

**ACCESS SERVICES, INC.**  
**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**  
**YEARS ENDED JUNE 30, 2021 AND 2020**



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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
Access Services, Inc.  
Fort Washington, Pennsylvania

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Access Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2021 and 2020, and the related statements of activities, functional expenses, 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 generally 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.

### ***Auditors' 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, 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 evaluating 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 Access Services, Inc. as of June 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Other Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal, state, and county awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of county analysis is presented for purposes of additional analysis, as required by the various county funding sources, and also is not a required part of the financial statements of Access Services, Inc.. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2021, on our consideration of Access Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of Access Services, Inc.'s 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 Access Services, Inc.'s internal control over financial reporting and compliance.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
November 30, 2021

**ACCESS SERVICES, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2021 AND 2020**

	2021	2020
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash, Operating	\$ 7,651,858	\$ 7,093,527
Cash, Client Funds	619,917	548,284
Total Cash	8,271,775	7,641,811
Accounts Receivable	3,081,138	3,297,853
Total Current Assets	11,352,913	10,939,664
<b>PROPERTY AND EQUIPMENT</b>	3,864,797	3,946,178
<b>OTHER ASSETS</b>		
Deposits	982,049	663,093
Total Assets	\$ 16,199,759	\$ 15,548,935
<b>LIABILITIES AND NET ASSETS</b>		
<b>CURRENT LIABILITIES</b>		
Current Maturities of Long-Term Debt	\$ 104,097	\$ 100,489
Capital Lease Obligations, Current Portion	265,233	293,340
Client Funds	619,917	548,284
Accounts Payable	967,187	1,098,915
Accrued Payroll	732,160	575,378
Accrued Expenses and Other Liabilities	906,550	697,037
Due to CCBH	98,921	99,236
Due to the Office of Developmental Programs	-	1,135,727
Total Current Liabilities	3,694,065	4,548,406
<b>LONG-TERM DEBT LIABILITIES</b>		
Long-Term Debt, Net of Current Maturities	1,460,121	1,509,185
Capital Lease Obligations, Net of Current Portion	388,260	496,861
Total Long-Term Liabilities	1,848,381	2,006,046
Total Liabilities	5,542,446	6,554,452
<b>NET ASSETS</b>		
Without Donor Restrictions	10,627,947	8,940,116
With Donor Restrictions	29,366	54,367
Total Net Assets	10,657,313	8,994,483
Total Liabilities and Net Assets	\$ 16,199,759	\$ 15,548,935

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2021**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Office of Developmental Programs:			
Waiver Income	\$ 16,352,756	\$ -	\$ 16,352,756
CARES Income	1,135,727	-	1,135,727
Fee Schedule Income	102,652	-	102,652
Vendor Service Income	150,890	-	150,890
OBRA Employment Income	69,239	-	69,239
County Funding:			
Base Income	462,830	-	462,830
MH/IDD	10,104,626	-	10,104,626
CYS	3,653,802	-	3,653,802
Program Fees and Other Funding	263,988	-	263,988
Behavioral Health	4,807,221	-	4,807,221
Room and Board	1,074,814	-	1,074,814
Rent Rebate	76,508	-	76,508
Grants and Contributions	186,346	78,202	264,548
Rental Income	10,500	-	10,500
Interest Income	8,696	-	8,696
Subtotal	38,460,595	78,202	38,538,797
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	103,203	(103,203)	-
Total Support and Revenue	38,563,798	(25,001)	38,538,797
<b>EXPENDITURES</b>			
Program	34,321,568	-	34,321,568
Management and General	3,996,107	-	3,996,107
Fundraising	80,867	-	80,867
Total Expenditures	38,398,542	-	38,398,542
<b>CHANGES IN NET ASSETS BEFORE NONRECURRING AND NONOPERATING INCOME</b>	165,256	(25,001)	140,255
<b>NONRECURRING AND NONOPERATING INCOME AND EXPENSE</b>			
Inherent Contribution	1,268,743	-	1,268,743
Miscellaneous Income	215,254	-	215,254
Gain on Sale of Property	38,578	-	38,578
Total Nonrecurring and Nonoperating Income	1,522,575	-	1,522,575
<b>CHANGE IN NET ASSETS</b>	1,687,831	(25,001)	1,662,830
Net Assets - Beginning of Year	8,940,116	54,367	8,994,483
<b>NET ASSETS - END OF YEAR</b>	\$ 10,627,947	\$ 29,366	\$ 10,657,313

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.  
STATEMENT OF ACTIVITIES  
YEAR ENDED JUNE 30, 2020**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
<b>SUPPORT AND REVENUE</b>			
Office of Developmental Programs:			
Waiver Income	\$ 16,891,951	\$ -	\$ 16,891,951
CARES Income	1,071,775	-	1,071,775
Fee Schedule Income	153,832	-	153,832
Vendor Service Income	128,938	-	128,938
County Funding:			
Base Income	454,819	-	454,819
MH/IDD	6,742,236	-	6,742,236
CYS	4,147,849	-	4,147,849
Program Fees and Other Funding	228,454	-	228,454
Behavioral Health	7,484,093	-	7,484,093
Room and Board	1,082,236	-	1,082,236
Rent Rebate	76,671	-	76,671
Grants and Contributions	64,903	90,524	155,427
Interest Income	24,317	-	24,317
Subtotal	<u>38,552,074</u>	<u>90,524</u>	<u>38,642,598</u>
<b>NET ASSETS RELEASED FROM RESTRICTIONS</b>	<u>113,706</u>	<u>(113,706)</u>	<u>-</u>
Total Support and Revenue	38,665,780	(23,182)	38,642,598
<b>EXPENDITURES</b>			
Program	33,821,991	-	33,821,991
Management and General	3,959,990	-	3,959,990
Fundraising	93,221	-	93,221
Total Expenditures	<u>37,875,202</u>	<u>-</u>	<u>37,875,202</u>
<b>CHANGES IN NET ASSETS BEFORE NONRECURRING AND NONOPERATING INCOME</b>	790,578	(23,182)	767,396
<b>NONRECURRING AND NONOPERATING INCOME AND EXPENSE</b>			
Miscellaneous Income	43,987	-	43,987
Gain on Sale of Property	15,880	-	15,880
Total Nonrecurring and Nonoperating Income	<u>59,867</u>	<u>-</u>	<u>59,867</u>
<b>CHANGE IN NET ASSETS</b>	850,445	(23,182)	827,263
Net Assets - Beginning of Year	<u>8,089,671</u>	<u>77,549</u>	<u>8,167,220</u>
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 8,940,116</u>	<u>\$ 54,367</u>	<u>\$ 8,994,483</u>

