

**UNITED STATES ACCESS BOARD**

**PERFORMANCE AND ACCOUNTABILITY REPORT,  
INDEPENDENT AUDITOR'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEARS ENDED  
SEPTEMBER 30, 2015 AND 2014**



Prepared By  
Brown & Company CPAs, PLLC  
October 30, 2015



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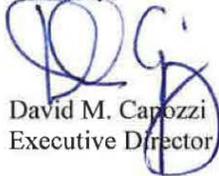
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October 30, 2015

I am pleased to present the Access Board's Performance and Accountability Report for Fiscal Year 2015. This report provides key information on the Access Board's progress in meeting its missions and managing its financial responsibilities. This agency has a proud history of serving the public through its programs devoted to accessibility for people with disabilities.

Fiscal Year 2015 was a year of continuing success. The Access Board continues to develop accessibility requirements, provide technical assistance and training, and enforces access requirements for the Federal government. We will continue to strive for excellence to fulfill our responsibilities to provide accessibility for people with disabilities.

Sincerely,



David M. Capozzi  
Executive Director



**US Access Board  
Washington, DC**

# **Management Discussion and Analysis Performance Accountability Report**

**OCTOBER 2015**

**U.S. ACCESS BOARD  
MANAGEMENT DISCUSSION AND ANALYSIS  
FISCAL YEAR 2015**

**INTRODUCTION**

The Board was established in 1973 under section 502 of the Rehabilitation Act and is the only federal agency whose primary mission is accessibility for people with disabilities. The Board is responsible for developing guidelines under the Americans with Disabilities Act, the Architectural Barriers Act, and the Communications Act for ensuring that buildings and facilities, transportation vehicles, and telecommunications equipment covered by these laws are readily accessible to and usable by people with disabilities. The Board is also responsible for developing standards under the Rehabilitation Act for accessible electronic and information technology procured by federal agencies and standards for accessible medical diagnostic equipment.

Under the Help America Vote Act, the Board serves on the Board of Advisors and the Technical Guidelines Development Committee, which assist the Election Assistance Commission in developing voluntary guidelines for voting systems, including accessibility for people with disabilities. In addition, under the 2012 Food and Drug Administration Safety and Innovation Act, the Board developed best practices on access to information on prescription drug container labels for individuals who are blind or visually impaired.

The Board enforces the Architectural Barriers Act and provides training and technical assistance on each of its guidelines and standards, and on a variety of other accessibility issues. Additionally, the Board maintains a research program that develops technical assistance materials and provides information needed for rulemaking.

The Board's programs will result in accessible buildings and facilities, transportation vehicles, medical diagnostic equipment, telecommunications equipment, and information and communications technology across our country and, ultimately, the full economic and social integration of people with disabilities into our society. Achieving these results will depend not only on the Board's activities, but also on the level of commitment and action taken by other federal agencies, State and local governments, and businesses that are required to comply with or enforce the various laws that guarantee the civil rights of people with disabilities.

The Access Board's strategic plan includes a vision statement (advancing full access and inclusion for all) and a mission statement (lead the development, advancement, and implementation of accessibility through outreach, rulemaking (standards and guidelines) and education). The plan includes three goals:

- innovate, develop, and maintain accessibility requirements
- educate about accessibility
- enforce compliance with the Architectural Barriers Act

The Board has established long and short-range goals and annual objectives that describe the strategies it will implement to achieve the goals. In developing objectives and strategies for achieving its goals, the Board seeks to work together with its stakeholders toward common objectives. The Board's plan is simple: establish guidelines and standards that are fair, reasonable, and derived from broad consensus among stakeholders; where the Board has enforcement responsibilities over federal agencies, assist those agencies to achieve full compliance; and involve its stakeholders in developing and disseminating materials and manuals that will help them understand and comply with our guidelines and standards.

## **INNOVATE, DEVELOP, AND MAINTAIN ACCESSIBILITY REQUIREMENTS**

The Board will continue to develop and update accessibility guidelines and standards and work cooperatively with organizations that develop codes and standards affecting accessibility. We have the following two objectives for this program area:

- Complete pending rulemakings: Transportation Vehicles; Passenger Vessels; Public Rights-of-Way and Shared Use Paths; Medical Diagnostic Equipment; Information and Communication Technology; and Self-Service Transaction Machines.
- Improve the effectiveness and efficiency of the rulemaking process to ensure “state-of-the-art” accessibility guidelines and standards.

### **FY 2015 Results – Rulemaking**

The status of current guidelines and standards efforts is presented below.

#### *Emergency Transportable Housing*

An advisory committee on emergency transportable housing was created in September 2007. The Board organized the committee, which included representation from disability groups, industry and code groups, and government agencies, to provide recommendations on supplementing its guidelines to cover emergency transportable housing. Access to such housing proved problematic in the aftermath of Hurricane Katrina. After verifying and examining the issues involved, the Board determined that supplementary guidelines were needed. The committee completed its work and presented its report to the Board in November 2008. The Board published a proposed rule in June 2012. The comment period closed in August 2012; one public hearing was held. The Board published a final rule on May 7, 2014.

#### *Transportation Vehicles Guidelines Update (buses)*

In November 2008, the Board released for public comment a second draft of revisions updating its accessibility guidelines for buses and vans covered by the Americans with Disabilities Act. The second draft was issued because the format had been significantly changed, provisions for over-the-road buses were added, and changes were made in response to comments on a first draft that was published in April 2007. In 2009, we contracted with the Volpe National Transportation Systems Center to assist the Board in finalizing the regulatory assessment for this rulemaking. A notice of proposed rulemaking (NPRM) to revise and update the accessibility

guidelines for buses, over-the-road buses, and vans was published in July 2010. Two public hearings were held during the comment period that closed in November 2010.

One important issue was raised after the close of the comment period. As a result, the Board re-opened the comment period for additional public input related to the late comments. The commenters raised issues about the 1:6 ramp slope requirements and a new design that locates the shallower ramp partially inside the vehicle. This design constrains the maneuvering space within the vehicle at the top of the ramp and at the fare box and creates a grade break within the ramp run. During the extended comment period which ended in October 2012, the Board held two information meetings to gather input on these issues. Because we do not want to delay rulemaking for subjects that do not require further development, we plan to move forward with a final rule for the sections that have been vetted through public comment and that will result in better accessibility e.g., automated stop announcements. Additional research needs will be identified along with a time schedule for completion of the remaining issues.

#### *Transportation Vehicles Guidelines Update (rail)*

In 2010 we issued a notice of proposed rulemaking to revise and update our accessibility guidelines for buses, over-the-road buses, and vans. The NPRM noted that we would revise and update our accessibility guidelines for transportation vehicles that operate on fixed guideway systems (e.g., rapid rail, light rail, commuter rail, high speed, and intercity rail) at a future date. To begin the process of revising and updating our accessibility guidelines for transportation vehicles that operate on fixed guideway systems, we established a 23-member Rail Vehicles Access Advisory Committee in May 2013 to make recommendations for revisions and updates to the guidelines. The committee provided its final report to the Board in July 2015.

