ACCESSMATTERS

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

YEARS ENDED JUNE 30, 2014 AND 2013

ACCESSMATTERS
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INDEPENDENT AUDITORS' REPORT

Board of Directors and Officers
AccessMatters
Philadelphia, Pennsylvania

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of AccessMatters (a nonprofit organization), which comprise the statements of financial position as of June 30, 2014 and 2013, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of AccessMatters as of June 30, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

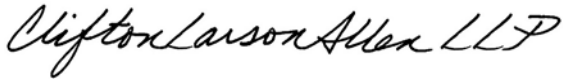
Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal, state and local awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the City of Philadelphia Subrecipient Audit Guide is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. The accompanying schedules of approved services provided are presented for purposes of additional analysis as required by the U.S. Department of Health and Human Services and also are not a required part of the consolidated financial statements. The accompanying schedule showing distribution of contract funds to provider agencies is presented for purposes of additional analysis as required by the Pennsylvania Department of Public Welfare and also is not a required part of the consolidated financial statements. The accompanying statement of program expenditures and revenue is presented for purposes of additional analysis as required by the City of Philadelphia Subrecipient Audit Guide and also is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 19, 2014, on our consideration of AccessMatters' 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 to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on 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 AccessMatters' internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
November 19, 2014

ACCESSMATTERS
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2014 AND 2013

ASSETS	2014	2013
Assets		
Cash and Cash Equivalents	$ 805,430	$ 700,674
Accounts Receivable and Advances, Net	10,000	128,745
Due from Federal Government, Net	254,457	98,572
Due from Commonwealth of Pennsylvania, Net	867,662	1,104,162
Due from City of Philadelphia, Net	203,398	283,691
Other Grants and Contracts Receivable, Net	762,954	817,709
Other Assets	392,529	350,548
Property and Equipment, Net	1,180,770	1,462,727
Total Assets	$ 4,477,200	$ 4,946,828
LIABILITIES AND NET ASSETS		
Liabilities		
Promissory Note	$ 326,250	$ 461,250
Accounts Payable and Accrued Expenses	504,533	912,320
Grants and Contracts Payable	1,196,924	1,006,919
Deferred Revenue	18,750	-
Defined Benefit Pension Liability	286,070	537,063
Deferred Rent Obligation	1,659,934	1,814,721
Capital Lease Obligations	116,995	124,179
Total Liabilities	4,109,456	4,856,452
Net Assets		
Unrestricted (Deficit)		
Operating	763,285	611,365
Pension	(432,068)	(619,537)
Total Unrestricted Net Assets (Deficit)	331,217	(8,172)
Temporarily Restricted	36,527	98,548
Total Net Assets	367,744	90,376
Total Liabilities and Net Assets	$ 4,477,200	$ 4,946,828

See accompanying Notes to Consolidated Financial Statements.

ACCESSMATTERS
CONSOLIDATED STATEMENTS OF ACTIVITIES
YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
REVENUES, GAINS AND OTHER SUPPORT		
Federal		
Department of Health and Human Services	$ 8,690,582	$ 9,264,274
State and Local		
Pennsylvania Department of Public Welfare	1,744,176	1,850,030
Pennsylvania Department of Health	1,382,033	1,457,118
Local Government	621,393	977,722
Total State and Local Revenues	3,747,602	4,284,870
Other Sources of Grants and Contracts	1,131,423	1,277,809
Other Revenue		
Contributions	11,098	15,301
Program Income and Other	239,233	100,620
Total Other Revenues	250,331	115,921
Net Assets Released from Restrictions	98,548	93,950
Total Revenue, Gains and Other Support	13,918,486	15,036,824
EXPENSES		
Program Services		
Clinical and Other Services	11,764,141	12,742,140
Supporting Services		
Lobbying	7,940	11,895
Fundraising	38,255	37,792
Management and General	1,956,230	1,825,042
Total Supporting Services	2,002,425	1,874,729
Total Expenses	13,766,566	14,616,869
CHANGES IN NET ASSETS FROM OPERATIONS	151,920	419,955
OTHER CHANGES		
Defined Benefit Pension Related Credits		
Other than Periodic Pension Cost	187,469	303,409
CHANGE IN UNRESTRICTED NET ASSETS	339,389	723,364
TEMPORARILY RESTRICTED NET ASSETS		
Grants, Contracts, Contributions and Other	36,527	98,548
Net Assets Released from Restrictions	(98,548)	(93,950)
CHANGE IN TEMPORARILY RESTRICTED NET ASSETS	(62,021)	4,598
CHANGE IN NET ASSETS	277,368	727,962
Net Assets (Deficit) - Beginning of Year	90,376	(637,586)
NET ASSETS - END OF YEAR	$ 367,744	$ 90,376

See accompanying Notes to Consolidated Financial Statements.

ACCESSMATTERS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2014

	Program Services	Support Services			
	Clinical & Other Services	Lobbying	Fundraising	Management and General	Total
Provider Agencies	$ 7,325,531	$ -	$ -	$ -	$ 7,325,531
Medical Supplies	30,772	-	-	-	30,772
Salaries	1,959,186	3,207	16,505	639,699	2,618,597
Employee Benefits and Payroll Taxes	543,926	891	4,585	177,720	727,122
Occupancy	352,691	577	2,971	595,700	951,939
Consultant and Contract Services	294,805	-	-	-	294,805
Office Operations	276,237	205	7,616	93,266	377,324
Consulting and Professional Services	437,309	2,607	4,970	283,052	727,938
Temporary Help	36,743	-	-	-	36,743
Travel and Conferences	79,762	329	-	13,427	93,518
Special Projects and Other Expense	58,115	-	-	600	58,715
Training Expense	66,366	-	-	-	66,366
Depreciation	228,691	91	1,608	98,900	329,290
Advisory Groups	6,480	-	-	1,296	7,776
Public Information	53,102	33	-	-	53,135
Equipment Maintenance and Repairs	11,480	-	-	16,081	27,561
Dues and Subscriptions	2,945	-	-	9,998	12,943
Interest	-	-	-	26,491	26,491
Total Expenses	$ 11,764,141	$ 7,940	$ 38,255	$ 1,956,230	$ 13,766,566

See accompanying Notes to Consolidated Financial Statements.

ACCESSMATTERS
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2013

	Program Services	Support Services			
	Clinical & Other Services	Lobbying	Fundraising	Management and General	Total
Provider Agencies	$ 7,386,041	$ -	$ -	$ -	$ 7,386,041
Medical Supplies	11,693	-	-	-	11,693
Salaries	2,459,429	4,293	16,505	567,157	3,047,384
Employee Benefits and Payroll Taxes	958,576	1,673	6,433	221,052	1,187,734
Occupancy	447,504	1,944	2,971	493,668	946,087
Consultant and Contract Services	276,617	-	-	-	276,617
Office Operations	291,456	512	8,676	58,301	358,945
Consulting and Professional Services	409,977	2,960	-	341,216	754,153
Temporary Help	3,657	-	-	-	3,657
Travel and Conferences	94,895	179	-	9,217	104,291
Special Projects and Other Expense	63,527	-	-	2,404	65,931
Training Expense	68,755	-	-	-	68,755
Depreciation	232,085	309	3,207	83,247	318,848
Advisory Groups	9,766	-	-	1,461	11,227
Public Information	11,113	25	-	100	11,238
Equipment Maintenance and Repairs	6,739	-	-	9,706	16,445
Dues and Subscriptions	10,300	-	-	1,303	11,603
Interest	-	-	-	36,210	36,210
Bad Debt Expense	10	-	-	-	10
Total Expenses	$ 12,742,140	$ 11,895	$ 37,792	$ 1,825,042	$ 14,616,869

See accompanying Notes to Consolidated Financial Statements.

ACCESSMATTERS
CONSOLIDATED STATEMENTS OF CASH FLOWS
YEARS ENDED JUNE 30, 2014 AND 2013

	2014	2013
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in Net Assets	$ 277,368	$ 727,962
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	329,290	318,848
Bad Debts	-	10
Noncash Rent Expense	(154,787)	37,353
Noncash Decrease in Defined Benefit Pension Liability	(250,993)	(42,740)
(Increase) Decrease:		
Accounts Receivable and Advances	118,745	(88,802)
Due from Federal Government	(155,885)	474,963
Due from Commonwealth of Pennsylvania	236,500	20,336
Due from City of Philadelphia	80,293	(93,263)
Other Grants and Contracts Receivable	54,755	138,730
Other Assets	(41,981)	(70,350)
Increase (Decrease):		
Accounts Payable and Accrued Expenses	(407,787)	(247,267)
Grants and Contracts Payable	190,005	(615,704)
Advances from Funding Agencies and Deferred Revenue	18,750	(13,500)
Net Cash Provided by Operating Activities	294,273	546,576
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Equipment	-	(13,780)
Net Cash Used by Investing Activities	-	(13,780)
CASH FLOWS FROM FINANCING ACTIVITIES:		
Payment on Capital Lease Obligations	(54,517)	(55,158)
Net Payments on Line of Credit	(135,000)	(135,000)
Net Cash Used by Financing Activities	(189,517)	(190,158)
NET INCREASE IN CASH AND CASH EQUIVALENTS	104,756	342,638
Cash and Cash Equivalents - Beginning of Year	700,674	358,036
CASH AND CASH EQUIVALENTS - END OF YEAR	$ 805,430	$ 700,674
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Payments for Interest	$ 26,491	$ 36,210
SUPPLEMENTAL DISCLOSURE OF NONCASH INVESTING ACTIVITIES		
Capital Lease Obligations Incurred for the Acquisition of Equipment	$ 64,285	$ 33,430

See accompanying Notes to Consolidated Financial Statements

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Principles of Consolidation

During the year ended June 30, 2014, Family Planning Council filed for a name change to AccessMatters. AccessMatters is a private, not-for-profit organization governed by a volunteer Board of Directors.

Essential Elements, Inc. (Affiliate) was formed in February 1999 as a for-profit corporation to provide quality assurance, billing and other services for healthcare organizations.

The accompanying consolidated financial statements include the accounts of the Organization and its Affiliate, collectively referred to as "the Organization." Intercompany investments, advances and transactions have been eliminated.

Nature of Operations

AccessMatters is the catalyst for providing access to sexual and reproductive health care for teens and adults in need. As a capacity-building organization, we have been trailblazing for over 40 years to eliminate barriers to high caliber care for more than 200,000 people annually.

In 2013, we embarked on a process to rebrand the organization. We sought to honor and leverage our four decades of dedicated service, while positioning ourselves to make an impact in today's dynamic health care environment. We also wanted to recognize our strong roots in family planning services, while celebrating the full depth and breadth of our experience and expertise in sexual and reproductive health. Our new name, AccessMatters, does just that - underscoring our longstanding commitment to family planning, HIV/AIDS prevention, LGBT health disparities, youth empowerment and teen pregnancy prevention, and STD/cancer prevention.

Through research, training, delivery of evidenced-based programs, community engagement, and advocacy, AccessMatters is poised to lead the way in transforming access to sexual and reproductive health. AccessMatters innovates, develops, implements, and evaluates programs to serve teens and adults in need, specializing in high-risk and hard-to-reach populations. Through our deep community connections and comprehensive network of health care providers, we are able to intervene and provide supportive services to individuals and their families. Our community based programs utilize evidenced-based approaches to address a range of health disparities, and include: HIV and STD prevention and testing; teen pregnancy prevention and education; case management; insurance and benefit enrollment assistance; school-based health resource centers; LGBT health outreach and education; and breast and cervical cancer screening.