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2021**

	ODP Programs	Foster Care IV-E Programs	Behavioral Health	Other Programs	Management General	Fundraising	Total
<b>EXPENSES</b>							
Payroll	\$ 8,670,070	\$ 845,771	\$ 6,288,229	\$ 1,216,288	\$ 2,320,374	\$ 35,920	\$ 19,376,652
Employee Benefits and Expenses	2,356,481	230,994	1,741,162	342,843	604,025	8,682	5,284,187
Advertising and Recruiting	63,912	9,932	27,227	11,951	25,627	3,565	142,214
Automobile Expenses	263,438	-	46,105	15,969	-	-	325,512
Client Transportation	260,409	-	660	1,340	-	-	262,409
Communications	326,398	47,724	286,499	45,767	196,805	527	903,720
Consulting, Accounting, and Legal	303,966	39,077	155,687	48,659	289,775	150	837,314
Depreciation	355,100	13,928	63,531	45,675	45,932	-	524,166
Minor Equipment and Furnishings	127,127	1,477	75,886	16,052	20,479	2,024	243,045
Food Costs	84,257	4,407	13,149	49,092	5,363	393	156,661
Household Expenses	87,909	3,574	14,050	43,224	3,888	-	152,645
Insurance	22,846	16,719	6,625	4,250	10,341	-	60,781
Interest Expense	71,612	5,925	15,557	62,315	16,908	-	172,317
Other Expenses	25,773	7,458	10,339	129,937	-	3,321	176,828
Professional Services	4,060,721	1,888,124	1,377,786	187,491	-	-	7,514,122
Rent	471,220	19,364	336,240	107,500	290,542	289	1,225,155
Repairs and Maintenance	76,869	7,221	9,767	9,544	38,342	-	141,743
Staff Development	54,647	8,377	56,337	9,483	31,095	-	159,939
Staff Travel	142,197	24,397	80,692	53,458	24,159	77	324,980
Supplies	35,531	3,290	18,356	(6,199)	28,852	25,919	105,749
Utilities	157,980	14,225	67,654	24,944	43,600	-	308,403
<b>Total Expenses</b>	<b>\$ 18,018,463</b>	<b>\$ 3,191,984</b>	<b>\$ 10,691,538</b>	<b>\$ 2,419,583</b>	<b>\$ 3,996,107</b>	<b>\$ 80,867</b>	<b>\$ 38,398,542</b>

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2020**

	ODP Programs	Foster Care IV-E Programs	Behavioral Health	Other Programs	Management General	Fundraising	Total
<b>EXPENSES</b>							
Payroll	\$ 7,773,181	\$ 850,707	\$ 5,740,963	\$ 1,420,228	\$ 2,286,535	\$ 64,316	\$ 18,135,930
Employee Benefits and Expenses	2,170,661	239,979	1,615,262	377,089	591,204	16,383	5,010,578
Advertising and Recruiting	63,264	28,639	28,471	12,203	14,621	1,980	149,178
Automobile Expenses	250,781	120	67,462	19,073	-	-	337,436
Client Transportation	351,471	-	571	83,850	-	204	436,096
Communications	265,886	51,337	241,353	68,663	169,427	1,785	798,451
Consulting, Accounting, and Legal	273,226	68,338	162,029	60,790	288,384	-	852,767
Depreciation	305,721	8,955	67,004	23,330	60,738	-	465,748
Minor Equipment and Furnishings	47,959	6,505	184,027	47,209	30,093	286	316,079
Food Costs	86,105	9,048	23,283	43,446	14,080	-	175,962
Household Expenses	52,382	4,279	27,104	20,532	5,692	-	109,989
Insurance	54,396	16,403	26,389	8,610	10,362	-	116,160
Interest Expense	92,092	4,947	19,859	12,139	16,840	-	145,877
Other Expenses	22,674	13,296	13,482	3,425	-	-	52,877
Professional Services	4,216,588	2,209,658	1,879,095	68,048	-	-	8,373,389
Rent	387,525	21,481	262,040	116,830	269,350	-	1,057,226
Repairs and Maintenance	94,359	13,759	21,948	38,807	55,362	-	224,235
Staff Development	64,298	17,660	53,773	18,429	31,604	160	185,924
Staff Travel	277,001	46,780	123,792	61,269	36,906	608	546,356
Supplies	29,234	5,302	23,942	20,023	42,218	7,499	128,218
Utilities	137,936	12,327	42,723	27,166	36,574	-	256,726
<b>Total Expenses</b>	<b>\$ 17,016,740</b>	<b>\$ 3,629,520</b>	<b>\$ 10,624,572</b>	<b>\$ 2,551,159</b>	<b>\$ 3,959,990</b>	<b>\$ 93,221</b>	<b>\$ 37,875,202</b>

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.**  
**STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2021 AND 2020**

	2021	2020
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in Net Assets	\$ 1,662,830	\$ 827,263
Adjustments to Reconcile Change in Net Assets to Net Cash		
Provided (Used) by Operating Activities:		
Inherent Contribution	(1,268,744)	-
Depreciation	524,166	465,748
Gain on Sale of Property	(38,578)	(15,880)
Effect of Changes in Operating Assets and Liabilities:		
Accounts Receivable, Net	298,842	2,075,141
Deposits	(298,924)	(128,711)
Client Funds	71,633	146,354
Accounts Payable	(169,438)	(13,352)
Accrued Expenses	39,588	(333,417)
Accrued Payroll	156,782	26,594
Due to CCBH	(315)	99,236
Due to ODP	(1,135,727)	1,135,727
Net Cash Provided (Used) by Operating Activities	(157,885)	4,284,703
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds on Sale of Property	43,639	35,019
Purchase of Property and Equipment	(185,436)	(264,786)
Acquisition of Altec	1,111,810	-
Net Cash Provided (Used) by Investing Activities	970,013	(229,767)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Principal Payments on Capital Lease	(299,481)	(308,262)
Principal Payments on Long-term Debt	(45,456)	(97,929)
Assets Purchased through Capital Lease Obligation	162,773	-
Net Cash Used by Financing Activities	(182,164)	(406,191)
<b>NET INCREASE IN CASH</b>	629,964	3,648,745
Cash - Beginning of Year	7,641,811	3,993,066
<b>CASH - END OF YEAR</b>	\$ 8,271,775	\$ 7,641,811
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>		
Interest Paid	\$ 172,317	\$ 145,877
<b>SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING AND FINANCING ACTIVITIES</b>		
Net Assets Acquired through Acquisition	\$ 156,933	\$ -
Acquisition of Equipment through a Capital Lease Obligation	\$ 162,773	\$ 262,516

See accompanying Notes to Financial Statements.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization**

Access Services, Inc. (the Organization) provides services to children and adults with intellectual, emotional, and behavioral disabilities. Our mission is to empower and serve people in need of specialized supports by providing innovative services that improve their ability to live fulfilling lives in the community. As an Equal Opportunity Care Provider, the Organization looks for ways to partner with individuals, as well as local, county, and state agencies to create services that result in positive change in our communities and in the lives of the individuals whom we support.

Our services span across 11 counties including Berks, Bucks, Carbon/Monroe/Pike, Chester, Delaware, Lehigh, Montgomery, Northampton, and Schuylkill. The majority of the services are funded through managed care organizations, Medicaid waivers, county funds, subcontracting agreements, and private pay enrollment. All service plans are directed by the participant and based on a strong agency philosophy of care that is holistic, strengths-based, and recovery-oriented.

The Organization continues to develop as we seek new, innovative ways to support people with a wide variety of mental health and developmental challenges. Most of our services fall into one of four categories:

Residential Services provide individuals with living options such as community homes, supported living, companion, and family living programs. Each Residential Service focuses on providing personalized attention, helping recipients live in a self-determined manner while enjoying a higher quality of life.

Support Services provide assistance for individuals with developmental disabilities and those who have emotional or behavioral health needs and their loved ones in a support capacity. We offer extra help as needed so that care recipients and their families can meet their goals and pursue their dreams.

Children's Services are primarily concerned with providing a safe environment for children with emotional and behavioral challenges. The main objective of Children's Services is to build bridges of stability and structure within nurturing homes.

Clinical Services provide counseling and planning for children and adults going through difficult times, who may be in the midst of crisis or who may have chronic conditions. Clinical caregivers work to help these individuals stay active in their communities and maintain a healthy lifestyle.

