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## Organizational Documents

Completed - Oct 9 2025

If not already on file with the Michigan State Bar Foundation, upload the following documents:

- IRS Exemption Letter
- List of Current Officers and Directors
- Applicant's most current operation budget
- Applicant's most current Audit and Management Letter
- Organizational Chart
- Other - documents that pertain to funding of this project

### [501c3 IRS Letter](#)

Filename: c58f045643924208baa5610264f1a8a7.pdf Size: 34.8 kB

### [AAoM Board of Trustees - 2025](#)

Filename: c5aeb7cbbbf4b06a9f428a3dcb4e03b.pdf Size: 51.7 kB

### [AAOM 2025 budget](#)

Filename: 5eb129f211b84d1683e6235dbd3c8efe.pdf Size: 51.8 kB

### [AAoM audited financial statement 2024](#)

Filename: 06c7a2dae4e84a5089a7bbb27fd60305.pdf Size: 267.8 kB

### [2025-2026 Org Chart](#)

Filename: af3c1f856c6b498bbd0deb8feeee72a4.pdf Size: 118.9 kB

## Other Documents

Completed - Oct 9 2025

Please upload any other documents related to your application, such as:

- Staff resumes
- Letters of support
- Letters of recommendation
- Memorandum of understanding among project participants
- Contracts for services

### [msbf los merged](#)

Filename: 896544204f2f4db2986b2a305eccec75.pdf Size: 205.0 kB

### [MSBF Resumes merged](#)

Filename: 53e70e4f16e3402a80015f16d3d38b5f.pdf Size: 999.1 kB

**Michigan State Bar Foundation  
Administration of Justice Grant  
Assurances by Applicant**

Know Your Rights: Empowering Michigan Families on Special Education Rights

Heidi LeHue

Project Title

Applicant Name

Applicant assures that:

1. It will restrict the use of Foundation funds to law-related activities and purposes that are charitable or educational within the meaning of Section 501(c)(3) of the Internal Revenue Code, as amended, and which meet the purposes of the Michigan State Bar Foundation and the proposed uses described in the grant application.
2. It will not use Foundation funds for political advocacy or otherwise attempt to influence legislation, attempt to influence action by any public officer or the courts by the carrying on of propaganda, or attempt to participate or intervene in any political campaign.
3. It will not discriminate on the basis of race, marital status, religion, sex, age, disability, sexual orientation, gender identity, or national origin in administering the programs or projects supported in whole or part by this grant.
4. It will, upon request, cooperate with all data collection and evaluation activities by the Michigan State Bar Foundation and give any authorized representative of the Foundation access to any copies of all financial records, books, papers or documents.
5. If the program is an Access to Justice Fund eligible program (as determined by the Foundation), it will cooperate with the ATJ Campaign/Fund and comply with all applicable ATJ Fund/Campaign Policies/Guidelines.
6. It will provide a copy of a financial audit prepared within the previous two years if available, or, in the alternative, a financial accounting which has been certified correct by the responsible financial official of your organization.
7. It understands and agrees that the Foundation may, at its sole discretion, award a grant of greater or lesser amount and/or for greater or lesser period of time than requested in this application.
8. It understands and agrees that the application, once received by the Foundation, becomes the property of the Foundation, which may use any or all ideas and materials contained therein or resulting there from and that this application will be available for public inspection.
9. It will advise the Foundation of any substantial changes in the project or its schedule. It understands that prolonged project delay, postponement, significant schedule or project changes not approved by the Foundation, or failure to meet grant conditions required by the Foundation can result in reduction or revocation of the Foundation's grant.
10. It will provide a final written report of how the grant money was spent and the results achieved within 60 days of completing the funded project and other interim reports on the project's status as requested by the Foundation, and it will respond to other requests for information from the Foundation.
11. It will acknowledge the Foundation's funding assistance in press releases, media contacts and printed, video, Internet, or audio material resulting from the projects supported in whole or in part by any grant awarded as directed by the Foundation.
12. For publications or conferences, it will publish a disclaimer acceptable to the Foundation that the Foundation's funding does not constitute an endorsement of the project's content by the Foundation.

I have read these assurances and understand that if this application is approved for funding, the grant will be subject to these assurances. I certify the applicant will comply with these assurances if the application is approved.

Heather Eckner

Project/Program Director (Print)

*Heather Eckner*

Project/Program Director (Signature)

Date: 10/9/2025

Rev. 10/18

Brian Calley

Board Chairperson (Print)

*Brian Calley*

Board Chairperson (Signature)

Date: 10/9/2025

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **SEP 18 2009**

THE CENTER FOR AUTISM  
C/O HONIGMAN MILLER SCHWARTZ AND COHN  
MATTHEW KEUTEN  
660 WOODWARD AVE 2290 FIRST NATIONAL  
DETROIT, MI 48226-3506

Employer Identification Number:  
27-0472137  
DLN:  
17053233311049  
Contact Person:  
CHRIS BROWN ID# 31503  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Public Charity Status:  
170(b)(1)(A)(vi)  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
April 29, 2009  
Contribution Deductibility:  
Yes  
Addendum Applies:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 947 (DO/CO)

THE CENTER FOR AUTISM

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in black ink that reads "Robert Choi". The signature is written in a cursive style with a large, sweeping initial "R".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements


Enclosures: Publication 4221-PC

## **AAoM Board of Trustees - 2025**

Brian Calley - Chairman: President, Small Business Association of Michigan  
Sweta Alberta: Counselor, Still Waters Counseling  
Julie Bullock: Parent Advocate & Philanthropist  
Stephen D'Arcy - AAoM Founder: Partner, Quantum Group LLC  
Bruce Dall: President, MotorCity Casino Hotel  
Amy Fangboner: Executive Assistant, PVS Chemicals, Inc.  
Ronald Fournier: Senior Advisor, Truscott Rossman  
Jeff Gebhart: Coordinator, Ford Motor Company  
Michael Griffie: Senior Managing Director, External Affairs, Teach for America-Detroit  
Alec Hagen: Financial Planner, Raymond James  
Nicole Hamp, M.D.: Fellow, Developmental-Behavioral Pediatrics  
Melissa Howell: Chief Human Resources Officer, Kellogg Company  
Tisa Johnson-Hooper, M.D.: Medical Director, Henry Ford Health System Center for Autism and Developmental Disabilities  
Kim Kerwin: Community Leader  
David Meador - AAoM Founder: Retired CAO, DTE Energy  
Mark Miller: Senior Vice President, Strategy & Corporate Development, JACK Entertainment  
Raj Nair: President & Chief Operating Officer, Multimatic  
Paula Patterson: Account Director, Experis  
Matt Paul: Executive Vice President of Distribution Operations, DTE Energy  
Colette Rizik: Client Accountant, Apparatus Solutions, Inc.