Our vast spectrum of health care providers and strategic partners -- from leading academic institutions to community organizations -- gives us an incomparable vantage point. This perspective enhances all of our support services to our partners, and guides our advocacy. AccessMatters provides critical capacity-building and training for family planning and sexual and reproductive health care providers locally, regionally, and nationally.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Nature of Operations (Continued)

AccessMatters' network providers offer accessible, confidential sexual and reproductive health services. These life-saving and life-changing services include the following: affordable FDA-approved birth control, pregnancy planning, breast and cervical cancer screening, testing and treatment for sexually transmitted diseases (STDs), HIV testing, and referrals for other critical services like prenatal care and primary care. AccessMatters' network includes 22 Title X-funded organizations that operate 61 health centers in five counties, serving over 120,000 men, women and teens annually. AccessMatters administers HealthyWoman, the CDC-funded breast and cervical cancer screening program, providing early detection and treatment to older, uninsured women. AccessMatters contracts with 21 health agencies operating 42 clinical sites to provide screening services to over 3,000 women annually.

AccessMatters' adolescent health programs serve over 28,000 consumers ages 19 and younger with the tools they need to stay healthy, stay in school, and live up to their full potential. In addition to serving teens in clinic-based settings, AccessMatters also reaches teens through the CDC-funded I MATTER Teen Pregnancy Prevention Program and serves 3,800 teens annually through the AccessMatters Health Resource Center Program, a school-based program in select Philadelphia and Chester area high schools.

AccessMatters' HIV care is provided in collaboration with a network of 17 Philadelphia area agencies and is a nationally recognized program. Primarily funded through the federal Ryan White Part D program, AccessMatters' HIV care services focus on providing HIV clinical and supportive services for women, infants, children, youth and families affected by HIV disease. AccessMatters' community based programs provide services to African American women and men, as well as men who have sex with men, reaching high risk communities and HIV positive individuals in evidenced-based HIV prevention interventions.

AccessMatters breaks down stigma, ensures confidentiality, and normalizes sexuality, gender expression, and sexual and reproductive health services. AccessMatters supports long-standing, nationally-recognized research, training, and quality improvement programs providing tailored solutions for hundreds of healthcare and social service providers. Research staff conduct cutting-edge research studies, author scholarly articles, and produce resources and educational materials on sexual and reproductive health issues. Training and quality improvement staff work with healthcare professionals to give them the tools to improve the delivery of service to clients, to identify opportunities and avenues to improve health care services and outcomes, and to provide community members with critical information about a variety of sexual and reproductive health related topics.

In a fast-paced and ever-changing public health environment, AccessMatters continues to build on its strong foundation, moving forward with our innovative strategic plan to transform access to sexual and reproductive health. Through our unique abilities to engage and empower even the hardest-to-reach populations, we are closing the gap between those with access to sexual and reproductive health and those without.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Accounting for grants and contracts depends on whether the contract terms dictate accounting for the contract as an exchange transaction or as a contribution. For exchange grants/contracts, funds received in advance of services are deferred and recorded as revenue in the period in which the related services are rendered. For grants/contracts treated as contributions, the entire award amount is considered to be revenue when the grant/contract is awarded.

Federal Title X Supported Family Planning Project revenue is used to provide services. This funding is received directly from the U.S. Department of Health and Human Services as a cost reimbursement contract. Other funding is received from the Commonwealth of Pennsylvania and the City of Philadelphia. This funding contains both cost reimbursement and fee for service contracts. The Organization's policy is to apply expenditures first to non-federal revenue. Expenditures not funded by non-federal sources are applied to funds awarded by the U.S. Department of Health and Human Services up to the grant amount.

Classification of Net Assets

The Organization reports information regarding its financial position and activities according to three classes of net assets as follows:

Unrestricted net assets are not subject to donor-imposed stipulations. Most of the Organization's government contracts and other revenue that is not from contributions is included in this net asset class. The "Pension" portion of unrestricted net assets is used to segregate net assets for changes in the defined benefit pension assets and benefit obligations (see Note 7).

Temporarily restricted net assets are subject to donor-imposed stipulations that will be met either by actions of the Organization or the passage of time. Temporarily restricted contributions are reported as increases in unrestricted net assets if the restrictions expire within the fiscal year in which the contributions are received. When a restriction expires, temporarily restricted net assets are transferred to unrestricted net assets.

Permanently restricted net assets are subject to donor-imposed stipulations that neither expire by passage of time nor can be fulfilled or otherwise removed by the Organization. The Organization does not have any permanently restricted net assets at June 30, 2014 and 2013.

Use of Estimates

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

Cash and Cash Equivalents

Cash and cash equivalents include all cash in banks and highly liquid investments purchased with an original maturity of three months or less.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Accounts and Grants Receivable

The Organization provides an allowance for bad debts using the allowance method which is based on management's judgment considering historical information. In addition, an allowance is provided for other accounts when a significant pattern of uncollectibility has occurred. When all collection efforts have been exhausted, the accounts are written off against the related allowance. The Organization's grants receivable are stated net of an allowance for doubtful accounts. No allowance for doubtful accounts was warranted as of June 30, 2014 and 2013.

Other Assets

Other assets primarily consists of prepaid assets and deposits. Deposits represents the Organization's security deposit with the lessor in connection with its office facilities lease.

Property and Equipment

It is the Organization's general policy to capitalize equipment over $2,500 and with a useful life of more than one year. Property and equipment are recorded at cost. Provisions for depreciation are made over the estimated useful lives of the respective assets using the straight-line method. The useful lives range from 3 to 5 years for office equipment, the term of the lease for leasehold improvements, and 4.25 years for certain software costs. Maintenance and repairs are expensed as incurred.

Deferred Revenue

Deferred revenue represents the unearned portion of contracts for which funds have been received.

Fair Value Measurements

The Organization follows the accounting standard that defines fair value, establishes a framework for measuring fair value, establishes a fair value hierarchy based on the quality of inputs used to measure fair value, and requires expanded disclosures about fair value measurements. The Organization also follows the accounting standard that allows entities the irrevocable option to elect fair value for the initial and subsequent measurement for certain financial assets and liabilities on an instrument-by-instrument basis. The Organization has not elected to measure any financial instruments at fair value. However, The Organization may elect to measure newly acquired financial instruments at fair value in the future.

Income Taxes

AccessMatters is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and is exempt from state income taxes under the provisions of the Pennsylvania Nonprofit Corporation Law. Essential Elements, Inc., a for-profit corporation, is subject to Federal, state and local taxation. AccessMatters and Essential Elements follow the income tax standard for uncertain tax positions. The application of this standard has no effect on the consolidated financial statements. Both AccessMatters' and Essential Element's 2011, 2012, and 2013 fiscal year tax returns are open for examination by the IRS. The tax-exempt status of AccessMatters could be challenged in the future.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

In preparing these financial statements, the Organization has evaluated events and transactions for disclosure through November 19, 2014, the date the financial statements were available to be issued.

NOTE 2 CONCENTRATION OF CREDIT RISK

Cash and cash equivalents potentially subject the Organization to a concentration of credit risk. The balances are insured by the Federal Deposit Insurance Corporation up to certain limits. At times, cash in bank deposit accounts may exceed these insurable limits.

Accounts receivable and advances from governmental and other agencies also potentially subject the Organization to concentrations of credit risk. The receivables from governmental agencies are primarily obligations of the Federal government, Pennsylvania, and the City of Philadelphia. In addition, there are accounts receivable from third party managed care organizations that reimburse the Organization on behalf of governmental agencies.

Programs operated by the Organization are primarily funded by various governmental agencies. Grants from two awarding agencies represented 75% and 73% of total revenue for the years ended June 30, 2014 and 2013, respectively. The ability of the Organization to maintain its overhead structure and meet future financial commitments is dependent on the continued funding of these programs or the diversification of the Organization's revenue streams which was addressed in the Organization's 2013-16 Strategic Plan.

NOTE 3 OTHER ASSETS

The following is a summary of other assets at June 30:

	2014	2013
Prepaid Expenses and Advances	$ 140,947	$ 97,931
Security Deposits	251,582	252,617
Total Other Assets	$ 392,529	$ 350,548

NOTE 4 PROPERTY AND EQUIPMENT

The following is a summary of property and equipment at June 30:

	2014	2013
Office Equipment	$ 482,509	$ 527,133
Leasehold Improvements	1,655,994	1,655,994
Software Cost	33,612	234,111
Total	2,172,115	2,417,238
Less: Accumulated Depreciation	991,345	954,511
Total Property and Equipment, Net	$ 1,180,770	$ 1,462,727

Depreciation expense totaled $329,290 and $318,848 in 2014 and 2013, respectively.

NOTE 5 LINE OF CREDIT

The Organization has a revolving line of credit agreement with a commercial bank originally allowing for maximum borrowings of $750,000 and is secured by substantially all of the assets of the Organization. The total maximum cash borrowings on the line of credit were reduced by $350,000, which represents the Organization's liability to the bank under the terms of the letter of credit which collateralizes the Organization's obligations under the terms of its office lease and is co-terminus with the line of credit. Borrowings under the line of credit bear interest at the greater of Prime plus 1.50% or 5.00%. All borrowings under the line of credit must be supported by an accounts receivable aging and related certification, and may in no event exceed 80% of the value of the Organization's accounts receivable. In addition, the Organization is subject to certain financial covenants. On November 1, 2014 the line of credit was renewed with a maturity date of November 1, 2015. There was no outstanding balance on this line of credit as of June 30, 2014 and 2013.

In addition to the line of credit, the Organization executed a $675,000 promissory note in November 2011, secured by substantially all of the assets of the Organization, bearing interest at the greater of Prime plus 1.5% or 5%, providing for monthly principal payments of $11,250, plus interest, through October, 2013, with a balloon payment of $416,250 due November 1, 2013. In November 2013, the bank amended the term loan to extend its maturity to November 2016, and as a result waived the scheduled balloon payment. The outstanding balance on this promissory note was $326,250 and $461,250 as of June 30, 2014 and 2013, respectively.

At June 30, 2014, amended future maturities on the note payable are as follows:

Year Ending June 30,	
2015	$ 135,000
2016	135,000
2017	56,250
Total	$ 326,250

NOTE 6 NET ASSETS (DEFICIT)

Net assets (deficit) as of June 30, 2014 and 2013 consisted of the following:

	Unrestricted	Temporarily Restricted	Total
Net Assets (Deficit) - June 30, 2012	$ (731,536)	$ 93,950	$ (637,586)
Change in Net Assets	723,364	4,598	727,962
Net Assets (Deficit) - June 30, 2013	(8,172)	98,548	90,376
Change in Net Assets	339,389	(62,021)	277,368
Net Assets - June 30, 2014	$ 331,217	$ 36,527	$ 367,744

Temporarily Restricted net assets are restricted as to purpose.

NOTE 7 RETIREMENT PLANS

The Organization has a defined benefit pension plan covering employees meeting certain age and length of service requirements. The benefits are based upon years of service and the employee's compensation primarily during the last 10 years of covered service. The Board of Directors voted to freeze certain accrued benefits effective April 30, 2006. The freeze prevents benefits for additional years of service and compensation increases. Additionally, no additional entrants will be allowed. The Organization's funding policy is to make contributions as required by ERISA. The Organization made contributions of $171,800 and $112,730 in 2014 and 2013, respectively.

