

Form **CT-12**

For Oregon Charities

For Accounting Periods Beginning in:

**2024**

**Charitable Activities Section  
Oregon Department of Justice**

100 SW Market Street  
Portland, OR 97201-5702  
Email: charitable@doj.oregon.gov  
Website: https://www.doj.state.or.us

VOICE (971) 673-1880  
TTY (800) 735-2900  
FAX (971) 673-1882

Line-by-line instructions for completing the annual report form can be found on our website.

You can now file reports and pay by credit card using our online form at <https://justice.oregon.gov/paymentportal/Account/Login>

**Section I. General Information**

1. REGISTRATION#: 11631

ACCESS  
PO BOX 4666  
MEDFORD, OR 97501

PERIOD: 07/01/2024 - 06/30/2025

Cross Through Incorrect Items and Correct Here:  
(See instructions for change of name or accounting period.)

Registration #:

Organization Name:

Address:

City, State, Zip:

Phone:

Fax:

Amended Report?

Email:

Period Beginning: / /

Period Ending: / /

- 2. Did a certified public accountant audit your financial records? - If yes, attach a copy of the auditor's report, financial statements, accompanying notes, schedules, or other documents supplementing the report or financial statements.  Yes  No
- 3. Is the organization a party to a contract with a fundraising firm that relates to solicitations in Oregon? If yes, check the type of solicitations:  in-person;  direct mail;  advertising;  vending machine;  telephone; or  other solicitations.  Yes  No  
If yes, also write the name of the fundraising firm(s) here: \_\_\_\_\_ (If you checked "other solicitations", attach an explanation.)
- 4. Has the organization or any of its officers, directors, trustees, or key employees ever signed a voluntary agreement with any government agency or been a party to legal action in any court or administrative agency regarding charitable solicitation, administration, management, or fiduciary practices? If yes, attach explanation of each such agreement or action. See instructions.  Yes  No
- 5. During this reporting period, did the organization amend its articles of incorporation, bylaws, or trust documents, OR did the organization receive a determination or revocation letter from the Internal Revenue Service relating to its tax-exempt status? If yes, attach a copy of the amended document or letter.  Yes  No
- 6. Is the organization ceasing operations and is this the final report? (If yes, see instructions on how to close your registration.)  Yes  No
- 7. Provide contact information for the person responsible for retaining the organization's records.

Name	Position	Phone	Mailing Address & Email Address
AGNES MAINA	CFO	(541) 779-6691	PO BOX 4666, MEDFORD, OR 97501 amaina@accesshelps.org

8. List of Officers, Directors, Trustees and Key Employees – List each person who held one of these positions at any time during the year even if they did not receive compensation. Attach additional sheets if necessary. If an attached IRS form includes substantially the same compensation information, the phrase "See IRS Form" may be entered in lieu of completing this section. (Oregon law requires a minimum of three directors for nonprofit public benefit corporations.)

(A) Name, mailing address, daytime phone number and email address	(B) Title & average weekly hours devoted to position	(C) Compensation (enter \$0 if position unpaid)
Name: SEE ATTACHED IRS FORM 990 Address: _____ Phone: ( ) _____ Email: _____		
Name: _____ Address: _____ Phone: ( ) _____ Email: _____		
Name: _____ Address: _____ Phone: ( ) _____ Email: _____		

**Form Continued on Reverse Side**

## Section II. Fee Calculation

<p>9. Total Revenue .....  <small>(From Part I, Line 12 (current year) on Form 990; Line 9 on Form 990-EZ; Part I, Line 12a on Form 990-PF. For 990-N filers or others, see the CT-12 instructions for how to calculate total revenue. Attach explanation if Total Revenue is \$0.)</small></p>	9.	\$53,312,436.00																
<p>10. Revenue Fee.....  <small>(See chart below. Minimum fee is \$20, even if total revenue is \$0 or a negative amount.) The revenue fee is determined by the amount on line 9.</small></p> <table border="1" style="width: 100%; border-collapse: collapse; margin-bottom: 10px;"> <thead> <tr> <th style="text-align: left;">Amount on Line 9</th> <th style="text-align: left;">Revenue Fee</th> </tr> </thead> <tbody> <tr><td>\$0 - \$24,999</td><td>\$20</td></tr> <tr><td>\$25,000 - \$49,999</td><td>\$50</td></tr> <tr><td>\$50,000 - \$99,999</td><td>\$90</td></tr> <tr><td>\$100,000 - \$249,999</td><td>\$150</td></tr> <tr><td>\$250,000 - \$499,999</td><td>\$200</td></tr> <tr><td>\$500,000 - \$999,999</td><td>\$300</td></tr> <tr><td>\$1,000,000 or more</td><td>\$400</td></tr> </tbody> </table>	Amount on Line 9	Revenue Fee	\$0 - \$24,999	\$20	\$25,000 - \$49,999	\$50	\$50,000 - \$99,999	\$90	\$100,000 - \$249,999	\$150	\$250,000 - \$499,999	\$200	\$500,000 - \$999,999	\$300	\$1,000,000 or more	\$400	10.	\$400.00
Amount on Line 9	Revenue Fee																	
\$0 - \$24,999	\$20																	
\$25,000 - \$49,999	\$50																	
\$50,000 - \$99,999	\$90																	
\$100,000 - \$249,999	\$150																	
\$250,000 - \$499,999	\$200																	
\$500,000 - \$999,999	\$300																	
\$1,000,000 or more	\$400																	
<p>11. Net Assets or Fund Balances at End of the Reporting Period ...  <small>(From Part I, Line 22 (end of year) on Form 990; Line 21 on Form 990-EZ; or Part III, Line 6 on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. Attach explanation if amount is \$0 or a negative number)</small></p>	11.	\$11,947,401.00																
<p>12. Net Fixed Assets Used to Conduct Charitable Activities.....  <small>(Generally, from Part X, Line 10c on Form 990 (end of year); Line 23B and possibly 24B on Form 990-EZ, or Part II, Line 14b on Form 990-PF. For 990-N filers or others, see the CT-12 instructions to calculate. See the CT-12 instructions if organization owns income-producing assets.)</small></p>	12.	\$5,124,389.00																
<p>13. Amount Subject to Net Assets or Fund Balances Fee.....  <small>(Line 11 minus Line 12. If Line 11 minus Line 12 is less than \$50,000, write \$0.)</small></p>	13.	\$6,823,012.00																
<p>14. Net Assets or Fund Balances Fee .....  <small>(Line 13 multiplied by .0001. If the fee is less than \$5, enter \$0. Not to exceed \$2,000. Round cents to the nearest whole dollar.)</small></p>	14.	\$682.00																
<p>15. Are you filing this report late? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No .....  <small>(If yes, the late fee is a minimum of \$20. You may owe more depending on how late the report is. See Instruction 15 for additional information or contact the Charitable Activities Section at (971) 673-1880 to obtain late fee amount.)</small></p>	15.	\$0.00																
<p>16. Total Amount Due .....  <small>(Add Lines 10, 14, and 15. Make check payable to the Oregon Department of Justice.)</small></p>	16.	\$1,082.00																
<p>17. Attach a copy of the organization's federal 990 or other return and all supporting schedules and attachments that were filed with the IRS, except that Form 990 &amp; 990EZ filers do not need to attach a copy of their Schedule B. Also, if the organization did not file with the IRS or filed a 990-N, but had Total Revenue of \$50,000 or more, or Net Assets or Fund Balances of \$100,000 or more, see the instructions. Such organizations may be required to complete certain IRS forms for Oregon purposes only. If the attached return was not filed with the IRS, then mark any such return as "For Oregon Purposes Only." If your organization files IRS Form 990-N (e-Postcard) please attach a copy if available.</p>																		

<p><b>Please Sign Here</b></p>	<p>Under penalties of perjury, I declare that I am an officer/director of the organization. I have examined this return, including all accompanying forms, schedules, and attachments, and to the best of my knowledge and belief, it is true, correct, and complete.</p>
<p>                  Signature of officer</p> <p>_____                  LUCINDA BROPHY                  Officer's name (printed)</p>	<p><u>5-15-26</u>                  Date</p> <p>_____                  BOARD CHAIR                  Title</p> <p>_____                  PO BOX 4666, MEDFORD, OR 97501                  Address</p> <p>_____                  (541) 779-6691                  Phone</p>
<p>Paid Preparer's Use Only</p>	<p>                  Preparer's signature</p> <p>_____                  JESSICA WALLGREN, CPA                  Preparer's name (printed)</p> <p>_____                  05/15/2026                  Date</p> <p>_____                  (541) 773-6633                  Phone</p> <p>_____                  841 O'HARE PARKWAY STE 200, MEDFORD, OR 97504                  Address</p>

Line-by-line instructions for completing the annual report form can be found at <https://www.doj.state.or.us/charitable-activities/annual-reporting-for-charities/file-your-annual-report>. If you click the appropriate link for this year's form, the instructions are included in that document. If you would like us to send a copy of the instructions, please call us at 971-673-1880 or send an email to [charitable@doj.oregon.gov](mailto:charitable@doj.oregon.gov).

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

2024
Open to Public Inspection

A For the 2024 calendar year, or tax year beginning JUL 1, 2024 and ending JUN 30, 2025

B Check if applicable: C Name of organization: ACCESS
D Employer identification number: 93-0665396
E Telephone number: (541) 779-6691
G Gross receipts \$: 53,491,035.
H(a) Is this a group return for subordinates?
H(b) Are all subordinates included?
I Tax-exempt status:
J Website: WWW.ACCESSHELPS.ORG
K Form of organization:
L Year of formation: 1976
M State of legal domicile: OR

Part I Summary

Table with 3 main columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... TO PROVIDE ASSISTANCE TO LOW-INCOME INDIVIDUALS AND FAMILIES. 2-7 Governance metrics. 8-12 Revenue. 13-19 Expenses. 20-22 Net Assets or Fund Balances.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: Signature of officer LUCINDA BROPHY, BOARD CHAIR
Date
Paid: Preparer's name JESSICA WALLGREN, CPA; Preparer's signature JESSICA WALLGREN, CP; Date 05/15/26; PTIN P02339527
Preparer Use Only: Firm's name SORREN INC; Firm's EIN 93-4792291; Firm's address 841 O'HARE PARKWAY STE 200 MEDFORD, OR 97504; Phone no. (541) 773-6633

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: TO PROVIDE ASSISTANCE TO LOW-INCOME INDIVIDUALS AND FAMILIES.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

4a (Code: ) (Expenses \$ 5,095,704. including grants of \$ 3,953,662. ) (Revenue \$ 1,453,774. ) ENERGY AND WEATHERIZATION PROGRAMS: FEDERAL DEPARTMENT OF ENERGY (DOE), LOW INCOME HOME ENERGY ASSISTANCE PROGRAM (LIHEAP), BONNEVILLE POWER ADMINISTRATION (BPA), AVISTA WEATHERIZATION AND ENERGY CONSERVATION HELPING OREGONIANS (ECHO) ARE ALL WEATHERIZATION PROGRAMS. THESE PROGRAMS ASSIST LOW-INCOME SENIORS, PEOPLE WITH DISABILITIES AND HOUSEHOLDS WITH ENERGY EFFICIENT IMPROVEMENTS NEEDED ON THEIR HOME, WHICH CAN HELP TO CONSERVE ENERGY AND REDUCE ENERGY BILLS. LIHEAP - PROVIDES ENERGY ASSISTANCE TO LOW-INCOME JACKSON COUNTY RESIDENTS WITH PREFERENCE GIVEN TO SENIORS AND DISABLED INDIVIDUALS.

4b (Code: ) (Expenses \$ 35,231,947. including grants of \$ 24,759,429. ) (Revenue \$ ) SUPPORT SERVICE PROGRAMS: HOME TENANT BASED ASSISTANCE PROGRAM (HTBA) - PROVIDES UP TO TWO YEARS RENTAL SUBSIDY DEPENDING UPON HOUSING NEED IDENTIFIED IN PARTNERSHIP WITH OREGON DEPARTMENT OF HUMAN SERVICES (ODHS) HOUSING AUTHORITY OF JACKSON COUNTY, AND OTHER COMMUNITY PARTNERS. THE MAXIMUM AMOUNT OF HOME FUNDS THAT MAY BE PAID FOR A SECURITY DEPOSIT IS NO GREATER THAN THE EQUIVALENT OF TWO MONTHS' RENT FOR THE UNIT. STATE HOMELESS ASSISTANCE PROGRAM (SHAP) - OFFERS STATE FUNDS TO HELP MEET THE EMERGENCY NEEDS OF UNHOUSED OREGONIANS BY PROVIDING OPERATIONAL SUPPORT FOR EMERGENCY SHELTERS AND SUPPORTIVE SERVICES TO SHELTER RESIDENTS.

4c (Code: ) (Expenses \$ 7,619,690. including grants of \$ 6,106,662. ) (Revenue \$ ) FOOD PROGRAMS: FOOD SHARE - PROVIDES EMERGENCY AND SUPPLEMENTAL FOOD TO THE HUNGRY IN JACKSON COUNTY. FOOD SHARE SUPPLIES TWENTY-ONE FOOD PANTRIES, OVER 25 SUPPLEMENTAL FOOD PROGRAMS AND RESIDENTIAL FEEDING SITES (I.E. SALVATION ARMY AND DUNN HOUSE) WITH FOOD DONATED THROUGH LOCAL COMMUNITY DONATIONS, OREGON FOOD BANK, AND USDA. FRESH ALLIANCE - FRESH ALLIANCE RECOVERS MILK, PRODUCE, DAIRY AND FROZEN MEAT FROM AREA GROCERY STORES ON OR BEFORE THE PRODUCT PULL DATE. THIS PRODUCT IS TRANSPORTED IN A REFRIGERATED TRUCK, SORTED, REBOXED AND DISTRIBUTED TO PEOPLE IN NEED ACROSS JACKSON COUNTY.

4d Other program services (Describe on Schedule O.) (Expenses \$ 2,355,370. including grants of \$ 3,173. ) (Revenue \$ )

4e Total program service expenses 50,302,711.

Part IV Checklist of Required Schedules

Table with 3 columns: Question ID, Yes, No. Rows include questions 1 through 21, with sub-questions a-f for items 11, 12, and 20. 'X' marks indicate 'Yes' responses for questions 1, 2, 11a, 11b, 11c, 11d, 11e, 11f, 12a, 12b, 13, 14a, 14b, 15, 16, 17, 18, 19, 20a, 20b, and 21.

Part IV Checklist of Required Schedules (continued)

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 22 through 38 regarding organization reporting, compensation, tax-exempt bonds, and business transactions.

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V [ ]

Table with 3 columns: Question ID, Question Text, Yes, No. Rows include questions 1a, 1b, and 1c regarding Form 1096, Forms W-2G, and backup withholding rules.

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response columns. Includes rows 2a through 17 with various tax-related questions and numerical inputs.

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year (10); 1b Enter the number of voting members included on line 1a, above, who are independent (10); 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? (X); 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? (X); 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? (X); 5 Did the organization become aware during the year of a significant diversion of the organization's assets? (X); 6 Did the organization have members or stockholders? (X); 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? (X); 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? (X); 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? (X); b Each committee with authority to act on behalf of the governing body? (X); 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O (X).

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates? (X); 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? (X); 11b Describe on Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13 (X); 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? (X); 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done (X); 13 Did the organization have a written whistleblower policy? (X); 14 Did the organization have a written document retention and destruction policy? (X); 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? a The organization's CEO, Executive Director, or top management official (X); b Other officers or key employees of the organization (X); If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? (X); 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed OR
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [ ] Another's website [X] Upon request [X] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records
AGNES MAINA - (541) 779-6691
PO BOX 4666, MEDFORD, OR 97501

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
  - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
  - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
  - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
  - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CARRIE BORGEN EXECUTIVE DIRECTOR	40.00			X			217,851.	0.	26,747.	
(2) RON ZAMBRANO DIRECTOR OF FINANCE	40.00				X		126,918.	0.	41,137.	
(3) MELANIE DOSHIER CHIEF PROGRAM OFFICER	40.00			X			99,572.	0.	56,139.	
(4) JOSEPH E VOLLMAR CHIEF OPERATIONS & HOUSING	40.00			X			124,562.	0.	30,310.	
(5) KELLIE L BATTAGLIA CHIEF ADVACEMENT OFFICER	40.00			X			137,329.	0.	17,318.	
(6) RAIANN WILSON CONTROLLER	40.00				X		131,541.	0.	21,561.	
(7) MARCEE CHAMPION DIRECTOR OF FOOD PROGRAMS	40.00				X		106,330.	0.	21,343.	
(8) AGNES MAINA CHIEF FINANCIAL OFFICER	40.00			X			37,464.	0.	8,852.	
(9) GREGORY PERKINSON TREASURER	2.00	X		X			0.	0.	0.	
(10) BRAD EARL BOARD CHAIR	2.00	X		X			0.	0.	0.	
(11) DENNIE CONRAD VICE CHAIR	2.00	X		X			0.	0.	0.	
(12) MICHAEL ZAROZINSKI BOARD MEMBER	2.00	X					0.	0.	0.	
(13) LILIA CABALLERO SECRETARY	2.00	X		X			0.	0.	0.	
(14) DAVID GRIJALVA BOARD MEMBER	2.00	X					0.	0.	0.	
(15) JASON ANTLEY BOARD MEMBER	2.00	X					0.	0.	0.	
(16) LUCINDA BROPHY BOARD MEMBER	2.00	X		X			0.	0.	0.	
(17) CASSIE ROSE BOARD MEMBER	2.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

Table with 6 main columns: (A) Name and title, (B) Average hours per week, (C) Position, (D) Reportable compensation from the organization, (E) Reportable compensation from related organizations, (F) Estimated amount of other compensation. Includes rows for JASON ELZY and a subtotal.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 6

Table with 3 columns: Question, Yes, No. Contains questions 3, 4, and 5 regarding compensation reporting.