### **Emeritus Board**

Laura A. Athens: Attorney & Mediator  
William Ernzen: Managing Director, Slalom  
Paul Glomski: CEO & Co-Founder, Detroit Labs  
Ronald Hodess: Principal, Miller Canfield  
Jon Witz: President, Jon Witz & Associates

 <b>2025 Budget</b>	<b>2025 Budget</b>
<b>Contributions - Unrestricted</b>	
Individual Contributions	285,000
Foundations	-
Corporate Contributions	25,000
<b>Total Contributions</b>	<b>310,000</b>
Grants	2,812,343
Program Revenue	-
Event Revenue	1,530,000
Investment Income	-
Miscellaneous Revenue	-
Release from Restriction	418,865
<b>Total Revenue and Gains</b>	<b>5,071,208</b>
<b>Operating Expenses</b>	
Salary and Benefits	3,254,751
Program Expenses	94,916
Event Expenses	440,195
Independent Contractors	189,652
Professional Expenses (*see note below)	457,596
Office Expenses	312,362
Promotional, Marketing, & Advtsing	20,825
Travel & Meeting Expenses	80,940
Miscellaneous Expenses	38,500
Depreciation	50,000
<b>Total Expenses</b>	<b>4,939,737</b>
<b>Operating Surplus</b>	<b>131,471</b>
Foundations, Restricted	620,000
Individual Contributions, Restricted	-
Corporate, Restricted	-
Released From Restriction	(418,865)
Restricted, Net	<b>201,135</b>
<b>Increase in Net Assets</b>	<b>332,606</b>

\* Professional Expenses includes \$60,000 paid for lobbying services

**AUTISM ALLIANCE OF MICHIGAN AND  
SUBSIDIARY**

AUDITED CONSOLIDATED FINANCIAL STATEMENTS

Years ended December 31, 2024 and 2023

# **AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees  
Autism Alliance of Michigan and Subsidiary

### Opinion

We have audited the accompanying consolidated financial statements of Autism Alliance of Michigan and Subsidiary (the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2024 and 2023, and the related consolidated 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 consolidated financial statements referred to above present fairly, in all material respects, the financial position of Autism Alliance of Michigan and Subsidiary as of December 31, 2024 and 2023, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinion

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

### Responsibilities of Management for the Financial Statements

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Autism Alliance of Michigan and Subsidiary'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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Autism Alliance of Michigan and Subsidiary'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.

The image shows a handwritten signature in dark ink that reads "UHY LLP". The letters are stylized and cursive, with the "U" and "H" being particularly prominent.

Farmington Hills, Michigan  
August 15, 2025

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	December 31,	
	2024	2023
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 481,202	\$ 79,816
Investments	1,069,292	1,141,179
Receivables:		
Accounts receivable, net	-	13,610
Promises to give, net	118,377	144,720
Grants receivable	532,818	490,957
Prepaid expenses	112,761	62,771
Total current assets	2,314,450	1,933,053
<b>PROPERTY AND EQUIPMENT, net</b>	28,296	83,013
<b>OTHER ASSETS:</b>		
Promises to give, long-term portion	74,595	138,671
Operating lease right of use asset, net	142,730	214,186
Beneficial interest in endowment	194,048	170,502
Total assets	\$ 2,754,119	\$ 2,539,425
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 105,900	\$ -
Accrued liabilities	87,695	297,421
Deferred revenue:		
Program services	-	64,116
Conditional grants	295,026	-
Current portion of operating lease	68,601	68,474
Total current liabilities	557,222	430,011
<b>OPERATING LEASE, net of current portion</b>	77,543	143,056
Total liabilities	634,765	573,067
<b>NET ASSETS</b>		
Without donor restrictions	824,303	861,580
With donor restrictions	1,295,051	1,104,778
Total net assets	2,119,354	1,966,358
<b>Total liabilities and net assets</b>	\$ 2,754,119	\$ 2,539,425

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES**

	Year ended December 31, 2024			Year ended December 31, 2023		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<b>REVENUES AND OTHER SUPPORT</b>						
Contributions	\$ 294,476	\$ 775,233	\$ 1,069,709	\$ 316,941	\$ 382,830	\$ 699,771
Grants	2,794,447	-	2,794,447	1,783,321	-	1,783,321
Program revenue	145,873	-	145,873	368,465	-	368,465
Special event revenue:						
Gross revenue	1,301,827	-	1,301,827	1,256,329	-	1,256,329
Direct benefit to donor costs	(379,203)	-	(379,203)	(360,718)	-	(360,718)
Investment income, net	123,826	-	123,826	220,509	-	220,509
Miscellaneous income	24,556	-	24,556	-	-	-
Net assets released from restrictions	584,960	(584,960)	-	758,869	(758,869)	-
Total revenues and other support	<u>4,890,762</u>	<u>190,273</u>	<u>5,081,035</u>	<u>4,343,716</u>	<u>(376,039)</u>	<u>3,967,677</u>
<b>OPERATING EXPENSES</b>						
Program services	3,531,861	-	3,531,861	3,575,269	-	3,575,269
Management and general	559,075	-	559,075	725,523	-	725,523
Fundraising	837,103	-	837,103	752,695	-	752,695
Total expenses	<u>4,928,039</u>	<u>-</u>	<u>4,928,039</u>	<u>5,053,487</u>	<u>-</u>	<u>5,053,487</u>
<b>CHANGE IN NET ASSETS</b>	<b>(37,277)</b>	<b>190,273</b>	<b>152,996</b>	<b>(709,771)</b>	<b>(376,039)</b>	<b>(1,085,810)</b>
<b>NET ASSETS - Beginning of year</b>	<u>861,580</u>	<u>1,104,778</u>	<u>1,966,358</u>	<u>1,571,351</u>	<u>1,480,817</u>	<u>3,052,168</u>
<b>NET ASSETS - End of year</b>	<u>\$ 824,303</u>	<u>\$ 1,295,051</u>	<u>\$ 2,119,354</u>	<u>\$ 861,580</u>	<u>\$ 1,104,778</u>	<u>\$ 1,966,358</u>

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES**

	Year Ended December 31, 2024					Total
	Support Services				Total Support Services	
	Program Services	Management and General	Fundraising	Special Events		
Salaries	\$ 1,971,434	\$ 220,371	\$ 362,032	\$ 197,225	\$ 779,628	\$ 2,751,062
Employee benefits	173,991	64,382	46,501	-	110,883	284,874
Payroll taxes	146,788	23,749	28,219	15,072	67,040	213,828
Total salaries and related expenses	2,292,213	308,502	436,752	212,297	957,551	3,249,764
Professional fees	485,438	148,678	21,000	-	169,678	655,116
Contractor staff	223,810	-	41,721	-	41,721	265,531
Computer technology	28,814	27,764	21,566	7,400	56,730	85,544
Occupancy	108,023	14,679	20,582	10,005	45,266	153,289
Depreciation and amortization	48,929	5,788	-	-	5,788	54,717
Provider partner expense	75,531	5,799	1,339	-	7,138	82,669
Travel expense	47,370	4,757	1,283	2,435	8,475	55,845
Education and training	27,516	5,591	865	-	6,456	33,972
Printing	21,868	7,051	5,102	4,483	16,636	38,504
Office supplies	7,127	1,860	1,304	1,052	4,216	11,343
Bank and credit processing fees	-	12,170	3,127	34,863	50,160	50,160
Insurance	12,521	1,685	2,386	1,160	5,231	17,752
Telephone	15,263	2,054	2,908	1,414	6,376	21,639
Advertising expense	77,655	-	1,094	447	1,541	79,196
Promotional expense	19,544	1,344	49	-	1,393	20,937
Trove expenses	39,846	-	-	-	-	39,846
Miscellaneous	-	10,542	469	-	11,011	11,011
Meeting expense	393	811	-	-	811	1,204
Total expenses	<u>\$ 3,531,861</u>	<u>\$ 559,075</u>	<u>\$ 561,547</u>	<u>\$ 275,556</u>	<u>\$ 1,396,178</u>	<u>\$ 4,928,039</u>