The following tables detail the net periodic cost and other related changes, the funded status of the plan and amounts accrued on the Organization's Statements of Financial Position at June 30:

	2014	2013
Obligations and Funded Status		
Projected Benefit Obligation/Accumulated Benefit Obligation	$ 2,670,742	$ 2,764,144
Plan Assets at Fair Value	2,384,672	2,227,081
Funded Status	$ (286,070)	$ (537,063)
Periodic Pension Benefit Cost:		
Interest Cost	$ 169,196	$ 186,495
Expected Return On Assets	(156,010)	(174,151)
Amortization of Prior Loss	95,090	361,055
Net Periodic Pension Cost	$ 108,276	$ 373,399
Employer Contribution	$ 171,800	$ 112,730
Benefits Paid	322,243	985,474
Pension Related Credits Other than Periodic Pension Cost	(187,469)	(303,409)
Defined Benefit Pension Liability Recognized in the Statements of Financial Position	$ (286,070)	$ (537,063)

The assumed discount rate used in determining the actuarial present value of the projected benefit obligations and periodic pension cost was 6.50%.

The expected long-term rate of return on assets of 7.25% was used in determining benefit obligation and net benefit cost. The rate of return estimate is based on a number of factors, including historical rates of return, current market conditions, economic forecasts and the allocation of the plan’s investment.

Other changes in plan assets and benefit obligations previously recognized in unrestricted net assets, not yet recognized as pension cost as of June 30, 2014 and 2013, were $432,068 and $619,537 of unrecognized net loss, respectively.

Contributions of approximately $137,000 are expected to be made to the plan for the fiscal year ending June 30, 2015.

$53,000 of unamortized net loss is expected to be recognized as a component of net periodic benefit cost over the fiscal year ending June 30, 2015.

NOTE 7 RETIREMENT PLANS (CONTINUED)

Benefits expected to be paid in each of the next five fiscal years and in the aggregate for the five fiscal years thereafter are as follows:

Year Ending June 30,	Amount
2015	$ 412,000
2016	424,000
2017	439,000
2018	459,000
2019	210,000
2020 - 2024	937,000

The percentage of the fair value of total plan assets of each major category of plan assets as of June 30 is as follows:

	2014	2013
Equities		
Domestic	43%	43%
International	8%	9%
Fixed Income		
Domestic Bond	26%	25%
International Bond	3%	4%
Cash Equivalents	20%	19%
	100%	100%

The Pension fund is to be managed on a going concern basis. Within the risks identified below, the overriding objective is to maximize the plan's total long-term investment return while emphasizing consistency of results. While this objective implies a willingness to incur some short-term return volatility to achieve greater long-term results, efforts to achieve this objective will be managed by the finance, audit and investment committee so as not to expose the Plan to unacceptably high levels of liquidity risk.

Asset classes, asset allocation targets and permissible ranges for the Plan are set forth below:

Asset Class	Target	Permissible Range
Equities:		
Domestic	40%	15%-55%
International	20%	15%-35%
Fixed Income:		
Domestic Bonds	30%	20%-40%
International Bonds	5%	5%-20%
Cash Equivalents	5%	0%-20%

A 401(k) retirement plan was adopted effective May 1, 2006. On December 1, 2014, a 403(b) retirement plan was adopted. There were no matching and safe harbor contributions made by the Organization for the fiscal years ended June 30, 2014 and 2013 to either plan. The Organization may make additional contributions through employer match or profit sharing.

NOTE 8 CAPITAL LEASE OBLIGATIONS

The Organization has entered into capital leases for phone systems and copiers with unamortized costs of $229,198 and $235,176 at June 30, 2014 and 2013, respectively. These capitalized leases are included in property and equipment. Accumulated depreciation of $115,224 and $128,603 on these capitalized leases is included in property and equipment at June 30, 2014 and 2013, respectively.

At June 30, 2014, future minimum rental payments required under capital leases were as follows:

Year Ending June 30,	Amount
2015	$ 50,702
2016	20,520
2017	20,520
2018	18,765
2019	12,375
Total	122,882
Less Imputed Interest	(5,887)
Present Value of Future Minimum Lease Payments	$ 116,995

NOTE 9 COMMITMENTS

Operating Lease Obligations

The Organization conducts its operations in leased facilities through an operating lease. The Organization has a lease for its office facilities with a commencement date of July 1, 2010. The lease term is eleven years through July 1, 2021. The lease calls for monthly installments according to the base rent set forth in the lease and a security deposit of $250,000.

At June 30, 2014, future minimum rental payments required under the operating lease are as follows:

Year Ending June 30:	Amount
2015	$ 1,070,498
2016	1,091,085
2017	1,111,671
2018	1,132,258
2019	1,152,844
Thereafter	2,367,448
Total	$ 7,925,804

The lease provides for payment of taxes and other expenses by the Organization. Occupancy expense was $951,939 and $946,087 for the years ended June 30, 2014 and 2013, respectively.

NOTE 10 CONTINGENCIES

The Organization has certain claims and legal proceedings incident to the ordinary course of business. The Organization's management believes the ultimate resolution of the proceedings will not have a material adverse effect on the Organization's financial position or change in net assets. No provision for any loss has been included in these accompanying combined financial statements.

