term endowment \_\_\_\_\_%
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |   | Yes    | No |
|---|--------|----|
| (i) Unrelated organizations   | 3a(i)  |    |
| (ii) Related organizations  | 3a(ii) |    |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | 3b     |    |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		1,345,235.		1,345,235.
b Buildings		12,380,308.	2,018,412.	10,361,896.
c Leasehold improvements		1,077,801.	760,813.	316,988.
d Equipment		2,090,884.	1,528,893.	561,991.
e Other		126,143.	80,596.	45,547.
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				12,631,657.



**Part VII Investments - Other Securities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED RENT	259,196.
(3) DEFERRED COMPENSATION	342,362.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶	601,558.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements	<b>1</b>	23,377,100.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	-52,173.
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	-52,173.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	23,429,273.
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	14,906.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	14,906.
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)	<b>5</b>	23,444,179.

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements	<b>1</b>	25,016,901.
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines <b>2a</b> through <b>2d</b>	<b>2e</b>	0.
<b>3</b>	Subtract line <b>2e</b> from line <b>1</b>	<b>3</b>	25,016,901.
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	14,906.
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines <b>4a</b> and <b>4b</b>	<b>4c</b>	14,906.
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)	<b>5</b>	25,031,807.

**Part XIII Supplemental Information.**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION HAS RECEIVED NOTIFICATION THAT IT QUALIFIES AS A  
 TAX-EXEMPT ORGANIZATION UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE  
 CODE AND CORRESPONDING PROVISIONS OF STATE LAW AND, ACCORDINGLY, IS NOT  
 SUBJECT TO FEDERAL OR STATE INCOME TAXES. HOWEVER, ANY UNRELATED BUSINESS  
 INCOME MAY BE SUBJECT TO TAXATION. THE FOUNDATION HAS BEEN CLASSIFIED AS A  
 PUBLICLY SUPPORTED CHARITABLE ORGANIZATION UNDER SECTION 509(A)(1) OF THE  
 CODE AND CHARITABLE CONTRIBUTIONS ARE DEDUCTIBLE BY DONORS.

THE ORGANIZATION FOLLOWS THE ACCOUNTING STANDARDS FOR CONTINGENCIES IN  
 EVALUATING UNCERTAIN TAX POSITIONS. THIS GUIDANCE PRESCRIBES RECOGNITION  
 THRESHOLD PRINCIPLES FOR THE FINANCIAL STATEMENT RECOGNITION OF TAX

**Part XIII** Supplemental Information (continued)

POSITIONS TAKEN OR EXPECTED TO BE TAKEN ON A TAX RETURN THAT ARE NOT  
 CERTAIN TO BE REALIZED. NO LIABILITY HAS BEEN RECOGNIZED BY THE  
 ORGANIZATION FOR UNCERTAIN TAX POSITIONS AS OF MARCH 31, 2022 AND 2021.  
 THE ORGANIZATION'S TAX RETURNS ARE SUBJECT TO REVIEW AND EXAMINATION BY  
 FEDERAL AND STATE AUTHORITIES.

**SCHEDULE J  
(Form 990)**

**Compensation Information**

OMB No. 1545-0047

**2021**

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees  
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
 ▶ Attach to Form 990.  
 ▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization <b>AUTISM OPPORTUNITIES FOUNDATION</b>	Employer identification number <b>41-1847652</b>
--	---

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use   |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence   |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees     |
| <input checked="" type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....
- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....

**3** Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                                |
| <input checked="" type="checkbox"/> Independent compensation consultant | <input checked="" type="checkbox"/> Compensation survey or study                    |
| <input checked="" type="checkbox"/> Form 990 of other organizations     | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? .....
- b** Participate in or receive payment from a supplemental nonqualified retirement plan? .....
- c** Participate in or receive payment from an equity-based compensation arrangement? .....
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.**

**5** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 5a or 5b, describe in Part III.

**6** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? .....
- b** Any related organization? .....
- If "Yes" on line 6a or 6b, describe in Part III.

**7** For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....

**8** Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....

**9** If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....

	Yes	No
<b>1b</b>	X	
<b>2</b>	X	
<b>4a</b>		X
<b>4b</b>		X
<b>4c</b>		X
<b>5a</b>		X
<b>5b</b>		X
<b>6a</b>		X
<b>6b</b>		X
<b>7</b>		X
<b>8</b>		X
<b>9</b>		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2021

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) JEFFREY NICHOLS CEO	(i)	270,000.	10,000.	63,192.	31,758.	7,019.	381,969.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) DENISE RAUNIG CFO / COO	(i)	162,347.	1,000.	16,859.	4,870.	6,872.	191,948.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

**Part III** Supplemental Information

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

PART I, LINE 1A:

JEFFREY NICHOLS RECEIVES A CAR ALLOWANCE OF \$12,000 ANNUALLY. THIS AMOUNT

IS INCLUDED IN HIS OTHER REPORTABLE COMPENSATION AT SCHEDULE J, PART II,

COLUMN (B)(III).

**Supplemental Information on Tax-Exempt Bonds**

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 24a. Provide descriptions, explanations, and any additional information in Part VI.**  
▶ **Attach to Form 990.** ▶ **Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.**

Name of the organization **AUTISM OPPORTUNITIES FOUNDATION** Employer identification number **41-1847652**

<b>Part I Bond Issues</b>											
(a) Issuer name	(b) Issuer EIN	(c) CUSIP #	(d) Date issued	(e) Issue price	(f) Description of purpose	(g) Defeased		(h) On behalf of issuer		(i) Pooled financing	
						Yes	No	Yes	No	Yes	No
<b>A</b> CITY OF HUGO	41-0954838	NONE	07/10/17	5,100,000.	CAPITAL BUILDING - THERAPY CENTER		X		X		X
<b>B</b>											
<b>C</b>											
<b>D</b>											

<b>Part II Proceeds</b>										
	<b>A</b>		<b>B</b>		<b>C</b>		<b>D</b>			
<b>1</b> Amount of bonds retired .....	1,375,117.									
<b>2</b> Amount of bonds legally defeased .....										
<b>3</b> Total proceeds of issue .....	4,923,750.									
<b>4</b> Gross proceeds in reserve funds .....										
<b>5</b> Capitalized interest from proceeds .....										
<b>6</b> Proceeds in refunding escrows .....										
<b>7</b> Issuance costs from proceeds .....	144,089.									
<b>8</b> Credit enhancement from proceeds .....										
<b>9</b> Working capital expenditures from proceeds .....										
<b>10</b> Capital expenditures from proceeds .....	4,779,661.									
<b>11</b> Other spent proceeds .....										
<b>12</b> Other unspent proceeds .....										
<b>13</b> Year of substantial completion .....	2017									
	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>	<b>Yes</b>	<b>No</b>
<b>14</b> Were the bonds issued as part of a refunding issue of tax-exempt bonds (or, if issued prior to 2018, a current refunding issue)? .....	X									
<b>15</b> Were the bonds issued as part of a refunding issue of taxable bonds (or, if issued prior to 2018, an advance refunding issue)? .....		X								
<b>16</b> Has the final allocation of proceeds been made? .....		X								
<b>17</b> Does the organization maintain adequate books and records to support the final allocation of proceeds? .....	X									