See notes to consolidated financial statements.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES**

	Year Ended December 31, 2023					
	Support Services					
	Program Services	Management and General	Fundraising	Special Events	Total Support Services	Total
Salaries	\$ 2,017,787	\$ 296,677	\$ 336,549	\$ 181,493	\$ 814,719	\$ 2,832,506
Employee benefits	183,332	67,490	21,742	15,336	104,568	287,900
Payroll taxes	150,377	26,975	33,127	14,021	74,123	224,500
Total salaries and related expenses	2,351,496	391,142	391,418	210,850	993,410	3,344,906
Professional fees	499,444	219,889	28,236	-	248,125	747,569
Contractor staff	171,292	3,500	250	-	3,750	175,042
Computer technology	67,811	32,903	44,590	442	77,935	145,746
Occupancy	97,026	19,547	16,150	8,699	44,396	141,422
Depreciation and amortization	113,380	483	-	-	483	113,863
Provider partner expense	79,953	3,357	710	-	4,067	84,020
Travel expense	33,929	5,951	1,441	2,375	9,767	43,696
Education and training	25,641	16,090	1,765	104	17,959	43,600
Printing	28,412	7,749	1,980	579	10,308	38,720
Office supplies	27,409	9,425	-	-	9,425	36,834
Bank and credit processing fees	110	9,495	2,124	22,924	34,543	34,653
Insurance	19,444	3,102	3,237	1,743	8,082	27,526
Telephone	16,674	2,660	2,775	1,495	6,930	23,604
Bad debt expense	20,000	-	-	-	-	20,000
Advertising expense	14,232	100	2,500	791	3,391	17,623
Promotional expense	2,595	130	5,250	-	5,380	7,975
Miscellaneous	5,028	-	264	3	267	5,295
Meeting expense	1,393	-	-	-	-	1,393
Total expenses	<u>\$ 3,575,269</u>	<u>\$ 725,523</u>	<u>\$ 502,690</u>	<u>\$ 250,005</u>	<u>\$ 1,478,218</u>	<u>\$ 5,053,487</u>

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY  
CONSOLIDATED STATEMENTS OF CASH FLOWS**

	<u>Years Ended December 31,</u>	
	<u>2024</u>	<u>2023</u>
<b>OPERATING ACTIVITIES</b>		
Change in net assets	\$ 152,996	\$ (1,085,810)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation and amortization	54,717	113,863
Realized and unrealized (gain) on investments	(64,423)	(167,511)
Change in interest in endowment	(23,546)	(17,836)
Non-cash lease expense	6,070	1,148
Changes in assets and liabilities:		
Accounts receivable	13,610	17,402
Promises to give	90,419	298,769
Grant receivable	(41,861)	(219,173)
Prepaid expense	(49,990)	(2,279)
Accounts payable	105,900	(15,009)
Accrued liabilities	(209,726)	97,574
Deferred revenue	230,910	38,407
Net cash provided by (used in) operating activities	<u>265,076</u>	<u>(940,455)</u>
<b>INVESTING ACTIVITIES</b>		
Purchases of property and equipment	-	(28,941)
Purchases of investments	(791,036)	(1,252,181)
Proceeds from sales and maturities of investments	927,346	2,098,038
Net cash provided by investing activities	<u>136,310</u>	<u>816,916</u>
<b>NET CHANGE IN CASH</b>	<b>401,386</b>	<b>(123,539)</b>
<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>79,816</u>	<u>203,355</u>
<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u>\$ 481,202</u>	<u>\$ 79,816</u>
<b>Non-cash activity</b> - Right-of-use assets obtained in exchange for new operating lease liability	<u>\$ -</u>	<u>\$ 38,241</u>

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 1 – ORGANIZATION**

Autism Alliance of Michigan is a not-for-profit company dedicated to enhancing the lives of individuals and families affected by autism spectrum disorder through education, comprehensive services, and coordinated advocacy.

Upbound Staffing, LLC, operated as a disregarded pass-through subsidiary of Autism Alliance of Michigan. The purpose of the LLC was to provide transactional services to place adults with disabilities with employers and to provide staffing services for hire. On April 21, 2024, Upbound Staffing ended operations.

**Principles of Consolidation**

The consolidated financial statements include the accounts of Autism Alliance of Michigan and Upbound Staffing, LLC (collectively the “Organization”). All significant intercompany transactions and account balances have been eliminated.

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following is a summary of certain accounting policies followed in the preparation of these consolidated financial statements. The policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

**Basis of Presentation**

The Organization follows accounting standards set by the Financial Accounting Standards Board (FASB). The FASB sets generally accepted accounting principles (GAAP) that the Organization follows to ensure they consistently report their financial condition, results of operations and cash flows. References to GAAP issued by the FASB in the following footnotes are the *FASB Accounting Standards Codification (ASC)*.

**Use of Estimates**

The preparation of consolidated financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from these estimates.

**Cash and Cash Equivalents**

The Organization considers all highly-liquid short-term investments purchased with a maturity of three months or less to be cash equivalents.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Accounts Receivable / Allowance for Credit Losses**

Accounts receivable are stated net of an allowance for credit losses. The Organization calculates an allowance based on an expected loss model that considers the Organization's actual historical rates, current economic conditions and reasonable and supportable forecasts. The allowance for credit losses was \$-0- and \$5,959 as of December 31, 2024 and 2023, respectively.

**Unconditional Promises to Give and Allowance for Doubtful Accounts**

The Organization's promises to give are comprised of amounts committed from a foundation for use in the general operations of the Organization. The receivables are recorded at the present value of estimated future cash flows. Management reviews all pledges receivable and establishes an allowance for doubtful pledges. There was no allowance for doubtful pledges at December 31, 2024 and 2023.

**Investments**

The Organization values the investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets as they occur. Investment return is presented net of investment fees.

Investment securities are exposed to various risks such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such change could materially affect the amounts reported in the statement of financial position.

The Organization evaluates available-for-sale debt securities for impairment each reporting period. When evaluating available-for-sale debt securities for impairment, the Organization first considers if the fair value of the security is less than its amortized cost. If the fair value is less than the amortized cost, the Organization next evaluates whether it intends to sell, or if it more likely than not it will be required to sell the security before it recovers its amortized cost basis. If either criteria is met, an impairment loss is recognized in earnings. If neither criteria is met, the Organization then assesses whether the decline in fair value is due to credit losses or other factors. If the Organization determines a credit loss exists, the Organization compares the present value of the cash flows expected to be collected to the amortized basis. An allowance for credit loss is recognized for the amount the amortized cost basis of the security exceeds the present value of the expected future cash flows, limited by the amount of unrealized loss on the security at that date.

