

**ACCESSMATTERS**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTAL INFORMATION**  
**YEARS ENDED JUNE 30, 2019 AND 2018**



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**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 consolidated statements of financial position as of June 30, 2019 and 2018, 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 Consolidated 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, 2019 and 2018, and the changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Change in Accounting Principle**

As discussed in Note 1 to the consolidated financial statements, the organization adopted Financial Accounting Standards Board Accounting Standards Update No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

**Other Matters**

*Other Information*

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal, state, and local awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the City of Philadelphia Subrecipient Audit Guide is presented for purposes of additional analysis and is not a required part of the basic 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 Human Services and also is not a required part of the basic 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 basic 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 October 10, 2019, 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 solely to describe the scope of our testing of internal control over financial reporting and compliance and the result of that testing, and not to provide an opinion on the effectiveness of AccessMatters' 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  
October 10, 2019

**ACCESSMATTERS**  
**CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2019 AND 2018**

	2019			2018		
	AccessMatters	Essential Elements	Consolidated	AccessMatters	Essential Elements	Consolidated
<b>ASSETS</b>						
Cash and Cash Equivalents	\$ 816,617	\$ 26,375	\$ 842,992	\$ 1,534,532	\$ 26,964	\$ 1,561,496
Accounts Receivable and Advances	1,241,904	-	1,241,904	69,526	-	69,526
Due from Federal Government	1,083,991	-	1,083,991	610,623	-	610,623
Due from Commonwealth of Pennsylvania	553,967	-	553,967	1,755,311	-	1,755,311
Due from City of Philadelphia	82,199	-	82,199	52,723	-	52,723
Other Grants and Contracts Receivable	443,387	-	443,387	869,190	-	869,190
Other Assets	39,739	-	39,739	46,325	-	46,325
Property and Equipment, Net	376,432	-	376,432	451,994	-	451,994
Total Assets	<u>\$ 4,638,236</u>	<u>\$ 26,375</u>	<u>\$ 4,664,611</u>	<u>\$ 5,390,224</u>	<u>\$ 26,964</u>	<u>\$ 5,417,188</u>
<b>LIABILITIES AND NET ASSETS</b>						
<b>LIABILITIES</b>						
Notes Payable	\$ 346,891	\$ -	\$ 346,891	\$ 550,111	\$ -	\$ 550,111
Accounts Payable and Accrued Expenses	294,808	-	294,808	355,752	-	355,752
Grants and Contracts Payable	2,535,069	-	2,535,069	2,939,401	-	2,939,401
Deferred Revenue	4,595	-	4,595	36,066	-	36,066
Defined Benefit Pension Liability	453,437	-	453,437	469,201	-	469,201
Deferred Rent Obligation	52,155	-	52,155	42,883	-	42,883
Capital Lease Obligations	49,683	-	49,683	68,069	-	68,069
Total Liabilities	3,736,638	-	3,736,638	4,461,483	-	4,461,483
<b>NET ASSETS (DEFICIT)</b>						
Without Donor Restrictions:						
Operating	979,656	26,375	1,006,031	1,130,797	26,964	1,157,761
Pension	(453,437)	-	(453,437)	(469,201)	-	(469,201)
Total Net Assets Without Donor Restrictions	526,219	26,375	552,594	661,596	26,964	688,560
Net Assets With Donor Restrictions	375,379	-	375,379	267,145	-	267,145
Total Net Assets	901,598	26,375	927,973	928,741	26,964	955,705
Total Liabilities and Net Assets	<u>\$ 4,638,236</u>	<u>\$ 26,375</u>	<u>\$ 4,664,611</u>	<u>\$ 5,390,224</u>	<u>\$ 26,964</u>	<u>\$ 5,417,188</u>

See accompanying Notes to Consolidated Financial Statements.