#### *Passenger Vessels*

On June 25, 2013, the Board released for public comment proposed guidelines for passenger vessels. Developed under the Americans with Disabilities Act (ADA), the guidelines provide design criteria for large vessels when newly constructed or altered to ensure that they are accessible to people with disabilities. The guidelines address various features of vessel accessibility and include provisions for onboard routes, vertical access between decks, doorways and coamings, toilet rooms, guest rooms, alarm systems, and other spaces and elements used by passengers. The Board's guidelines apply to passenger vessels that are permitted to carry more than 150 passengers or more than 49 overnight passengers, all ferries, and certain tenders that carry 60 or more passengers. On July 15, 2013, the Cruise Lines International Association requested that the 90-day comment period be extended by an additional 120 days to review and more fully assess the proposed rule. The Board extended the comment period to January 24, 2014. We received 66 comments, including 10 comments received during a public hearing held in July 2013. An ad hoc committee of Board members and staff are working to develop a final rule.

### *Public Rights-of-Way and Shared Use Paths*

In 2009, we contracted with the Volpe National Transportation Systems Center to assist the Board in finalizing a regulatory assessment for the public rights-of-way rulemaking. An NPRM was published for public comment in July 2011.

When the Board approved draft final accessibility guidelines for outdoor developed areas, coverage of shared use paths was deferred to a future rulemaking. Commenters on the outdoor developed areas rule had previously raised concerns about the need for differing guidelines for shared use paths. Commenters noted that shared use paths differ from trails and typically are located in more developed outdoor areas, as opposed to the more primitive trail settings. Unlike trails, they are designed to serve both bicyclists and pedestrians and are used for transportation and recreation purposes.

In September 2010, the Board held a public information meeting in conjunction with the ProWalk/ProBike 2010 Conference. This meeting provided an opportunity for individuals with disabilities, designers of shared use paths, and others with expertise in this area to share information with the Board to assist in the development of new accessibility guidelines. The Board then published an advance notice of proposed rulemaking for shared use paths in March 2011. In February 2013, we published a Supplemental Notice of Proposed Rulemaking to include requirements for shared use paths as part of the public rights-of-way rule. The Board approved the text of the final rule for in July 2015; a subsequent vote will take place at a later date to approve the entire rulemaking package, including the preamble to the final rule and final regulatory assessment.

### *Medical Diagnostic Equipment*

We are developing accessibility standards for medical diagnostic equipment, including examination tables and chairs, weight scales, radiological equipment, and mammography equipment. The Patient Protection and Affordable Care Act requires the Board to issue these standards in consultation with the Food and Drug Administration. The standards are to address independent access to, and use of, equipment by people with disabilities to the maximum extent possible.

In July 2010, we held a public information meeting on this rulemaking to gather information from stakeholders, including consumers, equipment manufacturers, the health care industry, government agencies, and others with an interest in the new standards.

A proposed rule was published in February 2012 and two public hearings were held. The comment period closed in June 2012 and 53 comments were received. In March 2012, we created a 24-member Medical Diagnostic Equipment Accessibility Standards federal advisory committee to advise the Board on matters associated with the comments we received and information requested in the proposed standards. The committee issued its final report and recommendations on January 7, 2014. The Board approved the text of the final rule for in July 2015; a subsequent vote will take place at a later date to approve the entire rulemaking package, including the preamble to the final rule and final regulatory assessment.

## *Information and Communications Technologies Update*

In July 2006, the Board created an advisory committee to update and revise the Section 508 standards and the Telecommunications Act Accessibility Guidelines. Forty-one organizations served on the Telecommunications and Electronic and Information Technology Advisory Committee. The committee's membership included representatives from industry, disability groups, standard-setting bodies in the U.S. and abroad, and government agencies, among others. The committee completed its work and presented its report to the Board in April 2008. In March 2010, we published an Advance Notice of Proposed Rulemaking (ANPRM) to update our Information and Communications Technologies guidelines and standards based on the committee's report. A second ANPRM was published in December 2011. The Information and Communication Technology notice of proposed rulemaking was published in the Federal Register on February 27, 2015. The comment period ran from February 27 until May 28. Three public hearings and a webinar on the proposed rule were held during the comment period. We received comments from 141 unique commenters. An ad hoc committee of Board members and staff are working to develop a final rule.

## *Self-Service Transaction Machines*

The Departments of Justice (DOJ) and Transportation (DOT) have related rulemakings on self-service transaction machines. As a result, we have worked collaboratively with them to develop a single set of technical requirements that can be referenced and scoped by each participating agency. On November 12, 2013 DOT published its rule on Nondiscrimination on the Basis of Disability in Air Travel: Accessibility of Web Sites and Automated Kiosks at U.S. Airports. The DOT requirements for automated kiosks at U.S. airports are derived from the technical requirements we helped develop and are consistent with our requirements for automatic teller machines and fare machines, as well as the current requirements of section 508 for self-contained, closed products. In 2010, DOJ published an ANPRM on Equipment and Furniture that would cover kiosks, interactive transaction machines, and point-of-sale devices, among other things. An ad hoc committee of Board members and staff are working to develop a proposed rule.

## **FY 2015 Results – Codes and Standards**

### *Adoption of Board Guidelines as Enforceable Standards*

In order for the Board's accessibility guidelines to become enforceable, other federal agencies must generally complete rulemaking to adopt the guidelines as standards. The Department of Housing and Urban Development, the Department of Defense, the General Services Administration, and the U.S. Postal Service use the Board's guidelines to develop enforceable standards under the Architectural Barriers Act. The Departments of Justice and Transportation use the Board's guidelines to develop enforceable standards under the Americans with Disabilities Act. The U.S. Postal Service, General Services Administration, the Department of Defense, and the Departments of Justice and Transportation have adopted the Board's guidelines as standards. The Department of Housing and Urban Development has not acted yet to adopt the Board's guidelines.

## *Voluntary Consensus Standards*

Our long-range goal is to take a leadership role in the development of codes and standards for accessibility. The Board works with model codes organizations and voluntary consensus standards groups that develop and periodically revise codes and standards affecting accessibility. We have voting membership in several codes and standards organizations, and monitor or are actively involved in the development or revision of dozens of other codes and standards affecting accessibility. Some of the codes and standards groups that we work with include the ICC/American National Standards Institute (ANSI) A117 Committee; American Society of Mechanical Engineers (ASME) A18 Platform Lift and Stairway Chair Lift Committee; National Fire Protection Association (NFPA), Disability Access Review Advisory Committee; National Instructional Materials Accessibility Standard (NIMAS); World Wide Web Consortium (W3C); and the American Society for Testing and Materials (ASTM) Committee on Playground Surfacing Systems.