Prior to the adoption of FASB ASC 326 (CECL), the Organization evaluated its available-for-sale debt securities to determine if the decline in market value was other than temporary. The credit portion of any impairment identified reduced the amortized cost basis of the security.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES** (Continued)

**Property and Equipment**

Property and equipment are recorded at cost when purchased or at fair value at the date of donation and are being depreciated or amortized on a straight-line basis over their estimated useful lives. Costs of maintenance and repairs are charged to expense when incurred.

The Organization reports gifts of property, plant, and equipment as support without donor restriction, unless explicit donor stipulations specify how the donated assets must be used.

**Long-Lived Assets**

Management reviews long-lived assets for impairment when circumstances indicate the carrying amount of an asset may not be recoverable based on the undiscounted future cash flows of the asset. If the carrying amount of an asset may not be recoverable, a write-down to fair value is recorded. Fair values are determined based on the discounted cash flows, quoted market values, or external appraisals, as applicable. Long-lived assets are reviewed for impairment at the individual asset or the asset group level for which the lowest level of independent cash flows can be identified. Management's evaluation did not indicate any impairment as of December 31, 2024 and 2023 and no impairment charge was necessary for the years ended December 31, 2024 and 2023.

**Deferred Revenue**

Deferred revenue consists primarily of advance payments or deposits that have been received, but performance obligations have not yet been satisfied and revenue has not yet been recognized. Deferred revenue includes advanced ticket sales on fundraising event held by the Organization.

**Classification of Net Assets**

Net assets of the Organization are classified based on the presence or absence of donor-imposed restrictions.

**Net assets without donor restrictions:** Net assets that are not subject to donor-imposed restrictions or which the donor-imposed restrictions have expired or been fulfilled. Net assets in this category may be expended for any purpose in performing the primary objectives of the Organization.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES** (Continued)

**Classification of Net Assets** (Continued)

**Net assets with donor restrictions:** Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, where the donor has stipulated the funds be maintained in perpetuity.

Earnings, gains, and losses on donor-restricted net assets are classified as net assets without donor restrictions, unless specifically restricted by the donor or by applicable state law.

**Revenue and Support**

*Grant Revenue*

Funds received from reimbursable contracts and grants are recorded as revenue when the Organization either provides services, or monies are received or pledged. A receivable is recognized for any service provided or pledge received if monies have not yet been received by the Organization. Funds received by the Organization in advance of incurring eligible costs are recorded as deferred revenue.

The funds received are subject to review or audit by the funding sources and the Organization must comply with the specific rules and regulations defined in the contracts.

*Contributions*

All contributions are considered to be for unrestricted use unless specifically restricted by the donor. Contributions of cash and other assets, including unconditional promises to give in the future, are reported as revenue when received and measured at fair value. Donor promises to give in the future are recorded at the present value of estimated future cash flows. During 2024 and 2023, the Organization received contributions from board members and related organizations totaling \$694,234 and \$604,264, respectively.

*Special Events*

The Organization's special events revenue stream is comprised of the exchange component of special events revenue transactions in which the donor and the Organization receive something of commensurate value from the special event. The Organization performs an analysis to determine the performance obligations associated with the exchange transaction, and revenue is recognized when the given performance obligation is satisfied.

The revenue is recognized at a given point in time when the control of the goods or service is transferred to the customer and when the customer can direct its use and obtain substantial benefit from the goods. The transaction price is calculated as the amount of consideration to which the Organization expects to be entitled (such as the estimated value of the items received by the donor as part of the special event).

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 2 – SUMMARY OF ACCOUNTING POLICIES** (Continued)

**Revenue and Support** (Continued)

*Program revenue*

Program revenue includes job placement and coaching service contracts, which are short term in nature, as well as ongoing employee leasing arrangements. Revenue under these contracts is recognized as exchange transactions over time when services are provided. Payment is due within 30 days of billing, and no other significant financing or variable considerations exist. Transaction price is determined by the negotiated rate for service within the agreement. Funds for program revenue received in advance of services provided is recorded as deferred revenue, while funds not yet received for services performed is recognized within receivables on the consolidated statement of financial position.

Contract balances consist of the following:

	December 31,	
	2024	2023
Accounts receivable, beginning of year	\$ 13,610	\$ 31,012
Accounts receivable, end of year	\$ -	\$ 13,610
Deferred revenue, beginning of year	\$ 64,116	\$ 25,709
Deferred revenue, end of year	\$ -	\$ 64,116

**Functional Allocation of Expenses**

The consolidated financial statements report certain categories of expenses that are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is constantly applied. Salaries and related expenses, as well as contractor staff, are allocated on the basis of time and effort. The remaining expenses are allocated based on staff usage. All other costs are directly identified by their function at the invoice level. Costs have been allocated between program and support services based on estimates determined by management. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts.

**Concentration of Credit Risk**

The Organization occasionally maintains deposits in excess of federally insured limits. Management has deemed this as a normal business risk.

**Advertising**

The costs of advertising are expensed as incurred. Advertising expense for the year ended December 31, 2024 and 2023 amounted to \$79,196 and \$17,623, respectively.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES** (Continued)

**Income Taxes**

The Internal Revenue Service has determined that the Organization is a nonprofit corporation exempt from income taxes under provisions of Internal Revenue Code Section 501(a) relating to nonprofit organizations, such as an organization described in Internal Revenue Code Section 501(c)(3). However, unrelated business income may be subject to taxation.

ASC guidance regarding accounting for uncertainty in income taxes clarifies the accounting for income taxes by prescribing the minimum recognition threshold, an income tax position is required to meet before being recognized in the financial statements and applies to all income tax positions. Each income tax position is assessed using a two-step process. A determination is first made as to whether it is more likely than not that the income tax position will be sustained, based upon technical merits, upon examination by the taxing authorities. If the income tax position is expected to meet the more likely than not criteria, the benefit recorded in the financial statements equals the largest amount that is greater than 50% likely to be realized upon its ultimate settlement. At December 31, 2024 and 2023, there were no uncertain tax positions that required accrual.

**Leases**

The Organization determines if an arrangement is a lease at inception by determining whether the agreement conveys the right to control the use of the identified asset for a period of time, whether the Organization has the right to obtain substantially all of the economic benefits from use of the identified asset, and the right to direct the use of the asset. Lease liabilities are recognized at the commencement date based upon the present value of the remaining future minimum lease payments over the lease term using the rate implicit in the lease or the risk-free rate. The risk-free rate is defined as the daily treasury par yield curve rate for a period of time that approximates the lease term. The Organization's lease terms include options to renew or terminate the lease when it is reasonably certain that they will exercise the option.