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE V
CONTRACT NO. 4100055597 R1
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Acyclovir	00093894305	$ 7.50	3	$ 22.50	$ -
Acyclovir 400 mg	63304050401	7.50	3	22.50	-
Acyclovir 400mg caps	63304050401	7.50	31	232.50	-
ASSAY, BLD/SERUM CHOLESTEROL	82465	6.01	1	6.01	-
Azithromycin	64679096405	7.50	184	1,380.00	-
Azithromycin 500 mg	59762307002	7.50	1	7.50	-
Azithromycin 500 mg	64679096405	7.50	66	495.00	-
azithromycin 500 mg Tab	59762307002	7.50	3	22.50	-
Azithromycin 500mg tabs	64679096401	7.50	2	15.00	-
Azuren	52544095931	10.00	48	480.00	-
Bactrim	53489014601	7.50	8	60.00	-
Bactrim DS tablet	53489014605	7.50	48	360.00	-
Brevicon 0.5mg/35mcg	52544025428	10.00	16	160.00	-
Bx of Cervix w/scope, LEEP	57460	149.80	1	149.80	-
Caziant	52544095931	10.00	4	40.00	-
Ceftriaxone 250mg	00781320685	7.50	1	7.50	-
Ceftriaxone 250mg	00781320695	7.50	9	67.50	-
Ceftriaxone sodium injection	J0696	7.50	3	22.50	-
Ceftrixone	00781320695	7.50	28	210.00	-
Chateal	50102013001	10.00	1,593	15,930.00	-
Chateal	50102013048	10.00	1,101	11,010.00	-
Chlamydia Counseling	99401	10.00	195	1,950.00	-
CHLAMYDIA CULTURE	87110	26.10	1	26.10	-
Chlamydia Screening	87491	23.19	910	21,102.90	-
CHORIONIC GONADOTROPIN TEST	84702	16.42	3	49.26	-
Clotrim 1% vaginal cream	51672200306	12.00	21	252.00	-
Clotrimazole Cream 1% 45 gm	51672200306	12.00	3	36.00	-
Comp Est VisitAge 12-17	99394	20.00	153	3,060.00	-
COMP EST VISIT AGE 12-17	99394	20.00	378	7,560.00	-
COMP EST VISIT AGE 18-39	99395	20.00	11	220.00	-
COMP EST VISIT AGE 40-64	99396	20.00	3	60.00	-
COMP INITIAL AGE 12-17	99384	20.00	246	4,920.00	-
Comp Initial Age 12-17	99384	20.00	140	2,800.00	-
COMP INITIAL AGE 18-39	99385	20.00	5	100.00	-
COMP INITIAL AGE 40-64	99386	20.00	1	20.00	-
COMPLETE BLOOD COUNT	85025	6.00	35	210.00	-
Condoms-3	A4267	1.05	12,318	12,933.90	-
Condylox Gel 0.5%	52544004513	12.00	1	12.00	-
Contraceptive hormone patch	J7304	25.99	151	3,924.49	-
Contraceptive pills for bc	S4993	10.00	528	5,280.00	-
Contraceptive vaginal ring	J7303	63.30	105	6,646.50	-
CRYOCAUTERY OF CERVIX	57511	51.50	3	154.50	-
Cryselle	00555904958	10.00	95	950.00	-
CYTOPATH, C/V, THIN LAYER	88142	16.00	2	32.00	-
Depo Provera	00009470913	88.00	112	9,856.00	-
Depo Provera	J1050	88.00	160	14,080.00	-
Depo Provera	J1055	88.00	316	27,808.00	-
Depo Provera Subq 104 mg	00009470913	88.00	23	2,024.00	-
Depo-Provera 150mg/ml vials	00009074630	88.00	11	968.00	-
DESTROY VAG LESIONS, SIMPLE	57061	70.00	1	70.00	-
DIFLUCAN	00049350079	12.00	1	12.00	-
Diflucan 150 mg	00049350079	12.00	1	12.00	-
Doxycycline	0143314205	7.50	8	60.00	-
Doxycycline 100 mg	0143314205	7.50	2	15.00	-
Doxycycline 100mg caps	00143314205	7.50	8	60.00	-
Ella	52544023854	10.00	47	470.00	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE V (CONTINUED)
CONTRACT NO. 4100055597 R1
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Ella 30mg tab	52544023854	$ 36.89	1	$ 37	$ -
Emergency Contraception	J8499	10.00	64	640	-
Empresse	00555904758	10.00	184	1,840	-
Enpresse	00555904758	10.00	45	450	-
Errin	00555034458	10.00	6	60	-
Errin .35mg	00555034458	10.00	7	70	-
Fertility Awareness	99401	10.00	582	5,820	-
Flagyl	00025182150	7.50	11	83	-
Fluconazole	00172541211	12.00	10	120	-
Fluconazole	0172541211	12.00	14	168	-
Fluconazole 150 mg	00172541211	12.00	3	36	-
Fluconazole 150 mg	65862006011	12.00	41	492	-
Fluconazole 150 mg tab	65862006011	12.00	126	1,512	-
fluconazole 150 mg Tab	68462010340	12.00	4	48	-
Fluconazole 150mg	05976250171	12.00	1	12	-
Gardasil	00006410901	131.00	6	786	-
GONADOTROPIN (FSH)	83001	17.50	4	70	-
GONADOTROPIN, HCG	84703	10.38	4	42	-
Heather	68462030329	10.00	12	120	-
Heather 0.35 mg Tab	68462030329	10.00	11	110	-
HEMATOCRIT	85014	3.27	23	75	-
HEMOGLOBIN	85018	3.27	129	422	-
HIV Prevention Counseling	99401	10.00	2,895	28,950	-
HIV Results Counseling	99401	10.00	694	6,940	-
HIV-1	86701	12.27	993	12,184	-
HIV-2	86702	13.83	561	7,759	-
HPV, DNA, AMP PROBE	87621	49.00	2	98	-
Implanon	00052027201	645.04	3	1,935	-
Implanon	J7307	645.04	15	9,676	-
Implant Insertion	11981	100.00	11	1,100	-
Injection	96372	10.00	421	4,210	-
INSERT INTRAUTERINE DEVICE	58300	17.25	9	155	-
Insert IUD	58300	17.25	2	35	-
IUD REMOVAL	58301	17.25	2	35	-
Junel	00555902858	10.00	63	630	-
JUNEL_FE_1%2F20	00555902542	10.00	35	350	-
Lessina	00555901467	10.00	7	70	-
LIPID PANEL	80061	14.00	12	168	-
Lo-estrin	00555902658	10.00	102	1,020	-
Lo-Estrin	51285007997	10.00	117	1,170	-
Lo-Ovral 0.3 mg/30mcg	24090080184	10.00	1	10	-
Medroxypro (Depo) 150mg/ml	59762453701	47.74	96	4,583	-
Medroxypro (Depo) 150mg/ml vials	59762453701	47.74	262	12,508	-
Medroxypro 150 mg	0703680101	47.74	13	621	-
Medroxypro 150 mg	59762453701	88.00	127	11,176	-
Medroxyprogesterone	0703680101	47.74	53	2,530	-
Medroxyprogesterone	59762453702	47.74	34	1,623	-
Metrogel	99207013070	12.00	23	276	-
Metrogel .75%	99207013070	12.00	2	24	-
Metronidazole	15338015004	7.50	1	8	-
Metronidazole	51079021720	7.50	11	83	-
Metronidazole 500 mg	50111033402	7.50	43	323	-
Metronidazole 500 mg tabs	50111033402	7.50	190	1,425	-
Miconazole	0472073041	12.00	1	12	-
Miconazole 2% 45 gm	0472073041	12.00	1	12	-
Miconazole Cream 2% - 45gm	51672203506	12.00	1	12	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE V (CONTINUED)
CONTRACT NO. 4100055597 R1
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Miconazole Vaginal Cream 2% 45gm	51672203506	$ 12.00	5	$ 60	$ -
Miconazole Vaginal Cream 2% - 45gm	51672203506	12.00	7	84	-
Microgestin	52544063028	10.00	28	280	-
Microgestin	52544095021	10.00	327	3,270	-
Microgestin	52544095121	10.00	223	2,230	-
Microgestin 0.10mg/20mcg	52544063028	10.00	53	530	-
Microgestin Fe	52544063128	10.00	10	100	-
Microgestin FE 1.5 - 30 tab	52544063128	10.00	77	770	-
Micronor	50458019416	10.00	2	20	-
Mirena	50419042101	725.55	6	4,353	-
Mirena	J7302	725.55	2	1,451	-
N.Gonorrhea DNA Amp Probe	87591	23.19	643	14,911	-
N.GONORRHOEAE DNA AMP	87591	23.19	236	5,473	-
N.GONORRHOEAE DNA AMP PROB	87591	23.19	2,094	48,560	-
Nexplanon	00052027401	645.04	19	12,256	-
Next Choice	52544027536	10.00	10	100	-
Next Choice 0.75mg tablet	52544027536	10.00	16	160	-
Nitrofurantoin	00378342201	7.50	7	53	-
Nitrofurantoin Caps 100mg	00378342201	7.50	4	30	-
Nitrofurantoin Caps 100mg	00378342201	7.50	6	45	-
Nitrofurantoin Mono Macro 100mg	00378342201	7.50	3	23	-
Nitrofurantoin Mono Macro Caps 100mg	00378342201	7.50	14	105	-
Nor-QD	52544023528	10.00	3	30	-
Nor-QD .35mg	52544023528	10.00	9	90	-
Nor-QD .35mg (same formula as Micronor)	52544023528	10.00	12	120	-
Nuva Ring	00052027301	63.30	221	13,989	-
Nuva Ring	00052027303	63.30	130	8,229	-
Ortho Cyclen	50458019715	10.00	269	2,690	-
Ortho Cyclen	50458019720	10.00	3	30	-
Ortho Evra	50458019201	25.99	385	10,006	-
Ortho Evra Patch	50458019201	25.99	157	4,080	-
Ortho Novum 777	5045819715	10.00	1	10	-
Ortho Tri-Cyclen	00555901858	10.00	15	150	-
Ortho Tri-Cyclen	50458019115	10.00	185	1,850	-
Ortho TriCyclen LO	00062125120	10.00	23	230	-
Ortho Tricyclen Lo	50458025115	10.00	197	1,970	-
Ortho Tri-Cyclen Lo	50458025115	10.00	277	2,770	-
Paragard	J7300	475.33	2	951	-
Paragard IUD	51285020401	475.33	1	475	-
Phanzopyridine	68084029301	12.00	5	60	-
Phenazopyridine 200 mg	68084029301	12.00	1	12	-
Phenazopyridine 200 mg tab	68084029301	12.00	3	36	-
Plan B	51285003820	33.54	3	101	-
PLAN B	J8495	33.54	45	1,509	-
Plan B One Step	51285096319	33.54	56	1,878	-
Plan B One Step	5128594288	12.36	1	12	-
Prenatal Plus	A9153	0.16	362	58	-
PRENATAL_PLUS	A9153	0.16	669	107	-
Preventative Counseling	99401	10.00	1,161	11,610	-
PREVENTATIVE COUNSELING,INDIV	99401	10.00	27,184	271,840	-
PROBLEM INITIAL 10 MINUTES	99201	20.00	500	10,000	-
PROBLEM INITIAL 20 MINUTES	99202	35.33	831	29,359	-
PROBLEM INITIAL 30 MINUTES	99203	54.25	317	17,197	-
PROBLEM REVISIT 10 MINUTES	99212	20.00	821	16,420	-
PROBLEM REVISIT 15 MINUTES	99213	35.00	942	32,970	-
Problem Revisit 15 Minutes	99213	35.00	252	8,820	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE V (CONTINUED)
CONTRACT NO. 4100055597 R1
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
PROBLEM REVISIT 25 MINUTES	99214	$ 54.42	494	$ 26,883	$ -
PROBLEM REVISIT 5 MINUTES	99211	20.00	1,175	23,500	-
PROLACTIN	84146	24.00	12	288	-
REAGENT STRIP/BLOOD GLUCOSE	82948	2.00	2	4	-
Reality Female Condom	A4268	2.25	15	34	-
Reclipsen	52544095428	10.00	5	50	-
Reclipsen 0.15mg/30mcg	52544095428	10.00	266	2,660	-
Seasonale	51285005866	10.00	1	10	-
SMEAR WET MOUNT	87210	5.90	63	372	-
SMEAR WET MOUNT SALINE/INK	87210	5.90	721	4,254	-
SMEAR, SPECIAL STAIN	87207	4.50	4	18	-
Smear, Wet Mount, Saline/Ink	87210	5.90	186	1,097	-
Smoking cessation treatment	S9075	15.00	2	30	-
Spermicide	A4269	8.23	3	25	-
SPRINTEC	00555901658	10.00	364	3,640	-
Sronyx	52544096728	10.00	95	950	-
Sronyx .10mg/20mcg	52544096728	10.00	2,216	22,160	-
STD Prevention Counseling	99401	10.00	3,798	37,980	-
Sulfamethoxazole	0185011201	7.50	2	15	-
Sulfamethoxazole 800 mg - 160 mg	53489014605	7.50	14	105	-
SYPHILIS TEST	86592	4.00	1,033	4,132	-
Tercaonazole Cream	00591319752	12.00	11	132	-
Tercaonazole Cream 0.8% 3-Day 20gm	00591319752	12.00	13	156	-
Terconazole Cream 0.4% 45gm	00591319689	12.00	2	24	-
Terconazole Cream 0.4% 7-Day 45gm	00591319689	12.00	9	108	-
Terconazole Cream 0.8% 20gm	00591319752	12.00	12	144	-
Tricyclen	00062125115	10.00	1	10	-
Tri-Cyclen	00555901858	10.00	111	1,110	-
URINALYSIS, AUTO W/SCOPE	81001	3.00	15	45	-
URINE CULTURE AND SENSITIVITY	87086	8.00	72	576	-
URINE DIPSTICK	81000	4.37	235	1,027	-
URINE PREGNANCY TEST	81025	4.00	2,754	11,016	-
Zithromax	00069305175	7.50	1	8	-
Zithromax	99070	7.50	261	1,958	-
Total Billed				972,199	$ -
Less Excess over Contract				25,716	
Total Reimbursed				$ 946,483	