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule K (Form 990) 2021

**Part III Private Business Use**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Was the organization a partner in a partnership, or a member of an LLC, which owned property financed by tax-exempt bonds? .....		X						
<b>2</b> Are there any lease arrangements that may result in private business use of bond-financed property? .....		X						
<b>3a</b> Are there any management or service contracts that may result in private business use of bond-financed property? .....		X						
<b>b</b> If "Yes" to line 3a, does the organization routinely engage bond counsel or other outside counsel to review any management or service contracts relating to the financed property?								
<b>c</b> Are there any research agreements that may result in private business use of bond-financed property? .....		X						
<b>d</b> If "Yes" to line 3c, does the organization routinely engage bond counsel or other outside counsel to review any research agreements relating to the financed property? ...								
<b>4</b> Enter the percentage of financed property used in a private business use by entities other than a section 501(c)(3) organization or a state or local government .....		.00 %		%		%		%
<b>5</b> Enter the percentage of financed property used in a private business use as a result of unrelated trade or business activity carried on by your organization, another section 501(c)(3) organization, or a state or local government .....		.00 %		%		%		%
<b>6</b> Total of lines 4 and 5 .....		.00 %		%		%		%
<b>7</b> Does the bond issue meet the private security or payment test? .....		X						
<b>8a</b> Has there been a sale or disposition of any of the bond-financed property to a non-governmental person other than a 501(c)(3) organization since the bonds were issued?		X						
<b>b</b> If "Yes" to line 8a, enter the percentage of bond-financed property sold or disposed of .....		%		%		%		%
<b>c</b> If "Yes" to line 8a, was any remedial action taken pursuant to Regulations sections 1.141-12 and 1.145-2? .....								
<b>9</b> Has the organization established written procedures to ensure that all nonqualified bonds of the issue are remediated in accordance with the requirements under Regulations sections 1.141-12 and 1.145-2? .....		X						

**Part IV Arbitrage**

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>1</b> Has the issuer filed Form 8038-T, Arbitrage Rebate, Yield Reduction and Penalty in Lieu of Arbitrage Rebate? .....		X						
<b>2</b> If "No" to line 1, did the following apply?								
<b>a</b> Rebate not due yet? .....	X							
<b>b</b> Exception to rebate? .....		X						
<b>c</b> No rebate due? .....		X						
If "Yes" to line 2c, provide in Part VI the date the rebate computation was performed .....								
<b>3</b> Is the bond issue a variable rate issue? .....		X						



	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
<b>4a</b> Has the organization or the governmental issuer entered into a qualified hedge with respect to the bond issue? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of hedge .....								
<b>d</b> Was the hedge superintegrated? .....								
<b>e</b> Was the hedge terminated? .....								
<b>5a</b> Were gross proceeds invested in a guaranteed investment contract (GIC)? .....		X						
<b>b</b> Name of provider .....								
<b>c</b> Term of GIC .....								
<b>d</b> Was the regulatory safe harbor for establishing the fair market value of the GIC satisfied? .....								
<b>6</b> Were any gross proceeds invested beyond an available temporary period? .....		X						
<b>7</b> Has the organization established written procedures to monitor the requirements of section 148? .....	X							

	A		B		C		D	
	Yes	No	Yes	No	Yes	No	Yes	No
Has the organization established written procedures to ensure that violations of federal tax requirements are timely identified and corrected through the voluntary closing agreement program if self-remediation isn't available under applicable regulations? .....	X							

**Part VI Supplemental Information.** Provide additional information for responses to questions on Schedule K. See instructions.

PART II, LINE 3, COLUMN B:  
 THE TOTAL PROCEEDS FOR THE 2017 BOND ISSUE ARE LOWER THAN THE ORIGINAL  
 ISSUE PRICE REPORTED IN PART I BECAUSE THE ORGANIZATION DID NOT TAKE  
 THE FINAL DRAW WHEN CONSTRUCTION WAS COMPLETED.

**SCHEDULE O  
(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or Form 990-EZ.

▶ Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for the latest information.

OMB No. 1545-0047

**2021**

Open to Public  
Inspection

Name of the organization

AUTISM OPPORTUNITIES FOUNDATION

Employer identification number

41-1847652

FORM 990, PART III, LINE 4A, PROGRAM SERVICE ACCOMPLISHMENTS:

...THE TEAM OF MAC'S MENTAL HEALTH PROFESSIONALS CONDUCT INTAKE AND

ANNUAL ASSESSMENTS ON-SITE AT THE ASSESSMENT CENTER. FURTHERMORE,

FAMILY FEEDBACK SESSIONS ARE AN ESSENTIAL COMPONENT TO THE ASSESSMENT

PROCESS.

EARLY INTERVENTION PROGRAM - MAC PROVIDES EARLY INTERVENTION PROGRAMS

PRIMARILY FOR PRESCHOOL AGED CHILDREN IN A CENTER-BASED SETTING. EARLY

INTERVENTION PROGRAMS ARE INTENSIVE, OFTEN CONSISTING OF OVER 40 HOURS

OF THERAPY PER WEEK.

SCHOOL AGE PROGRAM - THE MAC'S SCHOOL AGE PROGRAMS SERVE CHILDREN THAT

ARE OF SCHOOL AGE, WITH THE GOAL OF THE PROGRAM TO HELP THE CHILD

ACQUIRE FUNCTIONAL SKILLS IN THE AREAS OF COMMUNICATION, SOCIALIZATION

AND DAILY LIVING; THE PROGRAM FOCUSES ON REDUCING CHALLENGING BEHAVIORS

WHICH MAY INTERFERE WITH THE CHILD'S FUNCTIONING IN HOME, COMMUNITY AND

SCHOOL SETTINGS.