**Basis of Presentation**

The financial statements of the Organization have been prepared on the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Basis of Presentation (Continued)**

Net assets without donor restrictions consist of normal operations and include net assets as designated by the board of directors.

Net assets with donor restrictions represent net assets subject to donor-imposed stipulations that will be met by actions of the Organization and/or the passage of time. When the stipulated time restriction ends, or the purpose of the restriction is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

**Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Significant Accounting Estimates – Self-Insured Claims**

The Organization is primarily self-insured, up to certain limits, for employee group health claims. The Organization has purchased stop-loss insurance, which will reimburse the Organization for individual claims in excess of \$90,000 annually or aggregate claims exceeding \$2,920,790 annually. Operations are charged with the cost of claims reported and an estimate of claims incurred but not reported. A liability for unpaid claims and the associated claim expenses, including incurred but not reported losses, is actuarially determined and reflected as an offset to the stop-loss insurance within deposits in the statement of financial position. Total expense under the program was \$4,177,841 and \$3,714,771 for the years ended June 30, 2021 and 2020, respectively. The self-insured claims liability includes incurred but not reported losses of \$233,219 and \$281,434 as of June 30, 2021 and 2020, respectively.

The determination of such claims and expenses and the appropriateness of the related liability is continually reviewed and updated. It is reasonably possible that the accrued estimated liability for self-insured claims may need to be revised on a quarterly basis.

**Cash**

For purposes of the statements of cash flows, the Organization considers all balances maintained in financial institutions to be cash.

**Assets Whose Use is Limited – Cash – Client Funds**

A custodial fund has been established to account for assets received by the Organization on behalf of certain clients of certain programs. These funds are held for the sole benefit of each individual and are expended at the direction of the program directors, within the framework of the governing regulations. The balance of the cash and related liability was \$619,917 and \$548,284 at June 30, 2021 and 2020, respectively.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Advertising Expense**

The Organization follows the policy of charging the costs of advertising to expense when the advertisements are first displayed or aired and consist primarily of newspaper and radio ads for the Organization's programs, mission and fund raisers. Advertising expense for the years ended June 30, 2021 and 2020 was approximately \$68,737 and \$74,600, respectively.

**Property and Equipment and Depreciation**

The counties hold reversionary interest to property and equipment purchased by the Organization with funds from the counties. Equipment purchased with county funds that costs less than \$5,000 is shown on the accompanying statement of activities. If the cost is greater than \$5,000 the item is capitalized and reported on the statement of financial position and depreciated over its useful life. The Organization has complete possession and use of the assets. There were no assets capitalized and purchased with county funds during the years ended June 30, 2021 and 2020. Property and equipment purchased with funds from sources other than counties are shown on the statement of financial position and are recorded at cost. Property and equipment are depreciated using the straight-line method overestimated useful lives ranging from two to thirty years.

**Grants and Accounts Receivable**

The Organization provides an allowance for bad debts using the allowance method, which is based on management judgment considering historical information. In addition, an allowance is provided for other accounts when a significant pattern of uncollectability has occurred. When all collection efforts have been exhausted, the accounts are written off against the related allowance. At June 30, 2021 and 2020, an allowance was not warranted for accounts receivable from the counties. No allowance was warranted for grants and all accounts receivable at June 30, 2021 and 2020.

**Government Contracts**

Conditional government grants and contract funds are recorded as revenue when earned. Revenue is earned when eligible expenditures, as defined in each contract, are made. Funds received but not yet earned are shown as Deferred Revenue. Expenditures under government contracts are subject to review by the granting authority. To the extent, if any, that such a review reduces expenditures allowable under these contracts, the Organization will record such disallowance at the time the final assessment is made.

**Contribution Revenue**

Contributions are recognized as revenue in the period received or unconditionally promised, whichever is earlier. They are recorded as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**Program Service Fees**

Program Service Fees are reported at the amount that reflects the consideration to which the Organization expects to be entitled in exchange for providing services to their program participants. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and includes variable consideration for retrospective revenue adjustments due to settlement of audits, reviews, and investigations. Generally, the Organization bills the participants and third-party payors several days after the services are performed and/or participant is discharged from the program. Revenue is recognized as performance obligations are satisfied.

Performance obligations are determined based on the nature of the services provided by the Organization. Revenue for performance obligations satisfied over time is recognized based on actual charges incurred in relation to total expected (or actual) charges. The Organization believes that this method provides a faithful depiction of the transfer of services over the term of the performance obligation based on the inputs needed to satisfy the obligation.

The Organization measures the performance obligation from admission into the program, or the commencement of an outpatient service, to the point when it is no longer required to provide services to that participant, which is generally at the time of discharge or completion of the program.

**Expense Allocation**

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of payroll, units of service and/or square footage. Expenses that are allocated include: insurance benefits which are allocated on the basis of payroll; advertising/recruitment/staff development which are allocated on the basis of departments; purchased personnel which is allocated on the basis of program revenue; and office rent/utilities/supplies and communications/maintenance which are allocated on the space utilized by each. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**Income Taxes**

The Organization is a nonprofit entity as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

The Organization follows the income tax standard for uncertain tax positions. The standard had no impact on the Organization's financial statements. The Organization's income tax returns are subject to review and examination by federal, state, and local authorities. The Organization is not aware of any activities that would jeopardize its tax-exempt status or any activities that are subject to tax on unrelated business income taxes.

**Concentration of Credit Risk**

The Organization maintains its cash in several financial institutions, which, at times, may exceed federally insured limits.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**New Accounting Pronouncements**

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*. Subsequent to May 2014, the FASB issued six ASUs to clarify certain matters related to Topic 606. Topic 606 supersedes the revenue recognition requirements in FASB ASC 605, *Revenue Recognition*, and requires the recognition of revenue when promised goods or services are transferred to customers in an amount that reflects the consideration to which an entity expects to be entitled in exchange for those goods or services. The updates address the complexity of revenue recognition and provide sufficient information to enable financial statements users to understand the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. The organization's financial statements reflect the application of ASC 606 guidance beginning in 2021. No cumulative-effect adjustment in net assets was recorded because the adoption of ASU 2014-09 did not significantly impact the organization's reported historical revenue.

In February 2016, FASB issued ASU No. 2016-02, *Leases (Topic 842)*. ASU No. 2016-02 was issued to increase transparency and comparability among organizations by recognizing lease assets and lease liabilities on the balance sheet and disclosing key information about leasing arrangements. Under the provisions of ASU No. 2016-02, a lessee is required to recognize a right-to-use asset and lease liability, initially measured at the present value of the lease payments, in the balance sheet. In addition, lessees are required to provide qualitative and quantitative disclosures that enable users to understand more about the nature of the Organization's leasing activities. The Organization will be required to retrospectively adopt the guidance in ASU No. 2016-02 for years beginning after December 15, 2021. The Organization has not yet determined the impact of adoption of ASU No. 2016-02 on its financial statements.

**Reclassifications**

Certain amounts in the June 30, 2020 financial statements were reclassified to conform to the current year presentation.

