

**OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
DBA AUTISM OKLAHOMA.ORG**

FINANCIAL STATEMENTS

FOR THE YEAR ENDING
December 31, 2021

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
DBA AUTISM OKLAHOMA.ORG
TABLE OF CONTENTS

Independent Auditors' Report	1-2
Statements of Financial Position	3
Statements of Activities	4
Statement of Cash Flows	5
Statements of Functional Expenses	6
Notes to Financial Statements	7-9
Independent Auditor's Report on Internal Control	10-11

CHARLES D. MULLINS
CERTIFIED PUBLIC ACCOUNTANT
4430 NW 50TH, STE. G
OKLAHOMA CITY, OK 73112
(405) 943-4849

Independent Auditor's Report

To the Board of Directors
Oklahoma Family Center for Autism, Inc.
dba Autism Oklahoma.Org
Oklahoma City, Oklahoma

Opinion

I have audited the financial statements of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.Org, which comprise the statement of financial condition as of December 31, 2021, and the related statements of activities, cash flows and functional expenses for the year then ended, and the related notes to the financial statements. In my opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.Org as of December 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

I conducted my audit in accordance with auditing standards generally accepted in the United States of America (GAAS). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of my report. I am required to be independent of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.Org and to meet my other ethical responsibilities, in accordance with the relevant ethical requirements relating to my audit. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to 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 Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.Org's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

My 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 auditor's report that includes my 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, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users made on the basis of these financial statements.

In performing an audit in accordance with GAAS, I:

- 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 Oklahoma Family Center for Autism dba Autism Oklahoma.Org'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 my judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma's ability to continue as a going concern for a reasonable period of time.

I am 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 the I identified during the audit.

Other Matters

In accordance with Government Auditing Standards, I have also issued my report dated April 1, 2019 on my consideration of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.Org's internal control over financial reporting and on my tests of compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Oklahoma Family Center for Autism, Inc.'s internal control over financial reporting and compliance.

Charles D. Mullins, CPA



Oklahoma City, Oklahoma

June 5, 2022

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
 dba AUTISM OKLAHOMA.ORG
 STATEMENT OF FINANCIAL POSITION
 December 31, 2021

CURRENT ASSETS	
Cash	\$ 233,858
Prepays	<u>1,000</u>
Total current assets	<u>234,858</u>
NON-CURRENT ASSETS	
Property and equipment, net of depreciation of \$ 11,616	<u>3,699</u>
Total non-current Assets	<u>3,699</u>
Total assets	<u><u>\$ 238,557</u></u>
CURRENT LIABILITIES	
Accounts payable	\$ 5,139
Accrued liabilities	12,839
Deferred grant income	<u>54,150</u>
Total current liabilities	<u>72,128</u>
Total liabilities	<u>72,128</u>
NET ASSETS	
Unrestricted	166,429
Temporarily restricted	-
Permanently restricted	<u>-</u>
Total liabilities and net assets	<u><u>\$ 238,557</u></u>

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
 dba AUSTISM OKLAHOMA.ORG
 STATEMENTS OF ACTIVITIES
 For the Year Ended December 31, 2021

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
SUPPORT AND REVENUES				
Contributions	\$ 199,963	\$ -	\$ -	\$ 199,963
Other contributions/grants	204,925	-	-	204,925
Interest income	124	-	-	124
Merchandise and service sales	9,922	-	-	9,922
Tuition or ticket sales	1,065	-	-	1,065
In kind contributions	3,000	-	-	3,000
Net assets release from restrictions:				
Restrictions satisfied by payments	-	-	-	-
 Total support and revenues	 418,999	 -	 -	 418,999
EXPENSES				
Management and general	29,835	-	-	39,788
Program expenses	367,957	-	-	534,815
 Total expenses	 397,792	 -	 -	 397,792
 INCREASE (DECREASE) IN NET ASSETS	 21,207	 -	 -	 21,207
 NET ASSETS, BEGINNING OF YEAR	 145,222	 -	 -	 145,222
 NET ASSETS, END OF YEAR	 \$ 166,429	 \$ -	 -	 \$ 166,429

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
 dba AUSTISM OKLAHOMA.ORG
 STATEMENT OF CASH FLOWS
 For The Year Ended December 31, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Net income(loss)	\$ 21,207
Adjustments to reconcile net income to net cash provided (used) by operating activities:	
Depreciation	391
In kind contributions	(3,000)
(Increase) decrease in:	
Prepaid assets	2,500
Increase (decrease) in:	
Accounts payable	710
Accrued expenses	2,950
Deferred grant income	<u>27,900</u>
Net cash provided (used) by operating activities	<u>52,658</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
	<u>-</u>
Net cash provided (used) by investing activities	<u>-</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
	<u>-</u>
Net cash provided (used) by financing activities	<u>-</u>
 NET INCREASE (DECREASE) IN CASH	 52,658
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 <u>181,200</u>
 CASH AND CASH EQUIVALENTS, END OF YEAR	 <u><u>\$ 233,858</u></u>
 SUPPLEMENTARY INFORMATION	
Cash paid during the year for:	
Income tax	<u>\$ -</u>
Interest paid	<u>\$ -</u>

See accountant's report and accompanying notes.