MAC SCHOOL READINESS PROGRAM - THE MAC SCHOOL READINESS PROGRAM STRIVES

TO AIDE CHILDREN ON THE AUTISM SPECTRUM WHO POSSESS A WIDE RANGE OF

ABILITIES. THE GOALS OF THE MAC SCHOOL READINESS PROGRAM IS TO FOSTER

THERAPEUTIC SUCCESS, INDEPENDENCE, SELF-AWARENESS, SOCIAL CONSCIOUSNESS

AND BEHAVIORAL MANAGEMENT SKILLS TO HELP PREPARE CHILDREN TO TRANSITION

TO A LESS INTRUSIVE ENVIRONMENT. THE MAC SCHOOL READINESS PROGRAM IS A

YEAR-ROUND PROGRAM PROVIDING INTENSIVE, INDIVIDUALIZED THERAPY IN A

RICH AND FULFILLING SCHOOL-LIKE SETTING. OVER THE PAST YEAR, THE MAC

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2021

Name of the organization AUTISM OPPORTUNITIES FOUNDATION	Employer identification number 41-1847652
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PROVIDED THE FOLLOWING: ASSESSMENTS AND DIAGNOSIS.

THE TEAM OF MAC'S MENTAL HEALTH PROFESSIONALS CONDUCT INTAKE AND ANNUAL ASSESSMENTS ON-SITE AT THE ASSESSMENT CENTER. FURTHERMORE, FAMILY FEEDBACK SESSIONS ARE AN ESSENTIAL COMPONENT TO THE ASSESSMENT PROCESS.

FORM 990, PART VI, SECTION A, LINE 1A:

THE EXECUTIVE COMMITTEE OF THE CORPORATION SHALL CONSIST OF A CHAIRPERSON, A VICE CHAIRPERSON, A SECRETARY, A TREASURER, AND SUCH OTHER OFFICERS AS THE BOARD OF DIRECTORS MAY, FROM TIME TO TIME, APPOINT. ALL EXECUTIVE COMMITTEE MEMBERS SHALL HAVE A TERM OF TWO YEARS AND SHALL BE ELECTED AT THE ANNUAL MEETING OF THE BOARD OF DIRECTORS. ANY TWO OFFICES, EXCEPT THOSE OF CHAIRPERSON AND VICE-CHAIRPERSON, MAY BE HELD BY THE SAME PERSON. THE EXECUTIVE COMMITTEE MUST BE COMPRISED OF AT LEAST ONE MEMBER WHO IS NOT AN EMPLOYEE OF THE CORPORATION.

FORM 990, PART VI, SECTION B, LINE 11B:

THE CHIEF FINANCIAL OFFICER AND CHIEF EXECUTIVE OFFICER REVIEW THE RETURN IN DETAIL. THE FORM 990 IS PROVIDED TO THE FINANCE COMMITTEE FOR REVIEW AND ACCEPTANCE. ALL BOARD MEMBERS RECEIVE A COPY OF THE FORM 990 FOR REVIEW AND APPROVAL BEFORE THE RETURN IS FILED WITH THE INTERNAL REVENUE SERVICE.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY COVERS INTERESTED PERSONS WHICH INCLUDE DIRECTORS AND OFFICERS OF THE ORGANIZATION. INTERESTED PERSONS COMPLETE CONFLICT OF INTEREST FORMS ANNUALLY AND THEY ARE REVIEWED BY THE EXECUTIVE COMMITTEE. PROCEEDINGS RELATED TO CONFLICTS OF INTEREST ARE REFLECTED IN MEETING MINUTES.

Name of the organization AUTISM OPPORTUNITIES FOUNDATION	Employer identification number 41-1847652
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A PROPOSED CONTRACT OR TRANSACTION BETWEEN THE CORPORATION AND ANY INTERESTED PERSON OR BETWEEN A RELATED ORGANIZATION AND ANY INTERESTED PERSON, OR BETWEEN THE CORPORATION AND ANY ORGANIZATION IN WHICH AN INTERESTED PERSON SERVES AS DIRECTOR, OFFICER OR LEGAL REPRESENTATIVE OR HAS A MATERIAL FINANCIAL INTEREST, MAY NOT BE ENTERED INTO UNTIL AND UNLESS:

1) THE MATERIAL FACTS AS TO THE CONTRACT OR TRANSACTION AND AS TO THE INTEREST OF AN INTERESTED PERSON ARE FULLY DISCLOSED OR KNOWN TO THE BOARD OF DIRECTORS OR A COMMITTEE, AS THE CASE MAY BE; AND

2) A MAJORITY OF THE BOARD OF DIRECTORS OR SUCH COMMITTEE IN GOOD FAITH AUTHORIZES AND APPROVES THE CONTRACT OR TRANSACTION, BUT THE INTERESTED PERSON SHALL NOT BE COUNTED IN DETERMINING THE PRESENCE OF A QUORUM AND SHALL NOT VOTE.

FORM 990, PART VI, SECTION B, LINE 15A:

THE CEO'S COMPENSATION WAS DETERMINED BY THE BOARD OF DIRECTORS. THE BOARD OF DIRECTORS COMMISSIONED AN EXECUTIVE COMPENSATION STUDY COMPLETED BY AN INDEPENDENT CONSULTING FIRM IN EARLY 2021 TO ASSESS THE REASONABLENESS OF THE CEO'S COMPENSATION AND BENEFITS PACKAGE. APPROPRIATE COMPARABILITY DATA IS USED ANNUALLY. THE PROCESS WAS DOCUMENTED IN MEETING MINUTES.

COMPENSATION ADJUSTMENTS FOR ALL OTHER STAFF ARE DETERMINED BY THE CEO. OVERALL COMPENSATION IS INCLUDED IN THE ANNUAL BUDGET WHICH IS REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS. THE EXECUTIVE COMPENSATION STUDY COMPLETED IN EARLY 2018 WAS ALSO USED TO ASSESS THE REASONABLENESS OF ALL

Name of the organization AUTISM OPPORTUNITIES FOUNDATION	Employer identification number 41-1847652
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OTHER SENIOR LEADERSHIP COMPENSATION AND BENEFITS PACKAGES THAT ARE OVER  
\$150,000 IN SALARY.

THE ORGANIZATION REVISED ITS COMPENSATION DETERMINATION PROCESS IN 2018.

FORM 990, PART VI, SECTION C, LINE 19:

MAC DOES MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, OR  
FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC.

**Autism Opportunities Foundation  
DBA: Minnesota Autism Center**

Financial Statements

March 31, 2022 and 2021

# Autism Opportunities Foundation: DBA Minnesota Autism Center

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March 31, 2022 and 2021

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## **Independent Auditors' Report**

To the Board of Directors of  
Autism Opportunities Foundation DBA: Minnesota Autism Center

### **Opinion**

We have audited the financial statements of Autism Opportunities Foundation DBA: Minnesota Autism Center (the Organization), which comprise the statements of financial position as of March 31, 2022 and 2021, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as of March 31, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America (GAAP).