**Subsequent Events**

In preparing these financial statements, Access has evaluated events and transactions through November 30, 2021, the date the financial statements were issued. Access is not aware of any events or transactions which would require recognition or disclosure in the financial statements.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 2 LIQUIDITY**

The Organization has the following financial assets available within one year:

	<u>2021</u>	<u>2020</u>
Cash	\$ 8,271,775	\$ 7,641,811
Accounts Receivable	3,081,138	3,297,853
Subtotal	<u>11,352,913</u>	<u>10,939,664</u>
Less: Restrictions	(649,283)	(602,651)
Total	<u><u>\$ 10,703,630</u></u>	<u><u>\$ 10,337,013</u></u>

The Organization has a goal to maintain financial assets, which consist of cash, on hand to meet three months of normal operating expenses, which are, on average, approximately \$9,579,000. As part of its liquidity management, the Organization invests cash in excess of daily requirements in various short-term investments including certificates of deposits and money market accounts. As more fully described in Note 5, the Organization also has a committed line of credit in the amount of \$1,100,000, which it could draw upon in the event of an unanticipated liquidity need.

**NOTE 3 ACCOUNTS RECEIVABLE**

Accounts receivable are summarized as follows:

	<u>2021</u>	<u>2020</u>
Accounts Receivable, Counties	\$ 1,726,074	\$ 1,683,176
Accounts Receivable, Office of Developmental Programs	1,297,333	1,252,517
Accounts Receivable, Behavioral Health	-	85,056
Accounts Receivable, Other	57,731	277,104
Total Accounts Receivable	<u><u>\$ 3,081,138</u></u>	<u><u>\$ 3,297,853</u></u>

**NOTE 4 PROPERTY AND EQUIPMENT**

Property and equipment are summarized as follows:

	<u>2021</u>	<u>2020</u>
Land	\$ 481,526	\$ 481,526
Buildings	3,982,975	3,756,475
Equipment	15,430	15,430
Vehicles	1,897,348	1,759,882
Total	<u>6,377,279</u>	<u>6,013,313</u>
Less: Accumulated Depreciation	(2,512,482)	(2,067,135)
Total Property and Equipment	<u><u>\$ 3,864,797</u></u>	<u><u>\$ 3,946,178</u></u>

Depreciation expense was \$524,166 and \$465,748 for the years ended June 30, 2021 and 2020, respectively.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 5 LINE OF CREDIT**

The Organization has a \$1,100,000 line of credit. The line was renewed after year-end and is due April 1, 2022. The line of credit is secured by all of the assets of the Organization. The note bears interest at the bank's prime rate plus 0.25%. The interest rate was 3.50% at June 30, 2021. Any borrowings are due to delays in funding from the counties. There was no outstanding balance on the line of credit at either June 30, 2021 or 2020.

**NOTE 6 LONG-TERM DEBT**

Long-term debt is comprised of the following:

<u>Description</u>	<u>2021</u>	<u>2020</u>
Mortgage note, payable in monthly installments of \$5,166, including interest at 5.00%, collateralized by property in Orwigsburg, Pennsylvania due May 1, 2023.	\$ 704,945	\$ 686,193
Northampton County Industrial Development Authority Series A revenue note, payable in monthly installments of \$5,754, including interest at 3.61%, collateralized by property located in Bethlehem, Pennsylvania, due on January 11, 2032.	599,955	649,531
Northampton County Industrial Development Authority Series B revenue note, payable in monthly installments of \$1,199, including interest at 3.61%, collateralized by property located in Bethlehem, Pennsylvania, due on January 11, 2032.	124,995	135,323
Mortgage note, payable in monthly installments of \$1,004, including interest at 5.59%, collateralized by property located in Bethlehem, Pennsylvania, due on February 13, 2039.	<u>134,323</u>	<u>138,627</u>
Total Long-Term Debt	1,564,218	1,609,674
Less: Current Maturities	<u>(104,097)</u>	<u>(100,489)</u>
Total Long-Term Debt, Net of Current Maturities	<u>\$ 1,460,121</u>	<u>\$ 1,509,185</u>

Under the agreements with the Northampton County Industrial Development Authority, the Organization is required to maintain a debt service coverage ratio of not less than 1.2 to 1 and debt to tangible net worth ratio of not more than 1 to 1. At June 30, 2021 the Organization was in compliance with these requirements.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 6 LONG-TERM DEBT (CONTINUED)**

As of June 30, 2021, maturities of long-term debt over the next five years and thereafter are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 104,097
2023	107,846
2024	111,742
2025	115,792
2026	120,001
Thereafter	1,004,740
Total	<u>\$ 1,564,218</u>

Interest expense on all debt amounted to \$172,317 and \$145,877 for the years ended June 30, 2021 and 2020, respectively.

**NOTE 7 CAPITAL LEASE OBLIGATIONS**

The Organization has entered into capital leases for vehicles with a total cost of \$1,792,773 and \$1,655,307 and accumulated depreciation of \$1,202,296 and \$928,918 at June 30, 2021 and 2020, respectively. These capitalized leases are included in property and equipment.

At June 30, 2021, future minimum rental payments required under capital leases are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2022	\$ 265,233
2023	194,125
2024	111,969
2025	43,847
2026	16,504
Total Minimum Lease Payments	<u>631,678</u>
Less: Amount Representing Interest	<u>(21,815)</u>
Present Value of Minimum Lease Payments	653,493
Less: Current Portion	<u>(265,233)</u>
Total	<u>\$ 388,260</u>

**NOTE 8 EMPLOYEE BENEFIT PLANS**

The Organization maintains a defined contribution 401(k) plan covering all full-time employees with at least one year of service. The Organization makes contributions to the plan at the discretion of management and the board of directors. Pension expense for the years ended June 30, 2021 and 2020 was \$205,696 and \$197,085, respectively.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 9 LEASE COMMITMENTS**

The Organization leases various buildings, office equipment, and automobiles under leasing arrangements expiring through September 2025. These noncancellable leases are accounted for as operating leases. The Organization also has several month-to-month leases. Future minimum annual rentals under the noncancellable operating lease arrangements at June 30, 2021, are as follows:

Year Ending June 30,	Amount
2022	\$ 1,301,767
2023	1,068,732
2024	584,078
2025	310,282
2025	90,481
Thereafter	23,444
Total	\$ 3,378,784

Rent expense including rentals on a month-to-month basis amounted to \$1,225,155 and \$1,057,226 for the years ended June 30, 2021 and 2020, respectively.

**NOTE 10 NET ASSETS WITH DONOR RESTRICTION**

Net assets with donor restrictions are restricted as to purpose and available for the following:

	2021	2020
Child Development Foundation - Respite Services	\$ 8,403	\$ 2,409
World Projects	1,589	5,176
Your Way Home Grant	18,333	19,052
HealthSpark Grant	1,041	27,730
Total Net Assets With Donor Restrictions	\$ 29,366	\$ 54,367

**NOTE 11 CONTRACTUAL ADJUSTMENTS**

The contracts under which the Organization conducts its programs contain provisions defining costs, which are allowable and reimbursable within the program. Program billings are subject to audit by various governmental funding sources. Audits of these billings may result in adjustments for disallowances. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined to date.

**ACCESS SERVICES, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2021 AND 2020**

**NOTE 12 ACQUISITION OF OPERATIONS**

Effective July 1, 2020 the Organization acquired Advance Lane Training and Employment Corporation (ALTEC). No consideration was paid or received by the Organization for this transaction; however, the Organization assumed the assets and liabilities of ALTEC. The primary reason for the acquisition was to expand the mission of the Organization through additional services and locations. The Organization demonstrates control of ALTEC. based on the composition of the governing body after the acquisition.