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

Table with 3 columns: (A) Name and business address, (B) Description of services, (C) Compensation. Lists contractors like CV THE MERRICK AT THE COMMONS LLC and CV THE ROXY, LLC.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 14

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	<b>1 a</b> Federated campaigns	<b>1a</b>					
	<b>b</b> Membership dues	<b>1b</b>					
	<b>c</b> Fundraising events	<b>1c</b>	15,000.				
	<b>d</b> Related organizations	<b>1d</b>					
	<b>e</b> Government grants (contributions)	<b>1e</b>	43,441,834.				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above	<b>1f</b>	8,204,641.				
	<b>g</b> Noncash contributions included in lines 1a-1f	<b>1g</b>	\$ 6,942,369.				
	<b>h Total.</b> Add lines 1a-1f		51,661,475.				
Program Service Revenue	<b>2 a</b> PROGRAM INCOME	Business Code					
		900099	813,473.	813,473.			
	<b>b</b> RENTAL INCOME	531110	611,263.	611,263.			
	<b>c</b>						
	<b>d</b>						
	<b>e</b>						
	<b>f</b> All other program service revenue						
<b>g Total.</b> Add lines 2a-2f		1,424,736.					
Other Revenue	<b>3</b> Investment income (including dividends, interest, and other similar amounts)		89,271.			89,271.	
	<b>4</b> Income from investment of tax-exempt bond proceeds						
	<b>5</b> Royalties						
	<b>6 a</b> Gross rents	<b>6a</b>	(i) Real				
			(ii) Personal				
	<b>b</b> Less: rental expenses	<b>6b</b>					
	<b>c</b> Rental income or (loss)	<b>6c</b>					
	<b>d</b> Net rental income or (loss)						
	<b>7 a</b> Gross amount from sales of assets other than inventory	<b>7a</b>	(i) Securities	1,724.			
			(ii) Other				
	<b>b</b> Less: cost or other basis and sales expenses	<b>7b</b>	0.				
<b>c</b> Gain or (loss)	<b>7c</b>	1,724.					
<b>d</b> Net gain or (loss)		1,724.			1,724.		
<b>8 a</b> Gross income from fundraising events (not including \$ 15,000. of contributions reported on line 1c). See Part IV, line 18	<b>8a</b>		284,791.				
			178,599.				
<b>b</b> Less: direct expenses	<b>8b</b>						
<b>c</b> Net income or (loss) from fundraising events			106,192.			106,192.	
<b>9 a</b> Gross income from gaming activities. See Part IV, line 19	<b>9a</b>						
<b>b</b> Less: direct expenses	<b>9b</b>						
<b>c</b> Net income or (loss) from gaming activities							
<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>						
<b>b</b> Less: cost of goods sold	<b>10b</b>						
<b>c</b> Net income or (loss) from sales of inventory							
Miscellaneous Revenue	<b>11 a</b> MISCELLANEOUS	Business Code					
		900099	29,038.	29,038.			
	<b>b</b>						
	<b>c</b>						
	<b>d</b> All other revenue						
<b>e Total.</b> Add lines 11a-11d		29,038.					
<b>12 Total revenue.</b> See instructions		53,312,436.	1,453,774.	0.	197,187.		

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	10,511,181.	10,511,181.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22	24,311,745.	24,311,745.		
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	918,081.	682,565.	186,250.	49,266.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	8,380,694.	6,230,789.	1,700,176.	449,729.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	188,455.	140,111.	38,231.	10,113.
9 Other employee benefits	1,736,025.	1,290,682.	352,184.	93,159.
10 Payroll taxes	686,613.	510,476.	139,292.	36,845.
11 Fees for services (nonemployees):				
a Management				
b Legal	14,891.	14,600.	263.	28.
c Accounting	77,451.	75,940.	1,366.	145.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,935.		2,935.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	1,465,614.	919,930.	510,214.	35,470.
12 Advertising and promotion	122,893.	53,846.	11,522.	57,525.
13 Office expenses	572,123.	338,017.	152,154.	81,952.
14 Information technology				
15 Royalties				
16 Occupancy	3,588,104.	3,004,043.	535,360.	48,701.
17 Travel	153,098.	120,686.	23,335.	9,077.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	13,066.	13,066.		
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	404,182.	318,221.	85,961.	
23 Insurance	164,279.	82,717.	80,090.	1,472.
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <b>NON-CASH GOODS, EQUIPME</b>	1,476,185.	1,476,185.		
b <b>VEHICLE EXPENSES</b>	200,402.	177,967.	22,435.	
c <b>MISCELLANEOUS</b>	86,927.	12,140.	52,792.	21,995.
d <b>FUNDRAISING</b>	66,683.			66,683.
e All other expenses	-139,105.	17,804.	16,996.	-173,905.
<b>25 Total functional expenses.</b> Add lines 1 through 24e	<b>55,002,522.</b>	<b>50,302,711.</b>	<b>3,911,556.</b>	<b>788,255.</b>
<b>26 Joint costs.</b> Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
<b>Assets</b>	<b>1</b> Cash - non-interest-bearing .....	3,047,878.	<b>1</b>	3,865,856.
	<b>2</b> Savings and temporary cash investments .....	144,804.	<b>2</b>	145,389.
	<b>3</b> Pledges and grants receivable, net .....	5,436,126.	<b>3</b>	7,086,381.
	<b>4</b> Accounts receivable, net .....	63,032.	<b>4</b>	43,016.
	<b>5</b> Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>5</b>	
	<b>6</b> Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B) .....		<b>6</b>	
	<b>7</b> Notes and loans receivable, net .....	1,281,862.	<b>7</b>	1,281,862.
	<b>8</b> Inventories for sale or use .....	418,008.	<b>8</b>	320,688.
	<b>9</b> Prepaid expenses and deferred charges .....	168,741.	<b>9</b>	193,461.
	<b>10a</b> Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D .....	<b>10a</b> 8,826,387.		
	<b>b</b> Less: accumulated depreciation .....	<b>10b</b> 3,701,998.	<b>10c</b>	5,124,389.
	<b>11</b> Investments - publicly traded securities .....		<b>11</b>	
	<b>12</b> Investments - other securities. See Part IV, line 11 .....		<b>12</b>	
	<b>13</b> Investments - program-related. See Part IV, line 11 .....		<b>13</b>	
	<b>14</b> Intangible assets .....		<b>14</b>	
	<b>15</b> Other assets. See Part IV, line 11 .....	899,466.	<b>15</b>	1,679,377.
<b>16 Total assets.</b> Add lines 1 through 15 (must equal line 33) .....	18,149,070.	<b>16</b>	19,740,419.	
<b>Liabilities</b>	<b>17</b> Accounts payable and accrued expenses .....	2,593,145.	<b>17</b>	2,160,645.
	<b>18</b> Grants payable .....		<b>18</b>	
	<b>19</b> Deferred revenue .....	217,395.	<b>19</b>	4,225,003.
	<b>20</b> Tax-exempt bond liabilities .....		<b>20</b>	
	<b>21</b> Escrow or custodial account liability. Complete Part IV of Schedule D .....		<b>21</b>	
	<b>22</b> Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons .....		<b>22</b>	
	<b>23</b> Secured mortgages and notes payable to unrelated third parties .....	1,766,208.	<b>23</b>	1,361,296.
	<b>24</b> Unsecured notes and loans payable to unrelated third parties .....		<b>24</b>	
	<b>25</b> Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D .....	0.	<b>25</b>	46,074.
	<b>26 Total liabilities.</b> Add lines 17 through 25 .....	4,576,748.	<b>26</b>	7,793,018.
<b>Net Assets or Fund Balances</b>	<b>Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.</b>			
	<b>27</b> Net assets without donor restrictions .....	10,957,211.	<b>27</b>	9,448,049.
	<b>28</b> Net assets with donor restrictions .....	2,615,111.	<b>28</b>	2,499,352.
	<b>Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.</b>			
	<b>29</b> Capital stock or trust principal, or current funds .....		<b>29</b>	
	<b>30</b> Paid-in or capital surplus, or land, building, or equipment fund .....		<b>30</b>	
	<b>31</b> Retained earnings, endowment, accumulated income, or other funds .....		<b>31</b>	
	<b>32</b> Total net assets or fund balances .....	13,572,322.	<b>32</b>	11,947,401.
	<b>33</b> Total liabilities and net assets/fund balances .....	18,149,070.	<b>33</b>	19,740,419.

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	53,312,436.
2	Total expenses (must equal Part IX, column (A), line 25)	2	55,002,522.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,690,086.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	13,572,322.
5	Net unrealized gains (losses) on investments	5	36,340.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	28,825.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	11,947,401.

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other		
If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
b Were the organization's financial statements audited by an independent accountant?	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:		
<input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	X	

Form 990 (2024)

**SCHEDULE A**  
**(Form 990)**

Department of the Treasury  
Internal Revenue Service

**Public Charity Status and Public Support**

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**2024**

Open to Public Inspection

Name of the organization <b>ACCESS</b>	Employer identification number <b>93-0665396</b>
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**Part I Reason for Public Charity Status.** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: \_\_\_\_\_
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: \_\_\_\_\_
- 10  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations .....
- g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
<b>Total</b>						

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>1</b> Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.") .....	29435441.	39472768.	45315056.	43419078.	51661475.	209303818
<b>2</b> Tax revenues levied for the organization's benefit and either paid to or expended on its behalf .....						
<b>3</b> The value of services or facilities furnished by a governmental unit to the organization without charge .....						
<b>4 Total.</b> Add lines 1 through 3 .....	29435441.	39472768.	45315056.	43419078.	51661475.	209303818
<b>5</b> The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) .....						
<b>6 Public support.</b> Subtract line 5 from line 4.						209303818

**Section B. Total Support**

Calendar year (or fiscal year beginning in)	(a) 2020	(b) 2021	(c) 2022	(d) 2023	(e) 2024	(f) Total
<b>7</b> Amounts from line 4 .....	29435441.	39472768.	45315056.	43419078.	51661475.	209303818
<b>8</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources .....	46,223.	17,019.	80,124.	169,134.	89,271.	401,771.
<b>9</b> Net income from unrelated business activities, whether or not the business is regularly carried on .....						
<b>10</b> Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) .....	115,269.	50,421.	9,922.	50,849.	29,038.	255,499.
<b>11 Total support.</b> Add lines 7 through 10						209961088
<b>12</b> Gross receipts from related activities, etc. (see instructions) .....					12	4,176,399.
<b>13 First 5 years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> .....						<input type="checkbox"/>

**Section C. Computation of Public Support Percentage**

<b>14</b> Public support percentage for 2024 (line 6, column (f), divided by line 11, column (f)) .....	<b>14</b>	99.69 %
<b>15</b> Public support percentage from 2023 Schedule A, Part II, line 14 .....	<b>15</b>	97.06 %
<b>16a 33 1/3% support test - 2024.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input checked="" type="checkbox"/>
<b>b 33 1/3% support test - 2023.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>17a 10% -facts-and-circumstances test - 2024.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>b 10% -facts-and-circumstances test - 2023.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization .....		<input type="checkbox"/>
<b>18 Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions .....		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Gross receipts from admissions; 3 Gross receipts from activities that are not an unrelated trade or business; 4 Tax revenues levied for the organization's benefit; 5 The value of services or facilities furnished by a governmental unit; 6 Total; 7a Amounts included on lines 1, 2, and 3 received from disqualified persons; 7b Amounts included on lines 2 and 3 received from other than disqualified persons; 8 Public support.

Section B. Total Support

Table with 7 columns: (a) 2020, (b) 2021, (c) 2022, (d) 2023, (e) 2024, (f) Total. Rows include: 9 Amounts from line 6; 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 10b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975; 10c Add lines 10a and 10b; 11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on; 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.); 13 Total support.

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 2 columns: Description, Percentage. Row 15: Public support percentage for 2024 (line 8, column (f), divided by line 13, column (f)) 15%. Row 16: Public support percentage from 2023 Schedule A, Part III, line 15 16%.

Section D. Computation of Investment Income Percentage

Table with 2 columns: Description, Percentage. Row 17: Investment income percentage for 2024 (line 10c, column (f), divided by line 13, column (f)) 17%. Row 18: Investment income percentage from 2023 Schedule A, Part III, line 17 18%.

19a 33 1/3% support tests - 2024. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2023. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

	Yes	No
<b>1</b> Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
<b>2</b> Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
<b>3a</b> Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>		
<b>b</b> Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
<b>c</b> Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
<b>4a</b> Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>		
<b>b</b> Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
<b>c</b> Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
<b>5a</b> Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
<b>b Type I or Type II only.</b> Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
<b>c Substitutions only.</b> Was the substitution the result of an event beyond the organization's control?		
<b>6</b> Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
<b>7</b> Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>8</b> Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>		
<b>9a</b> Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
<b>b</b> Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>c</b> Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
<b>10a</b> Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>		
<b>b</b> Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11, 11a, 11b, 11c.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b.

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 ( *explain in Part VI*). **See instructions.**  
 All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors ( <i>explain in detail in Part VI</i> ):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** (continued)

Section D - Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i> )	5
6	Other distributions (describe in <b>Part VI</b> ). See instructions.	6
7	<b>Total annual distributions.</b> Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive ( <i>provide details in Part VI</i> ). See instructions.	8
9	Distributable amount for 2024 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2024	(iii) Distributable Amount for 2024
1	Distributable amount for 2024 from Section C, line 6		
2	Underdistributions, if any, for years prior to 2024 (reasonable cause required - <i>explain in Part VI</i> ). See instructions.		
3	Excess distributions carryover, if any, to 2024		
a	From 2019		
b	From 2020		
c	From 2021		
d	From 2022		
e	From 2023		
f	<b>Total</b> of lines 3a through 3e		
g	Applied to under distributions of prior years		
h	Applied to 2024 distributable amount		
i	Carryover from 2019 not applied (see instructions)		
j	Remainder. Subtract lines 3g, 3h, and 3i from line 3f.		
4	Distributions for 2024 from Section D, line 7: \$		
a	Applied to underdistributions of prior years		
b	Applied to 2024 distributable amount		
c	Remainder. Subtract lines 4a and 4b from line 4.		
5	Remaining underdistributions for years prior to 2024, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
6	Remaining underdistributions for 2024. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.		
7	<b>Excess distributions carryover to 2025.</b> Add lines 3j and 4c.		
8	Breakdown of line 7:		
a	Excess from 2020		
b	Excess from 2021		
c	Excess from 2022		
d	Excess from 2023		
e	Excess from 2024		

Schedule A (Form 990) 2024

**Part VI** **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.  
(See instructions.)

**SCHEDULE A, PART II, LINE 10, EXPLANATION FOR OTHER INCOME:**

**MISCELLANEOUS**

2020 AMOUNT: \$ 115,269.  
 2021 AMOUNT: \$ 50,421.  
 2022 AMOUNT: \$ 9,922.  
 2023 AMOUNT: \$ 50,849.  
 2024 AMOUNT: \$ 29,038.

**SCHEDULE D**  
**(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Financial Statements**

Complete if the organization answered "Yes" on Form 990,  
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.

Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

ACCESS

Employer identification number

93-0665396

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year .....		
2 Aggregate value of contributions to (during year) .....		
3 Aggregate value of grants from (during year) .....		
4 Aggregate value at end of year .....		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

Preservation of land for public use (for example, recreation or education)     Preservation of a historically important land area

Protection of natural habitat     Preservation of a certified historic structure

Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements .....	2a
b Total acreage restricted by conservation easements .....	2b
c Number of conservation easements on a certified historic structure included on line 2a .....	2c
d Number of conservation easements included on line 2c acquired after July 25, 2006, and not on a historic structure listed in the National Register .....	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year \_\_\_\_\_

4 Number of states where property subject to conservation easement is located \_\_\_\_\_

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? .....

Yes     No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year \_\_\_\_\_

8 Does each conservation easement reported on line 2d above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? .....

Yes     No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items.

(i) Revenue included on Form 990, Part VIII, line 1 .....

(ii) Assets included in Form 990, Part X .....

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 .....

b Assets included in Form 990, Part X .....