We believe this goal enhances the Board's credibility as a knowledgeable source of information regarding technical aspects of accessibility. Additionally, by working cooperatively with model codes organizations and standards-setting organizations, federal and private codes and standards will be more similar, or harmonized, and the Board will be more alert to non-federal influences affecting its constituencies. Harmonization between federal and private requirements will make it more likely that buildings and facilities will be accessible, thus reducing the necessity for complaints and litigation.

Two Access Board members serve as members of the Technical Guidelines Development Committee and the Board of Advisors, which provide recommendations to the Election Assistance Commission (EAC) under the Help America Vote Act. We are also a member of the Interagency Committee on Standards Policy, which is the body that is responsible for overseeing the use of standards by federal agencies in accordance with the National Technology Transfer and Advancement Act.

## **EDUCATE ABOUT ACCESSIBILITY**

The Board provides technical assistance to a wide variety of people regarding the accessibility guidelines and standards it issues. Our customers include architects, builders, designers, manufacturers, people with disabilities, State and local governments, and federal agencies. The Board's technical assistance program has four components:

- Responding to customer inquiries. We respond to about 13,000 customer inquiries each year. We have toll-free telephone lines for customers to call with questions. Customers also e-mail and occasionally fax us questions. Many literally are sitting at a drawing table or computer with a design problem. They want accurate, reliable, and timely advice. Our customers value being able to discuss their questions directly with our accessibility specialists who developed the guidelines and standards.
- Developing and disseminating manuals and other publications. We maintain numerous publications on accessibility issues. These range from manuals on the Board's guidelines and standards to an online guide to the ADA and ABA Accessibility Standards.

- Providing training. We conduct numerous training sessions each year. Training usually is provided at conferences and seminars sponsored by other organizations; it also includes a series of webinars. Training sponsors generally reimburse us for travel expenses.
- Maintaining the Board's website. Our website ([www.access-board.gov](http://www.access-board.gov)) has become a very effective way to distribute information to the public. Customers can download our publications and view our accessibility guidelines and standards from our website.

We have the following two objectives in this program area:

- Broaden education and outreach efforts.
- Use new technologies to deliver training and guidance.

The Board's long-range goal is to be known as the leading source of information about accessibility and to disseminate information to our customers in effective ways. As we develop guidelines for new areas such as passenger vessels and public rights-of-ways, there will be increased demands for technical assistance from existing and new customer groups. The Board has informal partnerships with organizations such as the National Association of ADA Coordinators and the ten Regional ADA National Network Centers to disseminate information about the Board's programs. Many of the Board's guidelines, standards, and publications are available through these organizations' on-line networks. The Board also provides training for these organizations. As we develop new guidelines and standards, there will be opportunities to use existing partnerships and establish new partnerships with customer groups to disseminate information about the Board's rulemaking.

### **FY 2015 Results**

We launched the first in a series of online guides on the ADA and ABA Accessibility Standards. The online guides consist of illustrated technical bulletins covering Chapters 1-3 of the ADA and ABA standards and a supplementary series of short animations that dynamically explain various requirements and the rationale behind them. Additional technical guides and animations covering Chapters 4 and 5 of the standards are under development. Future installments to the guides will be published as they become available. Users can sign-up on our website to receive email updates on the release of new technical guides in the series.

In 2014 we released a new guide on accessible outdoor sites, including trails and camping areas. The 100-page document discusses and illustrates provisions of accessibility guidelines the Board issued in September 2013 for outdoor sites developed by the federal government. These guidelines provide detailed specifications for accessible trails, picnic and camping areas, viewing areas, beach access routes and other components of outdoor developed areas when newly built or altered. The new guide serves as a companion resource to the guidelines by explaining the intent of various requirements and how they can be met. It discusses provisions for trails and trailheads, outdoor recreation access routes, and beach access routes such as those addressing surface characteristics, width, and running and cross slopes. Outdoor constructed features, including viewing areas, camp sites, tent pads and platforms, picnic tables, grills, fire rings, and toilet and bathing facilities are also covered. In addition, the guide explains exceptions in the guidelines

that may apply where compliance is not practicable because of terrain, prevailing construction practices, or other specified conditions.

We continue to offer our very successful monthly webinar series through a partnership with the National Network of ADA Centers. Sessions are conducted on a monthly basis with most scheduled for 90 minutes. Sessions also provide an opportunity to earn continuing education credits (CEUs) for a fee, but general attendance is free. We have also expanded our webinar series by adding an additional six webinars per year on section 508 issues in conjunction with the Chief Information Officers Council Accessibility Community of Practice. In FY 2015, we conducted 16 webinars that were attended by approximately 6,100 people.

We responded to 13,025 customer inquiries and conducted 62 training sessions that were attended by approximately 8,950 people. An information packet usually contains several publications. Since we do not collect data on publications disseminated through partner organizations, the actual number of publications disseminated to our customers is greater than our current data indicate. In 2014 we began phasing out delivery of print publications as a means of implementing Executive Order 13589 (Promoting Efficient Spending).

We have used our website to provide copies of the Board's guidelines and standards and answers to frequently asked questions so that more customers can get the information they need. The usage of our website continues to grow. There were approximately 1.4 million "visitors" and 69.7 million "hits". We also distributed six issues of Access Currents, a free newsletter we issue every other month by e-mail.

### **ENFORCE COMPLIANCE WITH THE ARCHITECTURAL BARRIERS ACT**

The Board enforces the Architectural Barriers Act (ABA), which requires that most buildings designed, constructed, altered, or leased by the federal government and certain other federally financed facilities be accessible to people with disabilities. Complaints received by the Board concern post offices, national parks, military facilities, veterans hospitals, courthouses, and a variety of other facilities. When we have jurisdiction and find that the applicable accessibility standards were not followed, we request a corrective action plan and monitor the case until the barrier is removed. Even when the Board does not have jurisdiction or no violation is found, we attempt to negotiate voluntary barrier removal.

We have the following three objectives in this program area:

- Expand partnerships with federal agencies, state and local governments, advocacy groups, and others.
- Increase ABA compliance.
- Develop strategies for better compliance using ABA compliance performance information.

In addition to enforcement, we work with federal agencies and others to ensure compliance with the Architectural Barriers Act and make the federal government a model of accessibility. Our

experience with resolving complaints is that most violations are not intentional. When violations are found, it is usually because the people responsible for designing buildings, reviewing plans, and on-site construction did not have a good understanding of the accessibility standards and how to apply them. People responsible for building planning and design at headquarters, regional and field offices, and local sites must have a working knowledge of the accessibility standards if compliance is to be achieved. As federal agencies are reorganized and personnel assignments and responsibilities change, it is important that agencies have effective systems for training new people responsible for applying the accessibility standards and for monitoring compliance with the ABA. Training has become even more important now that new accessibility standards for the ABA are being implemented by the standard-setting agencies.

### **FY 2015 Results - ABA Compliance**

The Board received 130 written ABA complaints in FY 2015. These included complaints investigated under the ABA, and also those concerning facilities not covered by that law but potentially covered by other laws, such as the Americans with Disabilities Act and the Rehabilitation Act. Of the 130 complaints, we opened 53 as new ABA cases. Although we did not have authority in the other 77 complaints, we responded to the complainants, usually by referring them to the appropriate enforcement agency. In addition, we referred another seven complainants to other agencies for action when our investigations revealed there was no violation of the ABA or we did not have jurisdiction.