Under acquisition accounting, the assets and liabilities of the acquired entity are recorded at fair value as of the acquisition date as follows:

Cash	\$ 1,111,810
Receivables	82,127
Other Assets	20,032
Property and Equipment, Net of Accumulated Depreciation	262,410
Payables and Accrued Expenses	<u>(207,636)</u>
Inherent Contribution	<u>\$ 1,268,743</u>

The fair value of the assets acquired exceeded the fair value of liabilities assumed; therefore, a contribution was recorded in the amount of \$1,268,743 for the year ended June 30, 2021. The accompanying statements of activities and changes in net assets, functional expenses, and cash flows include the activities of ALTEC for the entire year ended June 30, 2021. The property and equipment of ALTEC consists of capital leases and leasehold improvements, which the Organization has recorded at cost. These assets were not subject to fair market adjustment given the nature of the assets.

**ACCESS SERVICES, INC.  
SCHEDULE OF COUNTY ANALYSIS  
YEAR ENDED JUNE 30, 2021**

	Expense			Income			Surplus (Deficit)	
	Direct Care	Administration	Total Expenses	Program Revenue	Room and Board	Other Income		Total Income
<b><u>ODP Base Programs</u></b>								
Bucks County:								
Home and Community Habitation	\$ 8,066	\$ 947	\$ 9,013	\$ 6,933	\$ -	\$ -	\$ 6,933	\$ (2,080)
Family Living	31,360	3,719	35,079	37,394	6,968	500	44,862	9,783
Total Bucks County	39,426	4,666	44,092	44,327	6,968	500	51,795	7,703
Carbon-Monroe-Pike Counties:								
Life Program	5,052	593	5,645	2,624	-	-	2,624	(3,021)
Life Program Transportation	2,271	267	2,538	880	-	-	880	(1,658)
Total Carbon-Monroe-Pike Counties	7,323	860	8,183	3,504	-	-	3,504	(4,679)
Lehigh County:								
Family Living	126,260	14,974	141,234	144,506	19,569	1,800	165,875	24,641
Community Participative Supports	4,369	513	4,882	3,852	-	-	3,852	(1,030)
Total Lehigh County	130,629	15,487	146,116	148,358	19,569	1,800	169,727	23,611
Montgomery County:								
Employment Program	42,027	4,934	46,961	45,836	-	-	45,836	(1,125)
Life Program	38,097	-	38,097	27,551	-	-	27,551	(10,546)
Family Living	147,500	17,494	164,994	174,054	27,346	1,150	202,550	37,556
Total Montgomery County	227,624	22,428	250,052	247,441	27,346	1,150	275,937	25,885
Northampton County:								
Home and Community Habilitation	4,369	513	4,882	3,628	-	-	3,628	(1,254)
Family Living	18,116	2,149	20,265	20,748	4,001	-	24,749	4,484
Total Northampton County	22,485	2,662	25,147	24,376	4,001	-	28,377	3,230
Total ODP Base Programs	\$ 427,487	\$ 46,103	\$ 473,590	\$ 468,006	\$ 57,884	\$ 3,450	\$ 529,340	\$ 55,750

**ACCESS SERVICES, INC.**  
**SCHEDULE OF COUNTY ANALYSIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Bucks County					Chester County			
	Alternative Care Site	Healthy Transition	Psych Rehab	Life/ Administrative Management	TIP	Family Support #19031	Foster Care #17936	Community Support #19031	Teen Talk Line #19031
<b>PROGRAM EXPENSES</b>									
Personnel Expenses:									
Wages and Salaries	\$ 4,226	\$ 3,477	\$ 610,448	\$ 178,557	\$ 267,500	\$ 119,895	\$ 15,396	\$ 2,864	\$ 3,930
Fringe Benefits	1,156	951	168,596	48,869	73,213	32,814	4,205	784	1,076
Staff Development	-	-	5,399	1,433	2,255	633	303	-	820
Purchased Personnel	-	-	11,768	3,045	4,156	1,683	617	-	-
Total Personnel	<u>5,382</u>	<u>4,428</u>	<u>796,211</u>	<u>231,904</u>	<u>347,124</u>	<u>155,025</u>	<u>20,521</u>	<u>3,648</u>	<u>5,826</u>
Operating Expenses:									
Occupancy	7,148	-	35,113	21,141	17,419	23,533	1,976	-	-
Utilities	-	-	3,191	4,339	3,521	-	-	-	-
Communications	-	100	23,057	8,969	10,630	8,627	861	-	134
Supplies	2,104	-	3,918	596	2,233	285	189	-	-
Professional Service/Provider Payment	26,359	-	-	935	-	935	32,059	-	-
Transportation	574	-	24,146	327	12,737	970	426	-	-
Total Operating	<u>36,185</u>	<u>100</u>	<u>89,425</u>	<u>36,307</u>	<u>46,540</u>	<u>34,350</u>	<u>35,511</u>	<u>-</u>	<u>134</u>
Fixed Assets:									
Equipment Purchases	-	1,745	844	-	3,223	2,954	-	-	-
Repairs and Improvements	-	-	160	170	139	-	-	-	-
Total Fixed Assets	<u>-</u>	<u>1,745</u>	<u>1,004</u>	<u>170</u>	<u>3,362</u>	<u>2,954</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Expenses	<u>41,567</u>	<u>6,273</u>	<u>886,640</u>	<u>268,381</u>	<u>397,026</u>	<u>192,329</u>	<u>56,032</u>	<u>3,648</u>	<u>5,960</u>
<b>ADMINISTRATION EXPENSES</b>	<u>4,891</u>	<u>744</u>	<u>104,092</u>	<u>31,508</u>	<u>46,611</u>	<u>22,579</u>	<u>6,645</u>	<u>428</u>	<u>700</u>
Total Expenses	<u>46,458</u>	<u>7,017</u>	<u>990,732</u>	<u>299,889</u>	<u>443,637</u>	<u>214,908</u>	<u>62,677</u>	<u>4,076</u>	<u>6,660</u>
<b>REVENUE</b>									
County Funding	46,458	7,017	186,900	306,060	13,824	206,961	62,742	6,750	7,569
County Funding (Reinvestment)	-	-	30,616	-	-	-	-	-	-
Magellan	-	-	807,556	-	421,403	-	-	-	-
Total Revenue	<u>46,458</u>	<u>7,017</u>	<u>1,025,072</u>	<u>306,060</u>	<u>435,227</u>	<u>206,961</u>	<u>62,742</u>	<u>6,750</u>	<u>7,569</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 34,340</u>	<u>\$ 6,171</u>	<u>\$ (8,410)</u>	<u>\$ (7,947)</u>	<u>\$ 65</u>	<u>\$ 2,674</u>	<u>\$ 909</u>
<b>UNIT VERIFICATION</b>							Day		
Units Provided							661		
Units Billed							661		
Unit Cost						N/A	\$ 94.82		

