

<b>Form CHAR500</b>  This form is for organizations filing electronically with the IRS	<b>Annual Filing for Charitable Organizations</b> New York State Department of Law (Office of the Attorney General) Charities Bureau - Registration Section 120 Broadway New York, NY 10271 <a href="http://www.CharitiesNYS.com">http://www.CharitiesNYS.com</a>	<b>2016</b>  Open to Public Inspection
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**1. General Information**

A. For the organization's fiscal year beginning (mm/dd/yyyy) 10/01/2016 and ending (mm/dd/yyyy) 09/30/2017

B. Check all that apply:  <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Fiscal Year Change <input checked="" type="checkbox"/> None of the Above	C. Name of Organization (as on file with the IRS)  LUPUS AND ALLIED DISEASES ASSOCIATION INC  <table style="width: 100%;"> <tr> <td style="width: 60%;">Number and Street (or P.O. Box if mail not delivered to street address)</td> <td style="width: 40%;">Room/Suite</td> </tr> <tr> <td>P.O. Box 170</td> <td></td> </tr> <tr> <td colspan="2">City or Town, State or Country and Zip + 4</td> </tr> <tr> <td colspan="2">Verona, NY, 13478</td> </tr> </table>	Number and Street (or P.O. Box if mail not delivered to street address)	Room/Suite	P.O. Box 170		City or Town, State or Country and Zip + 4		Verona, NY, 13478		D. Fed. Employer ID No. (EIN) (##-#####)  16-1083229  E. Attorney General's Charity Bureau's Registration No. (##-##-##)  02-46-99  F. Telephone Number (###-###-####)  315-829-4272  G. Email Address  info@LADAinc.org  H. Web Address  www.NoLupus.org
Number and Street (or P.O. Box if mail not delivered to street address)	Room/Suite									
P.O. Box 170										
City or Town, State or Country and Zip + 4										
Verona, NY, 13478										

I. Choose the New York Registration Category      ☐ EPTL      ☐ 7A      ☒ Dual      ☐ Exempt

J. Is the registrant incorporated under Section 1411 of the NY Not-for-Profit Corporation Law?      ☐ Yes      ☒ No

**2. Revenue and Assets**

### 3. Fundraising Professionals

If the organization engaged a fundraising professional, complete Schedule 3.

**NOTE - A separate Schedule 3 must be completed for each fundraising professional engaged during the fiscal year.**

If the organization did not use a fundraising professional, continue to Section 4.

#### Schedule 3. Fundraising Professionals

##### Includes Professional Fundraisers, Fundraising Counsels, and Commercial Co-Venturers

Complete this schedule for each fundraising professional that the organization engaged during fiscal year for fundraising activity in New York State. Please use a separate page for each fundraising professional.

1.a Name of fundraising professional

1.b Fundraising professional's Charities Bureau ID#

2. Type of fundraising professional

☐ Professional Fundraiser

☐ Fundraising Counsel

☐ Commercial Co-Venturer

3. Contact Information for the fundraising professional

Number and Street (or P.O. Box if mail not delivered to street address)

Room/Suite

City or Town, State or Country and Zip + 4

Telephone Number

4. Dates of Contract:  through   
(mm/dd/yyyy) (mm/dd/yyyy)

5. Describe the type and scope of the services provided by the fundraising professional:

6. Describe the financial terms of the contract, including the compensation paid to the fundraising professional:

7. Enter the amount paid to the fundraising professional

8. For a commercial co-venturer,

(a) enter the amount received by the organization from the commercial co-venturer \_\_\_\_\_, and

(b) whether the charity has received an accounting from the commercial co-venturer during the fiscal year ☐ Yes ☐ No

#### 4. Government Contributions/Grants

Did the organization receive a contribution/grant from any federal, state or local governmental entity, including any legislative body? ☐ Yes ☒ No

If "Yes", list each government contribution/grant on Schedule 4.

If "No", please go to Section 5.

#### Schedule 4. Government Contribution

Enter name of Government Entity Purpose of Grant/Contribution	Amount
<b>Total Government Contributions/Grants</b>	<b>\$0</b>

## 5. Type of IRS Report Filed

Which version of the IRS Form 990 is being filed electronically with the IRS?

- ☐ IRS form 990
- ☐ IRS form 990EZ
- ☐ IRS form 990PF

## 6. Filing Fee Calculator

Total Support &  
Revenue amount :

These amounts are from the IRS Form being filed electronically with the IRS.