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Acyclovir	00093894301	$ 7.50	18	$ 135	$ -
Acyclovir	00093894305	7.50	6	45	-
Acyclovir 400 mg	00093894301	7.50	4	30	-
Acyclovir 400 mg	63304050401	7.50	28	210	-
Acyclovir 400mg caps	63304050401	7.50	142	1,065	-
Azithromycin	00093716990	7.50	1	8	-
Azithromycin	64679096405	7.50	333	2,498	-
Azithromycin	J0456	7.50	16	120	-
Azithromycin 500 mg	59762307002	7.50	11	83	-
Azithromycin 500 mg	64679096401	7.50	6	45	-
Azithromycin 500 mg	64679096405	7.50	118	885	-
azithromycin 500 mg Tab	59762307002	7.50	33	248	-
Azithromycin 500mg tabs	64679096401	7.50	20	150	-
Azuren	52544095931	10.00	15	150	-
Bactrim	53489014601	7.50	63	473	-
BACTRIM DS TABLET	00004011704	7.50	68	510	-
Bactrim DS tablet	53489014605	7.50	143	1,073	-
Bicillin 2.4ml (L-A)	60793070210	7.50	3	23	-
BIOPSY OF CERVIX	57500	66.12	1	66	-
BIOPSY OF CERVIX W/SCOPE	57455	101.68	18	1,830	-
BIOPSY OF UTERUS LINING	58100	51.00	19	969	-
Boiopsy of Uterus Lining	58100	51.00	5	255	-
Brevicon 0.5mg/35mcg	52544025428	10.00	50	500	-
BX OF CERVIX W/SCOPE, LEEP	57460	149.80	7	1,049	-
BX/CURETT OF CERVIX W/SCOPE	57454	105.94	72	7,628	-
Caziant	52544095931	10.00	2	20	-
Ceftriaxone 250 mg	00703031503	7.50	1	8	-
Ceftriaxone 250 mg	10019068501	7.50	1	8	-
ceftriaxone 250 mg	60505075000	7.50	5	38	-
ceftriaxone 250 mg Solution for Injection	60505075000	7.50	4	30	-
Ceftriaxone 250mg	00781320685	7.50	15	113	-
Ceftriaxone 250mg	00781320695	7.50	18	135	-
Ceftriaxone 250mg (injection)	00703031503	7.50	2	15	-
Ceftriaxone for Injection	64679070101	7.50	1	8	-
Ceftriaxone sodium injection	J0696	7.50	30	225	-
Ceftrixone	00781320695	7.50	76	570	-
Chateal	50102013001	10.00	322	3,220	-
Chateal	50102013048	10.00	830	8,300	-
Chlamydia Counseling	99401	10.00	161	1,610	-
CHLAMYDIA CULTURE	87110	26.10	7	183	-
Chlamydia Screening	87491	23.19	5,664	131,348	-
CHORIONIC GONADOTROPIN TEST	84702	16.42	34	558	-
CIPRO 250MG TABLET	00085175801	7.50	12	90	-
Cipro 500 mg	00085175401	7.50	15	113	-
Ciprofloxcin 500 mg	00085175401	7.50	3	23	-
Clotrim 1% vaginal cream	51672200306	12.00	90	1,080	-
Clotrimazole Cream 1% 15 gm	0168013315	12.00	4	48	-
Clotrimazole Cream 1% 45 gm	51672200306	12.00	13	156	-
Comp Est VisitAge 18-39	99395	20.00	1,217	24,340	-
Comp Est VisitAge 40-64	99396	20.00	313	6,260	-
COMP EST VISIT AGE 12-17	99394	20.00	26	520	-
COMP EST VISIT AGE 18-39	99395	20.00	3,353	67,060	-
COMP EST VISIT AGE 40-64	99396	20.00	779	15,580	-
COMP INITIAL AGE 12-17	99384	20.00	12	240	-
COMP INITIAL AGE 18-39	99385	20.00	1,465	29,300	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
COMP INITIAL AGE 40-64	99386	$ 20.00	338	$ 6,760	$ -
COMPLETE BLOOD COUNT	85025	6.00	1,339	8,034	-
Condoms-3	A4267	1.05	48,937	51,384	-
Condylox Gel 0.5%	52544004513	12.00	5	60	-
Contraceptive hormone patch	J7304	25.99	1,849	48,056	-
Contraceptive pills for bc	S4993	10.00	8,646	86,460	-
Contraceptive vaginal ring	J7303	63.30	931	58,932	-
CRYOCAUTERY OF CERVIX	57511	51.50	12	618	-
Cryselle	00555904958	10.00	7	70	-
CULTURE, BACTERIA, OTHER	87070	6.90	6	41	-
CYTOPATH C/V AUTO FLUID REDO	88175	29.55	1,282	37,883	-
Cytopath C/V, Auto Fluid Redo	88175	29.55	559	16,518	-
CYTOPATH, C/V, THIN LAYER	88142	16.00	2,130	34,080	-
DEHYDROEPIANDROSTERONE	82626	21.00	1	21	-
Depo Provera	00009470913	88.00	105	9,240	-
Depo Provera	00009737601	88.00	1	88	-
Depo Provera	J1050	88.00	1,114	98,032	-
Depo Provera	J1055	88.00	1,397	122,936	-
Depo Provera Subq 104 mg	00009470913	88.00	21	1,848	-
Depo-Provera 150mg/ml	00009074630	88.00	1	88	-
Depo-Provera 150mg/ml vials	00009074630	88.00	31	2,728	-
DESTROY VAG LESIONS, SIMPLE	57061	70.00	16	1,120	-
Destruct. Vaginal Lesions, Simple	57061	70.00	1	70	-
DETECT AGENT NOS, DNA, AMP	87798	23.19	6	139	-
DETECT AGENT NOS, DNA, DIR	87797	22.97	7	161	-
DIFLUCAN	00049350079	12.00	95	1,140	-
Diflucan 150 mg	00049350079	12.00	16	192	-
Doxycline 100mg	54348057514	7.50	4	30	-
Doxycycline	0143314205	7.50	1	8	-
Doxycycline 100 mg	00143314205	7.50	2	15	-
Doxycycline 100 mg	0143314205	7.50	2	15	-
Doxycycline 100mg caps	00143314205	7.50	51	383	-
Ella	52544023854	10.00	38	380	-
Ella	52544023854	36.89	1	37	-
Emergency Contraception	J8499	10.00	168	1,680	-
Empresse	00555904758	10.00	38	380	-
ENDOCERV CURETTAGE W/SCOPE	57456	95.01	1	95	-
ENDOCERVICAL CURETTAGE	57505	22.00	3	66	-
Enpresse	00555904758	10.00	19	190	-
Errin	00555034458	10.00	18	180	-
Errin .35mg	00555034458	10.00	23	230	-
EXAM OF CERVIX W/SCOPE	57452	39.50	7	277	-
Fertility Awareness	99401	10.00	83	830	-
Flagyl	00025182131	7.50	5	38	-
Flagyl	00025182150	7.50	68	510	-
Flagyl 500 mg	00025182131	7.50	2	15	-
Fluconazole	00172541211	12.00	28	336	-
Fluconazole	0172541211	12.00	34	408	-
Fluconazole	68462010320	12.00	1	12	-
Fluconazole 150 mg	00172541211	12.00	9	108	-
Fluconazole 150 mg	05976250171	12.00	2	24	-
Fluconazole 150 mg	65862006011	12.00	115	1,380	-
Fluconazole 150 mg	68462010340	12.00	13	156	-
Fluconazole 150 mg tab	65862006011	12.00	392	4,704	-
fluconazole 150 mg Tab	68462010340	12.00	81	972	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Fluconazole 150mg	05976250171	$ 12.00	19	$ 228	$ -
Fluconazole 150mg tabs	59762501701	12.00	20	240	-
Gardasil	00006404500	131.00	7	917	-
Gardasil	00006410901	131.00	4	524	-
Gardisil	00006404500	131.00	6	786	-
GONADOTROPIN (FSH)	83001	17.50	144	2,520	-
GONADOTROPIN, HCG	84703	10.38	138	1,432	-
Heather	68462030329	10.00	80	800	-
Heather 0.35 mg Tab	68462030329	10.00	60	600	-
HEMATOCRIT	85014	3.27	44	144	-
HEMOGLOBIN	85018	3.27	292	955	-
HIV Prevention Counseling	99401	10.00	5,529	55,290	-
HIV Results Counseling	99401	10.00	906	9,060	-
HIV-1	86701	12.27	4,090	50,184	-
HIV-1, DNA, QUANT	87536	23.19	1	23	-
HIV-2	86702	13.83	2,453	33,925	-
HPV, DNA, AMP PROBE	87621	49.00	219	10,731	-
Imiquimod	0115147623	12.00	1	12	-
Implanon	00052027201	645.04	1	645	-
Implanon	J7307	645.04	34	21,931	-
Implant Insertion	11981	100.00	10	1,000	-
Injection	96372	10.00	650	6,500	-
INSERT INTRAUTERINE DEVICE	58300	17.25	87	1,501	-
Insert IUD	58300	17.25	37	638	-
IUD REMOVAL	58301	17.25	109	1,880	-
Junel	00555902858	10.00	57	570	-
Junel Fe	00555902858	10.00	5	50	-
JUNEL_FE_1%2F20	00555902542	10.00	92	920	-
Lessina	00555901357	10.00	3	30	-
Lessina	00555901467	10.00	104	1,040	-
LIPID PANEL	80061	14.00	14	196	-
Lo-estrin	00555902658	10.00	97	970	-
Lo-Estrin	51285007997	10.00	26	260	-
Lo-Ovral 0.3 mg/30mcg	24090080184	10.00	3	30	-
Macrobid 100 mg	00149071001	7.50	2	15	-
MACROBID 100 MG 14 TABS	00149071001	7.50	5	38	-
Medroxypro	59762453701	47.74	77	3,676	-
Medroxypro (Depo) 150mg/ml	59762453701	47.74	77	3,676	-
Medroxypro (Depo) 150mg/ml vials	59762453701	47.74	551	26,305	-
Medroxypro 150 mg	0703680101	47.74	20	955	-
Medroxypro 150 mg	59762453701	88.00	184	16,192	-
Medroxyprogesterone	0703680101	47.74	89	4,249	-
Medroxyprogesterone	59762453702	47.74	117	5,586	-
METROGEL	00299383545	12.00	4	48	-
Metrogel	99207013070	12.00	256	3,072	-
Metrogel .75%	99207013070	12.00	46	552	-
Metrogel .75% 45 gm	00299383545	12.00	4	48	-
Metronidazole	15338015004	7.50	16	120	-
Metronidazole	51079021720	7.50	147	1,103	-
Metronidazole 500 mg	50111033402	7.50	257	1,928	-
Metronidazole 500 mg tabs	50111033402	7.50	1,049	7,868	-
Miconazole	49348087277	12.00	2	24	-
Miconazole Cream 2% - 45gm	51672203506	12.00	7	84	-
Miconazole Vaginal Cream 2% 45gm	51672203506	12.00	13	156	-
Miconazole Vaginal Cream 2% - 45gm	51672203506	12.00	32	384	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Microgestin	52544063028	$ 10.00	12	$ 120	$ -
Microgestin	52544095021	10.00	365	3,650	-
Microgestin	52544095121	10.00	247	2,470	-
Microgestin 0.10mg/20mcg	52544063028	10.00	61	610	-
Microgestin Fe	52544063128	10.00	48	480	-
Microgestin FE 1.5 - 30 tab	52544063128	10.00	168	1,680	-
Micronor	00062141116	10.00	18	180	-
Micronor	00062141123	10.00	31	310	-
Micronor	50458019416	10.00	192	1,920	-
Micronor	50458019423	10.00	1	10	-
Mirena	50419042101	725.55	18	13,060	-
Mirena	J7302	725.55	17	12,334	-
MyWay	43386062030	10.00	1	10	-
N.Gonorrhea DNA Amp Probe	87591	23.19	2,703	62,683	-
N.GONORRHOEAE DNA AMP PROB	87591	23.19	9,547	221,395	-
Nexplanon	00052027401	645.04	14	9,031	-
Next Choice	52544027536	10.00	3	30	-
Next Choice 0.75mg tablet	52544027536	10.00	3	30	-
Nitrofurantoin	00378342201	7.50	17	128	-
Nitrofurantoin 100mg	00378342201	7.50	15	113	-
Nitrofurantoin Mono Macro 100mg	00378342201	7.50	21	158	-
Nitrofurantoin Mono Macro Caps 100mg	00378342201	7.50	73	548	-
Nor-QD	52544023528	10.00	76	760	-
Nor-QD .35mg	52544023528	10.00	42	420	-
Nor-QD .35mg (same formula as Micronor)	52544023528	10.00	123	1,230	-
Nuva Ring	00052027301	63.30	1,071	67,794	-
Nuva Ring	00052027303	63.30	103	6,520	-
Ortho Cyclen	50458019700	10.00	51	510	-
Ortho Cyclen	50458019715	10.00	355	3,550	-
Ortho Cyclen	50458019720	10.00	29	290	-
Ortho Evra	50458019201	25.99	640	16,634	-
ORTHO EVRA PATCH	00062192015	25.99	3	78	-
Ortho Evra Patch	50458019201	25.99	180	4,678	-
Ortho Micronor	50458019400	10.00	3	30	-
Ortho Novum 777	5045819715	10.00	181	1,810	-
Ortho Tri Cyclen	50458019120	10.00	6	60	-
Ortho Tri-Cyclen	00062125115	10.00	17	170	-
Ortho Tri-Cyclen	00555901858	10.00	16	160	-
Ortho Tri-Cyclen	50458019115	10.00	191	1,910	-
Ortho TriCyclen LO	00062125120	10.00	120	1,200	-
Ortho Tricyclen Lo	50458025115	10.00	204	2,040	-
Ortho Tricyclen Lo	50458025120	10.00	3	30	-
Ortho Tri-Cyclen Lo	00062125120	10.00	10	100	-
Ortho Tri-Cyclen Lo	50458025115	10.00	297	2,970	-
Paragard	J7300	475.33	44	20,915	-
Paragard IUD	51285020401	475.33	17	8,081	-
Phanzopyridine	68084029301	12.00	6	72	-
Phenazopyridine 200 mg	68084029301	12.00	4	48	-
Phenazopyridine 200 mg tab	68084029301	12.00	4	48	-
Phenazopyridine 200mg tabs	65162052010	12.00	15	180	-
Plan B	51285003820	33.54	71	2,381	-
Plan B	51285016288	33.54	6	201	-
PLAN B	J8495	33.54	57	1,912	-
Plan B One Step	51285096319	33.54	31	1,040	-
Plan B One Step	5128594288	33.54	2	67	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
Prenatal Plus	A9153	$ 0.16	5,046	$ 807	$ -
Prenatal Plus Tabs	65162066810	0.16	1	0	-
PRENATAL_PLUS	A9153	0.16	12,986	2,078	-
Preventative Counseling	99401	10.00	1,498	14,980	-
PREVENTATIVE COUNSELING,INDIV	99401	10.00	36,688	366,880	-
PROBLEM INITIAL 10 MINUTES	99201	20.00	1,107	22,140	-
PROBLEM INITIAL 20 MINUTES	99202	35.33	1,598	56,457	-
PROBLEM INITIAL 30 MINUTES	99203	54.25	1,151	62,442	-
PROBLEM REVISIT 10 MINUTES	99212	20.00	4,513	90,260	-
PROBLEM REVISIT 15 MINUTES	99213	35.00	5,801	203,035	-
Problem Revisit 15 Minutes	99213	35.00	1,417	49,595	-
PROBLEM REVISIT 25 MINUTES	99214	54.42	2,985	162,444	-
PROBLEM REVISIT 5 MINUTES	99211	20.00	3,078	61,560	-
PROLACTIN	84146	24.00	152	3,648	-
RBC Sed Rate, Automated	85652	3.00	1	3	-
REAGENT STRIP/BLOOD GLUCOSE	82948	2.00	6	12	-
Reality Female Condom	A4268	2.25	386	869	-
Reclipsen 0.15mg/30mcg	52544095428	10.00	39	390	-
Rocephin	10019068671	7.50	1	8	-
Seasonale	51285005866	10.00	1	10	-
SMEAR WET MOUNT SALINE/INK	87210	5.90	4,538	26,774	-
SMEAR, SPECIAL STAIN	87207	4.50	70	315	-
Smear, Wet Mount, Saline/Ink	87210	5.90	1,117	6,590	-
Smoking cessation treatment	S9075	15.00	96	1,440	-
Spermicide	A4269	8.23	13	107	-
SPRINTEC	00555901658	10.00	492	4,920	-
Sronyx	52544096728	10.00	166	1,660	-
Sronyx .10mg/20mcg	52544096728	10.00	1,828	18,280	-
STD Prevention Counseling	99401	10.00	7,474	74,740	-
Sulfamethoxazole	0185011201	7.50	2	15	-
Sulfamethoxazole 800 mg - 160 mg	53489014601	7.50	6	45	-
Sulfamethoxazole 800 mg - 160 mg	53489014605	7.50	41	308	-
SYPHILIS TEST	86592	4.00	4,360	17,440	-
Tercaonazole Cream 0.8% 20gm	00591319752	12.00	10	120	-
Tercaonazole Cream 0.8% 20gm	00591319752	12.00	11	132	-
Tercaonazole Cream 0.8% 3-Day 20gm	00591319752	12.00	88	1,056	-
Terconazole Cream 0.4% 45gm	00591319689	12.00	8	96	-
Terconazole Cream 0.4% 45gm	00591319689	12.00	14	168	-
Terconazole Cream 0.4% 7-Day 45gm	00591319689	12.00	35	420	-
Terconazole Cream 0.8% 20gm	00591319752	12.00	24	288	-
TISSUE EXAM BY PATHOLOGIST	88305	34.00	85	2,890	-
Tricyclen	00062125115	10.00	90	900	-
Tricyclen	00062190315	10.00	110	1,100	-
Tri-Cyclen	00555901858	10.00	177	1,770	-
Tri-Norinyl	5254425928	10.00	36	360	-
URINALYSIS, AUTO W/SCOPE	81001	3.00	90	270	-
URINE CULTURE AND SENSITIVITY	87086	8.00	437	3,496	-
URINE DIPSTICK	81000	4.37	2,016	8,810	-
URINE PREGNANCY TEST	81025	4.00	15,417	61,668	-
Valtrex 500mg caps	00173093308	12.00	22	264	-
Zithromax	00069305175	7.50	23	173	-
Zithromax	99070	7.50	2,072	15,540	-
Zithromax 1 gm	00069305175	7.50	11	83	-
Total Billed				3,022,695	$ -
Less: Excess over Contract				1,787,362	
Total Reimbursed				$ 1,235,333	