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) (Rev. 12-2024)

LHA 432051 01-02-25

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets** (continued)

- 3** Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).
- a**  Public exhibition
  - b**  Scholarly research
  - c**  Preservation for future generations
  - d**  Loan or exchange program
  - e**  Other \_\_\_\_\_
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5** During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Escrow and Custodial Arrangements** Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII and complete the following table:
- |  | Amount    |
|--|-----------|
| <b>c</b> Beginning balance             | <b>1c</b> |
| <b>d</b> Additions during the year     | <b>1d</b> |
| <b>e</b> Distributions during the year | <b>1e</b> |
| <b>f</b> Ending balance                | <b>1f</b> |
- 2a** Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?  Yes  No
- b** If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

**Part V Endowment Funds** Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
<b>1a</b> Beginning of year balance	321,570.	302,895.	297,589.	325,227.	246,245.
<b>b</b> Contributions					
<b>c</b> Net investment earnings, gains, and losses	37,384.	33,572.	19,484.	-14,291.	92,045.
<b>d</b> Grants or scholarships					
<b>e</b> Other expenditures for facilities and programs	12,521.	12,056.	11,399.	10,712.	10,460.
<b>f</b> Administrative expenses	2,935.	2,841.	2,779.	2,635.	2,603.
<b>g</b> End of year balance	343,498.	321,570.	302,895.	297,589.	325,227.

- 2** Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a** Board designated or quasi-endowment 100 %
  - b** Permanent endowment \_\_\_\_\_ %
  - c** Term endowment \_\_\_\_\_ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- |  | Yes      | No       |
|--|----------|----------|
| <b>(i)</b> Unrelated organizations?  | <b>X</b> |          |
| <b>(ii)</b> Related organizations?   |          | <b>X</b> |
| <b>b</b> If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> |          |          |
- 4** Describe in Part XIII the intended uses of the organization's endowment funds.

**Part VI Land, Buildings, and Equipment** Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
<b>1a</b> Land		1,421,892.		1,421,892.
<b>b</b> Buildings		4,961,051.	2,007,413.	2,953,638.
<b>c</b> Leasehold improvements				
<b>d</b> Equipment		2,443,444.	1,694,585.	748,859.
<b>e</b> Other				
<b>Total.</b> Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, line 10c, column (B))				5,124,389.

**Part VII Investments - Other Securities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely held equity interests .....		
(3) Other .....		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

**Part VIII Investments - Program Related.**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
<b>Total.</b> (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

**Part IX Other Assets**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ACCRUED INTEREST RECEIVABLE	36,820.
(2) BENEFICIAL INTEREST IN TRUST	113,667.
(3) BEQUESTS RECEIVABLE	32,917.
(4) RIGHT-OF-USE ASSETS	1,152,475.
(5) ENDOWMENT - OCF	343,498.
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 15, col. (B))	1,679,377.

**Part X Other Liabilities**

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) TENANT DEPOSITS	46,074.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
<b>Total.</b> (Column (b) must equal Form 990, Part X, line 25, col. (B))	46,074.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

**Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total revenue, gains, and other support per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
<b>a</b>	Net unrealized gains (losses) on investments	<b>2a</b>	
<b>b</b>	Donated services and use of facilities	<b>2b</b>	
<b>c</b>	Recoveries of prior year grants	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d		<b>2e</b>
<b>3</b>	Subtract line 2e from line 1		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b		<b>4c</b>
<b>5</b>	Total revenue. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 12.)		<b>5</b>

**Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

<b>1</b>	Total expenses and losses per audited financial statements		<b>1</b>
<b>2</b>	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
<b>a</b>	Donated services and use of facilities	<b>2a</b>	
<b>b</b>	Prior year adjustments	<b>2b</b>	
<b>c</b>	Other losses	<b>2c</b>	
<b>d</b>	Other (Describe in Part XIII.)	<b>2d</b>	
<b>e</b>	Add lines 2a through 2d		<b>2e</b>
<b>3</b>	Subtract line 2e from line 1		<b>3</b>
<b>4</b>	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
<b>a</b>	Investment expenses not included on Form 990, Part VIII, line 7b	<b>4a</b>	
<b>b</b>	Other (Describe in Part XIII.)	<b>4b</b>	
<b>c</b>	Add lines 4a and 4b		<b>4c</b>
<b>5</b>	Total expenses. Add lines <b>3</b> and <b>4c</b> . (This must equal Form 990, Part I, line 18.)		<b>5</b>

**Part XIII Supplemental Information**

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

**PART V, LINE 4:**

**ENDOWMENT FUNDS ARE RESTRICTED TO SUPPORT THE GENERAL OPERATIONS OF ACCESS FOOD PROGRAMS AS NEEDED.**

**PART X, LINE 2:**

**THE ORGANIZATION IS A NON-PROFIT ENTITY EXEMPT FROM FEDERAL INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND IS EXEMPT FROM FEDERAL AND STATE INCOME TAXES ON RELATED ACTIVITIES. NO TAX PROVISION HAS BEEN MADE IN THE ACCOMPANYING CONSOLIDATED STATEMENT OF ACTIVITIES. THE ORGANIZATION RECOGNIZES THE TAX BENEFIT FROM UNCERTAIN TAX POSITIONS ONLY IF IT IS MORE LIKELY THAN NOT THAT THE TAX POSITIONS WILL BE SUSTAINED ON EXAMINATION BY THE TAX AUTHORITIES, BASED ON THE TECHNICAL MERITS OF THE POSITION. THE TAX BENEFIT IS MEASURED BASED ON THE LARGEST BENEFIT THAT HAS A GREATER THAN 50% LIKELIHOOD OF BEING REALIZED UPON ULTIMATE SETTLEMENT. THE ORGANIZATION RECOGNIZES INTEREST AND PENALTIES RELATED TO INCOME TAX MATTERS AS OPERATING EXPENSES.**

**AT JUNE 30, 2025, THERE WERE NO UNCERTAIN TAX POSITIONS.**



**SCHEDULE G  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Supplemental Information Regarding Fundraising or Gaming Activities**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 17, 18, or 19, or if the organization entered more than \$15,000 on Form 990-EZ, line 6a.  
**Attach to Form 990 or Form 990-EZ.**  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **ACCESS** Employer identification number **93-0665396**

**Part I Fundraising Activities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

- 1 Indicate whether the organization raised funds through any of the following activities. Check all that apply.
- a  Mail solicitations
  - b  Internet and email solicitations
  - c  Phone solicitations
  - d  In-person solicitations
  - e  Solicitation of nongovernment grants
  - f  Solicitation of government grants
  - g  Special fundraising events
- 2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees, or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services?  Yes  No
- b If "Yes," list the 10 highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
		Yes	No			
<b>Total</b>						

- 3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_
- \_\_\_\_\_

**Part II Fundraising Events.** Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		GOLF TOURNAMENT (event type)	MAYORS UNITED (event type)	2 (total number)	
Revenue	1	86,534.	118,980.	94,277.	299,791.
	2		10,000.	5,000.	15,000.
	3	86,534.	108,980.	89,277.	284,791.
Direct Expenses	4				
	5				
	6	11,400.		1,444.	12,844.
	7				
	8				
	9	52,535.	69,662.	43,558.	165,755.
	10	Direct expense summary. Add lines 4 through 9 in column (d)			
11	Net income summary. Subtract line 10 from line 3, column (d)				106,192.

**Part III Gaming.** Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
		1			
Direct Expenses	2				
	3				
	4				
	5				
	6	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
7	Direct expense summary. Add lines 2 through 5 in column (d)				
8	Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: \_\_\_\_\_  
 a Is the organization licensed to conduct gaming activities in each of these states?  Yes  No  
 b If "No," explain: \_\_\_\_\_

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year?  Yes  No  
 b If "Yes," explain: \_\_\_\_\_

- 11 Does the organization conduct gaming activities with nonmembers?  Yes  No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming?  Yes  No
- 13 Indicate the percentage of gaming activity conducted in:
- |                               |            |   |
|-------------------------------|------------|---|
| a The organization's facility | <b>13a</b> | % |
| b An outside facility         | <b>13b</b> | % |
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name \_\_\_\_\_

Address \_\_\_\_\_

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue?  Yes  No
- b If "Yes," enter the amount of gaming revenue received by the organization \$ \_\_\_\_\_ and the amount of gaming revenue retained by the third party \$ \_\_\_\_\_
- c If "Yes," enter the name and address of the third party:

Name \_\_\_\_\_

Address \_\_\_\_\_

16 Gaming manager information:

Name \_\_\_\_\_

Gaming manager compensation \$ \_\_\_\_\_

Description of services provided \_\_\_\_\_

\_\_\_\_\_

Director/officer       Employee       Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license?  Yes  No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year \$ \_\_\_\_\_

**Part IV Supplemental Information.** Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

\_\_\_\_\_

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\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Part IV** Supplemental Information *(continued)*

Lined area for supplemental information.

**SCHEDULE I  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Grants and Other Assistance to Organizations,  
Governments, and Individuals in the United States**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization **ACCESS** Employer identification number **93-0665396**

**Part I General Information on Grants and Assistance**

- 1 Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance?  Yes  No
- 2 Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

**Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
HEARTS WITH A MISSION 521 EDWARDS STREET MEDFORD, OR 97504	20-8678122		39,083.	0.			SHELTERING
UNITED COMMUNITY ACTION NETWORK 280 KENNETH FORD DR ROSEBURG, OR 97470	93-0587136		1,541,133.	0.			SUPPORT FOR VETERANS & FAMILIES
OREGON COAST COMMUNITY ACTION PO BOX 899 COOS BAY, OR 97420	93-0547036		764,779.	0.			SUPPORT FOR VETERANS & FAMILIES
ROGUE RETREAT 711 E MAIN STREET #25 MEDFORD, OR 97504	93-1261998		3,560,429.	0.			SHELTERING AND RENT
MASLOW PROJECT 500 MONROE ST MEDFORD, OR 97501	27-0734969		316,850.	0.			SUPPORT FOR SHELTERING & OUTREACH
OPTIONS FOR HELPING RESIDENTS PO BOX 1133 ASHLAND, OR 97520	61-1693223		3,119,300.	0.			SHELTERING AND RENT

- 2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table \_\_\_\_\_
- 3 Enter total number of other organizations listed in the line 1 table \_\_\_\_\_

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) (Rev. 12-2024)

**Part II** Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
UNETE, CENTER FOR FARM WORKER 27 N IVY ST MEDFORD, OR 97501	26-1810916		258,326.	0.			SHELTERING
COMMUNITY WORKS 2594 E BARNETT ROAD #C MEDFORD, OR 97504	93-0633804		382,097.	0.			SHELTERING
ONTRACK, INC 300 W MAIN STREET MEDFORD, OR 97501	23-7088811		28,212.	0.			SHELTERING AND RENT
GOLDEN RULE 221 W MAIN ST 1ST FLOOR MEDFORD, OR 97501	84-4869731		26,120.	0.			SHELTERING
RESOLVE 201 W MAIN ST STE 3A MEDFORD, OR 97501	93-1040395		56,450.	0.			SHELTERING
SALVATION ARMY 304 BEATTY ST MEDFORD, OR 97501	94-1156347		232,236.	0.			SHELTERING
THE ARC OF JACKSON COUNTY 311 S HOLLY ST MEDFORD, OR 97501	23-7071985		156,266.	0.			SHELTERING

**Part III Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.  
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance
ENERGY ASSISTANCE & WEATHERIZATION	7540	4,176,367.	0.	FMV	
SHELTER ASSISTANCE	9235	10,005,321.	0.	FMV	
EMERGENCY ASSISTANCE	8729	3,999,423.	0.	FMV	
FOOD ASSISTANCE & FOOD CONTRIBUTION	67447	0.	6,130,634.	EST VALUE, INDUSTRY-BASED	COMMODITIES

**Part IV Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

**PART IV- ADDITIONAL SUPPLEMENTAL INFORMATION**  
**PROCEDURES HAVE BEEN IMPLEMENTED TO DETERMINE THE ELIGIBILITY OF**  
**PROGRAM PARTICIPANTS FOR ALL GRANT FUNDED PROGRAMS OPERATED BY THE**  
**ORGANIZATION. INTAKE AND CERTIFICATION OF PARTICIPANT ELIGIBILITY IS**  
**DONE BASED UPON THE REQUIREMENTS SET FORTH BY EACH INDIVIDUAL GRANT**  
**FUNDED PROGRAM. EXPENDITURES ARE MONITORED TO ENSURE COMPLIANCE WITH**  
**PROGRAM REQUIREMENTS, BUDGETARY RESTRICTIONS AND ALLOWABILITY.**

**SCHEDULE J  
(Form 990)**

(Rev. December 2024)  
Department of the Treasury  
Internal Revenue Service

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest  
Compensated Employees  
Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
Attach to Form 990.  
Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

Open to Public  
Inspection

Name of the organization

ACCESS

Employer identification number

93-0665396

**Part I Questions Regarding Compensation**

	Yes	No
<b>1a</b> Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items. <input type="checkbox"/> First-class or charter travel <input type="checkbox"/> Travel for companions <input type="checkbox"/> Tax indemnification and gross-up payments <input type="checkbox"/> Discretionary spending account <input type="checkbox"/> Housing allowance or residence for personal use <input type="checkbox"/> Payments for business use of personal residence <input type="checkbox"/> Health or social club dues or initiation fees <input type="checkbox"/> Personal services (such as maid, chauffeur, chef)		
<b>b</b> If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain .....	<b>1b</b>	
<b>2</b> Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a? .....	<b>2</b>	
<b>3</b> Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III. <input checked="" type="checkbox"/> Compensation committee <input type="checkbox"/> Independent compensation consultant <input checked="" type="checkbox"/> Form 990 of other organizations <input checked="" type="checkbox"/> Written employment contract <input checked="" type="checkbox"/> Compensation survey or study <input checked="" type="checkbox"/> Approval by the board or compensation committee		
<b>4</b> During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:		
<b>a</b> Receive a severance payment or change-of-control payment? .....	<b>4a</b>	<input checked="" type="checkbox"/>
<b>b</b> Participate in or receive payment from a supplemental nonqualified retirement plan? .....	<b>4b</b>	<input checked="" type="checkbox"/>
<b>c</b> Participate in or receive payment from an equity-based compensation arrangement? .....	<b>4c</b>	<input checked="" type="checkbox"/>
If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.		
<b>Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</b>		
<b>5</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:		
<b>a</b> The organization? .....	<b>5a</b>	<input checked="" type="checkbox"/>
<b>b</b> Any related organization? .....	<b>5b</b>	<input checked="" type="checkbox"/>
If "Yes" on line 5a or 5b, describe in Part III.		
<b>6</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:		
<b>a</b> The organization? .....	<b>6a</b>	<input checked="" type="checkbox"/>
<b>b</b> Any related organization? .....	<b>6b</b>	<input checked="" type="checkbox"/>
If "Yes" on line 6a or 6b, describe in Part III.		
<b>7</b> For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III .....	<b>7</b>	<input checked="" type="checkbox"/>
<b>8</b> Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III .....	<b>8</b>	<input checked="" type="checkbox"/>
<b>9</b> If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? .....	<b>9</b>	

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) (Rev. 12-2024)

**Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees.** Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

**Note:** The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC and/or 1099-NEC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) CARRIE BORGEN EXECUTIVE DIRECTOR	(i)	207,851.	10,000.	0.	10,627.	16,120.	244,598.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) RON ZAMBRANO DIRECTOR OF FINANCE	(i)	126,918.	0.	0.	7,141.	33,996.	168,055.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) MELANIE DOSHIER CHIEF PROGRAM OFFICER	(i)	99,572.	0.	0.	6,375.	49,764.	155,711.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(4) JOSEPH E VOLLMAR CHIEF OPERATIONS & HOUSING	(i)	124,562.	0.	0.	9,020.	21,290.	154,872.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(5) KELLIE L BATTAGLIA CHIEF ADVACEMENT OFFICER	(i)	137,329.	0.	0.	2,773.	14,545.	154,647.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(6) RAIANN WILSON CONTROLLER	(i)	131,541.	0.	0.	5,870.	15,691.	153,102.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							



**SCHEDULE M  
(Form 990)**

**Noncash Contributions**

OMB No. 1545-0047

**2024**

Open to Public Inspection

Complete if the organizations answered "Yes" on Form 990, Part IV, line 29 or 30.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

Department of the Treasury  
Internal Revenue Service

Name of the organization

**ACCESS**

Employer identification number

**93-0665396**

**Part I Types of Property**

	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded				
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory	X	1,517	5,520,951.	FEEDING AMERICA VALU
20 Drugs and medical supplies	X	155	54,779.	FMV
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ( MISCELLANEOUS )	X	239	1,366,639.	FMV
26 Other ( )				
27 Other ( )				
28 Other ( )				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part V, Donee Acknowledgement

**29**

30a During the year, did the organization receive by contribution any property reported on Part I, lines 1 through 28, that it must hold for at least 3 years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?

	Yes	No
30a		X
31		X
32a		X
33		

b If "Yes," describe the arrangement in Part II.

31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?

32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

b If "Yes," describe in Part II.