Assets/Net Worth at  
End of Year amount :

**The annual filing fee(s) you owe are indicated below.**

You must pay the following fee under New York State's Executive Law Article 7A:

7A and DUAL filers, not exempt	\$25	<input checked="" type="checkbox"/>
7A exempt or EPTL only filers	\$0	<input type="checkbox"/>

You must pay the following under New York's Estates, Powers and Trusts Law (EPTL)

Assets/Net Worth at End of Year	Fee	
Less than \$50,000	\$25	<input type="checkbox"/>
\$50,000 or more, but less than \$250,000	\$50	<input type="checkbox"/>
\$250,000 or more, but less than \$1,000,000	\$100	<input checked="" type="checkbox"/>
\$1,000,000 or more, but less than \$10,000,000	\$250	<input type="checkbox"/>
\$10,000,000 or more, but less than \$50,000,000	\$750	<input type="checkbox"/>
\$50,000,000 or more	\$1500	<input type="checkbox"/>
Not Applicable	\$0	<input type="checkbox"/>

Your Total Fee:

## 7. Attachments

### 7A. Independent Certified Public Accountant's Report (For Executive Law Article 7-A and Dual Filers Only)

Please check the box below indicating that you are attaching an Accountant's Report, if applicable

- ☐ Certified Public Accountant's Audit Report - Total support and revenue was more than \$750,000 during the fiscal year.
- ☒ Certified Public Accountant's Review Report - Total support and revenue was between \$250,001 and \$750,000 during the fiscal year.
- ☐ No Accountant's Report is required.

8. Certification - Two Signatures Required

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or other Authorized Officer	Kathleen Arntsen _____ Printed Name	President _____ Title	01/15/2018 _____ Date
Chief Financial Officer or Treasurer	Philip Teague _____ Printed Name	Treasurer _____ Title	01/15/2018 _____ Date
Submitter (if not one of those above)	_____ Printed Name	_____ Title	_____ Date

## NYS CHAR500 Electronic Filing Summary

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### **Filing Detail**

Organization ID: 02-46-99

EIN: 16-1083229

Registration Category: Dual

Raised more than \$25,000 from New York State residents: Yes

Gross receipts exceeded \$25,000 or assets exceeded \$25,000: Yes

Fundraiser: No

Grants: No

### **IRS Form Submitted**

IRS Form Attached: Yes

IRS Form Type: Form990

Schedule B Attached: Yes

### **Revenue**

Government Grants (Contributions): \$0

Total Contributions: \$300,496

Total Program Service Revenue: \$0

Total Revenue: \$301,814

### **Expenses**

Total Program Service Expenses: \$145,410

Salaries, Other Compensation, and Employee Benefits: \$0

Total Expenses: \$146,801

### **Net Assets**

Total Net Assets or Fund Balances at the End of the Year: \$430,755

### **CPA Audit or Review**

CPA Review or CPA Report Attached: Yes

### **FeeDue**

7A Fee: \$25

EPTL Fee: \$100

Total Fee Due: \$125

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**LUPUS AND ALLIED  
DISEASES ASSOCIATION, INC.  
VERONA, NY**

**FINANCIAL STATEMENTS  
AT SEPTEMBER 30, 2017**

**C O N T E N T S**

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## **INDEPENDENT ACCOUNTANTS REVIEW REPORT**

To the Board of Directors  
Lupus and Allied Diseases Association, Inc.  
Verona, New York

I have reviewed the accompanying statements of financial position of Lupus and Allied Diseases Association, Inc. (a nonprofit corporation) as of September 30, 2017 and 2016, related statements of cash flows for the years then ended, and the related statement of activities and functional expenses for the year ended September 30, 2017 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, I do not express such an opinion.

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

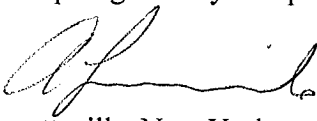
Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting principles generally accepted in the United States of America; this includes determining that the basis of accounting the Organization uses is an acceptable basis for the preparation of financial statements in the circumstances. Management is also responsible for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Accountant's Responsibility**

My responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. Those standards require me to perform procedures to obtain limited assurance as a basis for reporting whether I am aware of any material modifications that should be made to the financial statements. I believe that the results of my procedures provided a reasonable basis for my conclusion.

### **Accountant's Conclusion**

Based on my review, I am not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the accounting principles generally accepted in the United States of America.



CPA, Esq.

