

AUTISM SOCIETY OF FLORIDA, INC.  
FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2021

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*Independent Auditors Report*

To the Board of Directors  
AUTISM SOCIETY OF FLORIDA, Inc.

*Report on the Financial Statements*

We have audited the accompanying financial statements of AUTISM SOCIETY OF FLORIDA, Inc. and its subsidiaries, which comprise of the statement of financial position as of December 31, 2021, and the related statements of activities and changes in unrestricted net assets, and cash flows for the years then ended, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessment, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

no such opinion. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AUTISM SOCIETY OF FLORIDA, Inc. as of December 31, 2021 and the results of their operations and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

A handwritten signature in black ink, appearing to be "A. Jones", written in a cursive style.

Sunrise, FL  
September 5, 2022

AUTISM SOCIETY OF FLORIDA, INC.  
STATEMENT OF FINANCIAL POSITION  
AS OF DECEMBER 31, 2021

<u>ASSETS</u>	<u>2021</u>
Current Assets	
Cash and cash equivalents	\$ 51,946
Prepaid expenses	<u>0</u>
Total current assets	51,946
Total assets	<u>\$ 51,946</u>

LIABILITIES AND UNRESTRICTED NET ASSETS

Current Liabilities	
Prepaid services	0
Total current liabilities	0
Net Assets	
Unrestricted net assets	51,946
Total liabilities and Unrestricted Net Assets	<u>\$ 51,946</u>

*The accompanying notes are in integral part of these financial statements.*

AUTISM SOCIETY OF FLORIDA, INC.

STATEMENT OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31, 2021

	<u>2021</u>
Support and revenues	
Contributions	\$ 44,794
Program fees	<u>1,010</u>
Total support and revenues	<u>\$ 45,804</u>
Program services	
Direct Services	\$ 13,446
Support Services	8,599
Management and general	<u>1,324</u>
Total Program and Support services	<u>\$ 23,369</u>
Change in unrestricted net assets	22,435
Unrestricted net assets, beginning of year	29,511
Unrestricted net assets, end of year	<u>\$ 51,946</u>

*The accompanying notes are an integral part of these financial statements.*

AUTISM SOCIETY OF FLORIDA, INC.

STATEMENT OF CASH FLOWS  
FOR THE YEARS ENDED DECEMBER 31, 2021

	<u>2021</u>
Cash Flows From Operating Activities	<u>\$22,435</u>
Change in unrestricted net assets	
Adjustments to reconcile change in unrestricted Net assets to net cash used in operating activities	0
Depreciation	
Change in operating assets and liabilities	
Accounts receivable	0
Prepaid services	
Prepaid Expenses	
Payroll liabilities	
Total adjustments	<u>                    </u>
Net cash used in operating activities	
Cash Flows from Financing Activities	
Net cash used by financing activities	<u>          0</u>
Net Increase/Decrease in Cash and Cash Equivalents	
Cash and cash equivalents, beginning of year	29,511
Cash and cash equivalents, end of year	\$ 51,946

*The accompanying notes are an integral part of these financial statements.*

AUTISM SOCIETY OF FLORIDA, INC.

NOTES TO FINANCIAL STATEMENTS  
FOR THE YEARS ENDED DECEMBER 31, 2021

1. Nature of Organization and Summary of Significant Accounting Policies

a. Nature of Organization

AUTISM SOCIETY OF FLORIDA, Inc. (the “Organization”) was established to promote educational and public awareness on autism and disseminate information to accomplish this goal to allow each individual to achieve full participation and self-determination in every aspect of life.

b. Risks and Uncertainties

The charity relies solely on community support which largely determines the charity’s ability to outreach. This does not jeopardize the charity to continue as a going concern, it merely limits the outreach of this charity accordingly.

c. Program Services

The organization provides advocacy services to its clients. The education and advocacy services include maintaining information about community resources in that are appropriate for children with special health care needs, assisting the parents and/or caregivers of children who are in need of specialized services with linking to whatever specialized services they need, and providing follow-up and linking to other services as may be necessary. The advocacy services are designed to educate the community and parents of the children about the rights of the children to special education services, and include intervening on the behalf of parents of children who have a grievance against a public or private service provider, or who believe that their rights have been violated, to attempt to reach an equitable settlement which ensures that the children receive the benefits and services to which he or she is entitled without resorting to litigation.

d. Use of Estimates

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

and disclosure of contingent assets and liabilities as of the balance sheet date and the reported amounts of revenues and expenses during the years then ended. Actual results could differ from those estimates.

The most significant estimates are the allocation of expenses to program services and management and general in the statement of functional expenses.

e. Basis of Presentation

The Organization's financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC"). Under FASB ASC Topic 958, 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, when applicable.

Unrestricted net assets include those net assets whose use is not restricted by donors, even though their use may be limited in other respects, such as by contract or board designation. Changes in net assets arising from exchange transactions (except income and gains on assets that are restricted by donors or by law) are included in the unrestricted net assets class.

Temporarily restricted net assets include those net assets whose use by the Organization has been limited by donors to either later periods of time or after specified dates or specified purposes. As of December 31, 2021, there were no temporarily restricted net assets.

Permanently restricted net assets are those net assets that must be maintained by the Organization in perpetuity. Permanently restricted net assets increase when the organization receives contributions for which donor-imposed restrictions limiting the organization's use of an asset or its economic benefits neither expire with the passage of time nor can be removed by the organization meeting certain requirements. As of December 31, 2021, there were no permanently restricted net assets.

The Organization's financial statements are also presented in accordance with FASB ASC Topic XXX. Contributions. In accordance with this topic, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence or nature of any donor imposed restrictions.



f. Functional Expenses

The costs of providing advocacy have been summarized on a functional basis in the statement of functional expenses below. Accordingly, certain costs have been allocated to the cost of providing advocacy based on management's allocation plan.

2021			
	Program Services	Support Services	
	Direct	Management & General	Total
Advertising Expense	2,321.00		2,321.00
Bank Service Fees		692.00	692.00
Computer & Internet	969.00		969.00
Insurance		632.00	632.00
Legal & Accounting	712.00		712.00
Licenses & Permits	61.00		61.00
Due & Subscriptions	1,639.00		1,639.00
Fund Raising Expense	725.00		725.00
Office Expense	804.00		804.00
Postage & Delivery	312.00		312.00
Telephone	1,056.00		1,056.00
Totals	\$ 8,599.00	\$1,324.00	\$9,923.00

g. Subsequent Events

Management evaluated subsequent events through September 6, 2022, the date these financial statements were available to be issued. There were no subsequent events that required recognition or additional disclosure in these financial statements.