We respond quickly to all new complaints. Most complainants now file their complaints with us on-line; they receive immediate notice that their complaint has been received, together with a complaint tracking number for their future reference. It is our practice to keep complainants informed on a regular basis throughout the course of our investigations. We periodically contact complainants to provide updates on the status of their complaints. We find that these contacts can be helpful in obtaining additional information about actions being taken that may not have been provided by respondent agencies. Upon completing investigations, we always give complainants an opportunity to comment on determinations we have made and actions that have been taken before closing complaints.

As part of our efforts to implement the President's Open Government principles, we are gathering views from the public through a customer satisfaction survey. The surveys are administered to individuals who filed complaints with the Board under the ABA; complainants receive a copy of the questionnaire at the time we notify them that we have completed our work on the complaint and that the case is about to be closed. The survey is voluntary and respondents may respond anonymously, or provide their name and complaint number if they wish.

### **FY 2015 Results - Working in Partnership with Agencies**

We completed an update to our complaint tracking system so that it can accept complaint information directly from complainants through submission via a web-based complaint form, and accept other data from Board staff (such as status updates, corrections and additions to complaint information). As noted above, we also initiated a new customer satisfaction survey for ABA complaints. Because the survey is voluntary, and because individuals responding are permitted to do so anonymously, we are using this data for anecdotal purposes. However, we are pleased to

note that 80 percent of those individuals responding in the 2014 cohort rated their satisfaction with the complaint process, the outcome of their complaint, and staff knowledge, at the highest rating level.

### **FUTURE EFFECTS OF KNOWN DEMANDS, RISKS, UNCERTAINTIES, EVENTS, CONDITIONS, AND TRENDS**

The Access Board operates in a stable environment, and can confidently predict that it will operate and succeed in the future as it has in the past. We anticipate slow growth in our appropriated budget with ample time to anticipate any changes.

The Board constantly monitors its environment, notes changes, and updates its rulemaking plan on a periodic basis. It is cognizant of the fact that technology changes rapidly and is in the process of revising and updating some of its accessibility guidelines and standards to reflect this recognition.

In its rulemaking activities, the Board has always tried to work closely and amicably with its stakeholders. It has paid special attention to those companies in industries where the Board is developing new accessibility requirements where none existed before. For example, we work closely with the technology sector in developing standards for information and communication technology. We strongly believe that we will achieve better access for people with disabilities if we work with an industry, involve them in our rulemaking, and get their “buy-in” to the accessibility guidelines at the earliest possible moment.

### **Management Assurances**

The Access Board’s management is responsible for establishing and maintaining effective internal control and financial management systems that meet the objective of the Federal Manager's Financial Integrity Act. The Board conducted its assessment of the effectiveness and efficiency of internal control and ensures compliance with applicable laws and regulations in accordance with OMB Circular A-123, Management's Responsibility for Internal Control. Based on the results of this evaluation, we can provide reasonable assurance that our internal control over the effectiveness and efficiency of operations and compliance with applicable laws and regulations as of September 30, 2015, was operating effectively and no material weaknesses were found in the design or operation of the internal controls.

The Board conducted its assessment of the effectiveness of internal control over financial reporting, which includes safeguarding of assets and compliance with applicable laws and regulations, in accordance with the requirements of Appendix A of OMB Circular A-123. Based on the results of this evaluation, the Board can provide reasonable assurance that its internal control over financial reporting as of September 30, 2015, was operating effectively and no material weaknesses were found in the design or operation of the internal controls over financial reporting.

## **Limitations of the Financial Statements**

The principal financial statements for the Board have been prepared to report the financial position and results of our operations pursuant to the requirements of 31 U.S.C.3515 (b). While the statements have been prepared from the books and records of the Board in accordance with generally accepted accounting principles for federal entities and the formats prescribed by OMB, the statements are in addition to the financial reports used to monitor and control budgetary resources, which are prepared from the same books and records.

The statements should be read with the realization that they are for a component of the U.S. government, a sovereign entity.

**UNITED STATES ACCESS BOARD**

**INDEPENDENT AUDITOR'S REPORT  
AND  
FINANCIAL STATEMENTS**

**FOR THE FISCAL YEARS ENDED  
SEPTEMBER 30, 2015 AND 2014**



**Prepared By  
Brown & Company CPAs, PLLC  
October 30, 2015**



**INDEPENDENT AUDITOR'S REPORT**

U.S. Access Board  
Washington, D.C.

**Report on the Financial Statements**

We have audited the accompanying balance sheets of the U.S. Access Board (AB) as of September 30, 2015 and 2014, and the related statements of net cost, changes in net position, and budgetary resources, for the years then ended (collectively referred to as the financial statements), and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted government auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Office of Management and Budget (OMB) Bulletin No. 15-02, *Audit Requirements for Federal Financial Statements*. Those standards and OMB Bulletin No. 15-02 require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit includes test of compliance with provisions of applicable laws, regulations, contracts, and grant agreements that have a direct effect on the determination of material amounts and disclosure in the financial statements. The purpose was not to provide an opinion on compliance with provisions of applicable laws, regulations, contracts and grant agreements and, therefore, we do not express such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### *Opinion on the Financial Statements*

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AB as of September 30, 2015 and 2014, and its net costs, changes in net position, and budgetary resources, for the years then ended, in accordance with U.S. generally accepted accounting principles.

### *Other Matters*

#### Required Supplementary Information

U.S. generally accepted accounting principles require that the information in the *Management's Discussion and Analysis* (MD&A) and *Required Supplementary Information* (RSI) sections be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Federal Accounting Standards Advisory Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

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

*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 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 the 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 deficiencies, significant deficiencies or material weaknesses. During the audit of the financial statements, no deficiencies in internal control were identified that were considered to be a material weakness. However, material weaknesses may exist that have not been identified.

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

As part of obtaining reasonable assurance about whether AB's financial statements are free from material misstatement, we performed tests of its compliance with applicable provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. The objective was not to provide an opinion on compliance with provisions of laws, regulations, contracts and grant agreements and therefore, we do not express such

an opinion. The results of our tests disclosed no instances of noncompliance or other matters required to be reported under *Government Auditing Standards* or OMB Bulletin No. 15-02.

### **Management's Responsibility for Internal Control and Compliance**

AB's management is responsible for (1) evaluating effectiveness of internal control over financial reporting based on criteria established under the Federal Managers Financial Integrity Act (FMFIA), (2) providing a statement of assurance on the overall effectiveness of internal control over financial reporting, and (3) ensuring compliance with other applicable laws and regulations.