The lease right-of-use assets are initially measured at the carrying amount of the lease liability and adjusted for any prepaid or accrued lease payments, remaining balance of lease incentives received, unamortized initial direct costs, or impairment charges relating to the right-of-use-asset. Certain leases contain escalation clauses, which are factored into the right-of-use asset where appropriate. Lease expense for minimum lease payments are recognized on straight-line basis over the lease term.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 3 – INVESTMENTS**

The Organization’s investments consist of:

	December 31,	
	<u>2024</u>	<u>2023</u>
Cash and cash equivalents	\$ 37,632	\$ 31,789
Mutual funds	576,894	350,616
U.S. Treasury securities	454,766	758,774
Beneficial interest in endowment	194,048	170,502
	<u>\$ 1,263,340</u>	<u>\$ 1,311,681</u>

Investment income consists of the following:

	Years ended December 31,	
	<u>2024</u>	<u>2023</u>
Investment income	\$ 45,901	\$ 50,568
Realized loss	(18,551)	(3,943)
Unrealized gains	106,520	189,289
Investment fees	(10,044)	(15,405)
	<u>\$ 123,826</u>	<u>\$ 220,509</u>

The Organization has the intent and the ability to hold the U.S. Treasury securities for the foreseeable future, and the declines in fair value are primarily due to the increased market interest rates and market volatility. The fair values are expected to recover as the securities approach their maturity dates. Because the Organization does not intend to sell the securities and it is not more likely than not that the Organization will be required to sell the investments before recovery of the amortized cost bases, which may be maturity, the Organization determined that a credit loss does not exist and as a result no allowance for credit loss is recognized at December 31, 2024 and 2023.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 4 – PROMISES TO GIVE**

The Organization’s promises to give consist of the following:

	December 31,	
	<u>2024</u>	<u>2023</u>
Amounts due in:		
Less than one year	\$ 118,377	\$ 144,720
One to five years	75,527	146,948
Less unamortized discount, using a discount Rate of 1.25%	<u>(932)</u>	<u>(8,277)</u>
Net promises to give	<u>\$ 192,972</u>	<u>\$ 283,391</u>

**NOTE 5 – BENEFICIAL INTEREST IN ENDOWMENT**

The Organization has established the “Dave and Peggy Meador Fund” and a general endowment, the “Autism Alliance of Michigan Endowment Fund” with the Community Foundation for Southeast Michigan (the “CFSEM”). The CFSEM holds and invests funds contributed on behalf of the Organization in perpetuity, distributing a percentage of funds it holds to the Organization annually if it so chooses. The fair market value of assets held in the fund at December 31, 2024 and 2023 was \$350,797 and \$310,853 respectively. In accordance with generally accepted accounting principles for transfers of assets to a not-for-profit organization that raises or holds contributions, \$194,048 and \$170,502, respectively, of the assets have been recorded as a component of net assets with donor restrictions within the Consolidated Statement of Financial Position at December 31, 2024 and 2023, as the donations were made directly to the Organization and later transferred to CFSEM. The remaining balances of the fund are not recorded as an asset in the accompanying consolidated statement of financial position as the donations were made directly to the CFSEM for the benefit of AAOM.

The Organization has transferred assets of the Community Foundation for Southeast Michigan (the “Foundation”) which is holding them as an endowed component fund (the “Fund”) for the benefit of the Organization. The Organization has granted the Foundation variance power which gives the Foundation’s Board of Trustees the power to use the Fund for other purposes in certain circumstances. The Fund is subject to the Foundation’s investment and spending policies which currently results in a distribution to the Organization of 4.5 percent of the average quarterly value over the previous 12 quarters. The Organization reports the fair value of the Fund as Beneficial Interest in Assets Held at the Community Foundation for Southeast Michigan in the statement of financial position and reports distributions received as investment income. Changes in the value of the Fund are reported as gains or losses in the statement of activities.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 6 – PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

	December 31,	
	<u>2024</u>	<u>2023</u>
Equipment	\$ 11,327	\$ 11,327
Leasehold improvements	28,941	28,941
Website	<u>444,802</u>	<u>444,802</u>
	485,070	485,070
Accumulated depreciation and amortization	<u>(456,774)</u>	<u>(402,057)</u>
Property and equipment, net	<u>\$ 28,296</u>	<u>\$ 83,013</u>

Depreciation and amortization expense for the years ended December 31, 2024 and 2023 was \$54,717 and \$113,863, respectively.

**NOTE 7 – CONDITIONAL PROMISES TO GIVE**

During the year ended December 31, 2024, the Organization received conditional grants totaling \$322,085. Since the grants represent conditional promises to give, they are not recorded as contribution revenue until donor conditions are met. The Organization recognized \$27,059 of revenue related to these grants for the year ended December 31, 2024. The remaining \$295,026 is displayed as deferred revenue on the statement of financial position.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are restricted for the following purposes or periods as of December 31, 2024 and 2023:

	December 31,	
	2024	2023
Education	\$ 444,436	\$ 432,797
Identification and access	170,067	234,767
Meador fund endowment	184,228	180,503
Employment	297,873	10,634
Health safety wellness	37,960	-
Independent living	365	-
Development	-	25,000
Beaumont lease	150,122	211,077
General endowment	10,000	10,000
	<u>1,295,051</u>	<u>1,104,778</u>
Total	<u>\$ 1,295,051</u>	<u>\$ 1,104,778</u>

Net assets released from net assets with donor restrictions are as follows:

	December 31,	
	2024	2023
Subject to expenditure for specified purpose:		
Program activities	<u>\$ 584,960</u>	<u>\$ 758,869</u>

**NOTE 9 – STATE OF MICHIGAN GRANT**

The Organization was awarded a grant from the Michigan Department of Health and Human Services for autism support services program through September 30, 2025. As part of the grant, the Organization is reimbursed for costs incurred for development of the program. The Organization recorded \$2,156,771 and \$1,113,220 in revenue for the years ended December 31, 2024 and 2023, respectively. The Organization had receivables of \$403,066 and \$353,062 December 31, 2024 and 2023, respectively related to these services. These amounts are included in grants receivable on the statements of financial position.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 10 – IN-KIND CONTRIBUTIONS**

The Organization follows Accounting Standards Update (ASU) 2020-07, Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. The guidance requires nonprofit entities to present contributed nonfinancial assets as a separate line item in the consolidated statement of activities, apart from contributions of cash or other financial assets. The standard also increases the disclosure requirements around contributed nonfinancial assets, including disaggregating by category the types of contributed nonfinancial assets a nonprofit entity has received. Adoption of this standard did not have a significant impact on the consolidated financial statements, with the exception of increased disclosure.

The Organization did not monetize any contributed nonfinancial assets and unless otherwise noted, contributed nonfinancial assets did not have donor restrictions.

A substantial number of volunteers donate time to the Organization's program services. The donated services are an integral part of the Organization's purpose but are not reflected in the financial statements because the services do not meet the criteria for recognition under generally accepted accounting principles. The Organization received more than 795 and 855 volunteer hours in 2024 and 2023, respectively, which are not reflected in the consolidated financial statements.

**NOTE 11 – FAIR VALUE MEASUREMENTS**

Accounting standards require certain assets and liabilities be reported at fair value in the consolidated financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Organization has the ability to access.

Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. Level 2 inputs include quoted prices for similar assets in active markets and other inputs, such as interest rates and yield curves, that are observable at commonly quoted intervals.

Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 11 – FAIR VALUE MEASUREMENTS** (Continued)

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Organization’s assessment of the significance of particular inputs to these fair value measurements requires judgment and considers facts specific to each asset.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value or certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables present information about the Organization’s assets measured at fair value on a recurring basis.

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 37,632	\$ -	\$ -	\$ 37,632
Mutual funds	576,894	-	-	576,894
U.S. Treasury securities	454,766	-	-	454,766
Total assets at fair value	<u>\$ 1,069,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,069,292</u>
Beneficial interest in endowment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 194,048</u>	<u>\$ 194,048</u>

	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 31,789	\$ -	\$ -	\$ 31,789
Mutual funds	350,616	-	-	350,616
U.S. Treasury securities	758,774	-	-	758,774
Total assets at fair value	<u>\$ 1,141,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,141,179</u>
Beneficial interest in endowment	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 170,502</u>	<u>\$ 170,502</u>

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 11 – FAIR VALUE MEASUREMENTS** (Continued)

The beneficial interest in assets held at the Foundation has been valued, as a practical expedient, at the fair value of the Organization’s share of the Foundation’s investment pool as of the measurement date. The Foundation values securities and other financial instruments on a fair value basis of accounting. The estimated fair values of certain investments of the Foundation, which includes private placements and other securities for which prices are not readily available, are determined by the management of the Foundation and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Accordingly, the estimated fair values may differ significantly from the values that would have been used had a ready market existed for these investments. The Foundation’s investments are composed approximately of 34 percent domestic equities, 22 percent foreign stocks, 18 percent bonds, 22 percent alternative investments including hedge funds, real estate and private equity funds. The beneficial interest in assets held at the Foundation is not redeemable by the Organization as described in Note 5.

The following table represents a reconciliation of the activities for Level 3 assets:

	<u>2024</u>	<u>2023</u>
Balance at January 1	\$ 170,502	\$ 152,667
Contributions	5,850	-
Change in value of investment	18,276	18,249
Fees paid	<u>(580)</u>	<u>(414)</u>
Balance at December 31	<u>\$ 194,048</u>	<u>\$ 170,502</u>

**NOTE 12 – LINE OF CREDIT**

The Organization has a line of credit with Huntington National Bank, with available borrowings of \$500,000. Interest is payable monthly at the prime rate less 0.75 percent. The line of credit is collateralized by the investments held at Huntington National Bank and is due on demand. At December 31, 2024 and 2023, the Organization had no outstanding borrowings on the line of credit.

**NOTE 13 – LEASES**

The Organization has operating leases for office space with a third-party lessor. The Organization’s leases have remaining lease terms that mature through 2028.

The component of lease costs for the year ended December 31, 2024, and 2023, is attributable to operating lease expense in the amount of \$150,070 and \$137,365, respectively.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 13 – LEASES** (Continued)

The weighted average remaining lease term as of December 31, 2024 and 2023, was 2.27 and 3.23 years, respectively. The weighted average discount rate of the lease as of December 31, 2024 and 2023, was 2.00% and 1.70%, respectively.

Future minimum payments under the operating leases are as follows:

<u>Years ending December 31,</u>	<u>Amount</u>
2025	\$ 68,601
2026	68,729
2027	8,860
2028	<u>3,715</u>
Total undiscounted cash flows	149,905
Less: Present value adjustment	<u>(3,761)</u>
Total lease liability	<u>\$ 146,144</u>

One of the Organization’s leases contain a below market rent provision. In accordance with ASC 958, the Organization has recorded a contribution receivable for the difference between the fair rental value of the lease and the stated amount of the lease payments. Each year, through the maturity date of the lease, the Organization will record rent expense with a corresponding reduction to the contribution receivable.

**NOTE 14 – FISCAL SPONSORSHIP**

On September 11, 2024, the Organization entered a fiscal sponsor arrangement with Trove Market (“Trove”), which engages in activities that advance the creation and maintenance of an inclusive, digital marketplace through which adults with disabilities may, among other things, establish and grow microbusinesses, and secure increased access to self-employment opportunities and the gig economy. The Organization determined that Trove would be consistent with its goals and tax-exempt purposes and would sponsor Trove until Trove received recognition as a public charity under section 501(c)(3) of the Code. Trove received its recognition as a public charity in 2025.

The fiscal sponsorship contributions received by the Organization are recognized as donor restricted support. The expenditures incurred for fiscal sponsor programs are recognized as expenses by the Organization and the corresponding net assets are released from restriction.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 14 – FISCAL SPONSORSHIP** (Continued)

As of December 31, 2024, the amounts held in cash for the fiscal sponsorship was \$108,488. This amount is included in cash and cash equivalents on the statement of financial position. In addition, included in accounts receivable was \$147,961 of promises to give and grants receivable from services under this agreement. As of December 31, 2024, net assets with donor restrictions held for fiscal sponsorship were \$256,449 and included in Note 8 for Employment.

As part of a shared services agreement, the Organization receives reimbursements from Trove for shared staff services and 3% of the Organization’s non-staff program components. The Organization recognized \$9,068 in fiscal sponsorship fee revenue in 2024.

The following is a summary of fiscal sponsor activity during 2024:

	<u>Amount</u>
Fiscal sponsorships included as part of Net Assets with Donor Restrictions, Beginning of the Year	\$ -
Add: Revenue with Donor Restrictions for Fiscal Sponsorships	256,449
Less: Net Assets Released from Restrictions for Fiscal Sponsorship:	-
Net Increase in Fiscal Sponsorship Funds	<u>256,449</u>
Fiscal sponsorships included as part of Net Assets with Donor Restrictions, End of the Year	<u>\$ 256,449</u>

**NOTE 15 – RETIREMENT PLAN**

The Organization sponsors a 403(b) plan for all employees. The plan provides for the Organization to make a discretionary matching contribution. There were no contributions to the plan for the years ended December 31, 2024 and 2023.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 16 – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

The following reflects the Organization’s financial assets as of December 31, 2024 and 2023, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the consolidated statement of financial position date:

	December 31,	
	<u>2024</u>	<u>2023</u>
Financial assets		
Cash	\$ 481,202	\$ 79,816
Investments	1,069,292	1,141,179
Accounts receivable	-	13,610
Promises to give	192,972	283,391
Grant receivable	532,818	490,957
Beneficial interest in endowment	<u>194,048</u>	<u>170,502</u>
 Total financial assets	 <u>2,470,332</u>	 <u>2,179,455</u>
 Less those unavailable for general expenditures:		
 Promises to give - restricted	 150,122	 211,077
Beneficial interest in endowment	<u>194,048</u>	<u>170,502</u>
 Total unavailable for general expenditures	 <u>344,170</u>	 <u>381,579</u>
 Financial assets available to meet general expenditures within one year	 <u>\$ 2,126,162</u>	 <u>\$ 1,797,876</u>