**ACCESS SERVICES, INC.**  
**SCHEDULE OF COUNTY ANALYSIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Northampton County		
	Airport Road	Airport Road (Hazard Pay)	Respite Reinvestment
<b>PROGRAM EXPENSES</b>			
Personnel Expenses:			
Wages and Salaries	\$ 341,943	\$ 30,281	\$ 30,881
Fringe Benefits	93,438	8,431	8,442
Staff Development	1,932	-	249
Purchased Personnel	6,206	-	675
Total Personnel	<u>443,519</u>	<u>38,712</u>	<u>40,247</u>
Operating Expenses:			
Occupancy	41,623	-	492
Utilities	9,216	-	417
Communications	9,446	658	1,089
Supplies	194	-	52
Treatment & Supportive Supplies	18,434	5,042	-
Misc Operating Expenses	189	-	825
Transportation	9,973	-	329
Total Operating	<u>89,075</u>	<u>5,700</u>	<u>3,204</u>
Fixed Assets:			
Equipment Purchases	787	1,537	-
Repairs and Improvements	3,252	-	225
Total Fixed Assets	<u>4,039</u>	<u>1,537</u>	<u>225</u>
Total Program Expenses	536,633	45,949	43,676
<b>ADMINISTRATION EXPENSES</b>	<u>63,851</u>	<u>4,544</u>	<u>5,128</u>
Total Expenses	600,484	50,493	48,804
<b>REVENUE</b>			
County Funding	564,776	-	48,804
County Funding - Hazard Pay	-	50,493	-
Room and Board	41,879	-	-
Rent Rebate	2,600	-	-
Total Revenue	<u>609,255</u>	<u>50,493</u>	<u>48,804</u>
Surplus (Deficit)	<u>\$ 8,771</u>	<u>\$ -</u>	<u>\$ -</u>

**ACCESS SERVICES, INC.**  
**SCHEDULE OF COUNTY ANALYSIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Montgomery County								
	Crisis	Opioid	Street Outreach	JRS	Housing Support/ Psych Rehab	Medical Respite	Rapid Rehousing	Respite/ Take 5	Alternative Care Site
<b>PROGRAM EXPENSES</b>									
Personnel Expenses:									
Wages and Salaries	\$ 1,486,729	\$ 84,053	\$ 228,372	\$ 500,710	\$ 1,061,258	\$ 1,240	\$ 30,222	\$ 16,813	\$ 3,450
Fringe Benefits	414,233	23,002	63,070	137,964	295,685	339	8,266	4,568	946
Staff Development	27,938	402	2,553	5,769	13,199	-	442	332	-
Purchased Personnel	41,238	1,425	3,805	12,053	22,571	-	125	489	-
Total Personnel	<u>1,970,138</u>	<u>108,882</u>	<u>297,800</u>	<u>656,496</u>	<u>1,392,713</u>	<u>1,579</u>	<u>39,055</u>	<u>22,202</u>	<u>4,396</u>
Operating Expenses:									
Occupancy	128,709	3,081	21,678	22,880	36,494	14,958	13,013	3,436	18,012
Utilities	35,995	-	189	193	3,607	-	760	-	770
Communications	94,438	2,586	8,793	19,450	38,999	-	359	768	-
Supplies	17,395	263	2,489	7,617	7,563	429	-	43	1,782
Professional Service/Provider Payment	75,723	-	-	-	-	-	-	10,400	27,487
Transportation	44,880	4,055	13,424	24,109	26,396	-	633	47	969
Total Operating	<u>397,140</u>	<u>9,985</u>	<u>46,573</u>	<u>74,249</u>	<u>113,059</u>	<u>15,387</u>	<u>14,765</u>	<u>14,694</u>	<u>49,020</u>
Fixed Assets:									
Equipment Purchases	46,871	1,546	1,777	13,704	1,785	-	1,477	-	-
Repairs and Improvements	78	-	-	-	706	-	-	-	-
Total Fixed Assets	<u>46,949</u>	<u>1,546</u>	<u>1,777</u>	<u>13,704</u>	<u>2,491</u>	<u>-</u>	<u>1,477</u>	<u>-</u>	<u>-</u>
Total Program Expenses	<u>2,414,227</u>	<u>120,413</u>	<u>346,150</u>	<u>744,449</u>	<u>1,508,263</u>	<u>16,966</u>	<u>55,297</u>	<u>36,896</u>	<u>53,416</u>
<b>ADMINISTRATION EXPENSES</b>	<u>290,794</u>	<u>14,281</u>	<u>41,694</u>	<u>87,398</u>	<u>177,070</u>	<u>424</u>	<u>1,382</u>	<u>4,332</u>	<u>6,298</u>
Total Expenses	<u>2,705,021</u>	<u>134,694</u>	<u>387,844</u>	<u>831,847</u>	<u>1,685,333</u>	<u>17,390</u>	<u>56,679</u>	<u>41,228</u>	<u>59,714</u>
<b>REVENUE</b>									
County Funding	490,841	134,693	381,668	251,279	451,324	-	-	41,228	59,714
County Funding - Family Supp Serv	-	-	-	79,499	-	-	-	-	-
County Funding - Housing Support	-	-	-	-	247,993	-	-	-	-
County Funding -CDBG	-	-	-	-	-	-	38,928	-	-
County Funding ESG	-	-	-	-	-	16,736	15,129	-	-
County Funding HUD	-	-	-	-	21,748	-	-	-	-
CCBHC Funding	74,885	-	-	-	88,284	-	-	-	-
Magellan	2,139,295	-	-	501,069	1,047,883	-	-	-	-
Total Revenue	<u>2,705,021</u>	<u>134,693</u>	<u>381,668</u>	<u>831,847</u>	<u>1,857,232</u>	<u>16,736</u>	<u>54,057</u>	<u>41,228</u>	<u>59,714</u>
Surplus (Deficit)	<u>\$ -</u>	<u>\$ (1)</u>	<u>\$ (6,176)</u>	<u>\$ -</u>	<u>\$ 171,899</u>	<u>\$ (654)</u>	<u>\$ (2,622)</u>	<u>\$ -</u>	<u>\$ -</u>