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX – SELECT PLAN
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
acyclovir 400 mg Tab	63304050401	$ 7.50	18	$ 135	$ -
azithromycin 500 mg Tab	64679096405	7.50	34	255	-
ceftriaxone 250 mg Solution for Injection	00781320695	7.50	2	15	-
Chateal - 28 Tablet	50102013001	10.00	9	90	-
Chateal - 28 Tablet	50102013048	10.00	97	970	-
clotrimazole 1 % Vaginal Cream	51672200306	12.00	3	36	-
COMP VISIT AGE 40-64	99396	20.00	6	120	-
COMP VISIT AGE 18-39	99395	20.00	112	2,240	-
COMP INITIAL AGE 40-64	99386	20.00	5	100	-
COMP INITIAL AGE 18-39	99385	20.00	93	1,860	-
COMPLETE BLOOD COUNT	85025	6.00	13	78	-
Contraceptive Vaginal Ring	J7303	63.30	11	696	-
Cryselle (28) 0.3 mg-30 mcg Tab	00555904958	10.00	2	20	-
CT AMP URINE	87491	23.19	473	10,969	-
Depo Provera	J1050	100.50	26	2,613	-
Depo Provera	J1055	100.50	13	1,307	-
Depo-SubQ provera 104 104 mg/0.65 mL Syringe	00009470913	77.41	2	155	-
doxycycline hyclate 100 mg Cap	00143314205	7.50	5	38	-
ECP PLAN B	J8499	12.00	11	132	-
Enpresse 50-30 (6)/75-40(5)/125-30(10) Tab	00555904758	10.00	2	20	-
fluconazole 150 mg Tab	65862006011	12.00	38	456	-
Fluconazole 150mg	05976250171	12.00	1	12	-
GONADOTROPIN, FOLLICLE STIMULATING HORMO	83001	17.50	2	35	-
HCG	84703	10.38	1	10	-
Heather 0.35 mg Tab	68462030329	10.00	3	30	-
HEMATOCRIT	85014	3.27	2	7	-
HEMOGLOBIN	85018	3.27	20	65	-
HIV-1 SERUM	86701	12.27	262	3,215	-
HIV-2 RAPID ORAL	86702	13.83	85	1,176	-
HPV DNA AMP PROBE	87621	49.00	5	245	-
INSERTION OF INTRAUTERINE DEVICE (IUD)	58300	17.25	2	35	-
Junel FE 1.5/30 (28) 1.5 mg-30 mcg Tab	00555902858	10.00	5	50	-
Junel FE 1/20 (28) 1 mg-20 mcg Tab	00555902658	10.00	5	50	-
Loestrin 1/20 (21) 1 mg-20 mcg Tab	51285007997	10.00	1	10	-
Male condom 3	A4267	1.05	875	919	-
medroxyprogesterone 150 mg/mL IM Susp	59762453701	100.50	34	3,417	-
Metrogel	99207013070	12.00	24	288	-
metronidazole 500 mg Tab	15338015004	7.50	1	8	-
metronidazole 500 mg Tab	50111033402	7.50	111	833	-
miconazole nitrate 2 % Vaginal Cream	51672203506	12.00	2	24	-
Microgestin 1.5/30 (21) 1.5 mg-30 mcg Tab	52544095121	10.00	33	330	-
Microgestin 1/20 (21) 1 mg-20 mcg Tab	52544095021	10.00	46	460	-
Microgestin Fe 1.5/30 (28) 1.5 mg-30 mcg Tab	52544063128	10.00	26	260	-
Microgestin FE 1/20 (28) 1 mg-20 mcg Tab	52544063028	10.00	13	130	-
MIRENA IUD	J7302	725.55	1	726	-
N.GONORRHOEAE DNA AMP PROB	87591	23.19	465	10,783	-
nitrofurantoin monohydrate/macrocrystals 100 mg Cap	00378342201	7.50	8	60	-
Nor-QD 0.35 mg Tab	52544023528	10.00	18	180	-

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX – SELECT PLAN (CONTINUED)
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
NuvaRing 0.12 mg -0.015 mg/24 hr Vaginal	00052027301	$ 63.30	64	$ 4,051	$ -
NuvaRing 0.12 mg -0.015 mg/24 hr Vaginal	00052027303	63.30	11	696	-
Ortho Evra 150 mcg-20 mcg/24 hr Transderm Patch	50458019201	25.99	19	494	-
ORTHO EVRA CONTRACEPTIVE PATCH	J7304	25.99	7	182	-
Ortho Novum 777	5045819715	10.00	6	60	-
Ortho Tri-Cyclen (28) 0.18/0.215/0.25 mg-35 mcg(28) Tab	50458019115	10.00	2	20	-
Ortho TriCyclen LO	00062125120	10.00	6	60	-
Ortho Tri-Cyclen Lo 0.18/0.215/0.25 mg-25 mcg Tab	50458025115	10.00	71	710	-
Ortho-Cyclen (28) 0.25 mg-35 mcg Tab	50458019715	10.00	6	60	-
ParaGard T 380A Intrauterine Device	51285020401	475.33	1	475	-
phenazopyridine 200 mg Tab	68084029301	12.00	2	24	-
Plan B 0.75 mg Tab	51285003820	33.54	1	34	-
PROBLEM INITIAL 10 MINUTES	99201	20.00	40	800	-
PROBLEM INITIAL 20 MINUTES	99202	35.33	138	4,876	-
PROBLEM INITIAL 30 MINUTES	99203	54.25	80	4,340	-
PROBLEM REVISIT 10 MINUTES	99212	20.00	60	1,200	-
PROBLEM REVISIT 15 MINUTES	99213	35.00	126	4,410	-
PROBLEM REVISIT 25 MINUTES	99214	54.42	113	6,149	-
PROBLEM REVISIT 5 MINUTES	99211	20.00	70	1,400	-
PROLACTIN	84146	24.00	13	312	-
Reality-Female condom	A4268	2.25	5	11	-
Reclipsen (28) 0.15 mg-30 mcg Tab	52544095428	10.00	1	10	-
REMOVAL OF IMPLANON	11982	30.53	3	92	-
REMOVAL OF INTRAUTERINE DEVICE (IUD)	58301	17.25	1	17	-
SMEAR WET MOUNT SALINE/INK	87210	5.90	274	1,617	-
Sprintec (28) 0.25 mg-35 mcg Tab	00555901658	10.00	9	90	-
Sronyx 0.1 mg-20 mcg Tab	52544096728	10.00	68	680	-
STD PREVENTATION	99401	10.00	608	6,080	-
sulfamethoxazole-trimethoprim 800 mg-160 mg Tab	53489014605	7.50	21	158	-
SYPHILIS TEST	86592	4.00	233	932	-
terconazole 0.4 % Vaginal Cream	00591319689	12.00	9	108	-
terconazole 0.8 % Vaginal Cream	00591319752	12.00	13	156	-
THIN PREP	88142	16.00	134	2,144	-
THIN PREP WITH IMAGING	88175	29.55	20	591	-
TRICYCLEN Contraceptive pills for bc	S4993	10.00	27	270	-
TRI-NORINYL	S4993	10.00	7	70	-
Tri-Sprintec (28) 0.18/0.215/0.25 mg-35 mcg(28) Tab	00555901858	10.00	9	90	-
URINE CULTURE AND SENSITIVITY	87086	8.00	13	104	-
URINE DIPSTICK	81000	4.37	26	114	-
URINE PREGNANCY TEST, BY VISUAL COLOR CO	81025	4.00	285	1,140	-
Valtrex 500 mg Tab	00173093308	12.00	1	12	-
ZITHOMAX 1GM CT	99070	12.00	125	951	-
Total Billed				91,449	$ -
Administrative Fee				13,717	
Total Reimbursed				$ 105,166	