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
dba AUTISM OKLAHOMA.ORG
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended December 31, 2021

Salaries and personnel	\$ 234,925
Employee benefits	19,074
Payroll taxes	19,087
Total salaries and related expenses	<u>273,086</u>
Contract labor	8,564
Equipment rent & maintenance	139
General & administrative	58
Insurance - general	6,540
Miscellaneous	696
Professional services	6,509
Program expenses - other	87,892
Rents	11,120
Travel	583
Utilities	303
Volunteer & Outreach	1,911
	<u>397,401</u>
Total expenses before depreciation	<u>397,401</u>
Depreciation	<u>391</u>
Total expenses	<u><u>\$ 397,792</u></u>

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
dba AUTISM OKLAHOMA.ORG
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The purpose of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org is to help meet the needs of the Oklahoma autism community by serving the families of Oklahomans affected by autism investing to help them grow and learn.

Basis of Accounting

The Organization utilizes the accrual basis of accounting, whereby revenues are recognized when earned, and costs are recognized when incurred.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements for Not-for-Profit Organizations*. Under SFAS No. 117, 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.

Advertising

Advertising costs are expensed in the year incurred. Total advertising expense for the year ended December 31, 2021 was \$ 0.

Income Taxes

The Internal Revenue Service has determined that Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org is exempt from federal income tax under the meaning of Section 501(c)(3) of the Internal Revenue Code of 1954. The Organization is exempt from Oklahoma income tax under Oklahoma tax statutes. With few exceptions the Organization is no longer subject to U.S. Federal and state tax examinations by tax authorities before 2018. The Organization is not aware of anything that would jeopardize its tax exempt status.

Property and Equipment

Property and equipment are presented at cost or donated value and are being depreciated by the straight-line method over the useful lives of five to seven years. The cost of maintenance and repairs is charged to expense as incurred; significant renewals and betterments are capitalized.

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
dba AUTISM OKLAHOMA.ORG
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2021

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with maturity of three months or less to be cash equivalents.

Use of Estimates

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

Donated Property and Equipment

Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Assets donated with explicit restrictions regarding their use are reported as restricted support. It is the organization's policy to imply a time restriction, based on the assets' estimated useful lives, on donation of property and equipment that are not restricted as to their use by the donor. Accordingly, those donations are recorded as support increasing temporarily restricted net assets. The Organization reclassifies temporarily restricted net assets to unrestricted net assets each year for the amount of the donated property and equipment's depreciation expense.

NOTE B - PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2021 is summarized as follows:

Furniture and equipment	<u>15,315</u>
Accumulated depreciation and amortization	<u>(11,616)</u>
	<u><u>3,699</u></u>

Current depreciation totaled \$ 391 for the year ended December 31, 2021.

NOTE C – LEASES

The Organization leases office space under a lease agreement. The lease has monthly lease payments of approximately \$1,000. Rent expense under the lease was \$11,120 for the year ended December 31, 2021. The lease expired May 2021, but has been extended for an additional year.

OKLAHOMA FAMILY CENTER FOR AUTISM, INC.
dba AUTISM OKLAHOMA.ORG
NOTES TO FINANCIAL STATEMENTS
For The Year Ended December 31, 2021

NOTE D – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services that benefited from these expenses.

NOTE E – CONCENTRATIONS AND CONTINGENCIES

The Organization maintains cash in bank accounts. At various times throughout the year the balance in these accounts may exceed the federally insured limit.

NOTE F-SUBSEQUENT EVENTS

These financial statements considered subsequent events through June 5, 2022, the date the financial statements were available to be issued.

CHARLES D. MULLINS
CERTIFIED PUBLIC ACCOUNTANT
4430 NW 50TH, STE.G
OKLAHOMA CITY, OK 73112
(405) 943-4849
FAX (405) 943-4853

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

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Oklahoma Family Center for Autism, Inc.
dba Autism Oklahoma.org
Oklahoma City, Oklahoma

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org's basic financial statements, and have issued our report thereon dated June 5, 2022.

Internal Control Over Financial Reporting

In planning and performing my audit of the financial statements, I considered Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Consumer Credit Counseling Service of Oklahoma's internal control. Accordingly, I do not express an opinion on the effectiveness of Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Oklahoma Family Center for Autism, Inc. dba Autism Oklahoma.org's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

Purpose of this Report

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



Charles D. Mullins, CPA

Oklahoma City, Oklahoma
June 5, 2022