### **Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

### **Auditors' Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.



In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

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

*Baker Tilly US, LLP*

Minneapolis, Minnesota  
September 2, 2022

## Autism Opportunities Foundation DBA: Minnesota Autism Center

Statements of Financial Position

March 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Current Assets</b>		
Cash and cash equivalents	\$ 3,469,931	\$ 5,513,450
Accounts receivable, net	5,524,967	2,082,168
Grants receivable	899,345	1,816,345
Prepaid expenses	617,041	492,554
	<u>10,511,284</u>	<u>9,904,517</u>
<b>Investments</b>	1,934,603	1,934,270
<b>Property Held for Sale</b>	-	9,120,000
<b>Property and Equipment, Net</b>	12,631,657	13,512,148
<b>Other Assets</b>	<u>342,362</u>	<u>307,646</u>
Total assets	<u>\$ 25,419,906</u>	<u>\$ 34,778,581</u>
<b>Current Liabilities</b>		
Capital lease obligations, current	\$ 53,484	\$ 78,872
Bond payable, current	171,692	610,200
Accounts payable	100,125	224,557
Accrued expenses:		
Salaries and benefits	742,267	1,269,485
MinnesotaCare tax	111,767	12,160
Other	170,292	158,116
Deferred rent	259,196	226,994
	<u>1,608,823</u>	<u>2,580,384</u>
<b>Noncurrent Liabilities</b>		
Capital lease obligations, net of current portion	249,152	142,644
Long-term debt, net of current portion	3,505,733	10,394,270
Other liabilities	342,362	307,646
	<u>4,097,247</u>	<u>10,844,560</u>
Total noncurrent liabilities	<u>4,097,247</u>	<u>10,844,560</u>
Total liabilities	<u>5,706,070</u>	<u>13,424,944</u>
<b>Net Assets</b>		
Without donor restrictions	<u>19,713,836</u>	<u>21,353,637</u>
Total net assets	<u>19,713,836</u>	<u>21,353,637</u>
Total liabilities and net assets	<u>\$ 25,419,906</u>	<u>\$ 34,778,581</u>

See notes to financial statements

## Autism Opportunities Foundation DBA: Minnesota Autism Center

Statements of Activities

Years Ended March 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Net Assets Without Donor Restrictions</b>		
<b>Revenue, Gains and Other Support</b>		
Net program service revenue	\$ 22,785,957	\$ 15,422,453
Gifts and grants	107,365	3,714,658
Investment income, net	3,216	343,247
	<u>22,896,538</u>	<u>19,480,358</u>
<b>Operating Expenses</b>		
Program services	20,516,731	14,994,326
Management and general	4,469,102	3,418,312
Fundraising	31,068	5,496
	<u>25,016,901</u>	<u>18,418,134</u>
<b>Other Revenue (Expense)</b>		
Gain (loss) on sale of property held for sale	466,323	(32,910)
Gain on retirement of capital lease	14,239	-
	<u>480,562</u>	<u>(32,910)</u>
Change in net assets without donor restrictions	(1,639,801)	1,029,314
<b>Net Assets Without Donor Restrictions, Beginning</b>	<u>21,353,637</u>	<u>20,324,323</u>
<b>Net Assets Without Donor Restrictions, Ending</b>	<u>\$ 19,713,836</u>	<u>\$ 21,353,637</u>

See notes to financial statements

**Autism Opportunities Foundation DBA: Minnesota Autism Center**

Statements of Functional Expenses  
Years Ended March 31, 2022 and 2021

	2022			2021				
	Program Services	Management and General	Fundraising	Total	Program Services	Management and General	Fundraising	Total
Salaries and wages	\$ 12,646,812	\$ 2,200,865	\$ -	\$ 14,847,677	\$ 8,874,092	\$ 1,788,281	\$ -	\$ 10,662,373
Payroll taxes	882,330	168,503	-	1,050,833	523,076	110,026	-	633,102
Employee benefits	1,058,452	182,731	-	1,241,183	1,248,745	204,275	-	1,453,020
Office and equipment rent	1,994,919	207,800	-	2,202,719	1,616,203	152,131	-	1,768,334
Insurance	-	112,991	-	112,991	96,595	19,466	-	116,061
Professional fees	118,721	792,602	30,542	941,865	69,118	568,817	2,500	640,435
MinnesotaCare tax	214,628	-	-	214,628	36,381	-	-	36,381
Real estate taxes	224,754	-	-	224,754	211,890	-	-	211,890
Other taxes	-	(8,319)	-	(8,319)	-	-	-	-
Facility expense	869,058	194,426	526	1,064,010	625,352	93,864	396	719,612
Conferences, meetings, seminars	4,294	2,388	-	6,682	421	302	-	723
Workers' compensation insurance	245,063	12,898	-	257,961	171,262	9,014	-	180,276
Telephone	3,192	69,410	-	72,602	3,342	70,450	-	73,792
Provision for bad debts	569,231	-	-	569,231	-	18,116	-	18,116
Depreciation and amortization	573,533	176,326	-	749,859	626,889	201,778	-	828,667
Recruitment	-	323,711	-	323,711	-	156,665	-	156,665
Advertising/Promotion	-	9,077	-	9,077	-	4,827	-	4,827
Interest	373,888	1,333	-	375,221	374,070	2,140	-	376,210
Repairs and maintenance	728,088	21,274	-	749,362	511,972	18,083	-	530,055
Licenses and dues	9,768	1,086	-	10,854	4,918	77	-	4,995
Fundraising event(s) expense	-	-	-	-	-	-	2,600	2,600
<b>Total expenses</b>	<b>\$ 20,516,731</b>	<b>\$ 4,469,102</b>	<b>\$ 31,068</b>	<b>\$ 25,016,901</b>	<b>\$ 14,994,326</b>	<b>\$ 3,418,312</b>	<b>\$ 5,496</b>	<b>\$ 18,418,134</b>