**ACCESS SERVICES, INC.**  
**SCHEDULE OF COUNTY ANALYSIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Children and Youth (Foster Care)												
	Berks	Bucks	Carbon	Chester	Delaware	Lancaster	Lehigh	Luzerne	Monroe	Montgomery	Northampton	Pike	Schuylkill
<b>PROGRAM EXPENSES</b>													
Personnel Expenses:													
Wages and Salaries	\$ 28,811	\$ 51,999	\$ 21,082	\$ 15,396	\$ 22,498	\$ 559	\$ 200,717	\$ 27,052	\$ 38,548	\$ 86,089	\$ 277,422	\$ 1,151	\$ 74,447
Fringe Benefits	7,866	14,203	5,757	4,205	6,145	153	54,819	7,388	10,527	23,514	75,767	314	20,336
Staff Development	632	1,025	467	303	470	11	4,447	600	838	1,696	6,145	25	1,650
Purchased Personnel	1,361	2,082	1,008	617	987	22	9,591	1,293	1,792	3,447	13,261	55	3,561
Total Personnel	<u>38,670</u>	<u>69,309</u>	<u>28,314</u>	<u>20,521</u>	<u>30,100</u>	<u>745</u>	<u>269,574</u>	<u>36,333</u>	<u>51,705</u>	<u>114,746</u>	<u>372,595</u>	<u>1,545</u>	<u>99,994</u>
Operating Expenses:													
Occupancy	2,088	6,674	1,436	1,976	2,218	72	13,676	1,842	3,018	11,049	18,891	78	5,071
Communications	1,710	2,909	1,257	861	1,299	31	11,969	1,613	2,276	4,816	16,544	69	4,442
Supplies	450	638	336	189	316	6	3,200	431	592	1,057	4,421	17	1,188
Clothing	-	-	-	-	-	-	3,949	-	-	-	1,905	-	34
Provider Payment	65,045	108,275	47,884	32,059	48,948	1,164	455,874	61,446	86,320	179,261	630,133	2,614	169,101
Transportation	837	1,439	614	426	639	15	5,853	789	1,115	2,383	8,086	34	2,167
Total Operating	<u>70,130</u>	<u>119,935</u>	<u>51,527</u>	<u>35,511</u>	<u>53,420</u>	<u>1,288</u>	<u>494,521</u>	<u>66,121</u>	<u>93,321</u>	<u>198,566</u>	<u>679,980</u>	<u>2,812</u>	<u>182,003</u>
Fixed Assets:													
Equipment Purchases	59	-	46	-	25	-	442	59	70	-	611	3	162
Repairs and Improvements	287	-	227	-	119	-	2,156	291	344	-	2,983	12	802
Total Fixed Assets	<u>346</u>	<u>-</u>	<u>273</u>	<u>-</u>	<u>144</u>	<u>-</u>	<u>2,598</u>	<u>350</u>	<u>414</u>	<u>-</u>	<u>3,594</u>	<u>15</u>	<u>964</u>
Total Program Expenses	109,146	189,244	80,114	56,032	83,664	2,033	766,693	102,804	145,440	313,312	1,056,169	4,372	282,961
<b>ADMINISTRATION EXPENSES</b>	<u>12,945</u>	<u>22,444</u>	<u>9,502</u>	<u>6,645</u>	<u>9,923</u>	<u>241</u>	<u>90,930</u>	<u>12,193</u>	<u>17,249</u>	<u>37,159</u>	<u>125,262</u>	<u>519</u>	<u>33,558</u>
Total Expenses	122,091	211,688	89,616	62,677	93,587	2,274	857,623	114,997	162,689	350,471	1,181,431	4,891	316,519
<b>REVENUE</b>													
County Funding	125,339	211,900	92,167	62,742	94,980	2,278	878,335	118,270	166,585	350,824	1,212,871	5,031	325,481
County - Clothing, Activity Fees	-	-	-	-	-	-	3,949	-	-	-	3,017	-	34
Total Revenue	<u>125,339</u>	<u>211,900</u>	<u>92,167</u>	<u>62,742</u>	<u>94,980</u>	<u>2,278</u>	<u>882,284</u>	<u>118,270</u>	<u>166,585</u>	<u>350,824</u>	<u>1,215,888</u>	<u>5,031</u>	<u>325,515</u>
Surplus (Deficit)	<u>\$ 3,248</u>	<u>\$ 212</u>	<u>\$ 2,551</u>	<u>\$ 65</u>	<u>\$ 1,393</u>	<u>\$ 4</u>	<u>\$ 24,661</u>	<u>\$ 3,273</u>	<u>\$ 3,896</u>	<u>\$ 353</u>	<u>\$ 34,457</u>	<u>\$ 140</u>	<u>\$ 8,996</u>

**ACCESS SERVICES, INC.**  
**SCHEDULE OF COUNTY ANALYSIS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

	Schuylkill County		
	Counseling/ Rebound JP655C	Counseling/ Mentoring CY655R	MH Rebound
<b>EXPENSES</b>			
Personnel Expenses:			
Wages and Salaries	\$ 75,127	\$ 350,214	\$ 11,738
Fringe Benefits	20,131	95,467	3,215
Staff Development	986	5,829	4,339
Purchased Personnel	1,927	7,441	-
Total Personnel	<u>98,171</u>	<u>458,951</u>	<u>19,292</u>
Operating Expenses:			
Occupancy	2,415	15,353	-
Utilities	1,453	9,425	-
Communications	2,431	16,213	31
Supplies	383	4,261	663
Treatment and Supportive Supplies	2,955	38,676	-
Misc. Operating Expenses	83	213	-
Transportation	5,068	62,802	1,058
Total Operating	<u>14,788</u>	<u>146,943</u>	<u>1,752</u>
Fixed Assets:			
Equipment Purchases	-	-	-
Repairs and Improvements	534	3,372	-
Total Fixed Assets	<u>534</u>	<u>3,372</u>	<u>-</u>
Total Program Expenses	113,493	609,266	21,044
<b>ADMINISTRATION EXPENSES</b>	<u>13,460</u>	<u>72,259</u>	<u>2,496</u>
Total Expenses	126,953	681,525	23,540
<b>REVENUE</b>			
County Funding	<u>96,775</u>	<u>742,575</u>	<u>28,734</u>
Total Revenue	<u>96,775</u>	<u>742,575</u>	<u>28,734</u>
Surplus (Deficit)	<u>\$ (30,178)</u>	<u>\$ 61,050</u>	<u>\$ 5,194</u>

**ACCESS SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND COUNTY AWARDS**  
**YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Award Period	Total Expenditures
<b>Federal Awards</b>				
<u>U.S. Department of Housing and Urban Development:</u>				
Pass-Through Commonwealth of Pennsylvania Montgomery County Mental Health	14.267	N/A	07/01/20 to 06/30/21	\$ 18,912
<u>U.S. Department of the Treasury:</u>				
Pass-Through Commonwealth of Pennsylvania Welfare Substance Abuse and Mental CARES Act - Bucks County Division of Human Services	21.019	N/A	07/01/20 to 06/30/21	46,458
CARES Act - Northampton County Department of Human Services	21.019	N/A	07/01/20 to 06/30/21	27,140
Total U.S. Department of the Treasury				73,598
<u>U.S. Department of Health and Human Services:</u>				
Pass-Through Commonwealth of Pennsylvania Welfare Substance Abuse and Mental Department of Public Health Services Projects of Montgomery County Mental Health	93.150	N/A	07/01/20 to 06/30/21	52,999
Montgomery County Drug and Alcohol	93.788	N/A	07/01/20 to 06/30/21	134,693
Total Department of Public Health Services Projects				187,692
Pass-Through County Children and Youth Agencies:				
Foster Care, Residential Treatment, and Family Living Services:				
Berks County	93.658	N/A	07/01/20 to 06/30/21	34,362
Bucks County	93.658	N/A	07/01/20 to 06/30/21	95,355
Carbon County	93.658	N/A	07/01/20 to 06/30/21	27,835
Chester County	93.658	N/A	07/01/20 to 06/30/21	51,890
Delaware	93.658	N/A	07/01/20 to 06/30/21	33,934
Lehigh County	93.658	N/A	07/01/20 to 06/30/21	280,741
Luzerne County	93.658	N/A	07/01/20 to 06/30/21	107,165
Monroe County	93.658	N/A	07/01/20 to 06/30/21	51,943
Montgomery County	93.658	N/A	07/01/20 to 06/30/21	125,096
Northampton County	93.658	N/A	07/01/20 to 06/30/21	301,349
Pike County	93.658	N/A	07/01/20 to 06/30/21	-
Schuylkill County	93.658	CY 655F	07/01/20 to 06/30/21	133,461
Total Title IV-E Foster Care				1,243,131
Temporary Assistance for Needy Families:				
Schuylkill County	93.558	CY 655R	07/01/20 to 06/30/21	111,386
Total Temporary Assistance for Needy Families				111,386
Total U.S. Department of Health and Human Services				1,542,209
Total Federal Awards				1,634,719

See accompanying Notes to Schedule of Expenditures of Federal, State, and County Awards.