33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule M (Form 990) 2024



**SCHEDULE O  
(Form 990)**

(Rev. December 2024)

Department of the Treasury  
Internal Revenue Service

**Supplemental Information to Form 990 or 990-EZ**

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

ACCESS

Employer identification number

93-0665396

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

HOUSING DEVELOPMENT PROGRAM:

DEVELOPMENT - ACQUISITION AND NEW CONSTRUCTION OF AFFORDABLE HOUSING  
FOR LOW-INCOME INDIVIDUALS, FAMILIES, SENIORS, AND PEOPLE WITH  
DISABILITIES.

PROPERTY/ASSET MANAGEMENT - ACCESS HAS AN OWNERSHIP INTEREST IN 108  
UNITS OF AFFORDABLE RENTAL HOUSING, LOCATED IN JACKSON COUNTY. OF THIS,  
52 UNITS ARE MANAGED BY A THIRD-PARTY MANAGEMENT COMPANY WHILE THE  
REMAINING 56 UNITS ARE SELF-MANAGED.

HOUSING COUNSELING - PROVIDES PRE-PURCHASE COUNSELING TO PARTICIPANTS  
ENROLLED IN THE FOLLOWING PROGRAMS: REALIZING THE AMERICAN DREAM (RAD),  
E-HOME AMERICA, AND A VARIETY OF DOWN-PAYMENT ASSISTANCE PROGRAMS.

REALIZING THE AMERICAN DREAM (RAD) - PROVIDES A PRE-PURCHASE  
EDUCATIONAL PROGRAM DELIVERED VIA INPERSON CLASSROOM SETTING OR  
VIRTUALLY.

E-HOME AMERICA - PROVIDES AN APPROVED ONLINE PRE-PURCHASE EDUCATIONAL  
COURSE THAT ALLOWS THE PARTICIPANT AN OPPORTUNITY TO COMPLETE THE  
EDUCATION AT THEIR OWN PACE AND CONVENIENCE.

DREAMSAVERS - INDIVIDUAL DEVELOPMENT ACCOUNT (IDA) PROGRAM THAT  
ENCOURAGES PARTICIPANTS TO BUILD ASSETS AND FINANCIAL INDEPENDENCE  
THROUGH A MATCHED SAVINGS PROGRAM. PARTICIPANTS CAN SAVE FOR HOME  
PURCHASE OR HOME REPAIR.

DOWN PAYMENT ASSISTANCE PROGRAMS (DPAP) - FINANCIAL SUPPORT TO ASSIST  
LOW-INCOME, FIRST-TIME HOME PURCHASERS IN COVERING A PORTION OF THE  
NEEDED DOWN PAYMENT AND CLOSING COST EXPENSES.  
EXPENSES \$ 2,355,370. INCLUDING GRANTS OF \$ 3,173. REVENUE \$ 0.

PROPERTY/ASSET MANAGEMENT - ACCESS HAS AN OWNERSHIP INTEREST IN 108  
UNITS OF AFFORDABLE RENTAL HOUSING, LOCATED IN JACKSON COUNTY. OF  
THIS, 52 UNITS ARE MANAGED BY A THIRD-PARTY MANAGEMENT COMPANY WHILE  
THE REMAINING 56 UNITS ARE SELF-MANAGED.

HOUSING COUNSELING - PROVIDES PRE AND POST PURCHASE COUNSELING TO  
PARTICIPANTS ENROLLED IN THE FOLLOWING PROGRAMS; THE OREGON FORECLOSURE  
AVOIDANCE PROGRAM, NATIONAL FORECLOSURE MITIGATION COUNSELING PROGRAM,  
REALIZING THE AMERICAN DREAM, E-HOME AMERICA, AND A VARIETY OF  
DOWN-PAYMENT ASSISTANCE PROGRAMS.

FORM 990, PART VI, SECTION B, LINE 11B:

LINE 11B EXPLANATION - THE ORGANIZATION'S INDEPENDENT CPA PROVIDES THE FORM  
990 TO THE AGENCY AFTER COMPLETING PREPARATION. A COPY OF THE FORM 990 IS  
DISTRIBUTED TO ALL OF THE BOARD MEMBERS WHO HAVE A CHANCE TO REVIEW,  
COMMENT, AND PROPOSE CHANGES BEFORE FILING.

FORM 990, PART VI, SECTION B, LINE 12C:

ALL EMPLOYEES AND BOARD MEMBERS ARE PROVIDED WITH THE ORGANIZATION'S

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) (Rev. 12-2024)

LHA 432211 01-15-25

Name of the organization <b>ACCESS</b>	Employer identification number <b>93-0665396</b>
---	---

CONFLICT OF INTEREST POLICY. THEY ARE REQUIRED TO DISCLOSE ANY ACTUAL OR POTENTIAL CONFLICTS OF INTEREST. AT LEAST ANNUALLY THE ORGANIZATION REVIEWS COMPLIANCE WITH THE POLICY.

FORM 990, PART VI, SECTION B, LINE 15:  
 THE EXECUTIVE DIRECTOR'S SALARY IS DETERMINED BY THE EXECUTIVE COMMITTEE OF THE BOARD OF DIRECTORS, WHEREAS THE SALARY FOR THE FINANCE DIRECTOR IS DETERMINED BY THE EXECUTIVE DIRECTOR BASED UPON MARKET COMPENSATION AS DESCRIBED BELOW. IF IT IS DETERMINED THAT THE ORGANIZATION NEEDS TO HIRE OUTSIDE OF THE SALARY RANGES ESTABLISHED, APPROVAL IS REQUIRED FROM THE BOARD OF DIRECTORS. THESE PROCESSES ARE DONE IN COLLABORATION WITH THE HUMAN RESOURCES DIRECTOR. SALARY RANGES ARE IN PLACE FOR ALL OF THESE POSITIONS AND ARE UPDATED ANNUALLY. INDIVIDUAL POSITIONS ARE MARKET PRICED AT LEAST EVERY TWO YEARS USING THE FOLLOWING SURVEYS: THE MBL GROUP, OREGON LABOR MARKET INFORMATION SYSTEM, AND AMERICA'S CAREER INFONET. ACTIONS TO DETERMINE COMPENSATION ARE DOCUMENTED THROUGH THE USE OF AN EXCEL SPREADSHEET.

FORM 990, PART VI, SECTION C, LINE 18:  
 COPIES OF FORM 1023 AND FORM 990 ARE PROVIDED TO THE PUBLIC UPON A WRITTEN OR ORAL REQUEST RECEIVED AT THE ORGANIZATION'S MEDFORD, OREGON OFFICE.

FORM 990, PART VI, SECTION C, LINE 19:  
 THE ORGANIZATION PROVIDES COPIES OF ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS TO ANY WRITTEN OR ORAL REQUEST TO ITS OFFICE IN MEDFORD, OREGON.

FORM 990, PART XI, LINE 9, CHANGES IN NET ASSETS:  
 CHANGE IN BENEFICIAL INTERESTS IN NET ASSETS 28,825.

FORM 990, PART XII, LINE 2C:  
 THE PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**SCHEDULE R  
(Form 990)**

(Rev. January 2025)

Department of the Treasury  
Internal Revenue Service

**Related Organizations and Unrelated Partnerships**  
Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.  
Attach to Form 990.

Go to [www.irs.gov/Form990](http://www.irs.gov/Form990) for instructions and the latest information.

OMB No. 1545-0047

**Open to Public  
Inspection**

Name of the organization

**ACCESS**

Employer identification number

**93-0665396**

**Part I Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
ACCESS - SINGLE-FAMILY, LLC - 81-1614225 PO BOX 4666 MEDFORD, OR 97501	REGISTERED OWNER OF HOUSING PROJECT	OREGON	3,600.	298,682.	ACCESS
ACCESS - MULTI-FAMILY, LLC - 81-1768280 PO BOX 4666 MEDFORD, OR 97501	REGISTERED OWNER OF HOUSING PROJECT	OREGON	243,340.	1,534,395.	ACCESS

**Part II Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
ACCESS DEVELOPMENT CORPORATION - 93-1140932 PO BOX 4666 MEDFORD, OR 97501	TITLE HOLDING CORP. FOR ACCESS PROPERTY	OREGON	501(C)(2)		ACCESS		<b>X</b>

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) (Rev. 1-2025)

**Part III Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
CONIFER GARDENS LIMITED PARTNERSHIP - 87-0788497, 3630 AVIATION WAY, MEDFORD, OR 97504	LOW INCOME HOUSING	OR	ACCESS CONIFER GARDE		3,151.	2,962,406.		<input checked="" type="checkbox"/>	N/A	<input checked="" type="checkbox"/>		100%

**Part IV Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related organizations treated as a corporation or trust during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income	(g) Share of end-of-year assets	(h) Percentage ownership	(i) Section 512(b)(13) controlled entity?	
								Yes	No

**Part V Transactions With Related Organizations.** Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

**Note:** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

**1** During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
<b>a</b> Receipt of <b>(i)</b> interest, <b>(ii)</b> annuities, <b>(iii)</b> royalties, or <b>(iv)</b> rent from a controlled entity .....		X
<b>b</b> Gift, grant, or capital contribution to related organization(s) .....		X
<b>c</b> Gift, grant, or capital contribution from related organization(s) .....		X
<b>d</b> Loans or loan guarantees to or for related organization(s) .....		X
<b>e</b> Loans or loan guarantees by related organization(s) .....		X
<b>f</b> Dividends from related organization(s) .....		X
<b>g</b> Sale of assets to related organization(s) .....		X
<b>h</b> Purchase of assets from related organization(s) .....		X
<b>i</b> Exchange of assets with related organization(s) .....		X
<b>j</b> Lease of facilities, equipment, or other assets to related organization(s) .....		X
<b>k</b> Lease of facilities, equipment, or other assets from related organization(s) .....	X	
<b>l</b> Performance of services or membership or fundraising solicitations for related organization(s) .....		X
<b>m</b> Performance of services or membership or fundraising solicitations by related organization(s) .....		X
<b>n</b> Sharing of facilities, equipment, mailing lists, or other assets with related organization(s) .....		X
<b>o</b> Sharing of paid employees with related organization(s) .....		X
<b>p</b> Reimbursement paid to related organization(s) for expenses .....		X
<b>q</b> Reimbursement paid by related organization(s) for expenses .....		X
<b>r</b> Other transfer of cash or property to related organization(s) .....		X
<b>s</b> Other transfer of cash or property from related organization(s) .....		X

**2** If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1) ACCESS DEVELOPMENT CORPORATION	K	210,330.	FMV
(2)			
(3)			
(4)			
(5)			
(6)			



**Part VII** Supplemental Information

Provide additional information for responses to questions on Schedule R. See instructions.

Multiple horizontal lines for providing supplemental information.



# Consolidated Financial Statements

and Supplementary Information

## **ACCESS**

For the year ended June 30, 2025



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## ACCESS

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of ACCESS

### Report on the Audit of the Consolidated Financial Statements

#### *Opinion*

We have audited the consolidated financial statements of ACCESS and its subsidiaries (ACCESS), which comprise the consolidated statement of financial position as of June 30, 2025, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of ACCESS as of June 30, 2025, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of ACCESS and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of 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 ACCESS' ability to continue as a going concern within one year after the date that the financial statements are issued or available to be issued.

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

Our 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 our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- 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 ACCESS' 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 our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about ACCESS' ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control–related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information as listed in the Table on Contents including the Schedule of Expenditures of Federal 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. 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 supplementary information including the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Supplementary Information**

The functional expense descriptions, consolidating schedule of financial position, consolidating schedule of activities and consolidating schedule of functional expense are presented for purposes of additional analysis and is not a required part of the financial statements. 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 March 18, 2025, on our consideration of ACCESS' 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 results of that testing, and not to provide an opinion on the effectiveness of ACCESS' 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' internal control over financial reporting and compliance.

Sorren CPAs P.C.

Sorren CPAs P.C.  
Medford, Oregon  
March 20, 2026



**CONSOLIDATED FINANCIAL  
STATEMENTS**

**ACCESS**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**

**ASSETS:**

**Current Assets:**

Cash and cash equivalents:	
Cash and cash equivalents	\$ 4,463,507
Restricted cash and cash equivalents	387,518
Investments	145,389
Receivables:	
Accounts, net	43,016
Grants and contracts	7,086,381
Bequests	32,917
Inventory	320,688
Prepaid and other assets	<u>212,318</u>
<b>Total Current Assets</b>	<u>12,691,734</u>

**Non-Current Assets:**

Right-of-use assets - operating lease	1,042,218
Right-of-use assets - financing lease	110,257
Property and equipment, net	10,658,156
Beneficial interests	<u>457,165</u>
<b>Total Non-Current Assets</b>	<u>12,267,796</u>

**TOTAL ASSETS** \$ 24,959,530

**LIABILITIES AND NET ASSETS:**

**Current Liabilities:**

Accounts payable	\$ 1,591,776
Tenant deposits	63,425
Accrued payroll and related liabilities	695,681
Accrued interest payable	3,163
Unearned revenue	4,226,926
Current maturities - notes payable, net of debt issuance costs	96,782
Current portion of operating lease liability	457,607
Current portion of financing lease liability	<u>31,991</u>
<b>Total Current Liabilities</b>	<u>7,167,351</u>

**Long-Term Liabilities:**

Notes payable - less current maturities, net of debt issuance costs	1,053,946
Operating lease liability - net of current portion	627,575
Financing lease liability - net of current portion	<u>90,459</u>
<b>Total Long-Term Liabilities</b>	<u>1,771,980</u>

**TOTAL LIABILITIES** 8,939,331

**Net Assets:**

Without Donor Restrictions:	
ACCESS - Operating	9,448,049
ACCESS Development Corporation	3,018,309
Conifer Gardens	<u>1,054,489</u>
<b>Total Net Assets Without Donor Restrictions</b>	<u>13,520,847</u>

With Donor Restrictions:	
Time and/or purpose	2,042,187
In perpetuity	<u>457,165</u>
<b>Total Net Assets With Donor Restrictions</b>	<u>2,499,352</u>

**TOTAL NET ASSETS** 16,020,199

**TOTAL LIABILITIES AND NET ASSETS** \$ 24,959,530

**ACCESS**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

	<u>WITHOUT DONOR RESTRICTIONS</u>	<u>WITH DONOR RESTRICTIONS</u>	<u>TOTAL NET ASSETS</u>
<b>Public Support and Revenue:</b>			
Public Support:			
Contributions	\$ 1,032,369	\$ 602,283	\$ 1,634,652
Non-cash contributions	5,757,462	-	5,757,462
Fundraising events	284,791	-	284,791
Grants:			
Federal and state	42,111,926	-	42,111,926
USDA-federal food commodities (non-cash)	1,184,907	-	1,184,907
City and county	145,001	-	145,001
Private	767,815	59,712	827,527
<b>Total Public Support</b>	<u>51,284,271</u>	<u>661,995</u>	<u>51,946,266</u>
Revenue:			
Program income	771,061	-	771,061
Rental income	1,151,331	-	1,151,331
Investment income	114,893	-	114,893
Miscellaneous	6,876	-	6,876
<b>Total Revenue</b>	<u>2,044,161</u>	<u>-</u>	<u>2,044,161</u>
Net assets released from restrictions	806,579	(806,579)	-
<b>Total Public Support and Revenue</b>	<u>54,135,011</u>	<u>(144,584)</u>	<u>53,990,427</u>
<b>Expenses:</b>			
Program services	50,581,506	-	50,581,506
Management and general	4,043,974	-	4,043,974
Fundraising	966,854	-	966,854
<b>Total Expenses</b>	<u>55,592,334</u>	<u>-</u>	<u>55,592,334</u>
<b>Change in Net Assets to be held in perpetuity:</b>			
Total change in beneficial interests	-	28,825	28,825
<b>CHANGE IN NET ASSETS</b>	(1,457,323)	(115,759)	(1,573,082)
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>14,978,170</u>	<u>2,615,111</u>	<u>17,593,281</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 13,520,847</u>	<u>\$ 2,499,352</u>	<u>\$ 16,020,199</u>