See notes to financial statements

## Autism Opportunities Foundation DBA: Minnesota Autism Center

### Statements of Cash Flows

Years Ended March 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
<b>Cash Flows From Operating Activities</b>		
Change in net assets	\$ (1,639,801)	\$ 1,029,314
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	749,859	828,667
Provision for bad debts	569,231	18,116
Gain on retirement of capital lease	(14,239)	-
(Gain) loss on disposal (sale) of property and equipment	(466,323)	32,910
Realized and unrealized losses (gains) on investments	52,173	(285,097)
Paycheck Protection Loan forgiveness	-	(1,865,000)
Changes in other operating activities:		
Accounts receivable	(4,012,030)	902,279
Grants receivable	917,000	(1,816,345)
Prepaid expenses	(124,487)	(43,855)
Refundable advances, PPP loan receipt	-	1,865,000
Accounts payable	(124,432)	147,670
Accrued expenses	(415,435)	254,117
Other liabilities	28,125	86,226
Deferred rent and deferred gifts	32,202	77,109
Net cash flows from operating activities	<u>(4,448,157)</u>	<u>1,231,111</u>
<b>Cash Flows From Investing Activities</b>		
Purchases of investments	(817,909)	(241,548)
Purchases of deferred compensation investments	(28,125)	(13,000)
Proceeds from sale of investments	765,403	158,039
Proceeds from sale of property	10,209,739	-
Purchases of property and equipment	<u>(275,095)</u>	<u>(150,153)</u>
Net cash flows from investing activities	<u>9,854,013</u>	<u>(246,662)</u>
<b>Cash Flows From Financing Activities</b>		
Payments on capital lease obligations	(63,368)	(74,199)
Retirement of long-term debt	(6,810,207)	-
Principal payments on long-term debt	<u>(575,800)</u>	<u>(396,607)</u>
Net cash flows from financing activities	<u>(7,449,375)</u>	<u>(470,806)</u>
Net change in cash and cash equivalents	(2,043,519)	513,643
<b>Cash and Cash Equivalents, Beginning</b>	<u>5,513,450</u>	<u>4,999,807</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 3,469,931</u>	<u>\$ 5,513,450</u>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash paid during the year for interest	<u>\$ 376,973</u>	<u>\$ 376,142</u>

See notes to financial statements

# **Autism Opportunities Foundation: DBA Minnesota Autism Center**

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Notes to Financial Statements

March 31, 2022 and 2021

## **1. Basis of Presentation and Summary of Significant Accounting Policies**

### **Organization**

The Autism Opportunities Foundation dba: Minnesota Autism Center (the Organization) was founded by parents of children with autism, who recognized the institutional and social discrimination faced by children diagnosed with Autism Spectrum Disorder (ASD). The Organization's programs are based on the premise that those diagnosed with autism are people first and autism is only part of who they are.

The Organization provides therapeutic support for children, adolescents and families affected by ASD. For over 20 years, the Organization has been a leader in providing quality therapy services to the autism community. The Organization is devoted to continued expansion and maintaining its reputation as the most experienced organization effectively addressing autism.

The Organization's programs are based on the principles of Applied Behavioral Analysis (ABA). Therapy is provided by highly trained professionals on an individualized basis, with the goal of reducing and eliminating the signs and symptoms of autism. The Organization is committed to providing quality structured behavioral intervention in order to reduce future supplemental support. The Organization currently serves children and adolescents ages 2 to 21 throughout the State of Minnesota in a variety of programs. In addition to one-on-one individualized therapy and instruction with the child or adolescent, the Organization provides group interactions and training to promote family unity.

The Organization's activities are directed by a team of highly trained and experienced Mental Health Professionals, which include Doctorate Level Psychologists, Masters Level Professionals, Licensed Social Workers, Licensed Marriage and Family Therapists and Licensed Professional Clinical Counselors. Each therapy program is implemented by a team of Mental Health Practitioners consisting of a Clinical Supervisor, with overall responsibility for designing therapy methods; a Case Coordinator who manages and translates the individual treatment plan (ITP) into specific therapeutic procedures; and several Behavioral Therapists who implement the plan with the child or adolescent and family. Total therapy hours vary from a minimum of 15 up to 40 hours depending on the individual child's or adolescent's needs. Program data is collected and analyzed to assess progress and therapeutic effectiveness. The input of parents and caregivers regarding their child's or adolescent's goals is an essential component to the therapy process.

### **Basis of Accounting**

The financial statements are prepared in conformity with accounting principles generally accepted in the United States of America.

### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of 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.

## **Autism Opportunities Foundation: DBA Minnesota Autism Center**

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Notes to Financial Statements

March 31, 2022 and 2021

### **Net Asset Classifications**

Contributions received are recorded as an increase in net assets without donor restriction or net assets with donor restrictions, depending on the existence or nature of any donor restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

*Net Assets Without Donor Restriction.* Net assets without donor restriction include all assets, liabilities, and related revenues and expenses arising from the operations of the Organization, which are not subject to any donor restrictions. These net assets include both board-designated and undesignated amounts.

*Net Assets With Donor Restrictions.* Net assets with donor restrictions consist of uncollected long-term pledges receivable and unexpended amounts that may be used only after a specified date or only for a specified purpose or both. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, these assets will be reclassified to net assets without donor restriction and reported in the statements of activities as net assets released from restrictions. Certain net assets with donor restriction may consist of gifts and pledges whose principal balance is required by the donor to remain intact in perpetuity. At March 31, 2022 and 2021, the Organization had no net assets with donor restrictions.

The Organization's Board of Directors has the ability to designate identified amounts of net assets without restrictions to be used by management for specific future projects or activities. These designations can be modified or removed by the Board of Directors at any time. At March 31, 2022 and 2021, the Organization had no board-designated net assets.

### **Cash Equivalents**

The Organization considers all highly liquid investments, except for those held for long-term investment, with original maturities of three months or less when purchased to be cash equivalents. Cash and cash equivalents are concentrated in a limited number of financial institutions and amounts in excess of federally insured limits and similar coverages are subject to the usual risks of balances in excess of those limits.

### **Investments**

Investments include those funds that the Organization considers available for operations and are separate from cash and cash equivalents. Investments are carried at fair value, which is determined using quoted market prices. Investment income or loss and unrealized gains or losses are included in the statement of activities and changes in net assets as increases or decreases in net assets without donor restrictions unless the income or loss is restricted by the donor or by law.

## Autism Opportunities Foundation: DBA Minnesota Autism Center

Notes to Financial Statements

March 31, 2022 and 2021

### Accounts Receivable

Accounts receivable are recorded at net realizable value at the transaction price based on standard charges for services provided, reduced by contractual adjustments provided to third-party payers and implicit price concessions provided to uninsured or underinsured clients. Subsequent changes to the estimate of the transaction price are generally recorded as adjustments to program service revenue in the period of the change. At March 31, 2022 and 2021, an allowance for uncollectible receivables was estimated at \$580,000 and \$30,000, respectively.

Credit is granted without collateral to third party payers and clients. The mix of net client accounts receivable consists of:

	<u>2022</u>	<u>2021</u>
Medicaid	65 %	57 %
Other commercial payers	<u>35</u>	<u>43</u>
Total	<u>100 %</u>	<u>100 %</u>

### Revenue Recognition

Program service revenue is the primary source of revenue for the Organization and is reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing treatment. These amounts are due from third party payers (both private and government health insurers) and clients. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Program services are traditionally provided on a daily basis for a specific service. The performance obligation is considered to be met each day that services are provided as the client is not required to continue services in subsequent periods and reimbursement is not contingent on the client's continued receipt of services.