Fayetteville, New York  
December 27, 2017



LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

STATEMENTS OF FINANCIAL POSITION  
SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 325,707	\$ 164,865
Short-term investments	101,672	-
Accounts receivable, net of bad debts	-	10,000
Prepaid expenses	-	-
Unconditional promises to give	-	-
Long-term investments	-	100,665
Contributions receivable	-	-
Property and equipment, net	3,376	212
	<hr/>	<hr/>
TOTAL ASSETS	<u>\$ 430,755</u>	<u>\$ 275,742</u>
 <b>LIABILITIES</b>		
Accounts payable	\$ -	\$ -
Refundable Advances	-	-
Long-term debt	-	-
	<hr/>	<hr/>
TOTAL LIABILITIES	-	-
 <b>NET ASSETS</b>		
Unrestricted		
Designated for new program development	-	-
Undesignated	430,755	275,742
Temporarily restricted	-	-
Permanently restricted	-	-
	<hr/>	<hr/>
TOTAL NET ASSETS	<u>430,755</u>	<u>275,742</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>430,755</u>	 <u>275,742</u>

See accompanying notes and accountants' report.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

STATEMENT OF ACTIVITIES  
YEAR ENDED SEPTEMBER 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
REVENUES, GAINS, AND OTHER SUPPORT				
Contributions		\$ -	\$ -	\$ -
United Way Services	175	-	-	175
SEFA	405	-	-	405
CHC	134	-	-	134
Corporate Visionary Circle	192,500	-	-	192,500
IBM Employee Plan	300	-	-	300
Memorials	6,403	-	-	6,403
Other	27,732	-	-	27,732
Special events	91,553	-	-	91,553
Investment return	1,318	-	-	1,318
Net assets released from restrictions	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES, GAINS, AND OTHER SUPPORT	\$ 320,520	-	-	320,520
EXPENSES				
Direct donor benefit expenses - special events	18,706			18,706
Program services				
Advocacy	14,528	-	-	14,528
Awareness	15,740	-	-	15,740
Education	15,142	-	-	15,142
Research	100,000	-	-	100,000
Supporting services				
Management and general	914	-	-	914
Special events	477	-	-	477
				-
TOTAL EXPENSES	<hr/> 165,507	<hr/> -	<hr/> -	<hr/> 165,507
CHANGE IN NET ASSETS	155,013			155,013
NET ASSETS AT BEGINNING OF YEAR	<hr/> 275,742	<hr/> -	<hr/> -	<hr/> 275,742
NET ASSETS AT END OF YEAR	\$ 430,755	\$ -	\$ -	\$ 430,755

See accompanying notes and accountants' report.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

STATEMENT OF FUNCTIONAL EXPENSES  
YEAR ENDED SEPTEMBER 30, 2017

	Program Services				Supporting Services	
	Advocacy	Awareness	Education	Research	Management and general	Special events
Compensation and related expenses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Conference and training	-	-	-	-	-	-
Depreciation	89	89	90	-	32	16
Food	-	-	-	-	-	-
Insurance	445	446	446	-	387	91
Interest	-	-	-	-	-	-
Information technology	718	718	719	-	120	120
Maintenance of equipment	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Specific assistance	-	-	-	100,000	-	-
Supplies	-	-	-	-	-	-
Office	1,502	1,502	1,503	-	250	250
Other	-	-	-	-	-	-
Telephone	-	-	-	-	-	-
Transportation	-	-	-	-	-	-
Fuel	-	-	-	-	-	-
Repairs and other	-	-	-	-	-	-
Other	11,774	12,985	12,384	-	125	-
	\$ 14,528	\$ 15,740	\$ 15,142	\$ 100,000	\$ 914	\$ 477

See accompanying notes and accountants' report.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

STATEMENT OF CASH FLOWS  
YEARS ENDED SEPTEMBER 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in net assets	\$ 155,013	\$ 85,257
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation	316	141
Unrealized gains on investments	-	-
(Increase) decrease in operating assets:		
Accounts receivable	10,000	(10,000)
Prepaid expenses	-	50
Unrestricted promises to give	-	-
Contributions receivable	-	-
Increase (decrease) in operating liabilities		
Accounts payable	-	-
Compensation	-	-
Refundable advances	-	-
Contributions restricted for long-term purposes:		
Contributions	-	-
Amortization of discount on unconditional promises to give	-	-
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>165,329</u>	<u>75,448</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Short-term investments, net	-	-
Purchases of long-term investments	-	-
Proceeds from maturity of long-term investments	-	-
Payments for property and equipment	-	-
Purchase of assets restricted to investment in property and equipment	(3,479)	-
Other	-	-
NET CASH USED BY INVESTING ACTIVITIES	<u>(3,479)</u>	<u>-</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Collections of contributions restricted for long-term purposes	-	-
Payments on loans	-	-
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>-</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND EQUIVALENTS	161,850	75,448
BEGINNING CASH AND CASH EQUIVALENTS	<u>\$ 265,529</u>	<u>\$ 190,081</u>
ENDING CASH AND CASH EQUIVALENTS	427,379	265,529