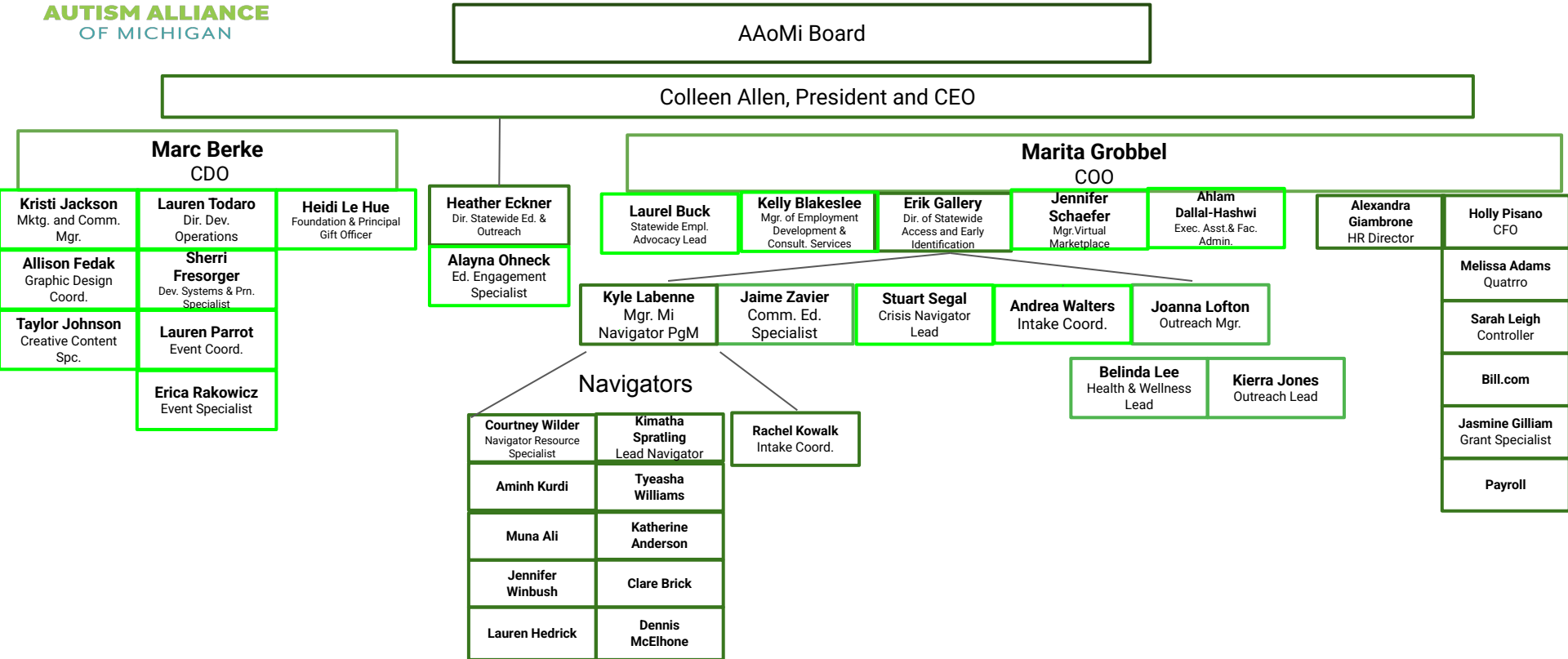
The Organization has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests excess cash in investments that are readily liquid. For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its ongoing activities of education, comprehensive services, and coordination advocacy, as well as the conduct of services undertaken to support those activities, to be general expenditures.

The Organization also realizes there could be unanticipated liquidity needs. The Organization has a committed line of credit in the amount of \$500,000 at December 31, 2024 and 2023 to draw upon if needed.

**AUTISM ALLIANCE OF MICHIGAN AND SUBSIDIARY**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**December 31, 2024 and 2023**

**NOTE 17 – SUBSEQUENT EVENTS**

The consolidated financial statements and related disclosures include evaluation of events up through and including August 15, 2025, which is the date the consolidated financial statements were available to be issued.



# HEATHER ECKNER

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**EDUCATION**

**Ursuline College** **Pepper Pike, OH**  
**Master of Arts, Education, 2002**  
Graduate Teacher Apprentice Program  
Dean's List  
Completed teaching assignments in eighth, fourth, and first grade classrooms

**The Pennsylvania State University** **University Park, PA**  
**Bachelor of Science, Accounting, 2000**  
Smeal College of Business  
Dean's List  
America Reads Volunteer: Park Forest Elementary, State College Public Schools

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**CERTIFICATION**

**Georgetown University** **Washington DC**  
**McCourt School of Public Policy**  
**Certificate in Education Finance, 2025**

**North Park University** **Chicago, IL**  
**The Axelson Center for Nonprofit Management**  
**Boot Camp for New Nonprofit CEOs program, 2018**

**William & Mary Law School** **Williamsburg, VA**  
**PELE Institute in Special Education Advocacy**  
**Certificate in Special Education Advocacy, 2017**

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**CURRENT WORK EXPERIENCE**

**Autism Alliance of Michigan** **Southfield, MI**  
**Director of Statewide Education**

**Nonprofit Management**  
**Community Organizing**  
**Education Advocacy**

**2020 – present**

- Lead diverse team under the Education pillar of the organization.
- Develop and execute operations, programs, and policies to carry out organizational mission.
- Implement strategic planning based on short- and long-term goals.
- Fulfill duties and responsibilities in administrative, financial budgeting, and advocacy areas.
- Direct outreach and education efforts to raise awareness and build collective impact in the community, across regions, statewide.
- Oversee and facilitate initiatives including the Special Education Forum and the Michigan Parent Advocate & Attorney Coalition (MiPAAC) grassroots table.
- Steering Committee Member for Launch Michigan, a K-12 coalition of statewide leaders in Business, Education, and Civic/Philanthropic sectors. Aimed toward systems transformation of PreK-20+ education in Michigan.

**Wayne State University**  
**Instructional Assistant** **Detroit, MI**

**Family Development**

**2019 – 2022**

- Develop and deliver a family development program related to special education advocacy to participants in the Healthy Adapted Physical activity Program for Young populations (HAPPY) initiative.
- Outcomes for the development program improve families' ability to understand and communicate the needs of their children with disabilities and provide families with the most relevant information related to the complex concerns in the educational system.

# HEATHER ECKNER

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## WORK

**EXPERIENCE, cont.** **Ann Arbor Individual Disability Education Advocacy Services** Ann Arbor, MI  
**Executive Director & Education Advocate (A2IDEAS)**

**Nonprofit Management & Education Advocacy** • Founded nonprofit organization with a mission to support individuals with disabilities and their families through advocacy, ensuring greater access to inclusion opportunities in education and fostering development of self-determination. A2IDEAS vision was to strive for universal supports that value equity, dignity, and independence for all people.