### **Auditor's Responsibilities**

We are responsible for (1) obtaining a sufficient understanding of internal control over financial reporting to plan the audit, (2) testing compliance with certain provisions of laws and regulations that have a direct and material effect on the financial statements and applicable laws for which OMB Bulletin No. 15-02 requires testing, and (3) applying certain limited procedures with respect to the MD&A and other RSI.

We did not evaluate all internal controls relevant to operating objectives as broadly established by the FMFIA, such as those controls relevant to preparing statistical reports and ensuring efficient operations. We limited our internal control testing to testing internal control over financial reporting. Because of inherent limitations in internal control, misstatements due to error or fraud, losses, or noncompliance may nevertheless occur and not be detected. We also caution that projecting our audit results to future periods is subject to risk that controls may become inadequate because of changes in conditions or that the degree of compliance with controls may deteriorate. In addition, we caution that our internal control testing may not be sufficient for other purposes.

We did not test compliance with all laws and regulations applicable to AB. We limited our tests of compliance to certain provisions of laws and regulations that have a direct and material effect on the financial statements and those required by OMB Bulletin No. 15-02 that we deemed applicable to AB's financial statements for the fiscal year ended September 30, 2015. We caution that noncompliance with laws and regulations may occur and not be detected by these tests and that such testing may not be sufficient for other purposes.

### **Purpose of the Report on Internal Control over Financial Reporting and the Report on Compliance and Other Matters**

The purpose of the Report on Internal Control over Financial Reporting and the Report on Compliance and Other Matters sections of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of AB's internal control or on compliance. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering AB's internal control and compliance. Accordingly, these reports are not suitable for any other purpose.

This report is intended solely for the information and use of the management of AB, OMB, and Congress, and is not intended to be, and should not be, used by anyone other than these specified parties.

  
Largo, Maryland  
October 30, 2015

Financial Statements and Notes

**UNITED STATES ACCESS BOARD  
BALANCE SHEET  
AS OF SEPTEMBER 30, 2015 AND 2014  
(In Dollars)**

	2015	2014
<b>Assets:</b>		
Intragovernmental		
Fund Balance With Treasury (Note 2)	\$ 2,138,717	\$ 1,946,924
Accounts Receivable (Note 3)	15,639	639
Total Intragovernmental	2,154,356	1,947,563
Accounts Receivable, Net (Note 3)	14	18,543
Property, Equipment, and Software, Net (Note 4)	294,812	347,614
<b>Total Assets</b>	<b>\$ 2,449,182</b>	<b>\$ 2,313,720</b>
<b>Liabilities:</b>		
Intragovernmental		
Accounts Payable	\$ 853	\$ 12,950
Other (Note 6)	36,375	27,690
Total Intragovernmental	37,228	40,640
Accounts Payable	36,684	13,275
Other (Note 6)	432,925	400,362
Total Liabilities (Note 5)	\$ 506,837	\$ 454,277
<b>Net Position:</b>		
Unexpended Appropriations - Other Funds	\$ 1,963,275	\$ 1,815,700
Cumulative Results of Operations - Other Funds	(20,930)	43,743
Total Net Position	\$ 1,942,345	\$ 1,859,443
<b>Total Liabilities and Net Position</b>	<b>\$ 2,449,182</b>	<b>\$ 2,313,720</b>

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

**UNITED STATES ACCESS BOARD**  
**STATEMENT OF NET COST**  
**FOR THE YEARS ENDING SEPTEMBER 30, 2015 AND 2014**  
(In Dollars)

	2015	2014
<b>Program Costs:</b>		
Gross Costs	\$ 7,594,129	\$ 7,186,195
Less: Earned Revenue	(31,578)	(7,434)
Net Program Costs	\$ 7,562,551	\$ 7,178,761
Net Cost of Operations (Note 8)	\$ 7,562,551	\$ 7,178,761

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

**UNITED STATES ACCESS BOARD**  
**STATEMENT OF CHANGES IN NET POSITION**  
**FOR THE YEARS ENDING SEPTEMBER 30, 2015 AND 2014**  
**(In Dollars)**

	2015	2014
<b>Cumulative Results of Operations:</b>		
Beginning Balances	\$ 43,743	\$ 89,303
<b>Budgetary Financing Sources:</b>		
Appropriations Used	7,307,216	6,905,971
Imputed Financing Sources (Note 9)	190,662	227,230
Total Financing Sources	7,497,878	7,133,201
Net Cost of Operations	(7,562,551)	(7,178,761)
Net Change	(64,673)	(45,560)
Cumulative Results of Operations	\$ (20,930)	\$ 43,743
<b>Unexpended Appropriations:</b>		
Beginning Balances	\$ 1,815,700	\$ 1,395,804
<b>Budgetary Financing Sources:</b>		
Appropriations Received	7,548,000	7,448,000
Other Adjustments	(93,209)	(122,133)
Appropriations Used	(7,307,216)	(6,905,971)
Total Budgetary Financing Sources	147,575	419,896
Total Unexpended Appropriations	\$ 1,963,275	\$ 1,815,700
Net Position	\$ 1,942,345	\$ 1,859,443

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

**UNITED STATES ACCESS BOARD**  
**STATEMENT OF BUDGETARY RESOURCES**  
**FOR THE YEARS ENDING SEPTEMBER 30, 2015 AND 2014**  
(In Dollars)

	2015	2014
<b>Budgetary Resources:</b>		
Unobligated Balance Brought Forward, October 1	\$ 334,386	\$ 370,220
Recoveries of Prior Year Unpaid Obligations	211,522	73,125
Other changes in unobligated balance	(93,209)	(122,133)
Unobligated balance from prior year budget authority, net	452,699	321,212
Appropriations	7,548,000	7,448,000
Spending authority from offsetting collections	31,738	14,494
<b>Total Budgetary Resources</b>	<b>\$ 8,032,437</b>	<b>\$ 7,783,706</b>
<b>Status of Budgetary Resources:</b>		
Obligations Incurred (Note 11)	\$ 7,543,445	\$ 7,449,320
Unobligated balance, end of year:		
Apportioned	65,289	15,435
Unapportioned	423,703	318,951
Total unobligated balance, end of year	488,992	334,386
<b>Total Budgetary Resources</b>	<b>\$ 8,032,437</b>	<b>\$ 7,783,706</b>
<b>Change in Obligated Balance</b>		
<b>Unpaid Obligations:</b>		
Unpaid Obligations, Brought Forward, October 1	\$ 1,619,164	\$ 1,152,317
Obligations Incurred	7,543,445	7,449,320
Outlays (gross)	(7,286,362)	(6,909,348)
Recoveries of Prior Year Unpaid Obligations	(211,522)	(73,125)
Unpaid Obligations, End of Year (Gross)	1,664,725	1,619,164
<b>Uncollected payments:</b>		
Uncollected Customer Payments, Federal Sources, Brought Forward, October 1	(6,626)	(5,876)
Change in Uncollected Payments, Federal Sources	(8,374)	(750)
Uncollected Customer Payments, Federal Sources, End of Year	(15,000)	(6,626)
<b>Memorandum entries:</b>		
Obligated Balance, Start of Year	\$ 1,612,538	\$ 1,146,441
Obligated Balance, End of Year	\$ 1,649,725	\$ 1,612,538
<b>Budget Authority and Outlays, Net:</b>		
Budget authority, gross	\$ 7,579,738	\$ 7,462,494
Actual offsetting collections	(23,364)	(13,744)
Change in Uncollected Payments, Federal Sources	(8,374)	(750)
<b>Budget Authority, net, (total)</b>	<b>\$ 7,548,000</b>	<b>\$ 7,448,000</b>
Outlays, gross	\$ 7,286,362	\$ 6,909,348
Actual offsetting collections	(23,364)	(13,744)
<b>Agency outlays, net</b>	<b>\$ 7,262,998</b>	<b>\$ 6,895,604</b>