ACCESSMATTERS
SCHEDULE OF APPROVED SERVICES PROVIDED – BREAST CANCER SCREENING
CONTRACT NO. 4100060393
CONTRACT PERIOD: JULY 1, 2013 – JUNE 30, 2014

Procedure Description	Procedure Code	Rate	# of Units	Total Billed	Audit Exceptions
BREAST CANCER SCREENING	90185	$ 15.00	26912	$ 403,680.00	$ -
Total Billed				$ 403,680.00	
Total Reimbursed				$ 403,680.00	

ACCESSMATTERS
COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF PUBLIC WELFARE
CONTRACT: 4100057007 4100055597, 4100060393 & 4100048865
DISTRIBUTION OF CONTRACT FUNDS TO PROVIDER AGENCIES
YEAR ENDED JUNE 30, 2014

Agency	Title V 4100057007	Title V 4100055597	Title XX, BCS Select Plan 4100060393	HW/WW Cervical Cancer 4100048865	Total
Abington Memorial Hospital	$ -	$ -	$ -	$ 97,613	$ 97,613
Albert Einstein Med. Center	-	14,953	24,530	193,606	233,089
Bryn Mawr Hospital	-	-	-	42,010	42,010
Chestnut Hill Hospital	-	-	-	32,855	32,855
Childrens Hospital of Philadelphia	15,212	13,938	20,049	3,421	52,621
CHOICE, Inc.	18,432			-	18,432
City of Phila., DPH	-	59,562	91,392	434,005	584,959
Congreso De Latinos Unidos,Inc	-	8,160	11,720	2,003	21,883
Covenant House Health Services	-	4,663	6,856	2,081	13,600
Crozer Chester Med. Center	-	15,355	22,270	84,462	122,087
Drexel University	-	17,923	32,589	96,129	146,642
Fox Chase Cancer Center	-	-	-	67,103	67,103
Greater Phila. Health Action	-	-	-	4,258	4,258
La Comunidad Hispana	-	3,654	5,248	897	9,798
Lankenau Hospital	-	6,713	13,747	9,639	30,099
Mazzoni	-	4,576	6,679	1,123	12,379
Mercy Family Medicine	-	-	-	29,954	29,954
Midwives of Delaware County	-	-	-	815	815
Philadelphia Fight	-	4,586	6,587	1,126	12,299
Planned Parenthood - SePA	18,432	175,442	358,763	43,063	595,700
Planned Parenthood Keystone	-	63,537	96,050	15,595	175,182
Public Health Management Corp.	-	12,890	18,615	3,164	34,670
Resource for Human Development	9,216	15,891	22,826	3,901	51,833
Shakina McClain-Woodruff	38,475	-	-	-	38,475
Spectrum Health Services	-	12,998	18,726	4,315	36,039
St. Christopher Hospital Children	18,432	14,277	29,374	3,504	65,588
Temple University	-	46,563	71,216	53,006	170,784
Thomas Jefferson University	-	8,405	12,476	146,134	167,015
Trustees of the University PA	-	-	1,811	-	1,811
Urban Solutions	-	3,724	5,348	914	9,986
Women & Childrens	-	-	-	17,186	17,186
Total Earned	$ 118,199	$ 507,810	$ 876,872	$ 1,393,881	$ 2,896,762

ACCESSMATTERS
STATEMENT OF PROGRAM EXPENDITURES AND REVENUE
YEAR ENDED JUNE 30, 2014

Program: Group Level Intervention
Source: City of Philadelphia - Public Health Management Corporation
DHS Parenting Collaborative Funding

	7/13 to 6/14	Total Invoiced	Audited	Difference
Personnel				
Salaries	$ 16,429	$ 16,429	$ 16,429	$ -
Benefits	4,330	4,330	4,330	-
	20,759	20,759	20,759	-
Other Direct Expense				
Travel	876	876	876	-
Supplies	2,260	2,260	2,260	-
Sub Contracts	9,750	9,750	9,750	-
Occupancy	2,988	2,988	2,988	-
Communication	1,062	1,062	1,062	-
Printing	11	11	11	-
	16,947	16,947	16,947	-
Total Direct	37,706	37,706	37,706	-
Indirect Costs	4,047	4,047	4,047	-
Total expenditures	41,753	41,753	41,753	-
Program revenues	-	-	-	-
Net AACO funded expenditures	$ 41,753	$ 41,753	$ 41,753	$ -

ACCESSMATTERS
STATEMENT OF PROGRAM EXPENDITURES AND REVENUE
YEAR ENDED JUNE 30, 2014

Program: HIV Prevention
Source: City of Philadelphia
Aids Activities Coordinating Office

	Contract Number										
	1220455-01 CPA3010 7/13 to 12/13	1220455-01 CPA4010 1/14 to 6/14	1220455-01 CPA3011 7/13 to 8/13	1220455-02 CPA4011 1/14 to 6/14	1220455-01 CPA2012 7/13 to 12/13	1220455-01 CPA2041 7/13 to 12/13	1220455-01 CPA3041 1/14 to 6/14	1420117 G4482 7/13 to 6/14	Total Invoiced	Audited	Difference
Personnel											
Salaries	$ 18,304	$ 16,757	$22,872	$ 10,567	$ -	$ 10,879	$ 9,220	3,635	$ 92,234	$ 92,234	$ -
Benefits	4,848	4,370	$6,311	2,756	-	3,024	2,102	958	24,369	24,488	(119)
	23,152	21,127	29,183	13,323	-	13,903	11,322	4,593	116,603	116,722	(119)
Other Direct Expense											
Travel	-	207	-	270	-	-	-	-	477	477	-
Equipment	-	-	-	-	-	-	-	-	-	-	-
Supplies	88	1,163	300	145	-	-	26	-	1,722	1,790	(68)
Sub Contracts	-	-	-	-	53,858	-	-	31,578	85,436	85,441	(5)
Occupancy	3,295	3,016	3,854	1,902	-	1,640	1,659	653	16,019	16,117	(98)
Communication	1,176	1,072	1,472	674	-	692	591	233	5,910	5,958	(48)
Printing	-	221	1	361	-	17	13	372	985	984	1
Other Direct Expense	-	-	-	-	-	-	-	-	-	-	-
	4,559	5,679	5,627	3,352	53,858	2,349	2,289	32,836	110,549	110,767	(218)
Total Direct	27,711	26,806	34,810	16,675	53,858	16,252	13,611	37,429	227,152	227,489	(337)
Indirect Costs	2,771	2,682	3,481	1,668	5,385	1,625	1,363	3,747	22,722	22,753	(31)
Total expenditures	30,482	29,488	38,291	18,343	59,243	17,877	14,974	41,176	249,874	250,242	(368)
Program revenues	-	-	-	-	-	-	-	-	-	-	-
Net AACO funded exp.	$ 30,482	$ 29,488	$ 38,291	$ 18,343	$ 59,243	$ 17,877	$ 14,974	$ 41,176	$ 249,874	$ 250,242	$ (368)

ACCESSMATTERS
STATEMENT OF PROGRAM EXPENDITURES AND REVENUE
YEAR ENDED JUNE 30, 2014

Program: AIDS Activities
Source: City of Philadelphia
AIDS Activities Coordinating Office

	Contract Number							
	#1420117 G4485 7/13 to 6/14	#1420117 G4483 7/13 to 12/13	#1420117 G4441 7/13 to 9/13	#1420117 G4482 7/13 to 6/14	#1420117 G4484 7/13 to 12/13	Total Invoiced	Audited	Difference
Personnel								
Salaries	$ -	25,454	18,216	5,041	20,554	$ 69,265	$ 69,264	$ 1
Benefits	-	6,644	4,737	1,328	5,364	18,073	18,073	-
	-	32,098	22,953	6,369	25,918	87,338	87,337	1
Other Direct Expense								
Travel	-	23	-	-	5	28	28	-
Equipment	-	2,400	-	-	2,250	4,650	4,650	-
Supplies	-	2,640	649	-	900	4,189	4,189	-
Sub Contracts	57,791	-	-	43,874	-	101,665	101,665	-
Occupancy	-	4,582	3,279	908	3,699	12,468	12,467	1
Communication	-	1,627	1,177	322	1,316	4,442	4,442	-
Printing	-	150	4	516	3	673	673	-
Other Direct Expense	-	-	-	-	-	-	-	-
	57,791	11,422	5,109	45,620	8,173	128,115	128,114	1
Total Direct	57,791	43,520	28,062	51,989	34,091	215,453	215,451	2
Indirect Costs	5,779	4,352	2,806	5,195	3,409	21,541	21,541	-
Total expenditures	63,570	47,872	30,868	57,184	37,500	236,994	236,992	2
Program revenues	-	-	-	-	-	-	-	-
Net AACO funded expenditures	$ 63,570	$ 47,872	$ 30,868	$ 57,184	$ 37,500	$ 236,994	$ 236,992	$ 2

ACCESSMATTERS
STATEMENT OF PROGRAM EXPENDITURES AND REVENUE
YEAR ENDED JUNE 30, 2014

Program: Chlamydia Intervention Project
Source: City of Philadelphia
Division of Disease Control

	Contract Number				
	1120332-02 7/13 to 11/13	1120332-03 12/13 to 6/14	Total Invoiced	Audited	Difference
Direct Expenses:					
Training	$ 1,000	$ -	$ 1,000	$ 1,000	$ -
Quality Assurance	1,750	-	1,750	1,750	-
Data Processing / Q.A.	6,665	-	6,665	6,665	-
Services Fees for Uninsured	22,640	66,990	89,630	89,630	-
Medications	316	-	316	316	
STD Screening	2,739	6,233	8,972	8,972	-
	35,110	73,223	108,333	108,333	-
Indirect Costs	3,657	7,570	11,227	11,227	-
Total	$ 38,767	$ 80,793	$ 119,560	$ 119,560	$ -

ACCESSMATTERS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS
YEAR ENDED JUNE 30, 2014