**ACCESS SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND COUNTY AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Award Period	Total Expenditures
<b>State Awards</b>				
Pennsylvania Department of Public Welfare Direct Programs:				
Pass-Through Commonwealth of Pennsylvania				
Department of Public Welfare Office of Developmental				
Programs Medical Assistance - Provider Type 50 Health/ Mental Retardation Services:				
Bucks County	N/A	N/A	07/01/20 to 06/30/21	\$ 529,620
Lehigh County	N/A	N/A	07/01/20 to 06/30/21	144,040
Montgomery County	N/A	N/A	07/01/20 to 06/30/21	1,707,464
Northampton County	N/A	N/A	07/01/20 to 06/30/21	601,261
Schuylkill County	N/A	N/A	07/01/20 to 06/30/21	46,692
Total Programs Medical Assistance				<u>3,029,077</u>
County Children and Youth Agencies: Foster Care, Residential Treatment, and Family Living Services:				
Berks County	N/A	N/A	07/01/20 to 06/30/21	72,782
Bucks County	N/A	N/A	07/01/20 to 06/30/21	93,236
Carbon County	N/A	N/A	07/01/20 to 06/30/21	51,982
Chester County	N/A	N/A	07/01/20 to 06/30/21	8,682
Delaware	N/A	N/A	07/01/20 to 06/30/21	55,702
Lehigh County	N/A	N/A	07/01/20 to 06/30/21	481,354
Luzerne County	N/A	N/A	07/01/20 to 06/30/21	8,885
Monroe County	N/A	N/A	07/01/20 to 06/30/21	114,642
Montgomery County	N/A	N/A	07/01/20 to 06/30/21	180,583
Northampton County	N/A	N/A	07/01/20 to 06/30/21	726,646
Pike	N/A	N/A	07/01/20 to 06/30/21	4,423
Schuylkill County	N/A	JP 655C, CY 655F, CY 655R	07/01/20 to 06/30/21	735,363
Total Foster Care				<u>2,534,280</u>
Total State Awards				5,563,357

See accompanying Notes to Schedule of Expenditures of Federal, State, and County Awards.

**ACCESS SERVICES, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND COUNTY AWARDS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Award Period	Total Expenditures
<b>County Awards</b>				
County Departments of MH/MR/Medical Assistance Program, Family Living Services, Home Based Services, Supported Living Services, Residential Treatment, and Community Employment Services, Children's Mobile Crisis:				
Berks County	N/A	N/A	07/01/20 to 06/30/21	\$ 600
Bucks County	N/A	N/A	07/01/20 to 06/30/21	21,436
Lehigh County	N/A	N/A	07/01/20 to 06/30/21	4,317
Montgomery County	N/A	N/A	07/01/20 to 06/30/21	40,619
Northampton County	N/A	N/A	07/01/20 to 06/30/21	11,244
Schuylkill County	N/A	N/A	07/01/20 to 06/30/21	2,087
Total MH/MR/Medical Assistance Program				<u>80,303</u>
County Children and Youth Agencies, Foster Care, Residential Treatment, and Family Living Services:				
Berks County	N/A	N/A	07/01/20 to 06/30/21	18,195
Bucks County	N/A	N/A	07/01/20 to 06/30/21	23,309
Carbon County	N/A	N/A	07/01/20 to 06/30/21	12,350
Chester County	N/A	N/A	07/01/20 to 06/30/21	2,170
Delaware	N/A	N/A	07/01/20 to 06/30/21	13,925
Lehigh County	N/A	N/A	07/01/20 to 06/30/21	120,339
Luzerne County	N/A	N/A	07/01/20 to 06/30/21	2,221
Montgomery County	N/A	N/A	07/01/20 to 06/30/21	45,846
Northampton County	N/A	N/A	07/01/20 to 06/30/21	179,838
Pike County	N/A	N/A	07/01/20 to 06/30/21	607
Schuylkill County	N/A	JP 655C, CY 655F, CY 655R	07/01/20 to 06/30/21	184,655
Total Foster Care				<u>603,455</u>
Total County Awards				<u>683,758</u>
Total Federal, State, and County Awards				<u><u>\$ 7,881,834</u></u>

See accompanying Notes to Schedule of Expenditures of Federal, State, and County Awards.

**ACCESS SERVICES, INC.**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND COUNTY AWARDS**  
**JUNE 30, 2021**

**NOTE 1 GENERAL INFORMATION**

The accompanying schedule of expenditures of federal, state, and county awards presents activities in all of the federal, state, and county awards programs of Access Services, Inc. All financial assistance received directly from federal agencies, as well as financial assistance passed through other governmental agencies or nonprofit organizations, is included in the schedule. During the year ended June 30, 2021, Access Services did not pass any federal assistance to subrecipients.

**NOTE 2 BASIS OF ACCOUNTING, EXPENDITURES**

The accompanying schedule of expenditures of federal, state, and county awards is presented using the accrual basis of accounting. The amounts reported in this schedule as expenditures may differ from certain financial reports submitted to funding agencies because those reports may be submitted on either a cash or modified accrual basis of accounting.

**NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS**

Federal, state, and county award expenditures are reported on the statement of functional expenditures as program costs. However, expenditures in the schedule of expenditures of federal, state, and county awards for certain programs which have incurred deficits have been limited to the related contracted amount. In addition, for certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported on the schedule of expenditures of federal, state and county awards due to program expenditures exceeding grant or contract budget limitations, which are not included as federal, state and county financial assistance.

**NOTE 4 INDIRECT COST RATE**

Access Services, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.



**INDEPENDENT AUDITORS' 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***

Board of Directors  
Access Services, Inc.  
Fort Washington, Pennsylvania

We 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 Access Services, Inc., which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 30, 2021.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Access Services, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Access Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Access Services, Inc.'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.

Our 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 our audit we did not identify any deficiencies in internal control that we 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 Access Services, Inc.'s financial statements are free from material misstatement, we 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, we do not express such an opinion. The results of our 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 result 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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

### **CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
November 30, 2021



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

Board of Directors  
Access Services, Inc.  
Fort Washington, Pennsylvania

### **Report on Compliance for Each Major Federal Program**

We have audited Access Services, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Access Services, Inc.'s major federal programs for the year ended June 30, 2021. Access Services, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

### ***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### ***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of Access Services, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principals, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Access Services, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Access Services, Inc.'s compliance.

**Opinion on Each Major Federal Program**

In our opinion, Access Services, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

Management of Access Services, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Access Services, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Access Services, Inc.'s internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
November 30, 2021

**ACCESS SERVICES, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness identified? \_\_\_\_\_ yes        X   no
  - Significant deficiency identified that are not considered to be material weakness? \_\_\_\_\_ yes        X   none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes        X   no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness identified? \_\_\_\_\_ yes        X   no
  - Significant deficiency identified that are not considered to be material weakness? \_\_\_\_\_ yes        X   none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.515(d)(2) of the Uniform Guidance? \_\_\_\_\_ yes        X   no

**Identification of Major Federal Programs**

**CFDA Number(s)**

93.658

**Name of Federal Program or Cluster**

Foster Care – Title IV-E

Dollar threshold used to distinguish between Type A or Type B programs was:

\$ 750,000 / \$187,500

Auditee qualified as low-risk auditee?

  X   yes      \_\_\_\_\_ no

**ACCESS SERVICES, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)**  
**YEAR ENDED JUNE 30, 2021**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR Section 200.515(d)(2) of the Uniform Guidance.

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***Section IV – Prior Findings***

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There were no findings disclosed in our audit for the year ended June 30, 2020.

Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor. CLA is an independent member of Nexia International, a leading, global network of independent accounting and consulting firms. See [nexia.com/member-firm-disclaimer](https://www.nexia.com/member-firm-disclaimer) for details. **CliftonLarsonAllen LLP**