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



## UNITED STATES ACCESS BOARD NOTES TO THE FINANCIAL STATEMENTS

### NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### A. Reporting Entity

Access Board is an independent Federal agency with the mission of developing guidelines and requirements for standards issued under the Americans with Disabilities Act and Architectural Barriers Act. Access Board was established by section 502 of the Rehabilitation Act and is the only Federal agency whose primary mission is accessibility for people with disabilities. Access Board is responsible for developing guidelines for ensuring that buildings and facilities, transportation vehicles, and tele-communications equipment covered by these laws are readily accessible to and usable by people with disabilities.

Access Board develops accessibility guidelines for telecommunications and electronic information technology under section 508 of the Rehabilitation Act. Access Board enforces the Architectural Barriers Act and provides training and technical assistance on each of its guidelines and standards, and on a variety of other accessibility issues. Access Board maintains a small research program that develops technical assistance materials and provides information needed for rulemaking.

Access Board's reporting entity is comprised of General Funds and General Miscellaneous Receipts. General Funds are accounts used to record financial transactions arising under congressional appropriations or other authorizations to spend general revenues.

General Fund miscellaneous receipts are accounts established for receipts of non-recurring activity, such as fines, penalties, fees

and other miscellaneous receipts for services and benefits.

Access Board has rights and ownership of all assets reported in these financial statements, and does not possess any non-entity assets.

#### B. Basis of Presentation

The financial statements have been prepared to report the financial position and results of operations of Access Board. The Balance Sheet presents the financial position of the agency. The Statement of Net Cost presents the agency's operating results; the Statement of Changes in Net Position displays the changes in the agency's equity accounts. The Statement of Budgetary Resources presents the sources, status, and uses of the agency's resources and follow the rules for the Budget of the United States Government.

The statements are a requirement of the Chief Financial Officers Act of 1990 and the Government Management Reform Act of 1994. They have been prepared from, and are fully supported by, the books and records of Access Board in accordance with the hierarchy of accounting principles generally accepted in the United States of America, standards issued by the Federal Accounting Standards Advisory Board (FASAB), Office of Management and Budget (OMB) Circular A-136, *Financial Reporting Requirements*, as amended, and Access Board accounting policies which are summarized in this note. These statements, with the exception of the Statement of Budgetary Resources, are different from financial management reports, which are also prepared pursuant to OMB directives that are used to monitor and control Access Board's use of budgetary resources. The financial statements and associated notes are presented

on a comparative basis. Unless specified otherwise, all amounts are presented in dollars.

**C. Basis of Accounting**

Transactions are recorded on both an accrual accounting basis and a budgetary basis. Under the accrual method, revenues are recognized when earned, and expenses are recognized when a liability is incurred, without regard to receipt or payment of cash. Budgetary accounting facilitates compliance with legal requirements on the use of federal funds.

**D. Fund Balance with Treasury**

Fund Balance with Treasury is the aggregate amount of Access Board’s funds with Treasury in expenditure, receipt, and deposit fund accounts. Appropriated funds recorded in expenditure accounts are available to pay current liabilities and finance authorized purchases. Access Board does not maintain bank accounts of its own, has no disbursing authority, and does not maintain cash held outside of Treasury. Treasury disburses funds for the agency on demand.

**E. Accounts Receivable**

Accounts receivable consists of amounts owed to Access Board by other Federal agencies and the general public. Amounts due from Federal agencies are considered fully collectible. Accounts receivable from the public include reimbursements from employees. An allowance for uncollectible accounts receivable from the public is established when, based upon a review of outstanding accounts and the failure of all collection efforts, management determines that collection is unlikely to occur considering the debtor’s ability to pay.

**F. Property, Equipment, and Software**

Property, equipment and software represent furniture, fixtures, equipment, and information technology hardware and software which are recorded at original acquisition cost and are depreciated or amortized using the straight-line method over their estimated useful lives. Major

alterations and renovations are capitalized, while maintenance and repair costs are expensed as incurred. Access Board’s capitalization threshold is \$50,000 for individual purchases and \$500,000 for bulk purchases. Property, equipment, and software acquisitions that do not meet the capitalization criteria are expensed upon receipt. Applicable standard governmental guidelines regulate the disposal and convertibility of agency property, equipment, and software. The useful life classifications for capitalized assets are as follows:

<u>Description</u>	<u>Useful Life (years)</u>
Leasehold Improvements	9
Office Furniture	5
Computer Equipment	3
Office Equipment	5
Software	5

**G. Advances and Prepaid Charges**

Advance payments are generally prohibited by law. There are some exceptions, such as reimbursable agreements, subscriptions and payments to contractors and employees. Payments made in advance of the receipt of goods and services are recorded as advances or prepaid charges at the time of prepayment and recognized as expenses when the related goods and services are received.

**H. Liabilities**

Liabilities represent the amount of funds likely to be paid by Access Board as a result of transactions or events that have already occurred.

Access Board reports its liabilities under two categories, Intragovernmental and With the Public. Intragovernmental liabilities represent funds owed to another government agency. Liabilities with the Public represents funds owed to any entity or person that is not a federal agency, including private sector firms and federal employees. Each of these categories

may include liabilities that are covered by budgetary resources and liabilities not covered by budgetary resources.

Liabilities covered by budgetary resources are liabilities funded by a current appropriation or other funding source. These consist of accounts payable and accrued payroll and benefits. Accounts payable represent amounts owed to another entity for goods ordered and received and for services rendered except for employees. Accrued payroll and benefits represent payroll costs earned by employees during the fiscal year which are not paid until the next fiscal year.

Liabilities not covered by budgetary resources are liabilities that are not funded by any current appropriation or other funding source. These liabilities consist of accrued annual leave, and actuarial FECA (Federal Employees Compensation Act).

#### **I. Annual, Sick, and Other Leave**

Annual leave is accrued as it is earned, and the accrual is reduced as leave is taken. The balance in the accrued leave account is adjusted to reflect current pay rates. Liabilities associated with other types of vested leave, including compensatory, restored leave, and sick leave in certain circumstances, are accrued at year-end, based on latest pay rates and unused hours of leave. Funding will be obtained from future financing sources to the extent that current or prior year appropriations are not available to fund annual and other types of vested leave earned but not taken. Nonvested leave is expensed when used. Any liability for sick leave that is accrued but not taken by a Civil Service Retirement System (CSRS)-covered employee is transferred to the Office of Personnel Management (OPM) upon the retirement of that individual. Credit is given for sick leave balances in the computation of annuities upon the retirement of Federal Employees Retirement System (FERS)-covered employees effective at 50% for the 1<sup>st</sup> quarter of FY 2014 and 100% thereafter.