Federal Grantor / Pass-Through Grantor	Program	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/14	Questioned Costs
Federal awards							
U.S. Department of Health and Human Services							
Office of Public Health and Science	Family Planning Project	93.217	5 FPHPA030217-41-00	06/12-06/13	$ 6,367,921	$ 338,027	N/A
Office of Public Health and Science	Family Planning Project	93.217	1 FPHPA036073-01-00	06/30/13 - 06/29/14	5,227,271	5,227,271	N/A
Office of Public Health and Science	Implementation of HIT in FP Southeastern PA	93.217	6 FPHPA036124-01-01	08/13 - 07/14	210,000	177,513	N/A
Office of Public Health and Science	HIV/AIDS Training & Prevention	93.217	1FPHPA006110-01-00	09/13 - 08/14	890,000	643,825	N/A
Office of Public Health and Science	Region III STD Reproductive Health Prevention Training and TA CTR	93.260	1 FPTPA006018-01-00	09/12-8/13	125,000	19,524	N/A
Office of Public Health and Science	Region III STD Reproductive Health Prevention Training and TA CTR	93.260	6 FPTPA006018-02-01	09/13-8/14	100,000	74,527	N/A
Office of Public Health and Science	Male Family Planning Resarch	93.974	FPRPA006043-05-02	09/12-12/13	185,000	39,339	N/A
Centers for Disease Control and Prevention	STD/HIV DISTC	93.977	1U65PS004497-01	04/14 - 03/15	300,000	25,566	N/A
Centers for Disease Control and Prevention	HIV Prevention	93.939	5U65PS002599-04	07/13- 06/14	308,675	265,754	N/A
Centers for Disease Control and Prevention	Teen Pregnancy Prev.	93.297	5U58DP002932-03	09/30/12 - 09/29/13	884,840	296,198	N/A
Centers for Disease Control and Prevention	Teen Pregnancy Prev.	93.297	5U58DP002932-04	09/30/13 - 09/29/14	840,599	686,721	N/A
Health Resources and Services Administration	Ryan White Title IV	93.153	H12HA24848-01-01	08/12-07/13	900,000	126,394	N/A
Health Resources and Services Administration	Ryan White Title IV	93.153	H12HA24848-02-01	08/13-07/14	853,461	769,923	N/A
Federal Pass-through - Commonwealth of Pennsylvania							
Department of Public Welfare	Family Planning-Title XX	93.667	4100060393	07/13 - 06/14	766,000	766,000	N/A
PA Department of Health	Title V - Teen	93.994	4100055597 R1	07/13 - 06/14	946,483	946,483	N/A
PA Department of Health	Teen Pregnancy	93.994	4100057007	07/13 - 06/14	195,000	192,305	N/A
PA Department of Health	Personal Responsibility Education Project (PREP)	93.092	4400009872	06/12 - 09/16	1,268,955	243,245	N/A

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

ACCESSMATTERS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2014

Federal Grantor / Pass-Through Grantor	Program	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/14	Questioned Costs
Federal Pass-through - City of Philadelphia							
AIDS Activities Coordinating Office	HIV Prevention	93.940	1220455-01, CPA3010	01/13 - 12/13	61,248	30,482	N/A
AIDS Activities Coordinating Office	HIV Prevention	93.940	1220455-01, CPA4010	01/14 - 12/14	60,543	29,488	N/A
AIDS Activities Coordinating Office	HIV Prevention	93.940	1220455-01, CPA3011	01/13 - 12/13	65,000	38,291	N/A
AIDS Activities Coordinating Office	HIV Prevention	93.940	1220455-01, CPA3012	01/13 -12/13	119,760	59,243	N/A
AIDS Activities Coordinating Office	HIV Prevention	93.940	1220455-01, CPA4012	01/14 -12/14	119,760	-	N/A
AIDS Activities Coordinating Office	Aids Activities	93.940	1220455-01, CPA3041	01/13 - 12/13	31,426	17,877	N/A
AIDS Activities Coordinating Office	Aids Activities	93.940	1220455-01, CPA4041	01/14 - 12/14	31,426	14,974	N/A
AIDS Activities Coordinating Office	ARTAS	93.940	1220455-02, CPA4011	01/14 - 12/14	64,476	18,343	N/A
AIDS Activities Coordinating Office	Aids Activities	93.940	1420117, G4482	07/13 - 06/14	42,816	41,176	N/A
Department of Public Health Division of Disease Control	Chlamydia Intervention	93.977	1120332-02	12/12 - 11/13	153,817	38,767	N/A
Department of Public Health Division of Disease Control	Chlamydia Intervention	93.977	1102332-03	12/13 - 11/14	131,334	80,793	N/A

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

ACCESSMATTERS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2014

Federal Grantor / Pass-Through Grantor	Program	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/14	Questioned Costs
Pass-through Other Agency							
FHI 360	HIV Prevention Trials	93.936	HPTN UMI AI068619/	01/12 - 8/13	36,884	12,408	N/A
FHI 360	HIV Prevention Trials	93.936	HPTN UM1 AI068619	08/13 - 12/13	18,000	18,000	N/A
Alliance of Pennsylvania Councils	Healthy Women	93.283	4100048865	07/13 - 06/14	1,443,271	1,443,271	N/A
Alliance of Pennsylvania Councils	Wise Woman	93.283	4100048865	07/13 - 06/14	16,249	21,073	N/A
Alliance of Pennsylvania Councils	Cervical Cancer	93.283	4100048865	07/13 - 06/14	256,859	256,859	N/A
Alliance of Pennsylvania Councils	Chlamydia	93.977	4100062029	07/13 - 12/13	61,048	48,671	N/A
Johns Hopkins Univ School of Medicine	HIV Prevention Training for Providers	93.941	5U62PS003290-03	04/13 - 03/14	58,820	58,820	N/A
Health Promotion Council of SE PA	Breast Health Project	93.137	CPIMP-101062-01-00	09/12 - 8/13	3,500	1,133	N/A
State of Maryland Dept of Health & Mental Hygiene	Reproductive Health Update Training & Tech Assistance	93.217	Subaward 202-2013-05 OPA-SS-14-013375	07/13 - 06/14	65,000	65,000	N/A
State of Maryland Dept of Health & Mental Hygiene	Training: Creating a Sustainable Future in STI Programs	93.977	PHPA 14-147	09/13 - 12/13	34,270	34,270	N/A
Philadelphia School District	Purchase of supplies	93.938	565849	9/9/2013	10,000	9,980	N/A
Philadelphia School District	Project Arrest	93.938	564901	04/14 - 07/14	5,000	5,000	N/A
Jewish Healthcare Foundation	PA Minority AIDS Initiative	93.917	1315-5298	07/13 - 06/15	60,000	13,830	N/A
Total Federal Awards					$23,319,712	$ 13,196,363	

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

ACCESSMATTERS
SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2014

Federal Grantor / Pass-Through Grantor	Program	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/14	Questioned Costs
State Assistance							
Commonwealth of Pennsylvania							
Department of Public Welfare	Breast Cancer Screening	State	4100060393	07/13 - 06/14	509,532	403,680	N/A
Department of Public Welfare	Select Plan Billing	State	4100060393	07/13 - 06/14	574,500	105,166	N/A
Department of Public Welfare	Family Planning-Title XX	State	4100060393	07/13 - 06/14	-	469,334	N/A
Pass-through City of Philadelphia							
AIDS Activities Coordinating Office	Aids Activities	State	1420388, S-4063	01/14 - 06/14	31,632	31,627	N/A
AIDS Activities Coordinating Office	Aids Activities	State	1420388, S-4064	01/14 - 06/14	16,324	16,234	N/A
Pass-through Other Agency							
Philadelphia Health Management Corps.	Parenting Education Support	State	N/A	07/13 - 06/14	41,753	41,753	N/A
Total State Awards					1,173,741	1,067,794	
City/County Assistance							
City of Philadelphia							
AIDS Activities Coordinating Office	Aids Activities	Local	1420117, G4441	07/13 - 09/13	30,868	30,868	N/A
AIDS Activities Coordinating Office	Aids Activities	Local	1420117, G4483	07/13 -12/13	49,505	47,872	N/A
AIDS Activities Coordinating Office	Aids Activities	Local	1420117, G4484	07/13 - 12/13	37,500	37,500	N/A
AIDS Activities Coordinating Office	Aids Activities	Local	1420117, G4482	07/13 - 06/14	57,184	57,184	N/A
AIDS Activities Coordinating Office	Aids Activities	Local	1420117, G4485	07/13 - 06/14	63,570	63,570	N/A
Total City/County					238,627	236,994	
Total Federal, State and Local Awards					$24,732,080	$ 14,501,151	

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

ACCESSMATTERS
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND LOCAL AWARDS
YEAR ENDED JUNE 30, 2014

NOTE 1 GENERAL INFORMATION

The accompanying schedule of expenditures of federal, state and local awards presents the activity of all federal, state and local award programs of the AccessMatters. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of State, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts in, or used in the preparation of, the basic financial statements. All awards passed through governmental agencies or non-profit organizations are included on the schedule.

NOTE 2 BASIS OF ACCOUNTING

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

NOTE 3 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal, state and local awards expenditures are reported on the statement of activities as program services. In certain programs, the expenditures reported in the basic financial statements may differ from the expenditures reported in the schedule of expenditures of federal, state and local awards due to program expenditures exceeding grant or contract budget limitations not included as federal awards, state and local awards.

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Directors
AccessMatters
Philadelphia, Pennsylvania

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of AccessMatters, which comprise the consolidated statement of financial position as of June 30, 2014, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 19, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered AccessMatters' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of AccessMatters' internal control. Accordingly, we do not express an opinion on the effectiveness of AccessMatters' 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 consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

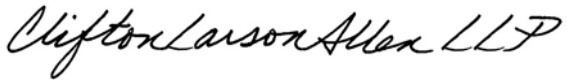
Board of Directors
AccessMatters

Compliance and Other Matters

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

Purpose of this Report

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



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
November 19, 2014

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
AccessMatters
Philadelphia, Pennsylvania

Report on Compliance for Each Major Federal Program

We have audited AccessMatters' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of AccessMatters' major federal programs for the year ended June 30, 2014. AccessMatters' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of AccessMatters' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations;* and the City of Philadelphia Subrecipient Audit Guide. Those standards, OMB Circular A-133 and the City of Philadelphia Subrecipient Audit Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about AccessMatters' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, AccessMatters 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, 2014.

Board of Directors
AccessMatters

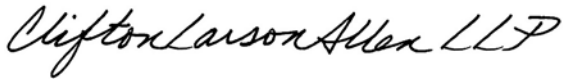
Report on Internal Control Over Compliance

Management of AccessMatters is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered AccessMatters' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of AccessMatters' 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses.

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 result of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



CliftonLarsonAllen LLP

Plymouth Meeting, Pennsylvania
November 19, 2014

ACCESSMATTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified

2. Internal control over financial reporting:

   - Material weakness identified? _____ yes ____X_____ no

   - Significant deficiency identified that are not considered to be material weakness? _____ yes ____X_____ none reported

3. Noncompliance material to financial statements noted? _____ yes ____X_____ no

Federal Awards

1. Internal control over major federal programs:

   - Material weakness identified? _____ yes ____X_____ no

   - Significant deficiency identified that are not considered to be material weakness? _____ yes ____X____ none reported

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

3. Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ yes ____X_____ no

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
93.217	U.S. DHHS Title X –Family Planning Services
93.153	U.S. DHHS Title IV – Ryan White

Dollar threshold used to distinguish between Type A or Type B programs was: $395,000

Auditee qualified as low-risk auditee pursuant to OMB Circular A-133? _____ yes _____X____ no

ACCESSMATTERS
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with Section 510(a) of OMB Circular A-133.

Section IV – Prior Findings

There were no prior findings.