The Organization uses the portfolio approach as a practical expedient for contracts related to net program service revenue. The Organization accounts for the contracts within each portfolio as a collective group, rather than individual contracts, based on the payment pattern expected in each portfolio category and the similar nature and characteristics of the clients within each portfolio. Based upon historical collection trends, the Organization has concluded that revenue for a given portfolio would not be materially different than if revenue was accounted for on a contract-by-contract basis.

The Organization determines the transaction price based on industry rates for services provided, reduced by contractual adjustments provided to third party payers and discounts provided to clients in accordance with the Organization's policy. Generally, clients who are covered by third-party payers are responsible for related deductibles and coinsurance, which vary in amount. The Organization also provides services to uninsured clients, and generally offers those uninsured clients a discount from standard charges if the client is not able to get approved for medical assistance. Subsequent changes to the Organization's transaction price are recorded as adjustments to client service revenue in the period of the change. Subsequent changes that are determined to be the result of credit and collection issues not assessed at the date of service are recorded as bad debt expense.



## Autism Opportunities Foundation: DBA Minnesota Autism Center

Notes to Financial Statements

March 31, 2022 and 2021

Net program service revenues are derived from the following payer sources:

	<u>2022</u>	<u>2021</u>
Medicaid	74 %	68 %
Other commercial payers	<u>26</u>	<u>32</u>
	<u>100 %</u>	<u>100 %</u>

Unconditional promises to give are recognized in the period the promises are made. Conditional promises to give, that is those with a measurable performance or other barrier(s) and a right of return or release from future obligations, are not recognized until the conditions on which they depend are met. If donor-imposed restrictions accompany the contribution, the amount is recorded as net assets with donor restrictions until the donor-imposed restrictions expire or are fulfilled. Net assets with donor restrictions are reclassified to net assets without donor restrictions in the period donor-imposed restrictions expire or are fulfilled.

### Property and Equipment

Property and equipment acquisitions in excess of \$1,000 are capitalized and recorded at cost. Depreciation is provided over the estimated useful life of each depreciable asset or the lease term for leasehold improvements and is computed on the straight-line method over the following estimated useful lives:

	<u>Years</u>
Buildings	39
Leasehold improvements	2 - 5
Computers and equipment	3 - 5
Furniture and fixtures	5 - 7

Gifts of long-lived assets such as land, buildings, or equipment are reported as additions to net assets without donor restrictions unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when donated or when acquired long-lived assets are placed in service.

### Impairment of Long-Lived Assets

The Organization reviews its long-lived assets periodically to determine potential impairment by comparing the carrying value of the assets with net cash flows expected to be provided by the use and eventual disposition of the asset. Should the sum of the expected future net cash flows be less than the carrying value, the Organization would determine whether an impairment loss should be recognized. An impairment loss would be based on the fair value utilizing a discounted cash flows approach or the use of independent third-party appraisals to estimate fair value. No impairment losses were recorded in fiscal year 2022 or 2021.

### Advertising Costs

The Organization expenses advertising costs as incurred of \$9,077 and \$4,827 for the years ended March 31, 2022 and 2021, respectively.

# **Autism Opportunities Foundation: DBA Minnesota Autism Center**

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Notes to Financial Statements

March 31, 2022 and 2021

## **Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain expenses such as salaries, facilities expense, and other utilities and professional fees have been allocated among the programs and services benefitted. Allocations are made largely based on actual time allocations prepared by the Organization's employees.

## **MinnesotaCare Tax**

The Organization has recorded and pays quarterly the MinnesotaCare Tax representing 2 percent of all Medicaid and non-Medicaid receipts. Effective October 1, 2019, payments for services provided as part of the Children's Therapeutic Services and Support package are no longer taxable. The Organization has recorded \$214,629 and \$36,381 for the years ended March 31, 2022 and 2021, respectively.

## **Tax-Exempt Status**

The Organization has received notification that it qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and corresponding provisions of State law and, accordingly, is not subject to federal or state income taxes. However, any unrelated business income may be subject to taxation. The Foundation has been classified as a publicly supported charitable organization under Section 509(A)(1) of the Code and charitable contributions are deductible by donors.

The Organization follows the accounting standards for contingencies in evaluating uncertain tax positions. This guidance prescribes recognition threshold principles for the financial statement recognition of tax positions taken or expected to be taken on a tax return that are not certain to be realized. No liability has been recognized by the Organization for uncertain tax positions as of March 31, 2022 and 2021. The Organization's tax returns are subject to review and examination by federal and state authorities.

## **Recently Issued Accounting Standards**

In February 2016, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) No. 2016-02, *Leases*. ASU No. 2016-02 was issued to increase transparency and comparability among organizations by recognizing all lease transactions (with terms in excess of 12 months) on the statement of financial position as a lease liability and a right-of-use asset (as defined). ASU No. 2016-02 is effective for fiscal years beginning after December 15, 2021 (fiscal year 2023), including interim periods within those fiscal years, with earlier application permitted. Upon adoption, the lessee will apply the new standard retrospectively to all periods presented or retrospectively using a cumulative effect adjustment in the year of adoption. The Organization is currently assessing the effect this standard will have on its financial statements.

## **Reclassifications**

Certain amounts appearing in the 2021 financial statements have been reclassified to conform to the 2022 presentation. The reclassifications have no effect on the reported amounts of total net assets or changes in total net assets.

## Autism Opportunities Foundation: DBA Minnesota Autism Center

Notes to Financial Statements  
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### 2. Liquidity and Availability

The following table reflects the Organization's financial assets as of March 31, reduced by amounts not available for general expenditures or obligations within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year. Other financial assets that would be excluded from this measure of liquidity include endowments and accumulated earnings restricted by donors or the Organization's Board of Directors, bond reserves that can only be used for specific capital projects, and assets held for or by others.

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash and cash equivalents	\$ 3,469,931	\$ 5,513,450
Investments	1,934,603	1,934,270
Accounts receivable	5,524,967	2,082,168
Grants receivable	899,345	1,816,345
	<u>11,828,846</u>	<u>11,346,233</u>
Financial assets available to meet cash needs for general purposes within one year	<u>\$ 11,828,846</u>	<u>\$ 11,346,233</u>

The Organization's practice is to structure its financial assets to be available as its general expenses, liabilities and obligations come due and targets a minimum of 60 days of operating expense coverage at any point in time.