**ACCESS**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2025**

	Support Services				Program Services							TOTAL
	Management, General and Administration		Fundraising		Community Service Block Grant	Housing Programs	Energy and Weatherization Programs	Nutrition Programs	Support Services	Olsrud Family Nutrition Center	Total Program Services	
	ACCESS	ACCESS Development Corporation	Resource Development	Total Support Services								
<b>Functional Expenses:</b>												
Personnel and benefits	\$ 2,416,133	\$ -	\$ 639,113	\$ 3,055,246	\$ 44,304	\$ 1,217,299	\$ 939,708	\$ 956,952	\$ 5,883,615	\$ 2,041	\$ 9,043,919	\$ 12,099,165
Contracted services	192,007	-	20,445	212,452	-	28,123	12,196	10,982	10,577,344	-	10,628,645	10,841,097
Energy assistance	-	-	-	-	-	-	3,953,662	-	222,705	-	4,176,367	4,176,367
Shelter assistance	-	-	-	-	-	3,173	-	-	10,002,148	-	10,005,321	10,005,321
Emergency assistance	-	-	-	-	-	-	-	-	3,999,423	-	3,999,423	3,999,423
Food assistance	-	-	-	-	-	-	-	640,478	23,972	-	664,450	664,450
Food contributions distributed	-	-	-	-	-	-	-	5,466,184	-	-	5,466,184	5,466,184
Non-cash equipment, goods and service	-	-	-	-	-	-	-	109,546	1,366,639	-	1,476,185	1,476,185
Rent, utilities and security	470,397	-	42,468	512,865	-	478,825	38,148	179,545	1,684,407	94,679	2,475,604	2,988,469
Building and equipment maintenance	33,868	-	-	33,868	-	214,765	10,939	11,770	11,047	14,541	263,062	296,930
Tools and Supplies	80,090	-	1,472	81,562	-	95,245	11,844	11,560	25,108	4,510	148,267	229,829
Vehicle gas and oil	5,499	-	-	5,499	-	8,232	2,525	19,067	10,900	-	40,724	46,223
Vehicle insurance and maintenance	16,936	-	-	16,936	-	5,229	5,170	40,854	85,990	-	137,243	154,179
Travel and training	23,335	-	9,077	32,412	5,707	10,536	26,484	4,785	73,174	-	120,686	153,098
Office and computer	152,154	-	81,952	234,106	468	24,539	8,708	15,511	288,734	57	338,017	572,123
Telephone	31,095	-	6,233	37,328	-	15,786	39,811	16,714	118,012	2,318	192,641	229,969
Taxes, licenses and fees	16,996	166	4,694	21,856	-	6,825	495	824	9,660	-	17,804	39,660
Advertising and promotion	11,522	-	57,525	69,047	-	2,571	3,334	3,190	44,751	-	53,846	122,893
Professional fees	319,836	2,200	15,198	337,234	18,115	44,695	42,191	17,349	739,387	7,034	868,771	1,206,005
Fundraising	-	-	66,683	66,683	-	-	-	-	-	-	-	66,683
Miscellaneous	52,792	-	21,994	74,786	-	3,268	489	740	7,644	-	12,141	86,927
Depreciation	85,961	86,201	-	172,162	-	200,069	-	113,639	57,287	27,865	398,860	571,022
Interest expense	-	46,786	-	46,786	-	53,346	-	-	-	-	53,346	100,132
<b>Total Functional Expenses</b>	<b>\$ 3,908,621</b>	<b>\$ 135,353</b>	<b>\$ 966,854</b>	<b>\$ 5,010,828</b>	<b>\$ 68,594</b>	<b>\$ 2,412,526</b>	<b>\$ 5,095,704</b>	<b>\$ 7,619,690</b>	<b>\$ 35,231,947</b>	<b>\$ 153,045</b>	<b>\$ 50,581,506</b>	<b>\$ 55,592,334</b>

See accompanying notes to the consolidated financial statements

**ACCESS**  
**CONSOLIDATED STATEMENT OF CASH FLOWS**  
**YEAR ENDED JUNE 30, 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES:**

Change in net assets	\$ (1,573,082)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:	
Depreciation	571,022
Reduction in carrying amount of right-of-use assets	408,915
Cash paid for operating leases	(380,662)
Amortization of deferred financing costs	293
Unrealized (gain) loss on investments	(585)
Unrealized (gain) loss on beneficial interests	(28,825)
(Increase) decrease in:	
Accounts receivable	36,161
Grants and contracts receivable	(1,650,255)
Bequests receivable	411,707
Inventory	97,320
Prepays and deposits	(24,632)
Increase (decrease) in:	
Accounts payable	(336,996)
Tenant deposits	(15,725)
Accrued payroll liabilities	93,400
Unearned revenue	4,008,979

**Net Cash Provided (Used) by Operating Activities** 1,617,035

**CASH FLOWS FROM INVESTING ACTIVITIES:**

Purchase of property and equipment	<u>(722,231)</u>
------------------------------------	------------------

**Net Cash Provided (Used) by Investing Activities** (722,231)

**CASH FLOWS FROM FINANCING ACTIVITIES:**

Principal payments on notes payable	(224,237)
Principal payments on finance leases	<u>(26,398)</u>

**Net Cash Provided (Used) by Financing Activities** (250,635)

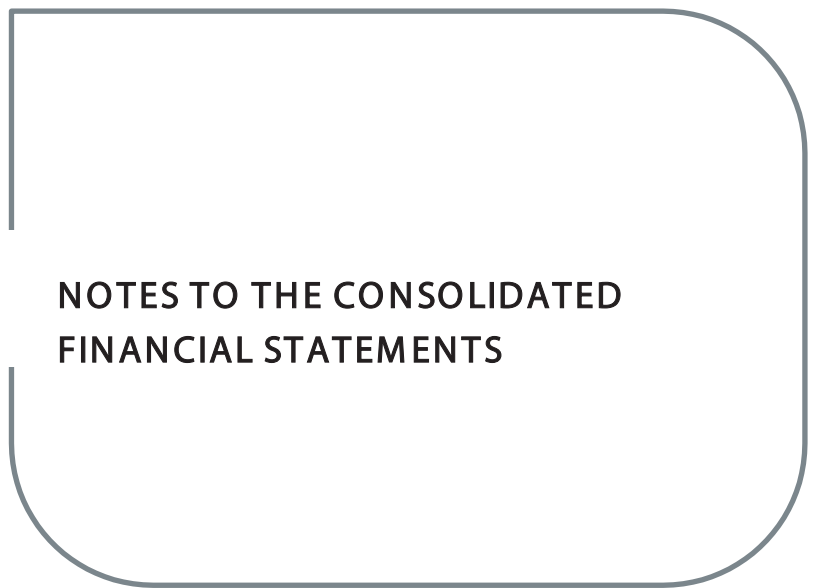
**NET CHANGE IN CASH AND CASH EQUIVALENTS** 644,169

**CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR** 4,206,856

**CASH AND CASH EQUIVALENTS, END OF YEAR** \$ 4,851,025

**SUPPLEMENTAL DISCLOSURE OF NON-CASH  
INVESTING AND FINANCING ACTIVITIES:**

Cash paid during the year for interest	\$ 96,969
Right-of-use assets obtained in exchange for operating lease liabilities	\$ 51,272
Right-of-use assets obtained in exchange for finance lease liabilities	\$ 114,716



**NOTES TO THE CONSOLIDATED  
FINANCIAL STATEMENTS**

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES**

**Nature of Operations:**

ACCESS (the Organization) was formed in 1976 as a non-profit corporation to develop and administer programs and services designed to assist low-income residents and senior citizens in Southern Oregon communities in Jackson and Josephine Counties. The Organization provides these services through the following programs: Community Services Block Grant (CSBG) Programs, Housing Programs, Energy Assistance and Weatherization Programs, Food Programs, Support Services Programs, and Olsrud Family Nutrition Center.

Federal and State grant funds managed by Oregon Housing and Community Services, Oregon Food Bank, U.S. Department of Veterans Affairs, and the U.S. Department of Housing and Urban Development are the primary sources of funding for the social service programs of the Organization. Contributions, program income, and other grants provide additional support. Grants require periodic reporting, restrict the use of grant funding to provision of specified services, and may require matching revenue from other sources.

**Principles of Consolidation:**

Under the provisions of Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ACS) Topic 810-10, *Consolidation*, the consolidated financial statements reconcile the activities of the subsidiary entities.

The consolidated financial statements (the financial statements) include the accounts of ACCESS Development Corporation (ADC), a 100 percent owned affiliate of the Organization. ADC was created March 2, 1994, and is organized as a Title Holding Corporation under Internal Revenue Code Section 501(c)(2). ADC owns and manages the buildings of the Organization which it uses for office space, program administration, commercial kitchens, and warehouse storage. ADC is governed by a board of directors consisting of the chair, vice-chair, and secretary/treasurer of the Organization's Board of Directors. Net income of ADC is distributed annually to the Organization. All material inter-company balances and transactions have been eliminated in these financial statements.

The consolidated financial statements also include the accounts of Conifer Gardens Limited Partnership (The Partnership) organized under the laws of the State of Oregon. ACCESS Conifer Gardens, LLC is the Managing General Partner in the Partnership with a 0.01% ownership interest. ACCESS Conifer Gardens II, LLC is the Limited Partner in the Partnership with a 99.99% ownership interest. The Partnership began operating in July 2008. Subject to funding from the Low-Income Housing Tax Credit (LIHTC) program, the Partnership has agreed to rent and tenant eligibility restrictions for a 50-year period beginning 2007. The Partnership has entered into a Management Agreement with the Cascade Management, Inc. (CM), to manage the day-to-day operations of the property located at 700 Royal Ave., Medford, Oregon 97504, also known as Conifer Gardens. In turn, the CM has entered into a Services Contract with ACCESS to administer and carry out the landscape, maintenance and cash handling responsibilities for the property for a fee of 7.59% of the total actual monthly gross receipts from the project. All material inter-company balances and transactions have been eliminated in these financial statements.

**Basis of Accounting:**

The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Basis of Presentation:**

The Organization reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions. Net assets with donor restrictions are subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, such as those that the donor stipulates that resources be maintained in perpetuity.

- Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Organization, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity.

The Organization has a beneficial interest in a perpetual charitable trust held by a bank as trustee and another beneficial interest held by the Oregon Community Foundation, both of which are to be maintained in perpetuity, are classified in net assets with donor restrictions.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

**Use of Estimates:**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. On an ongoing basis, management evaluates the estimates and assumptions based on new information. Management believes that the estimates and assumptions are reasonable in the circumstances; however, actual results could differ from those estimates.

**Cash and Cash Equivalents:**

For the purposes of the Consolidated Statement of Cash Flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents, unless held by an investment advisor or the amounts are held for meeting regulatory restrictions or reserves.

**Investments:**

Investments at June 30, 2025 consist entirely of certificates of deposit.

**Grants and Contracts Receivable:**

Grants and contracts receivable represent amounts that have been billed under agency contracts but not collected as of the date of the financial statements. All grants and contracts receivable represent amounts owed by federal, state, and local government agencies. Grants and contracts receivable are stated at the amount management expects to be collected from the outstanding balance. As of June 30, 2025, management has determined, based on historical experience, that all amounts are fully collectible and no allowance for doubtful accounts is necessary.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Bequests Receivable:**

Bequests receivable represent amounts which the Organization has been notified of its interest by wills or estates and estimates the value of its interest at liquidation.

**Inventory:**

Donated food and USDA commodities are recorded directly in the financial statements as non-cash contributions received and as non-cash expenditures within the nutrition program. Food inventory is counted monthly. Non-cash contributions of food commodities flow through the Organization directly to distribution centers and recipients.

**Property and Equipment:**

The Organization records acquisitions of property and equipment at cost. Contributed property and equipment are recorded at fair value as of the acquisition date. Maintenance, repairs and minor renewals are charged to expense as incurred. It is the policy of the Organization to capitalize all property, plant and equipment whose value exceeds \$5,000 and whose expected life exceeds one year. Depreciation is charged to expense using the straight-line method over the estimated useful lives of each asset.

The estimated useful lives of each major depreciable classification of property and equipment are as follows:

Buildings and land improvements	-	5-40 years
Furniture, fixtures and equipment	-	3-20 years
Vehicles	-	5 years
Right-of-use assets	-	Based on life of lease

**Valuation of Long-Lived Assets:**

The Organization reviews its property for impairment whenever events or changes in circumstances indicate that the carrying value of such property may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the property to the future net undiscounted cash flow expected to be generated by the property, including any estimated proceeds from the eventual disposition of the property. If the property is considered to be impaired, the impairment to be recognized is measured at the amount by which the carrying amount of the property exceeds the fair value of such property. There were no impairment losses recognized in fiscal year 2025.

**Leases:**

The Organization determines if an arrangement contains a lease at the inception of a contract. The lease classification is determined at the commencement date. Financing and operating leases are included in associated lease right of use (ROU) assets, current liabilities, and long-term liabilities on the Consolidated Statement of Financial Position.

Right-of-use assets represent the Organization's right to use an underlying asset for the lease term and lease liabilities represent the Organization's obligation to make lease payments arising from the lease during the lease term. Right-of-use assets and lease liabilities are recognized at the commencement date based on the present value of the remaining future minimum lease payments during the lease term. Lease commencement is the date the Organization has the right to control the property. The Organization utilizes its incremental borrowing rate to discount the lease payments. The incremental borrowing rate is based on the Organization's estimated rate of interest for a collateralized borrowing over a similar term as the lease term.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The operating lease right-of-use assets also include lease payments made before commencement, lease incentives, and are recorded net of impairment. Operating leases are expensed on a straight-line basis over the lease term. The Organization accounts for lease components and non-lease components as a single lease component. Variable lease payment amounts that cannot be determined at the commencement of the lease such as increases in lease payments based on changes in index rates or usage, are not included in the right-of-use assets or lease liabilities. These are expensed as incurred. The Organization has real estate leases which require additional payments based on reimbursement for real estate taxes and common area maintenance and insurance, which are expensed as incurred as variable lease costs and hence are not included in the lease payments used to calculate lease liability. Other real estate leases contain one fixed lease payment that includes real estate taxes, common area maintenance and insurance. These fixed payments are considered part of the lease payment and included in the right-of-use assets and lease liabilities. The Organization does not separately account for the land portion of the leases involving land and building.

**Beneficial Interests:**

The Organization is the beneficiary of perpetual irrevocable trusts held and administered by independent trustees. Under the terms of the trusts, the Organization has the irrevocable right to receive the income earned on trust assets in perpetuity. The fair value of the beneficial interest in a trust is recognized as an asset and as a contribution with donor restrictions at the date the trust was established. The Organization's estimate of fair value at each reporting date is based on fair value information about the trust's assets received from trustees. Trust assets consist of, but are not limited to, cash and cash equivalents, corporate and government bonds, mutual funds, and equity securities. These assets are not subject to control or direction by the Organization. Distributions of income from the trust are reported as investment income. Gains and losses, which are not distributed by the trusts, are reflected as the unrealized change in beneficial interests in the Consolidated Statement of Activities.

**Deferred Financing Costs:**

Costs incurred in connection with financing activities are deferred and amortized using the effective interest method over the terms of the related debt agreements. Amortization of these costs is included as a component of interest expense in the accompanying financial statements.

**Unearned Revenue:**

The Organization is the recipient of grants that require expenditure for specified activities before the Organization is reimbursed by the grantor for the costs incurred. Documentation showing actual costs expended is included when submitting a monthly or quarterly report for reimbursement. Certain grantors pay in advance of incurring the specified costs; in those cases, the amount received in excess of amounts spent on reimbursable costs is reported as deferred revenue.

Accounting standards update No. 2018-08 clarified the conditions under which an entity would record unearned revenue. There must exist a donor-imposed condition, which is a barrier to overcome and a right of return of assets transferred or a right of release of the promisor's obligation to transfer assets, in order for the contribution to be considered conditional. When grant monies are received in advance for such grants, the Organization only records such balances as unearned revenue if the contribution is conditional as defined above.

**Revenue Recognition:**

Revenue is recognized when earned. Program service fees and payments under cost-reimbursable contracts received in advance are deferred to the applicable period in which the related services are performed, or expenditures are incurred, respectively. Contributions are recognized when cash or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Revenue with and without Donor Restrictions:**

Contributions that are restricted by the donor are reported 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. Contributions of property and equipment are reported as net assets with donor restrictions if the donor restricted the use of the property or equipment to a particular program, as are contributions of cash restricted to the purchase of property and equipment. Otherwise, donor restrictions on contributions of property and equipment or assets restricted for purchase of property and equipment are considered to expire when the assets are placed in service. All other donor-restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets with donor restrictions and reported in the Consolidated Statement of Activities as net assets released from restrictions.

**Donated Materials and Services:**

Donations of food and grocery products by the food industry, other businesses, community organizations and individuals are recorded as support at their estimated wholesale fair value stated at \$1.63 per pound at June 30, 2025. To arrive at the estimated wholesale fair value per pound, ACCESS uses the approximate average value based on an independent accountant's report to Feeding America (national domestic hunger-relief charity).

Additionally, the Organization also receives USDA commodities for the Emergency Food Assistance Program (TEFAP). Estimated price per pound for fiscal year 2025 was \$1.05 for the TEFAP program.

Approximately 3.8 million pounds of donated food were received from the above referenced sources during the year ended June 30, 2025.

The Organization recognizes donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. A substantial number of volunteers have donated their time in various ACCESS programs and special events, but are not recorded because they do not meet the recognition criteria.

**Functional Expenses and Allocation:**

The costs of providing various programs and other activities have been summarized on a functional basis in the Consolidated Statement of Activities. The Consolidated Statement of Functional Expenses presents the natural classification of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The expenses that are allocated include occupancy and depreciation, which are allocated on a square footage basis, as well as personnel costs, professional services, office expenses, information technology, insurance, and other expense, which are allocated on the basis of estimates of time and effort. All other costs are charged directly to the appropriate functional category.