See accompanying notes and accountants' report.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS  
AT SEPTEMBER 30, 2017

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES

Lupus and Allied Diseases Association, Inc. (the Organization) provides public, governmental, and private education and awareness to those interested in lupus and autoimmune diseases throughout the United States. The Organization also supports research and advocates for the advancement of treatment and cures for autoimmune diseases. The Organization is supported primarily through donor contributions, grants, and special events. Approximately 29% and 56% of the Organization's support for the years ended September 30, 2017 and 2016, respectively, came from special events.

BASIS OF ACCOUNTING

The Organization's policy is to prepare its financial statements on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

CONTRIBUTED SERVICES

During the years ended September 30, 2017 and 2016, the value of contributed services meeting the requirements for recognition in the financial statements was not material and has not been recorded. In addition, individuals volunteer their time and expertise to perform a variety of tasks that assist the Organization in their awareness and education efforts. For the year ended September 30, 2017, volunteer hours amounted to 5,378 total hours amounting to \$150,907 valued at the Independent Sector's State Values of Volunteer Time rate of \$28.06 per hour.

INCOME TAXES

The Organization has been classified by the Internal Revenue Service as a corporation described under 501(c)(3) of the Internal Revenue Code ("the Code") as exempt from federal income taxes under section 501(a) of the Code. The Organization is subject to a tax on income from any unrelated business.

CASH AND CASH EQUIVALENTS

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS  
AT SEPTEMBER 30, 2017

CONCENTRATION OF CREDIT RISK

The Company's financial instruments that are exposed to concentration of credit risk consist primarily of cash and cash equivalents and certificates of deposit. The Company places its cash and temporary cash investments with high quality credit institutions. At times such investments may be in excess of the NCUA insurance limit. During the years ended September 30, 2017 and 2016 cash exceeded the federally insured amount by \$177,379 and \$15,529 respectively.

ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

PROPERTY AND EQUIPMENT

The Organization capitalizes all property and equipment with a cost of \$500 if purchased or donated as a contribution on the date received, as well as all office equipment that is technological in nature. Donations of property and equipment are recorded as support at their estimated fair market value. Property and equipment are depreciated using the straight-line method.

FINANCIAL STATEMENT PRESENTATION

Under Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Organization has only received unrestricted assets in the year ending September 30, 2017.

CONTRIBUTIONS

Under SFAS No. 116, *Accounting for Contributions Received and Contributions Made*, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the absence or existence and nature of any donor restrictions.

LUPUS AND ALLIED DISEASES ASSOCIATION, INC.

NOTES TO FINANCIAL STATEMENTS  
AT SEPTEMBER 30, 2017

INVESTMENTS

Under SFAS No. 124, *Accounting for Certain Investments Held by Not-for-Profit Organizations*, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position.

NOTE B – RESTRICTIONS ON NET ASSETS

The Organization receives contributions from Individuals and Corporations that may be restricted as to use by the Organization determined by the donor. For the year ended September 30, 2017 the Organization was not in receipt of any assets that were restricted either temporarily nor permanently. All assets were received unrestricted as to use by the Organization.

NOTE C – INVESTMENTS

The Organizations held certificates of deposit with Americu Credit Union with a maturity date of February 1, 2018. The value of these certificates of deposit at September 30, 2017 and 2016 were \$101,671 and \$100,665 respectively. These certificates of deposit were listed as short-term investments for the year ended September 30, 2017 and as long-term investments for the year ended September 30, 2016 based on the time to maturity.

NOTE D – PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2017</u>	<u>2016</u>
Office Equipment	\$ <u>4,708</u>	\$ <u>8,866</u>
Accumulated Depreciation	<u>(1,332)</u>	<u>(8,654)</u>
	<u>\$ 3,376</u>	<u>\$ 212</u>

NOTE E – SUBSEQUENT EVENTS

Management has evaluated subsequent events as of December 27, 2017 which is the date the financial statements were available for issuance. No events have been noted.