#### **J. Accrued and Actuarial Workers' Compensation**

The Federal Employees' Compensation Act (FECA) administered by the U.S. Department of Labor (DOL) addresses all claims brought by the Access Board employees for on-the-job injuries. The DOL bills each agency annually as its claims are paid, but payment of these bills is deferred for two years to allow for funding through the budget process. Similarly, employees that Access Board terminates without cause may receive unemployment compensation benefits under the unemployment insurance program also administered by the DOL, which bills each agency quarterly for paid claims. Future appropriations will be used for the reimbursement to DOL. The liability consists of (1) the net present value of estimated future payments calculated by the DOL and (2) the unreimbursed cost paid by DOL for compensation to recipients under the FECA.

#### **K. Retirement Plans**

Access Board employees participate in either the CSRS or the FERS. The employees who participate in CSRS are beneficiaries of Access Board matching contribution, equal to seven percent of pay, distributed to their annuity account in the Civil Service Retirement and Disability Fund.

Prior to December 31, 1983, all employees were covered under the CSRS program. From January 1, 1984 through December 31, 1986, employees had the option of remaining under CSRS or joining FERS and Social Security. Employees hired as of January 1, 1987 are automatically covered by the FERS program. Both CSRS and FERS employees may participate in the federal Thrift Savings Plan (TSP). FERS employees receive an automatic agency contribution equal to one percent of pay and Access Board matches any employee contribution up to an additional four percent of pay. For FERS participants, Access Board also contributes the employer's matching share of Social Security.

FERS employees and certain CSRS reinstatement employees are eligible to participate in the Social Security program after retirement. In these instances, Access Board remits the employer's share of the required contribution.

Access Board recognizes the imputed cost of pension and other retirement benefits during the employees' active years of service. OPM actuaries determine pension cost factors by calculating the value of pension benefits expected to be paid in the future and communicate these factors to Access Board for current period expense reporting. OPM also provides information regarding the full cost of health and life insurance benefits. Access Board recognized the offsetting revenue as imputed financing sources to the extent these expenses will be paid by OPM.

Access Board does not report on its financial statements information pertaining to the retirement plans covering its employees. Reporting amounts such as plan assets, accumulated plan benefits, and related unfunded liabilities, if any, is the responsibility of the OPM, as the administrator.

#### **L. Other Post-Employment Benefits**

Access Board employees eligible to participate in the Federal Employees' Health Benefits Plan (FEHBP) and the Federal Employees' Group Life Insurance Program (FEGSIP) may continue to participate in these programs after their retirement. The OPM has provided the Access Board with certain cost factors that estimate the true cost of providing the post-retirement benefit to current employees. Access Board recognizes a current cost for these and Other Retirement Benefits (ORB) at the time the employee's services are rendered. The ORB expense is financed by OPM, and offset by the Access Board through the recognition of an imputed financing source.

#### **M. Use of Estimates**

The preparation of the accompanying financial statements in accordance with generally

accepted accounting principles requires management to make certain estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses. Actual results could differ from those estimates.

#### **N. Imputed Costs/Financing Sources**

Federal Government entities often receive goods and services from other Federal Government entities without reimbursing the providing entity for all the related costs. In addition, Federal Government entities also incur costs that are paid in total or in part by other entities. An imputed financing source is recognized by the receiving entity for costs that are paid by other entities. Access Board recognized imputed costs and financing sources in fiscal years 2015 and 2014 to the extent directed by accounting standards.

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**NOTE 2. FUND BALANCE WITH TREASURY**

Fund balance with Treasury account balances as of September 30, 2015 and 2014 were as follows:

	2015	2014
<b>Fund Balances:</b>		
Appropriated Funds	\$ 2,138,717	\$ 1,946,924
<b>Total</b>	<b>\$ 2,138,717</b>	<b>\$ 1,946,924</b>

**Status of Fund Balance with Treasury:**

Unobligated Balance		
Available	\$ 65,289	\$ 15,435
Unavailable	423,703	318,951
Obligated Balance Not Yet Disbursed	1,649,725	1,612,538
<b>Total</b>	<b>\$ 2,138,717</b>	<b>\$ 1,946,924</b>

No discrepancies exist between the Fund Balance reflected on the Balance Sheet and the balances in the Treasury accounts.

The available unobligated fund balances represent the current-period amount available for obligation or commitment. At the start of the next fiscal year, this amount will become part of the unavailable balance as described in the following paragraph.

The unavailable unobligated fund balances represent the amount of appropriations for which the period of availability for obligation has expired. These balances are available for upward adjustments of obligations incurred only during the period for which the appropriation was available for obligation or for paying claims attributable to the appropriations.

The obligated balance not yet disbursed includes accounts payable, accrued expenses, and undelivered orders that have reduced unexpended appropriations but have not yet decreased the fund balance on hand.

**NOTE 3. ACCOUNTS RECEIVABLE, NET**

	2015	2014
Intragovernmental		
Accounts Receivable	\$ 15,639	\$ 639
<b>Total Intragovernmental Accounts Receivable</b>	<b>\$ 15,639</b>	<b>\$ 639</b>
With the Public		
Accounts Receivable	\$ 14	\$ 18,543
<b>Total Public Accounts Receivable</b>	<b>\$ 14</b>	<b>\$ 18,543</b>
<b>Total Accounts Receivable</b>	<b>\$ 15,653</b>	<b>\$ 19,182</b>

The accounts receivable is primarily Intragovernmental. Historical experience has indicated that the majority of the receivables are collectible. There are no material uncollectible accounts as of September 30, 2015 and 2014.

**NOTE 4. PROPERTY, EQUIPMENT, AND SOFTWARE, NET**

Schedule of Leasehold Improvement as of September 30, 2015

Major Class	Acquisition Cost	Accumulated Depreciation	Net Book Value
Building	\$ 475,220	\$ 180,408	\$ 294,812
<b>Total</b>	<b>\$ 475,220</b>	<b>\$ 180,408</b>	<b>\$ 294,812</b>

Schedule of Leasehold Improvement as of September 30, 2014

Major Class	Acquisition Cost	Accumulated Amortization/ Depreciation	Net Book Value
Building	\$ 475,220	\$ 127,606	\$ 347,614
<b>Total</b>	<b>\$ 475,220</b>	<b>\$ 127,606</b>	<b>\$ 347,614</b>

## NOTE 5. LIABILITIES NOT COVERED BY BUDGETARY RESOURCES

The liabilities on Access Board's Balance Sheet as of September 30, 2015 and 2014, include liabilities not covered by budgetary resources. Congressional action is needed before budgetary resources can be provided. Although future appropriations to fund these liabilities are likely and anticipated, it is not certain that appropriations will be enacted to fund these liabilities.