**Tax Status:**

The Organization is a non-profit entity exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state incomes taxes on related activities. No tax provision has been made in the accompanying Consolidated Statement of Activities. The Organization recognizes the tax benefit from uncertain tax positions only if it is more likely than not that the tax positions will be sustained on examination by the tax authorities, based on the technical merits of the position. The tax benefit is measured based on the largest benefit that has a greater than 50% likelihood of being realized upon ultimate settlement. The Organization recognizes interest and penalties related to income tax matters in operating expenses.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 1: NATURE OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (Continued)**

ADC is exempt from income tax under Section 501(c)(2) of the U.S. Internal Revenue Code. Therefore, no provision for income taxes is necessary.

The Partnership is not subject to income taxes. Income or loss from the Partnership is reported on the returns of the individual partners. Management believes that the Partnership has adequately addressed all relevant tax positions and there are no unrecorded tax liabilities.

At June 30, 2025, there were no uncertain tax positions.

**Advertising Costs:**

Advertising costs are expensed as incurred. The amount spend on advertisement by ACCESS for the year ended June 30, 2025 was \$103,588.

**Deposits in Excess of Insured Limits:**

The Federal Deposit Insurance Corporation (FDIC) insures account balances at each insured institution. The Organization frequently maintains cash balances greater than the FDIC insurance. At June 30, 2025, the amount that exceeded FDIC coverage was approximately \$8.5 million.

The Organization uses a service provided by IntraFi Cash Service through Banner Bank which deposits amounts in the Organization's name across various banks to reduce the balance in excess of FDIC coverages.

**NOTE 2: CASH AND CASH EQUIVALENTS**

Cash and cash equivalents consist of the following at June 30, 2025:

Petty cash	\$	257
Cash in checking accounts:		
ACCESS - general		3,865,599
ACCESS Development Corporation - general		372,018
Conifer Gardens - general		225,633
Restricted cash accounts:		
Conifer Gardens - replacement reserve		195,821
Conifer Gardens - residual receipts reserve		78,757
Conifer Gardens - other reserve		95,589
Client trust-security deposits		<u>17,351</u>
Total cash and cash equivalents	\$	<u>4,851,025</u>

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 3: AVAILABILITY AND LIQUIDITY**

The following represents the Organization's financial assets that are available to meet cash needs for general expenditures at June 30, 2025:

Liquidity	
Financial assets:	
Cash and cash equivalents	\$ 4,463,507
Investments	145,389
Accounts receivable, net	43,016
Grants and contracts receivable	7,086,381
Bequests receivable	<u>32,917</u>
Total financial assets to meet general expenditures within one year	<u>11,771,210</u>
Unused line of credit	<u>500,000</u>
Financial assets available to meet general expenditures within one year	<u>\$ 12,271,210</u>

The Organization has a liquidity policy to maintain a board-designated cash reserve. The cash reserve policy was implemented to ensure financial assets were available to fund general expenses, liabilities and other obligations as they come due. To meet this policy, the Organization monitors liquidity on an ongoing basis.

In addition, the Organization has a line of credit of \$500,000, which could be drawn upon in the event of an unanticipated liquidity deficiency; however, the Organization has not elected to draw upon the line.

**NOTE 4: RESTRICTED CASH**

Replacement Reserve

Pursuant to the Partnership Agreement, the Partnership was required to fund a replacement reserve in the amount of \$52,000 during the month following the completion of the rehabilitation of the Project. Notwithstanding such requirements, the Partnership funded the replacement reserve upon acquisition of the Project.

Commencing the month after the completion of the rehabilitation of the Project, the Partnership is required to make monthly deposits of not less than \$300 per unit per year, subject to a CPI adjustment on January 1st of every fifth year thereafter, and further subject to any additional requirements of the permanent lender. Withdrawals are subject to approval by the administrative limited partner. As of June 30, 2025, the replacement reserve totaled \$195,821, respectively. During the period, the Partnership did not make the CPI adjustment to reserve deposits and the reserve account was underfunded.

HAP Reserve

Commencing in the month following the completion of the rehabilitation of the Project, the Partnership is required to fund a housing assistance payments reserve account ("the HAP reserve") in the amount of \$25,000. Withdrawals from the HAP reserve are subject to the review and approval of the administrative limited partner. Any balance remaining at the end of the fifteen year compliance period may then be released as cash flow. As of June 30, 2025, the HAP reserve totaled \$25,649.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 4: RESTRICTED CASH (Continued)**

Operating Deficit Reserve

The Partnership is obligated to fund, from capital contributions, an operating reserve in the amount of \$68,000. The reserve shall be required through the operating deficit guarantee period, and, if the Partnership meets the benchmarks set forth in the Partnership Agreement, the reserve may then be released as cash flow. Withdrawals from the reserve are subject to review and approval of the administrative limited partner and the lenders. As of June 30, 2025, the balance in the reserve totaled \$69,940.

Residual Receipts Reserve

Pursuant with the regulatory agreement with HUD, funds may be released from this account only with prior approval of HUD. As of June 30, 2025, the reserve totaled \$78,757. During the period, no deposits were required to be made to the reserve.

**NOTE 5: INVESTMENTS**

Investments consist of the following at June 30, 2025:

17-month CD matures February 7, 2026, interest 0.40%	<u>\$ 145,389</u>
Total investments - certificates of deposit	<u><u>\$ 145,389</u></u>

**NOTE 6: BENEFICIAL INTERESTS**

**OCF:**

On February 25, 2004, the Organization elected to participate in the Oregon Community Foundation (OCF). The Organization transferred assets to OCF which is holding them as an endowed component fund (Fund) for the benefit of the Organization. The Organization has granted OCF variance power which gives OCF's Board of Trustees the power to use the Fund for other purposes in certain circumstances. The Fund is subject to OCF's investment and spending policies which currently result in a distribution to the Organization of a certain percent of the average quarterly value over time. The fair value of the funds held by OCF at June 30, 2025 was \$343,498.

**Perpetual Trust:**

The Organization is the partial beneficiary of a perpetual trust whereby the Organization receives the income or a designated portion of the income into perpetuity. Income earned on trust assets is distributed to the Organization as provided in the agreements and was \$4,547 during the year ended June 30, 2025. The perpetual trust is valued annually at December 31. There were no significant changes in value of the perpetual trust at the Organization's fiscal year end. At June 30, 2025 the estimated fair value of the perpetual trust was \$113,667.

**NOTE 7: LINE OF CREDIT**

On September 3, 2021, ACCESS amended its agreement to increase the line of credit to \$500,000 and mature on September 15, 2022. The agreement carries a variable interest rate that is based on the U.S. Prime Rate plus 1.00 percentage point. The initial rate was 4.25%. On August 16, 2023, ACCESS extended the line of credit through September 15, 2025 with an initial rate of 9.50%

At June 30, 2025, there were no amounts outstanding on the line of credit.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 8: PROPERTY AND EQUIPMENT**

Property and equipment consist of the following at June 30, 2025:

	Balance at June 30, 2024	Additions/ Transfers	Deletions/ Transfers	Balance at June 30, 2025
Land	\$ 2,729,792	\$ -	\$ -	\$ 2,729,792
Construction in progress	74,785	478,811	(74,785)	478,811
Buildings and land improvements	11,720,131	43,206	-	11,763,337
Furniture, fixtures and equipment	981,001	40,008	-	1,021,009
Vehicles	1,244,602	234,991	(20,178)	1,459,415
Total historical cost	16,750,311	797,016	(94,963)	17,452,364
Less: accumulated depreciation	(6,243,364)	(571,022)	20,178	(6,794,208)
Total net book value	<u>\$ 10,506,947</u>	<u>\$ 225,994</u>	<u>\$ (74,785)</u>	<u>\$ 10,658,156</u>

**NOTE 9: LONG-TERM DEBT**

The Organization's long-term debt consists of the following at June 30, 2025:

ADC:	
Banner Bank 2008 loan, net	\$ 538,072
The Partnership:	
Umpqua note payable, net	458,992
The Organization:	
People's Bank 2016 loan	113,280
People's Bank 2016 loan #2	<u>40,384</u>
Total consolidated long-term debt	<u>\$ 1,150,728</u>

**ADC:**

On October 17, 2008, ADC entered into a note payable to Banner Bank in the original amount of \$1,057,000. The note is secured by land and buildings and matures on October 17, 2033. The interest rate is subject to change from time to time based on changes in the Weekly Average Five Year Constant Maturity Treasury rate (0.74% at the time of the loan) plus 3.50 percentage points. The interest rate change will not occur more often than each five years. During the fiscal year ending June 30, 2025, the interest rate was 8.14% per annum, and monthly payments of principal and interest were \$7,478.

ADC incurred \$10,115 in debt issuance costs, which are amortized using the effective interest method. Unamortized costs of \$1,420 are outstanding at June 30, 2025. Total debt outstanding at June 30, 2025 was \$539,492 (\$538,072 gross debt net of issuance costs of \$1,420).

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9: LONG-TERM DEBT (Continued)**

The loan agreement contains a subjective acceleration clause, which gives the Bank the right to accelerate repayment upon the Bank's determination of a material adverse change in the ADC's financial position. Management has evaluated the likelihood of the Bank exercising the clause to be remote. As a result, the amounts owed are classified based upon the stated payment schedule.

Interest charged to expense for the year ended June 30, 2025 totaled \$46,786 which includes \$293 of amortized debt issuance costs.

**The Partnership:**

The Partnership has executed a promissory note payable to Umpqua Bank in the amount of \$730,000 which is secured by a deed of trust and matures in November 2028. As of June 30, 2025, the balance of the note was \$478,823. Debt issuance costs, net of accumulated amortization, as of June 30, 2025, totaled \$19,831. Debt issuance costs of the note are being amortized using the straight-line method which approximates the effective-interest method over the term of the promissory note. Interest charged to expense for the year totaled \$50,598.

**The Organization:**

On December 3, 2004, the Organization entered into a note payable to Banner Bank in the original amount of \$64,384. On April 14, 2015, a change in terms occurred where the commitment amount was increased to \$72,683 and the interest rate and floor rate was revised from 4.06% per annum to 4.94%. The note is secured by land and improvements. The interest rate is subject to change from time to time based on changes in the Weekly Average Five Year Constant Maturity Treasury rate (1.36% at the time of the change in terms) plus 3.50 percentage points. The interest rate change will not occur more often than each five years. The interest rate was 7.49% per annum during the current year. The note was paid in full in April 2025.

On October 17, 2005, the Organization entered into a note payable to Banner Bank in the original amount of \$150,000. The terms of the note, as modified in the Change of Terms Agreement dated June 22, 2006, require 52 monthly payments of \$907, including interest computed at 5.99% per annum. The note is secured by land and improvements. The interest rate is subject to change from time to time based on changes in the Weekly Average Five Year Constant Maturity Treasury rate (4.24% at the time of the modification) plus 2.06 percentage points. The interest rate change will not occur more often than each five years. The interest rate was 2.39% per annum during the current year. The note was paid in full in June 2025.

On June 14, 2002, the Organization entered into a note payable to Banner Bank in the original amount of \$110,000. On January 2, 2013, a change in terms occurred where the initial interest rate and floor rate was revised from 7.00% to 4.00% for 53 monthly principal and interest payments of \$585. The note is secured by land and improvements. The interest rate is subject to change from time to time based on changes in the Weekly Average Five Year Constant Maturity Treasury rate (0.74% at the time of the change in terms) plus 3.50 percentage points. The interest rate change will not occur more often than each five years. The interest rate was 6.41% per annum during the current year. The note was paid in full in June 2025.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 9: LONG-TERM DEBT (Continued)**

On January 22, 2016, the Organization entered into a note payable to People's Bank of Commerce in the amount of \$255,238. The note was re-negotiated with the bank and assumed by the Organization after previously being held by the Ashland Community Land Trust of Oregon (ACLT). The ACLT, as part of its dissolution, donated property located on Bridge St, Ashland to the Organization. The note is secured by land and improvements. The terms of the note require 61 monthly payments of \$1,893 including interest computed at 4.00% per annum. A final payment of \$183,877 was due March 22, 2021. The Organization refinanced the outstanding balance on that date which extended the maturity date to March 22, 2031. The interest rate on the new loan is 4.00% until paid in full, with 60 principal and interest payments of \$1,867 due monthly.

On January 28, 2016, the Organization entered into a note payable to People's Bank of Commerce in the amount of \$86,644. The note was re-negotiated with the bank and assumed by the Organization after previously being held by the ACLT. The ACLT, as part of its dissolution, donated property located on Garfield St, Ashland to the Organization. The note is secured by land and improvements. The terms of the note require 64 monthly payments of \$634 including interest computed at 4.00% per annum. A final payment of \$62,172 was due June 9, 2021. The Organization refinanced the outstanding balance on that date which extended the maturity date to June 9, 2031. The interest rate on the new loan is 4.00% until paid in full, with 60 principal and interest payments of \$631 due monthly.

Each of the loan agreements with Banner Bank, US Bank, and People's Bank of Commerce contain a subjective acceleration clause, which gives the Bank the right to accelerate repayment upon the Bank's determination of a material adverse change in the Organization's financial position. Management has evaluated the likelihood of the Bank exercising the clause to be remote. As a result, the amounts owed are classified based upon the stated payment schedule.

The Organization charged \$13,066 for the above notes payable in interest to expense for the year ended June 30, 2025.

Maturities of long-term debt were as follows at June 30:

	<u>Principal</u>	<u>Deferred Financing Costs</u>	<u>Total</u>
2026	\$ 97,084	(302)	\$ 96,782
2027	104,280	(270)	104,010
2028	111,635	(235)	111,400
2029	464,026	(200)	463,826
2030	94,146	(162)	93,984
Thereafter	280,977	(251)	280,726
	<u>\$ 1,152,148</u>	<u>\$ (1,420)</u>	<u>\$ 1,150,728</u>

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 10: LEASES**

ACCESS has entered into a non-cancellable operating lease related to office space and finance leases related to equipment. Operating and financing leases and associated expenses for the year ended June 30, 2025 amounted to \$423,118 and \$27,971, respectively.

Future minimum payments required under the remaining non-cancellable lease terms are as follows at June 30:

	<u>Operating</u>	<u>Finance</u>
2026	\$ 457,607	\$ 31,991
2027	460,739	30,191
2028	211,007	28,391
2029	-	28,391
2030	-	14,196
Total undiscounted cash flows	1,129,353	133,160
Less: present value adjustment	<u>(44,171)</u>	<u>(10,710)</u>
Total lease liabilities	<u>\$ 1,085,182</u>	<u>\$ 122,450</u>

Weighted average discount rates and remaining lease terms in years were as follows as of June 30, 2025:

Weighted average discount rate for operating leases	3.25%
Weighted average discount rate for finance leases	3.94%
Weighted average remaining lease term in years for operating leases	2.48
Weighted average remaining lease term in years for finance leases	4.37

Additionally, ACCESS leases office and warehouse facilities from ADC, an affiliated corporation which has been consolidated in these financial statements. One lease is from July 1, 2022 and ends June 30, 2027. An additional lease is from July 1, 2022 through June 30, 2027. Leased space includes the main office facility and warehouse of the Organization, the Olsrud Family Nutrition Center, a warehouse building on Lear Way in Medford, Oregon, and a housing shelter. Rent expense totaled \$210,330 for fiscal year ending June 30, 2025. The transactions are eliminated in the financial statements and have not been included in the future minimum payments schedule.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 11: NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions consisted of the following at June 30, 2025:

Net assets with time/purpose restrictions:	
Housing Programs	\$ 459,222
Nutrition Programs	1,402,130
Support Services	147,918
Bequests receivable	<u>32,917</u>
Total time/purpose restricted net assets	<u>2,042,187</u>
Net assets to be held in perpetuity:	
Beneficial interests	<u>457,165</u>
Total net assets to be held in perpetuity	<u>457,165</u>
Total net assets with donor restrictions	<u>\$ 2,499,352</u>

Net assets were released from donor restrictions by incurring expenses satisfying the restriction purpose or by the passage of time or other events specified by the donors for the year ended June 30, 2025:

Housing Programs	\$ 104,585
Nutrition Programs	231,390
Support Services	25,980
Bequests receivable	<u>444,624</u>
Total net assets released from restrictions	<u>\$ 806,579</u>

**NOTE 12: CONCENTRATIONS OF SUPPORT AND REVENUE**

At June 30, 2025, the Organization received approximately 80 percent of its total public support and revenue from Federal and State agencies. Additionally, 75 percent of total public support and revenue passed through Oregon Housing and Community Services during the year ended June 30, 2025.

**NOTE 13: RETIREMENT PLAN**

The Organization maintains a retirement plan qualified under Section 403(b) of the Internal Revenue Code. The Plan covers employees who have completed one year of service with the Organization. For employees that were participants of the plan as of June 30, 2009, the Organization contributes amounts ranging from two percent to seven percent of qualified compensation for the benefit of qualified employees based on years of service and employee elective contributions to the plan. Employees that became participants in the plan after June 30, 2009 receive contributions from the Organization that match up to five percent of their qualified compensation. For the year ended June 30, 2025, employer contributions to the plan were \$182,406.