### 3. Investments

The Organization's investments at March 31 consist of the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 377,834	\$ 21,765
Fixed income mutual funds	965,663	1,368,899
Equity mutual funds	933,468	851,252
	2,276,965	2,241,916
Equity mutual funds included in other assets	<u>(342,362)</u>	<u>(307,646)</u>
Total investments	<u>\$ 1,934,603</u>	<u>\$ 1,934,270</u>

Investment income consists of the following for the years ended March 31:

	<u>2022</u>	<u>2021</u>
Interest and dividend income	\$ 70,295	\$ 71,671
Realized and unrealized (losses) gains	(52,173)	285,097
Less investment fees	<u>(14,906)</u>	<u>(13,521)</u>
	<u>\$ 3,216</u>	<u>\$ 343,247</u>

## Autism Opportunities Foundation: DBA Minnesota Autism Center

Notes to Financial Statements

March 31, 2022 and 2021

### 4. Fair Value Measurements

Fair value is defined in the accounting guidance as the exchange price that would be received to sell an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the assets or liability in an orderly transaction between market participants at the measurement date. Under this guidance, a three-level hierarchy is used for fair value measurements which are based on the transparency of information, such as the pricing source, used in the valuation of an asset or liability as of the measurement date.

Financial instruments measured and reported at fair value are classified and disclosed in one of the following three categories:

Level 1 - Inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the reporting entity can access at the measurement date. Level 1 investments include mutual funds for which quoted prices are readily available.

Level 2 - Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. This includes quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in markets that are not active, inputs other than quoted prices that are observable for the asset or liability, or market-corroborated inputs.

Level 3 - Inputs are unobservable for the asset or liability. Unobservable inputs reflect the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk) using the best information available in the circumstances, which may include the reporting entity's own data.

There have been no changes in the techniques and inputs used as of March 31, 2022 and 2021.

The following table presents information about the Organization's assets measured at fair value on a recurring basis as of March 31, 2022 based upon the three-level hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments at Fair Value</u>
Fixed income mutual funds	\$ 965,663	\$ -	\$ -	\$ 965,663
Equity mutual funds	933,468	-	-	933,468
Total investments at fair value	<u>\$ 1,899,131</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,899,131</u>

The following table presents information about the Organization's assets measured at fair value on a recurring basis as of March 31, 2021 based upon the three-level hierarchy:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Investments at Fair Value</u>
Fixed income mutual funds	\$ 1,368,899	\$ -	\$ -	\$ 1,368,899
Equity mutual funds	851,252	-	-	851,252
Total investments at fair value	<u>\$ 2,220,151</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,220,151</u>

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### 5. Property Held for Sale

Effective February 1, 2020, it was determined that one of the Organization's buildings located in Eagan, Minnesota (Eagan B) was not meeting the Organization's operational needs. As such, management relocated operations to other facilities and made the determination to sell Eagan B. Eagan B was initially listed for sale during February 2020 and remained on the market as of March 31, 2021. As such, the estimated fair value of Eagan B (net of estimated closing costs and other costs to sell) of \$9,120,000 is presented in Property Held for Sale on the statement of financial position as of March 31, 2021. As net carrying value exceeded estimated fair value, an impairment loss of \$788,420 is included in the statement of activities, allocated to program services, for the year ended March 31, 2021.

On June 28, 2021, the Organization signed a letter of intent to sell Eagan B. On March 10, 2022, the Organization closed on the sale of the property for \$10,820,000 to Independent School District #196 and recorded a gain on sale of \$466,323.

### 6. Property and Equipment

A summary of property and equipment at March 31 is as follows:

	2022		2021	
	Cost	Accumulated Depreciation	Cost	Accumulated Depreciation
Land	\$ 1,345,235	\$ -	\$ 1,966,822	\$ -
Buildings	12,380,307	2,018,413	12,340,042	1,667,709
Leasehold improvements	1,077,800	760,813	944,412	672,586
Computers and equipment	1,002,192	485,786	982,292	563,201
Furniture and fixtures	1,213,837	1,123,702	1,197,474	1,015,398
Construction in progress	1,000	-	-	-
Total	<u>\$ 17,020,371</u>	<u>4,388,714</u>	<u>\$ 17,431,042</u>	<u>3,918,894</u>
Net property and equipment		<u>\$ 12,631,657</u>		<u>\$ 13,512,148</u>

Construction in progress at March 31, 2022 relates to leasehold improvements in progress at the Eagan A location.

### 7. Capital Lease Obligations

The Organization is party to a capital lease agreement for eighteen copiers. A new lease was negotiated and entered into during 2022. At March 31, 2022 the total capitalized cost of equipment under the Organization's capital lease was \$307,304 with accumulated amortization of \$15,206. The total capitalized cost of the equipment under the capital lease at March 31, 2021 was \$387,853 with accumulated amortization of \$181,055.

Capital lease obligations consist of the following at March 31:

	2022	2021
Present value of minimum lease payments	\$ 302,636	\$ 221,516
Less current portion	(53,484)	(78,872)
Noncurrent portion	<u>\$ 249,152</u>	<u>\$ 142,644</u>

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Future minimum lease commitments under the capital lease consist of the following:

Years ending March 31:	
2023	\$ 73,127
2024	73,127
2025	73,127
2026	72,383
2027	71,851
	<hr/>
Total	363,615
Less amount representing interest	60,979
	<hr/>
Present value of minimum lease payments	\$ 302,636
	<hr/>

### 8. Long-Term Debt

On November 1, 2015, the Organization entered into financing and continuing covenant agreements (the Agreements) with Wells Fargo Bank, N.A. relating to the issuance of \$8,800,000 of Educational Facilities Revenue Bonds (Revenue Bonds) issued by the City of Hugo, MN. The maturity date of the Revenue Bonds is June 1, 2037, with periodic principal and interest payments to be made in accordance with a redemption schedule as prescribed by the Agreements. The Revenue Bonds initially stated a fixed interest rate of 2.64 percent, which is subject to adjustment in future periods. The Agreements include debt covenants that stipulate that the Organization maintain a specified debt coverage ratio, days cash on hand and a controlled account.

On July 10, 2017, the Organization entered into financing and continuing covenant agreements (the Agreements) with Wells Fargo Bank, N.A. relating to the issuance of \$4,923,750, of which \$4,229,522 of Therapy Facilities Revenue Bonds (Revenue Bonds) were issued by the City of Hugo, MN. The maturity date of the Revenue Bonds is January 1, 2039, with periodic principal and interest payments to be made in accordance with a redemption schedule as prescribed by the Agreements. The Revenue Bonds initially stated a fixed interest rate of 2.64 percent, which is subject to adjustment in future periods. The Agreements include debt covenants that stipulate that the Organization maintain a specified debt coverage ratio, days cash on hand and a controlled account.