	2015	2014
Intragovernmental – FECA	\$ 5,837	\$ 5,837
Unfunded Leave	318,982	305,829
Total Liabilities Not Covered by Budgetary Resources	\$ 324,819	\$ 311,666
Total Liabilities Covered by Budgetary Resources	182,018	142,611
<b>Total Liabilities</b>	<b>\$ 506,837</b>	<b>\$ 454,277</b>

The FECA liability represents the unfunded liability for actual workers compensation claims paid on Access Board's behalf and payable to DOL. Access Board also records an actuarial liability for future workers compensation claims based on the liability to benefits paid (LBP) ratio provided by DOL and multiplied by the average of benefits paid over three years.

Unfunded leave represents a liability for earned leave and is reduced when leave is taken. The balance in the accrued annual leave account is reviewed quarterly and adjusted as needed to accurately reflect the liability at current pay rates and leave balances. Accrued annual leave is paid from future funding sources and, accordingly, is reflected as a liability not covered by budgetary resources. Sick and other leave is expensed as taken.

## NOTE 6. OTHER LIABILITIES

Other liabilities account balances as of September 30, 2015 were as follows:

	Current	Non Current	Total
<b>Intragovernmental</b>			
FECA Liability	\$ 5,837	\$ -	\$ 5,837
Payroll Taxes Payable	30,538	-	30,538
<b>Total Intragovernmental Other Liabilities</b>	<b>\$ 36,375</b>	<b>\$ -</b>	<b>\$ 36,375</b>
<b>With the Public</b>			
Payroll Taxes Payable	\$ 4,433	\$ -	\$ 4,433
Accrued Funded Payroll and Leave	109,509	-	109,509
Unfunded Leave	318,983	-	318,983
<b>Total Public Other Liabilities</b>	<b>\$ 432,925</b>	<b>\$ -</b>	<b>\$ 432,925</b>

Other liabilities account balances as of September 30, 2014 were as follows:

	Current	Non Current	Total
Intragovernmental			
FECA Liability	\$ 5,837	\$ -	\$ 5,837
Payroll Taxes Payable	21,853	-	21,853
<b>Total Intragovernmental Other Liabilities</b>	<b>\$ 27,690</b>	<b>\$ -</b>	<b>\$ 27,690</b>

With the Public			
Payroll Taxes Payable	\$ 3,469	\$ -	\$ 3,469
Accrued Funded Payroll and Leave	84,387	-	84,387
Unfunded Leave	305,829	-	305,829
Custodial Liability	6,677	-	6,677
<b>Total Public Other Liabilities</b>	<b>\$ 400,362</b>	<b>\$ -</b>	<b>\$ 400,362</b>

## NOTE 7. LEASES

### Operating Leases

Access Board occupies office space under two lease agreements that are accounted for as an operating lease. The lease for Suite 800 started on September 1, 2010 and expires June 30, 2018. The lease for Suite 1000 started on July 1, 2008 and expires June 30, 2018. Lease payments are increased annually based on the adjustments for operating costs and real estate escalations. A schedule of future payments is as follows:

Fiscal Year	Totals
2016	\$ 708,244
2017	716,208
2018	521,712
<b>Total Future Payments</b>	<b>\$ 1,946,164</b>

**NOTE 8. INTRAGOVERNMENTAL COSTS**

Intragovernmental costs and revenue represent exchange transactions between Access Board and other federal government entities, and are in contrast to those with non-federal entities (the public). Such costs and revenue are summarized as follows:

	2015	2014
Program Costs		
Intragovernmental Costs	\$ 2,481,154	\$ 2,322,548
Public Costs	5,112,975	4,863,647
Total Program Costs	7,594,129	7,186,195
Public Earned Revenue	(31,578)	(7,434)
Total Net Costs	\$ 7,562,551	\$ 7,178,761

**NOTE 9. IMPUTED FINANCING SOURCES**

Access Board recognizes as imputed financing the amount of accrued pension and post-retirement benefit expenses for current employees. The assets and liabilities associated with such benefits are the responsibility of the administering agency, the Office of Personnel Management. For the years ending September 30, 2015 and 2014, imputed financing were as follows:

	2015	2014
Office of Personnel Management	\$ 190,662	\$ 227,230
Total Imputed Financing Sources	\$ 190,662	\$ 227,230

**NOTE 10. BUDGETARY RESOURCE COMPARISONS TO THE BUDGET OF THE UNITED STATES GOVERNMENT**

The President's Budget that will include fiscal year 2015 actual budgetary execution information has not yet been published. The President's Budget is scheduled for publication in February 2016 and can be found at the OMB Web site: <http://www.whitehouse.gov/omb/>. The 2016 Budget of the United States Government, with the "Actual" column completed for 2014, has been reconciled to the Statement of Budgetary Resources and there were no material differences.

**NOTE 11. APPORTIONMENT CATEGORIES OF OBLIGATIONS INCURRED**

Obligations incurred and reported in the Statement of Budgetary Resources in 2015 and 2014 consisted of the following:

	2015	2014
Direct Obligations, Category A	\$ 7,511,829	\$ 7,438,976
Reimbursable Obligations, Category A	31,616	10,344
Total Obligations Incurred	\$ 7,543,445	\$ 7,449,320

Category A apportionments distribute budgetary resources by fiscal quarters.

**NOTE 12. UNDELIVERED ORDERS AT THE END OF THE PERIOD**

For the years ended September 30, 2015 and 2014, undelivered orders amounted to \$1,482,707 and \$1,483,229 respectively.

**NOTE 13. RECONCILIATION OF NET COST OF OPERATION TO BUDGET**

Access Board has reconciled its budgetary obligations and non-budgetary resources available to its net cost of operations.

	2015	2014
<b>Resources Used to Finance Activities</b>		
Budgetary Resources Obligated		
Obligations Incurred	\$ 7,543,445	\$7,449,320
Spending Authority from Offsetting Collections and Recoveries	(243,260)	(87,619)
<b>Net Obligations</b>	<b>7,300,185</b>	<b>7,361,701</b>
Other Resources		
Imputed Financing from Costs Absorbed by Others	190,662	227,230
<b>Net Other Resources Used to Finance Activities</b>	<b>190,662</b>	<b>227,230</b>
<b>Total Resources Used to Finance Activities</b>	<b>7,490,847</b>	<b>7,588,931</b>
Resources Used to Finance Items Not Part of the Net Cost of Operations	1,833	(468,577)
<b>Total Resources Used to Finance the Net Cost of Operations</b>	<b>7,492,680</b>	<b>7,120,354</b>
Components of the Net Cost of Operations That Will Not Require or Generate Resources in the Current Period:		
	69,871	58,407
<b>Net Cost of Operations</b>	<b>\$ 7,562,551</b>	<b>\$7,178,761</b>