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 14: NON-CASH CONTRIBUTIONS**

Non-cash contributions consisted of the following for year ended June 30, 2025:

	Property and Equipment, Goods and Services	Food Contributed	Total
Non-cash contributions by program			
Support services	\$ 1,366,639	\$ -	\$ 1,366,639
Nutrition	54,767	4,281,277	4,336,044
Medical supplies and materials	54,779	-	54,779
Total non-cash contributions	1,476,185	4,281,277	5,757,462
Non-cash grants consisting of USDA commodities	-	1,184,907	1,184,907
Total non-cash revenues	<u>\$ 1,476,185</u>	<u>\$ 5,466,184</u>	<u>\$ 6,942,369</u>

**NOTE 15: FAIR VALUE OF FINANCIAL INSTRUMENTS**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. There are three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities.

Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The following table presents the fair value hierarchy for those assets measured at fair value on a recurring basis at June 30, 2025:

	Level 1	Level 2	Level 3	Total
Investments (certificates of deposit)	\$ -	\$ 145,389	\$ -	\$ 145,389
Total investments	-	145,389	-	145,389
Beneficial interest in perpetual trust	-	-	113,667	113,667
Beneficial interest in assets held by OCF	-	-	343,498	343,498
Total beneficial interests	-	-	457,165	457,165
Total assets at fair value	<u>\$ -</u>	<u>\$ 145,389</u>	<u>\$ 457,165</u>	<u>\$ 602,554</u>

**ACCESS**  
**NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE 15: FAIR VALUE OF FINANCIAL INSTRUMENTS (Continued)**

The beneficial interest in assets held by the Oregon Community Foundation (OCF) has been valued, as a practical expedient, at the fair value of the Organization's share of the Foundation's investment pool as of the measurement date. The Foundation values securities and other financial instruments on a fair value basis of accounting. The estimated fair value of certain investments of the Foundation, which includes private placements and other securities for which prices are not readily available, are determined by the management of the Foundation and may not reflect amounts that could be realized upon immediate sale, nor amounts that ultimately may be realized. Due to the perpetual existence of the assets held by OCF, the interest is categorized as a Level 3 financial instrument.

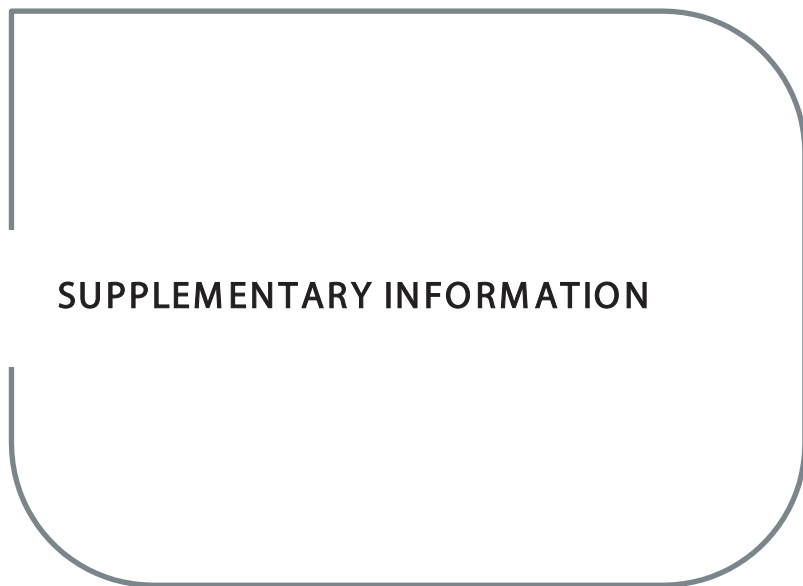
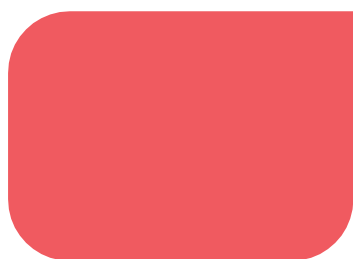
The beneficial interest in perpetual trust is estimated at fair value based on the Organization's percent of the underlying assets held in the trust. Due to the perpetual existence of the trust, the beneficial interest is categorized as a Level 3 financial instrument.

The carrying values of cash and cash equivalents, grants and contracts receivable, accounts payable and accrued expenses approximate fair value due to the short maturity of such instruments.

The carrying value of the long-term debt approximates its fair value due to the variable interest pay rate of such instrument.

**NOTE 16: SUBSEQUENT EVENTS**

Management of the Organization has evaluated events and transactions occurring after June 30, 2025 through March 20, 2026, the date the financial statements were available for issuance, for recognition and/or disclosure in the financial statements.



**SUPPLEMENTARY INFORMATION**

**ACCESS  
FUNCTIONAL EXPENSE DESCRIPTIONS  
YEAR ENDED JUNE 30, 2025**

Functional expenses are grouped together on these financial statements into three expense categories including, but not limited to, the following expenses:

**MANAGEMENT, GENERAL AND ADMINISTRATION:**

*ACCESS AGENCY:*

Accounts for the general activity of ACCESS that are not presented in the other programs including land, building, and equipment owned by ACCESS.

*ACCESS DEVELOPMENT CORPORATION:*

Accounts for the activity of ACCESS Development Corporation, the entity which owns the land and building that houses ACCESS.

**FUNDRAISING:**

*RESOURCE DEVELOPMENT:*

Fundraising activities including events, campaigns, solicitations, and donations from individuals, corporations, and foundations to fund general operating and restricted programs. Funds raised through resource development support existing programs as well as help advance new strategic initiatives to further the agency's mission.

**PROGRAM SERVICES:**

*COMMUNITY SERVICES BLOCK GRANT (CSBG):*

Information and Referral – Provides information by telephone to persons seeking assistance, including current information regarding programs offered by ACCESS and other human services agencies in Jackson County.

Community Needs Assessment – Provides an assessment of community-wide needs to provide more effective services and programs.

*HOUSING PROGRAMS:*

Property/Asset Management – ACCESS has 108 units of affordable rental housing located in Jackson County. Of these, 52 units (Conifer Gardens) are managed by a third-party management company while the remaining 56 units are self-managed.

Housing Counseling – Provides pre-purchase, post-purchase, or foreclosure counseling to participants interested in purchasing a home or maintaining ownership.

Homebuyer Education Courses – Provides a pre-purchase educational program delivered virtually or via in-person in a classroom setting.

Down Payment Assistance Programs (DPAP) – Provides financial support to assist low-income, first-time home purchasers in covering a portion of the needed down payment and closing cost expenses.

*ENERGY AND WEATHERIZATION PROGRAMS:*

Weatherization – This program assists low-income seniors, people with disabilities, and households in need of energy efficiency improvements, which can help to conserve energy and reduce energy bills.

**ACCESS  
FUNCTIONAL EXPENSE DESCRIPTIONS  
YEAR ENDED JUNE 30, 2025**

Energy Assistance – Provides assistance to eligible low-income households to offset the costs of home energy for Pacific Power and Light customers only. Priority is given to households whose services have been disconnected, but this is not a requirement.

Low-Income Ratepayer Assistance Program – Provides assistance to eligible low-income households to offset the costs of home energy for Avista customers only. Priority is given to households whose services have been disconnected.

*NUTRITION PROGRAMS:*

Food Share – Provides emergency and supplemental food to food insecure citizens of Jackson County. The Food Share Program provides food and non-food products to food pantries, as well as supplemental food programs and residential feeding. Product comes to the ACCESS Food Bank through local community donations, the Oregon Food Bank, the USDA through Oregon Food Bank, and local producers such as Harry & David and Amy's Kitchen.

Healthy Mobile Food Pantry – The Healthy Mobile Pantry accounts for almost one-third of our pantries, focusing on rural areas and food deserts. At some locations, the Healthy Mobile Food Pantry also collaborates with local health centers.

Fresh Alliance – Fresh Alliance recovers produce, dairy, bread, meat, and ready-to-eat items, from area grocery stores on or before the product's best-by date. This product is transported in refrigerated box trucks and is boxed and sorted before being distributed throughout our food pantry network following food safety best practices.

Senior Focused Food Pantries – These five pantries distribute food boxes once per month, focusing on providing food that best meets the needs of low-income seniors in Jackson County.

Rogue Powerpack Program – Provides bags of non-perishable, nutritious, child-friendly food to elementary-aged children identified by teachers and staff as potentially experiencing food insecurity at home over the weekend. This program bridges the weekend food gap as bags are sent home with students on Fridays to ensure they have food support while away from school. As of March 2026, this program supports 933 students across 35 elementary schools in Jackson County.

Volunteer Programs – Provides opportunities for citizens in Jackson County to assist community members by helping support various ACCESS programs. Over 550 volunteers support our food pantries, the severe weather shelter, Rogue Powerpack Program, Durable Medical Equipment Program, educational programs, and the wig program.

*SUPPORT SERVICES PROGRAMS:*

Housing Retention – Housing Retention utilizes state and federal funds to assist low-income and extremely low-income households that are unhoused or at imminent risk of becoming unhoused. This team provides case management and financial assistance to these households to support them to gain stability in their housing. Housing Retention offers homelessness prevention and rapid rehousing interventions. Housing Retention also provides eviction prevention services that are state funded, which offer one-time financial assistance to prevent an eviction. This same team administers the Health-Related Social Needs (HRSN) Housing benefit through the 1115 Medicaid waiver. This is an entitlement benefit that offers 6 months of rent and utility assistance for eligible households.

**ACCESS**  
**FUNCTIONAL EXPENSE DESCRIPTIONS**  
**YEAR ENDED JUNE 30, 2025**

Veteran Services – Veteran Services utilizes state and federal funds to assist very low-income and extremely low-income Veterans who are unhoused or at imminent risk of becoming unhoused. This team provides case management and financial assistance to Veterans to support them to help them achieve stability in their housing. Veteran Services offers homelessness prevention and rapid rehousing interventions.

Center for Community Resilience (CCR)– CCR utilizes federal funds to assist low-income households who have been impacted by the 2020 Jackson County fires.

Medford Severe Weather Shelter – ACCESS operates a Severe Weather Shelter in partnership with the City of Medford. When the City declares a severe weather event, ACCESS staff and volunteers open the shelter to provide a safe place for unhoused individuals to seek protection from extreme weather conditions. The shelter offers sleeping accommodations, dry storage for personal belongings, meals, and access to resource navigation to help connect guests with services and support.

Shelter Program – ACCESS operates a low-barrier shelter program that provides non-congregate shelter to unhoused community members. There are on-site peer support and case management staff that work with shelter participants to help them work toward stable housing. Financial assistance is available to shelter participants who actively work with their case managers.

Outreach Program – ACCESS partners with community organizations including the Medford Livability Team, Options for Southern Oregon, Jackson County Mental Health, Rogue Community Health, and others to connect unhoused and unstably housed individuals with vital resources throughout Jackson County. Staff conduct outreach visits to encampments and host resource fairs in rural communities, working to connect individuals with services that support housing stability.

Resource Desk – A partnership with Providence, ACCESS hosts a full-time employee that works to connect individuals who are in the hospital to resources. This program also provides funds to support low-income families who need support paying for medical costs.

Durable Medical Equipment Program – Provides medical equipment on loan to senior citizens, individuals with disabilities, and those experiencing short-term medical needs. Equipment is available at no cost and may be used for as long as it is needed. Commonly available items include hospital beds, walkers, crutches, and wheelchairs.

Continuum of Care (CoC) – ACCESS is the lead agency for the Jackson County Continuum of Care (CoC). The CoC is a HUD-mandated, community-wide effort to end homelessness by connecting people experiencing homelessness or housing instability to agencies who offer housing and services. The Jackson County CoC seeks to end homelessness in Jackson County through the collaborative efforts and resources of all sectors of our community.

***OLSRUD FAMILY NUTRITION CENTER:***

Operation of a community nutrition center used to provide a meeting facility with catering options to other agencies in the community.

**ACCESS**  
**CONSOLIDATING SCHEDULE OF FINANCIAL POSITION**  
**JUNE 30, 2025**

	<b>ACCESS</b>	<b>ACCESS Development Corporation</b>	<b>Conifer Gardens</b>	<b>Consolidation Eliminations</b>	<b>Total</b>
<b>ASSETS:</b>					
<b>Current Assets:</b>					
Cash and cash equivalents:					
Cash and cash equivalents	\$ 3,865,856	\$ 372,018	\$ 225,633	\$ -	\$ 4,463,507
Restricted cash and cash equivalents	-	-	387,518	-	387,518
Investments	145,389	-	-	-	145,389
Receivables:					
Accounts, net	43,016	-	-	-	43,016
Grants and contracts	7,086,381	-	-	-	7,086,381
Notes	1,281,862	-	-	(1,281,862)	-
Bequests receivable	32,917	-	-	-	32,917
Accrued interest	36,820	-	-	(36,820)	-
Inventory	320,688	-	-	-	320,688
Prepaid and other assets	193,461	-	18,857	-	212,318
<b>Total Current Assets</b>	<b>13,006,390</b>	<b>372,018</b>	<b>632,008</b>	<b>(1,318,682)</b>	<b>12,691,734</b>
<b>Non-Current Assets:</b>					
Right-of-use assets - operating lease	1,042,218	-	-	-	1,042,218
Right-of-use assets - financing lease	110,257	-	-	-	110,257
Non-depreciable capital assets:					
Land	1,421,892	741,430	566,470	-	2,729,792
Construction in progress	-	478,811	-	-	478,811
Depreciable capital assets:					
Buildings and land improvements	4,961,051	3,646,507	3,155,779	-	11,763,337
Furniture, fixtures and equipment	984,029	-	36,980	-	1,021,009
Vehicles	1,459,415	-	-	-	1,459,415
Accumulated depreciation	(3,701,998)	(1,663,379)	(1,428,831)	-	(6,794,208)
Subtotal right-of-use assets and property and equipment, net	6,276,864	3,203,369	2,330,398	-	11,810,631
Other non-current assets:					
Beneficial interests	457,165	-	-	-	457,165
Subtotal other non-current assets	457,165	-	-	-	457,165
<b>Total Non-Current Assets</b>	<b>6,734,029</b>	<b>3,203,369</b>	<b>2,330,398</b>	<b>-</b>	<b>12,267,796</b>
<b>TOTAL ASSETS</b>	<b>\$ 19,740,419</b>	<b>\$ 3,575,387</b>	<b>\$ 2,962,406</b>	<b>\$ (1,318,682)</b>	<b>\$ 24,959,530</b>

**ACCESS**  
**CONSOLIDATING SCHEDULE OF FINANCIAL POSITION (CONTINUED)**  
**JUNE 30, 2025**

	ACCESS	ACCESS Development Corporation	Conifer Gardens	Consolidation Eliminations	Total
<b>LIABILITIES AND NET ASSETS:</b>					
<b>Current Liabilities:</b>					
Accounts payable	\$ 1,464,964	\$ 19,006	\$ 107,806	\$ -	\$ 1,591,776
Tenant deposits	46,074	-	17,351	-	63,425
Accrued payroll and related liabilities	695,681	-	-	-	695,681
Accrued interest payable	-	-	39,983	(36,820)	3,163
Unearned revenue	4,225,003	-	1,923	-	4,226,926
Current portion of notes payable, net of debt issuance costs	23,920	47,330	25,532	-	96,782
Current portion of operating lease liability	457,607	-	-	-	457,607
Current portion of financing lease liability	31,991	-	-	-	31,991
<b>Total Current Liabilities</b>	<b>6,945,240</b>	<b>66,336</b>	<b>192,595</b>	<b>(36,820)</b>	<b>7,167,351</b>
<b>Long-Term Liabilities:</b>					
Notes payable, net of current portion and debt issuance costs	129,744	490,742	1,715,322	(1,281,862)	1,053,946
Operating lease liability, net of current portion	627,575	-	-	-	627,575
Financing lease liability, net of current portion	90,459	-	-	-	90,459
<b>Total Long Term Liabilities</b>	<b>847,778</b>	<b>490,742</b>	<b>1,715,322</b>	<b>(1,281,862)</b>	<b>1,771,980</b>
<b>TOTAL LIABILITIES</b>	<b>7,793,018</b>	<b>557,078</b>	<b>1,907,917</b>	<b>(1,318,682)</b>	<b>8,939,331</b>
<b>Net Assets:</b>					
Without Donor Restrictions:					
ACCESS - Operating	9,448,049	-	-	-	9,448,049
ACCESS Development Corporation	-	3,018,309	-	-	3,018,309
Conifer Gardens	-	-	1,054,489	-	1,054,489
<b>Total Net Assets Without Donor Restrictions</b>	<b>9,448,049</b>	<b>3,018,309</b>	<b>1,054,489</b>	<b>-</b>	<b>13,520,847</b>
With Donor Restrictions:					
Time and/or purpose	2,042,187	-	-	-	2,042,187
In perpetuity	457,165	-	-	-	457,165
<b>Total Net Assets With Donor Restrictions</b>	<b>2,499,352</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,499,352</b>
<b>TOTAL NET ASSETS</b>	<b>11,947,401</b>	<b>3,018,309</b>	<b>1,054,489</b>	<b>-</b>	<b>16,020,199</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 19,740,419</b>	<b>\$ 3,575,387</b>	<b>\$ 2,962,406</b>	<b>\$ (1,318,682)</b>	<b>\$ 24,959,530</b>