On April 2, 2018 Federal Tax Reform resulted in a rate adjustment on both bond issuances. The rate was adjusted to 3.08707 percent for the Series 2015 Bond and to 3.2086 percent for the Series 2017 Bond. The amortization of the bonds was adjusted accordingly for future periods.

On March 10, 2022, the Organization sold the property at 2120 Silver Bell Road that was financed by the Educational facilities bond. The bond was paid in full with the proceeds of the sale.

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As of March 31, long-term debt was comprised of the following:

	<u>2022</u>	<u>2021</u>
Educational facilities revenue bond	\$ -	\$ 7,188,605
Therapy facilities revenue bond	<u>3,724,883</u>	<u>3,922,285</u>
Total long-term debt	3,724,883	11,110,890
Less debt issuance costs, net of accumulated amortization of \$96,631 and \$201,583, respectively	<u>(47,458)</u>	<u>(106,420)</u>
Total long-term debt	3,677,425	11,004,470
Less bond payable, current	<u>(171,692)</u>	<u>(610,200)</u>
Total long-term debt, net of current portion	<u>\$ 3,505,733</u>	<u>\$ 10,394,270</u>

Anticipated principal payments on long-term debt are as follows:

Years ending March 31:	
2023	\$ 171,692
2024	174,193
2025	179,670
2026	186,498
2027	192,616
Thereafter	<u>2,820,214</u>
Total	<u>\$ 3,724,883</u>

### 9. Operating Leases

The Organization conducts its operations in leased facilities under non-cancelable operating leases expiring through January 31, 2026. The terms of the facility leases include a provision for abatement of rent for the first four to six months of the lease. Rent expense is prorated over the term of the facility leases and expensed as incurred.

Future minimum lease commitments under the operating leases are as follows:

Years ending March 31:	
2023	\$ 1,798,885
2024	1,717,520
2025	1,498,731
2026	<u>1,176,383</u>
Total	<u>\$ 6,191,519</u>

Rent expense charged to operations, which includes the related real estate taxes, on all operating leases during the years ended March 31, 2022 and 2021 amounted to \$2,358,982 and \$1,958,050, respectively.

## **Autism Opportunities Foundation: DBA Minnesota Autism Center**

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Notes to Financial Statements

March 31, 2022 and 2021

### **10. Retirement Plan**

The Organization has a 401(k) retirement plan covering all employees meeting certain eligibility requirements. Organization contributions are voluntary and at the discretion of the board of directors. Contributions of \$249,965 and \$191,497 were made to the plan by the Organization during the years ended March 31, 2022 and 2021, respectively.

The Organization has a 457(b) deferred compensation plan covering the CEO. Plan assets and liabilities of \$342,362 and \$307,646 as of March 31, 2022 and 2021, respectively, are included in other assets and other liabilities on the statement of financial position. For the year ended March 31, 2022 and 2021, contributions were made in the amount of \$28,125, and \$13,000, respectively, by the Organization.

### **11. Contingencies**

The Organization is subject to numerous laws and regulations of state governments. Compliance with these laws and regulations, specifically those relating to the Medicaid program, can be subject to government review and interpretation, as well as regulatory actions unknown and unasserted at this time. Government activity has increased with respect to investigations and allegations concerning possible violations by ASD providers of regulations, which could result in the imposition of significant fines and penalties, as well as significant repayments of previously billed and collected revenues from resident services. Management believes that it is in substantial compliance with current laws and regulations.

The Organization is subject to certain claims arising out of the ordinary course of business. Although it is not possible to predict the outcome of these claims, management believes they will not have a material effect on the financial condition of the Organization.

The Organization is self-insured for employee health insurance and has obtained specific and aggregate stop-loss coverage to limit their ultimate exposure.

### **12. Coronavirus Aid, Relief and Economic Stability Act**

On April 17, 2020, the Organization entered into a new loan facility with Mid-Country Bank under the recent government enacted Paycheck Protection Program (PPP), as part of the Coronavirus Aid, Relief and Economic Stability (CARES) Act administered by the Small Business Administration (SBA). The Organization borrowed \$1,865,000 under the loan facility. The loan carried a fixed interest rate of 1 percent and was scheduled to mature on April 17, 2025. Loans under the PPP have a loan forgiveness feature based on the level of payroll, rent and utilities costs over a twenty-four-week period commencing on the date of the loan. On January 11, 2021, the loan and interest were forgiven. As such, the PPP loan proceeds of \$1,865,000 were recorded as grant revenue in the accompanying statement of activities for the year ended March 31, 2021.

The SBA reserves the right to audit any PPP loan, regardless of size. These audits may occur after forgiveness has been granted. In accordance with the CARES Act, all borrowers are required to maintain their PPP loan documentation for six years after the PPP loan was forgiven or repaid in full and to provide that documentation to the SBA upon request.



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Notes to Financial Statements

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The Employee Retention Credit (ERC), which was also included as part of the CARES Act and amended by the Consolidated Appropriations Act (CAA), incentivizes employers severely impacted by the COVID-19 pandemic to retain their employees when they might otherwise find it difficult to do so. The fully refundable tax credit is allowed against the employer's share of employment taxes paid for qualified wages paid after March 12, 2020 and before January 1, 2021 (relating to the 2020 credit) and then for wages paid in 2021 (relating to the 2021 credit). Credits in excess of the tax amounts paid by an employer are treated as overpayments and are also refunded to the employer. The ERC is calculated as a percentage of qualified wages paid by an eligible employer. The Organization believes it qualifies as an eligible employer with qualified wages paid during the period from January 1, 2021 to March 31, 2021 and elected to apply for this credit subsequent to year-end. As a result, the Organization has accounted for this federal funding in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ACS) 410, Asset Retirement and Environmental Obligations. ASC 410-30-35-8 indicates that a claim for recovery should be recognized only when the claim is probable of recovery as defined in ASC 450-20-25-1 (i.e. Contingencies). Accordingly, the Organization believes that the recovery of employment tax amounts previously paid is probable and has recorded an ERC receivable and related government grant of \$1,816,345 as of and for the year ended March 31, 2021. As of March 31, 2022, \$899,345 of the credits remain uncollected. Subsequent to March 31, 2022, the IRS had reviewed the Organization's calculation of the ERC. The Organization received a notice from the IRS dated August 8, 2022 noting the Organization's overpayment of employment tax amounts consistent with the credits recorded.

### **13. Subsequent Events**

The Organization has evaluated events and transactions for potential recognition or disclosure through September 2, 2022, which is the date the financial statements were approved and available to be issued.