2017 – 2020

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## PRESENTATIONS DELIVERED

**National**

2018 **Milestones National Autism Conference** Cleveland, OH  
*Advocacy Strategies for Your Child with Autism: Effective Use of Procedures and Process*

**Regional**

2018 **International Dyslexia Association Reading Matters Regional Conference (Michigan, Wisconsin, and Iowa branches)** Kalamazoo, MI  
*Advocacy Strategies for Your Child with Dyslexia: Deconstructing the Process*

**Statewide**

2022 **Autism Alliance of Michigan Navigating Autism Today Conference** Detroit, MI  
*ABA in Schools: Advocacy toward greater accessibility*

2021 *Medical Diagnosis / School-based Eligibility for ASD: Navigation and Communication Across Systems*

2020 *Advocacy Strategies for Your Child with Autism: Effective Use of Procedures and Process*

**Medical Departments**

2021 **Michigan Medicine Behavioral Developmental Pediatrics Collaborative Grand Rounds** Ann Arbor, MI  
*Autism in the Education System: Navigating School Services*

2018 **University of Michigan Department of Physical Medicine & Rehabilitation Grand Rounds**  
*Disability in Education: Navigating School Services*

**Local**

2018 **Ann Arbor Parent Advisory Committee for Special Education** Ann Arbor, MI  
*Writing Effective Parent Concerns for the IEP*

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## CONTINUING EDUCATION – conference attendance

2025 **Council of Parent Attorneys and Advocates (COPAA)** Irvine, CA  
Annual Conference  
Additional years: 2024, 2023, 2022, 2021

2024 **Mackinac Policy Conference** Mackinac Island, MI  
Annual policy conference by the Detroit Regional Chamber  
Additional years: 2022

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## CONTINUING EDUCATION - *conference attendance*

2022	<b>MiPAAC Special Education Advocacy Summit</b> Wrightslaw Special Education Advocacy Training	Detroit, MI
2021	<b>William &amp; Mary Law School</b> Institute for Special Education Advocacy – alumni track Keynote: Pete Wright  <b>Lehigh University</b> Special Education Law Symposium Keynote: Senator Chris Murphy and Cathy Holahan  <b>The Center for Appropriate Dispute Resolution in Special Education (CADRE) - National Symposium</b> RISE to the Challenge: Resolve, Innovate, Support, Engage	Virtual

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## MEMBERSHIP *Nonprofit and Education Organizations*

Current	<ul style="list-style-type: none"><li>• Council of Parent Advocates and Attorneys (COPAA)</li><li>• Council for Exceptional Children (CEC)</li><li>• Council of Administrators of Special Education (CASE)</li><li>• National Association of Special Education Teachers (NASSET)</li><li>• Association for Supervision and Curriculum Development (ASCD)</li><li>• International Dyslexia Association (IDA)</li><li>• Learning Disabilities Association-Michigan (LDA-MI)</li><li>• The Reading League (TRL)</li><li>• Autism Society of Michigan</li><li>• ZERO to THREE</li></ul>
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## PROFESSIONAL DEVELOPMENT

2022	<b>Leadership Detroit - Class XLII</b> <i>Current</i> – Community leadership program for executives in Southeast Michigan that aims to create awareness of key issues that affect the Detroit region and to challenge emerging and existing community leaders to bring about positive change in the community through informed leadership.	Detroit, MI
2021	<b>Michigan Leadership Education in Neurodevelopmental and Related Disabilities (MI-LEND)</b> Program Fellow – Interdisciplinary leadership program that prepares emerging leaders with the goal of improving the health of infants, children, and adolescents with or at risk for neurodevelopmental disabilities and other related healthcare needs.  <b>Autism Diagnostic Observation Schedule (ADOS-2) Sunfield Center Training Workshop</b> Completed two-day training – Administration and scoring protocol of the ADOS-2 module. Recognition of red flags for behaviors that are indicative of autism.	Detroit, MI  Virtual

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## PROFESSIONAL DEVELOPMENT, cont.

- 2018**                      **North Park University: Axelson Center for Nonprofit Management - Executive Director Bootcamp**                      **Chicago, IL**  
Program graduate - Development training for executives leading organizations, board governance, strategic planning, engaging stakeholders, resource development, and human resources management.
- 2014**                      **Leaders in Policy Advocacy**                      **Ypsilanti, MI**  
Program graduate - Project funded by the Michigan Developmental Disabilities Council, administered by the Arc Michigan. Sessions comprised 60+ hours including disability history, inclusive education, employment benefits, housing and the service system, person-centered planning, self-determination, legislation, and systems change.

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## COMMUNITY INVOLVEMENT

- Current**                      **Rotary Club of Ann Arbor - member (2020 - )**                      **Ann Arbor, MI**  
Service club united worldwide dedicated to the local community with a membership of more than 250 in the local chapter. Focus on humanitarian service, encouraging high ethical standards in all vocations and help build goodwill and peace in the world.
- Community Liaison Board Member (2018 - 2023 )**  
**Adolescent Brain Cognitive Development (ABCD) Study**  
Invited member for landmark study of over 10,000 children across the United States supported by the American School Health Association and the National Institutes of Health. Longitudinal aim to understand how children's experiences affect brain development and other aspects of their lives - including academic achievement, social development, and behavioral and overall health.
- Council Member (2018 - current )**  
**University of Michigan Council for Disability Concerns**  
Member reflecting concerns and interests of the community. Serve in an advisory capacity regarding University program and policies which affect people with disabilities.
- Community Liaison (2018 - 2024 )**  
**START Project Regional Collaborative Network**  
Contribute to the ongoing strategic planning and community input for the Washtenaw County RCN for the Statewide Autism Resources and Training (START) Project.
- Prior**                      **PTO-Council Executive Committee Member**  
**Board of Education Representative (2017-2020)**  
**Ann Arbor Public Schools**
- Blue Ribbon Advisory Group (2016-2020)**  
**Ann Arbor Public Schools**

# Kelly Linton

## OBJECTIVE

My primary objective is to collaborate with individuals and agencies to change systems that create and support barriers that inhibit full inclusion and opportunities for success for all.

## ADDRESS

6200 Far Hills Way  
Kalamazoo, MI 49009

## PHONE

269.808.1108

## EMAIL

Kellylinton32@gmail.com

## EXPERIENCE

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### OCT 2021-PRESENT

ADA Specialist & Systems Advocate | Disability Network Southwest Michigan | Kalamazoo, MI

### SEPT 2017-MARCH 2020

Regional Sales Manager | Tuttle Law Print | Rutland, VT

### JAN 2007-AUGUST 2017

Program Manager | Volunteer Income Tax Assistance (VITA) Program | Kalamazoo & Battle Creek, MI

Current Key Activities: Addressing physical and programmatic ADA compliance, supporting employees and employers regarding appropriate reasonable work accommodations, providing individual Special Education advocacy through internal agency referrals, drafting state complaints for parents, participating/supporting small work groups to improve educational outcomes for students with IEPs.

## EDUCATION

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Washington University-St. Louis | M.A., *International Affairs*

University of Missouri-Columbia | B.S.B.A., *Marketing*

Experiment in International Living | Guanajuato, GTO, Mexico | Year Abroad

## RELEVANT SYSTEMS ADVOCACY

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In 2019, as an individual, and not as any agency employee, I filed nine state complaints which led to the MDE issuing a guidance document, FAPE in Local County Jails. Additionally, in 2021, again as an individual, I filed three complaints leading to revised guidance from the MDE which clarified IDEA obligations for Adult Learners under the age of twenty-six. Recently, I have been part of AAOM's small cohort evaluating recent MDE state complaint findings.

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