**ACCESS**  
**CONSOLIDATING SCHEDULE OF ACTIVITIES**  
**YEAR ENDED JUNE 30, 2025**

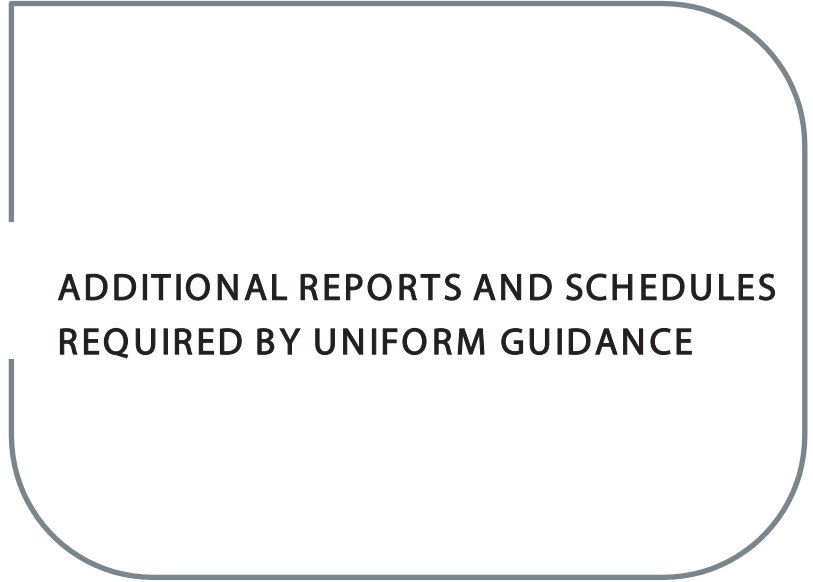
	ACCESS	ACCESS Development Corporation	Conifer Gardens	Consolidation Eliminations	TOTAL
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS:</b>					
<b>Public Support and Revenue:</b>					
Public support:					
Contributions	\$ 1,032,369	\$ -	\$ -	\$ -	\$ 1,032,369
Non-cash contributions	5,757,462	-	-	-	5,757,462
Fundraising events	284,791	-	-	-	284,791
Grants:					
Federal and state	42,111,926	-	-	-	42,111,926
USDA-federal food commodities	1,184,907	-	-	-	1,184,907
City and county	145,001	-	-	-	145,001
Private	767,815	-	-	-	767,815
<b>Total Public Support</b>	<b>51,284,271</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,284,271</b>
Revenue:					
Program income	813,473	-	-	(42,412)	771,061
Rental income	611,263	210,330	540,068	(210,330)	1,151,331
Investment income	124,400	811	-	(10,318)	114,893
Miscellaneous	29,038	-	4,938	(27,100)	6,876
<b>Total Revenue</b>	<b>1,578,174</b>	<b>211,141</b>	<b>545,006</b>	<b>(290,160)</b>	<b>2,044,161</b>
Net assets released from restrictions	806,579	-	-	-	806,579
<b>Total Public Support and Revenue</b>	<b>53,669,024</b>	<b>211,141</b>	<b>545,006</b>	<b>(290,160)</b>	<b>54,135,011</b>
<b>Expenses:</b>					
Program services	50,302,711	-	541,855	(263,060)	50,581,506
Management and general	3,908,621	162,453	-	(27,100)	4,043,974
Fundraising	966,854	-	-	-	966,854
<b>Total Expenses</b>	<b>55,178,186</b>	<b>162,453</b>	<b>541,855</b>	<b>(290,160)</b>	<b>55,592,334</b>
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	<b>(1,509,162)</b>	<b>48,688</b>	<b>3,151</b>	<b>-</b>	<b>(1,457,323)</b>
<b>CHANGES IN NET ASSETS WITH TIME/PURPOSE RESTRICTIONS:</b>					
<b>Public support:</b>					
Contributions	602,283	-	-	-	602,283
Grants:					
Private	59,712	-	-	-	59,712
<b>Total Public Support</b>	<b>661,995</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>661,995</b>
Net assets released from restrictions	(806,579)	-	-	-	(806,579)
<b>CHANGE IN NET ASSETS WITH TIME/PURPOSE RESTRICTIONS</b>	<b>(144,584)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(144,584)</b>
<b>CHANGES IN NET ASSETS TO BE HELD IN PERPETUITY:</b>					
Change in beneficial interests	28,825	-	-	-	28,825
<b>CHANGE IN NET ASSETS</b>	<b>(1,624,921)</b>	<b>48,688</b>	<b>3,151</b>	<b>-</b>	<b>(1,573,082)</b>
<b>NET ASSETS, BEGINNING OF YEAR</b>	<b>13,572,322</b>	<b>2,969,621</b>	<b>1,051,338</b>	<b>-</b>	<b>17,593,281</b>
<b>NET ASSETS, END OF YEAR</b>	<b>\$ 11,947,401</b>	<b>\$ 3,018,309</b>	<b>\$ 1,054,489</b>	<b>\$ -</b>	<b>\$ 16,020,199</b>

**ACCESS**  
**CONSOLIDATING SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2025**

	Support Services				Program Services								Consolidation Eliminations	TOTAL
	Management, General and Administration		Fundraising		Community Service Block Grant	Housing Programs	Energy and Weatherization Programs	Nutrition Programs	Support Services	Olsrud Family Nutrition Center	Total Program Services			
	ACCESS	ACCESS Development Corporation	Resource Development	Total Support Services										
<b>Functional Expenses:</b>														
Personnel and benefits	\$ 2,416,133	\$ -	\$ 639,113	\$ 3,055,246	\$ 44,304	\$ 1,217,299	\$ 939,708	\$ 956,952	\$ 5,883,615	\$ 2,041	\$ 9,043,919	\$ -	\$ 12,099,165	
Contracted services	192,007	-	20,445	212,452	-	70,535	12,196	10,982	10,577,344	-	10,671,057	(42,412)	10,841,097	
Energy assistance	-	-	-	-	-	-	3,953,662	-	222,705	-	4,176,367	-	4,176,367	
Shelter assistance	-	-	-	-	-	3,173	-	-	10,002,148	-	10,005,321	-	10,005,321	
Emergency assistance	-	-	-	-	-	-	-	-	3,999,423	-	3,999,423	-	3,999,423	
Food assistance	-	-	-	-	-	-	-	640,478	23,972	-	664,450	-	664,450	
Food contributions distributed	-	-	-	-	-	-	-	5,466,184	-	-	5,466,184	-	5,466,184	
Non-cash equipment, goods and service	-	-	-	-	-	-	-	109,546	1,366,639	-	1,476,185	-	1,476,185	
Rent, utilities and security	470,397	-	42,468	512,865	-	689,155	38,148	179,545	1,684,407	94,679	2,685,934	(210,330)	2,988,469	
Building and equipment maintenance	33,868	-	-	33,868	-	214,765	10,939	11,770	11,047	14,541	263,062	-	296,930	
Insurance	80,090	-	1,472	81,562	-	95,245	11,844	11,560	25,108	4,510	148,267	-	229,829	
Vehicle gas and oil	5,499	-	-	5,499	-	8,232	2,525	19,067	10,900	-	40,724	-	46,223	
Vehicle insurance and maintenance	16,936	-	-	16,936	-	5,229	5,170	40,854	85,990	-	137,243	-	154,179	
Travel and training	23,335	-	9,077	32,412	5,707	10,536	26,484	4,785	73,174	-	120,686	-	153,098	
Office and computer	152,154	-	81,952	234,106	468	24,539	8,708	15,511	288,734	57	338,017	-	572,123	
Telephone	31,095	-	6,233	37,328	-	15,786	39,811	16,714	118,012	2,318	192,641	-	229,969	
Taxes, licenses and fees	16,996	166	4,694	21,856	-	6,825	495	824	9,660	-	17,804	-	39,660	
Advertising and promotion	11,522	-	57,525	69,047	-	2,571	3,334	3,190	44,751	-	53,846	-	122,893	
Professional fees	319,836	2,200	15,198	337,234	18,115	44,695	42,191	17,349	739,387	7,034	868,771	-	1,206,005	
Fundraising	-	-	66,683	66,683	-	-	-	-	-	-	-	-	66,683	
Miscellaneous	52,792	27,100	21,994	101,886	-	3,268	489	740	7,644	-	12,141	(27,100)	86,927	
Depreciation and amortization expense	85,961	86,201	-	172,162	-	200,069	-	113,639	57,287	27,865	398,860	-	571,022	
Interest expense	-	46,786	-	46,786	-	63,664	-	-	-	-	63,664	(10,318)	100,132	
<b>Total Functional Expenses</b>	<b>\$ 3,908,621</b>	<b>\$ 162,453</b>	<b>\$ 966,854</b>	<b>\$ 5,037,928</b>	<b>\$ 68,594</b>	<b>\$ 2,675,586</b>	<b>\$ 5,095,704</b>	<b>\$ 7,619,690</b>	<b>\$ 35,231,947</b>	<b>\$ 153,045</b>	<b>\$ 50,844,566</b>	<b>\$ (290,160)</b>	<b>\$ 55,592,334</b>	

\* Consolidation eliminations are removed from support services and program services balances as applicable as presented on the Consolidated Statement of Functional Expenses on page 3.

\*\* Miscellaneous expense was eliminated against ACCESS Development Corporation, all others were eliminated against Housing Programs.



**ADDITIONAL REPORTS AND SCHEDULES  
REQUIRED BY UNIFORM GUIDANCE**



## **INDEPENDENT AUDITOR'S 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***

To the Board of Directors of ACCESS

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 (*Government Auditing Standards*), the consolidated financial statements of ACCESS and its subsidiaries (ACCESS), which comprise the consolidated statement of financial position as of June 30, 2025, the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated March 20, 2026.

### **Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered ACCESS' internal control over financial reporting (internal control) as a basis for designing 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' internal control. Accordingly, we do not express an opinion on the effectiveness of ACCESS' 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 or significant deficiencies may exist that were not identified.

### **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether ACCESS' 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 financial statements. 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 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Sorren CPAs P.C.

Sorren CPAs P.C.  
Medford, Oregon  
March 20, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Board of Directors of ACCESS

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

***Opinion on Each Major Federal Program***

We have audited ACCESS' and its subsidiaries' (ACCESS) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of ACCESS' major federal programs for the year ended June 30, 2025. ACCESS' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, ACCESS 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, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance Section of our report.

We are required to be independent of ACCESS and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of ACCESS' compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statues, regulations, rules, and provisions of contracts or grant agreements applicable to ACCESS' federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on ACCESS' compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about ACCESS' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 ACCESS' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of ACCESS' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 ACCESS' internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Sorren CPAs P.C.

Sorren CPAs P.C.  
Medford, Oregon  
March 20, 2026

**ACCESS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal AL Number	Grant/Contract Number	Passed Through to Sub-recipients	Federal Expenditures
<b>U. S. Department of Agriculture:</b>				
Passed Through Oregon Food Bank:				
Emergency Food Assistance Program (Administrative Costs) TEFAP	10.568	16167OROR2Y8105	\$ -	\$ 61,823
Emergency Food Assistance Program (Food Commodities) TEFAP	10.569	16167OROR2Y8105	-	1,184,907
Total Food Distribution Cluster			-	1,246,730
<b>Total U. S. Department of Agriculture</b>			<b>\$ -</b>	<b>\$ 1,246,730</b>
<b>U. S. Department of Housing and Urban Development:</b>				
Direct Program:				
Continuum of Care Program	14.267	OR0278L0E021900, OR0317L0E022100	\$ -	\$ 69,193
Total AL 14.267			-	69,193
Passed through Rural Community Assistance Corporation:				
Housing Counseling Assistance Program	14.169	HC240011002	-	36,931
Total AL 14.169			-	36,931
Passed through Oregon Housing and Community Services:				
Community Development Block Grant - Wildfire Response Grants	14.228	CDBG-DR-23-001, CDBG-DR-24-011, CDBG-DR-9023	-	2,339,253
HSS Down Payment Assistance and Housing Counseling	14.228	B-21-DZ-41-0001	-	16,356
Total AL 14.228			-	2,355,609
Emergency Solutions Grant Program	14.231	E-22-DC-41-0001, E-23-DC-41-0001, E-24-DC-41-0001	-	223,863
Total AL 14.231			-	223,863
Home Investment Partnerships Program	14.239	M-21-SG-41-0100, M-22-SG-41-0100, M-23-SG-41-0100	-	383,515
Total AL 14.239			-	383,515
<b>Total U. S. Department of Housing and Urban Development</b>			<b>\$ -</b>	<b>\$ 3,069,111</b>
<b>U. S. Department of the Treasury</b>				
Passed through Oregon Housing and Community Services:				
COVID-19 Emergency Rental Assistance Programs 2 Fire Funds	21.023	ERA3-0388	\$ -	\$ 2,983,869
Total AL 21.023			-	2,983,869
Treasury Homeowner Assistance Fund (Fee for Service)	21.026	HAF0027	-	12,000
Total AL 21.026			-	12,000
Passed through City of Medford:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	C0004243	-	20,000
Total AL 21.027			-	20,000
<b>Total U. S. Department of the Treasury</b>			<b>\$ -</b>	<b>\$ 3,015,869</b>
<b>U. S. Department of Veterans Affairs:</b>				
Direct Programs:				
VA Supportive Services for Veteran Families Program	64.033	19-OR-128, 19-OR-128-LT	\$ 2,305,912	\$ 7,038,579
Total AL 64.033			2,305,912	7,038,579
<b>Total U. S. Department of Veterans Affairs</b>			<b>\$ 2,305,912</b>	<b>\$ 7,038,579</b>
<b>U. S. Department of Energy:</b>				
Passed Through Oregon Housing and Community Services:				
Weatherization Assistance For Low-Income Persons (DOE)	81.042	00088993, DE-EE0009926, DE-EE0010011	\$ -	\$ 257,309
Total AL 81.042			-	257,309
<b>Total U. S. Department of Energy</b>			<b>\$ -</b>	<b>\$ 257,309</b>

**ACCESS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

<b>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</b>	<b>Federal AL Number</b>	<b>Grant/Contract Number</b>	<b>Passed Through to Sub-recipients</b>	<b>Federal Expenditures</b>
<b>U. S. Department of Health and Human Services:</b>				
Passed Through Oregon Housing and Community Services:				
Temporary Assistance for Needy Families (TANF) Total AL 93.558	93.558	2001ORTANF	\$ -	\$ 140,504
Low-Income Home Energy Assistance Total AL 93.568	93.568	2302ORLIEA, 2302ORLIEE, 2402ORLIEA	-	2,473,355
Community Services Block Grant Total AL 93.569	93.569	G-2302ORCOSR, 2402ORCOSR	-	275,930
Passed Through Jackson Care Connect:				
Grants to States for Medicaid Medicaid Cluster	93.778	N/A	-	241,311
<b>Total U. S. Department of Health and Human Services</b>			<b>\$ -</b>	<b>\$ 3,131,100</b>
<b>U. S. Department of Homeland Security:</b>				
Direct Programs:				
Emergency Food and Shelter National Board Program Total AL 97.024	97.024	711800006	\$ -	\$ 15,290
<b>Total U. S. Department of Homeland Security</b>			<b>\$ -</b>	<b>\$ 15,290</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 2,305,912</b>	<b>\$ 17,773,988</b>

**ACCESS**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2025**

**NOTE A – BASIS OF PRESENTATION:**

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of ACCESS (the Organization) under programs of the federal government for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net position, or cash flows of the Organization.

**NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

**NOTE C – INDIRECT COST RATE:**

The Organization has elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE D – FOOD DISTRIBUTION:**

Non-monetary assistance is reported on the Schedule at the fair market value of the commodities received and disbursed. For the year ended June 30, 2025, the Organization received food commodities totaling \$1,184,907 for Assistance Listing #10.569.

**ACCESS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2025**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

***Financial Statements***

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

***Federal Awards***

Internal control over major federal programs:

- Material weakness(es) identified?  Yes  No
- Significant deficiency(ies) identified?  Yes  None reported

Type of auditor's report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?  Yes  No

Identification of major federal programs:

<u>AL Number(s)</u>	<u>Name of Federal Program or Clusters</u>
#14.228	Community Development Block Grant
#64.033	VA Supportive Services for Veteran Families Program
#93.778	Medicaid Cluster

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as a low-risk auditee?  Yes  No

**ACCESS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
**YEAR ENDED JUNE 30, 2025**

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None

**SECTION III – FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAMS**  
**AUDIT**

None