**ACCESSMATTERS**  
**CONSOLIDATED STATEMENTS OF ACTIVITIES**  
**YEARS ENDED JUNE 30, 2019 AND 2018**

	2019			2018		
	AccessMatters	Essential Elements	Consolidated	AccessMatters	Essential Elements	Consolidated
<b>REVENUES, GAINS, AND OTHER SUPPORT</b>						
Federal:						
Department of Health and Human Services	\$ 7,561,768	\$ -	\$ 7,561,768	\$ 7,178,211	\$ -	\$ 7,178,211
State and Local:						
Pennsylvania Department of Human Services	1,955,417	-	1,955,417	1,850,032	-	1,850,032
Pennsylvania Department of Health	2,300,947	-	2,300,947	1,987,270	-	1,987,270
Local Government	370,445	-	370,445	494,733	-	494,733
Total State and Local Revenues	4,626,809	-	4,626,809	4,332,035	-	4,332,035
Other Sources of Grants and Contracts	1,593,150	-	1,593,150	2,028,048	-	2,028,048
Other Revenue:						
Contributions	265,994	-	265,994	254,097	-	254,097
Program Income and Other	180,902	412	181,314	206,363	218	206,581
Total Other Revenues	446,896	412	447,308	460,460	218	460,678
Net Assets Released from Restrictions	135,792	-	135,792	6,848	-	6,848
Total Revenue, Gains, and Other Support	14,364,415	412	14,364,827	14,005,602	218	14,005,820
<b>EXPENSES</b>						
Program Services:						
Clinical and Other Services	12,737,177	-	12,737,177	12,404,173	-	12,404,173
Supporting Services:						
Lobbying	50,947	-	50,947	39,715	-	39,715
Fundraising	109,739	-	109,739	35,663	-	35,663
Management and General	1,501,076	1,001	1,502,077	1,532,426	1,999	1,534,425
Total Supporting Services	1,661,762	1,001	1,662,763	1,607,804	1,999	1,609,803
Total Expenses	14,398,939	1,001	14,399,940	14,011,977	1,999	14,013,976
<b>CHANGES IN NET ASSETS FROM OPERATIONS</b>	(34,524)	(589)	(35,113)	(6,375)	(1,781)	(8,156)
<b>OTHER CHANGES</b>						
Defined Benefit Pension Related Charges						
Other than Periodic Pension Cost	(100,853)	-	(100,853)	(123,354)	-	(123,354)
<b>CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	(135,377)	(589)	(135,966)	(129,729)	(1,781)	(131,510)
<b>NET ASSETS WITH DONOR RESTRICTIONS</b>						
Grants, Contracts, Contributions, and Other	244,026	-	244,026	161,368	-	161,368
Net Assets Released from Restrictions	(135,792)	-	(135,792)	(6,848)	-	(6,848)
<b>CHANGE IN NET ASSETS WITH DONOR RESTRICTIONS</b>	108,234	-	108,234	154,520	-	154,520
<b>CHANGE IN NET ASSETS</b>	(27,143)	(589)	(27,732)	24,791	(1,781)	23,010
Net Assets - Beginning of Year	928,741	26,964	955,705	903,950	28,745	932,695
<b>NET ASSETS - END OF YEAR</b>	<u>\$ 901,598</u>	<u>\$ 26,375</u>	<u>\$ 927,973</u>	<u>\$ 928,741</u>	<u>\$ 26,964</u>	<u>\$ 955,705</u>

See accompanying Notes to Consolidated Financial Statements.

**ACCESSMATTERS**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2019**

	Program Services	Support Services			Total
	Clinical and Other Services	Lobbying	Fundraising	Management and General	
Provider Agencies	\$ 9,283,022	\$ -	\$ -	\$ -	\$ 9,283,022
Medical Supplies	72,225	-	-	-	72,225
Salaries	1,899,368	12,289	22,310	793,177	2,727,144
Employee Benefits and Payroll Taxes	380,403	2,461	4,468	158,856	546,188
Occupancy	193,951	2,174	4,016	116,384	316,525
Consultant and Contract Services	29,346	-	-	1,290	30,636
Office Operations	193,928	788	24,229	76,723	295,668
Consulting and Professional Services	375,587	32,625	53,988	221,922	684,122
Temporary Help	-	-	50	289	339
Travel and Conferences	91,063	243	-	44,810	136,116
Special Projects and Other Expense	37,331	-	-	1,300	38,631
Training Expense	36,143	-	-	1,722	37,865
Depreciation	46,091	367	678	28,426	75,562
Advisory Groups	5,828	-	-	563	6,391
Public Information	59,900	-	-	501	60,401
Equipment Maintenance and Repairs	24,324	-	-	9,973	34,297
Dues and Subscriptions	8,667	-	-	19,845	28,512
Interest	-	-	-	26,296	26,296
<b>Total Expenses</b>	<b><u>\$ 12,737,177</u></b>	<b><u>\$ 50,947</u></b>	<b><u>\$ 109,739</u></b>	<b><u>\$ 1,502,077</u></b>	<b><u>\$ 14,399,940</u></b>

See accompanying Notes to Consolidated Financial Statements.

**ACCESSMATTERS**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**YEAR ENDED JUNE 30, 2018**

	Program Services	Support Services			Total
	Clinical and Other Services	Lobbying	Fundraising	Management and General	
Provider Agencies	\$ 9,076,439	\$ -	\$ -	\$ -	\$ 9,076,439
Medical Supplies	37,454	-	-	-	37,454
Salaries	1,920,173	5,663	22,490	825,381	2,773,707
Employee Benefits and Payroll Taxes	381,808	1,126	4,472	164,119	551,525
Occupancy	191,682	1,019	4,048	115,091	311,840
Consultant and Contract Services	126,727	-	-	4,455	131,182
Office Operations	233,135	399	3,959	58,199	295,692
Consulting and Professional Services	178,900	31,200	-	200,730	410,830
Temporary Help	529	-	-	35,775	36,304
Travel and Conferences	51,669	133	-	25,777	77,579
Special Projects and Other Expense	59,712	-	-	2,196	61,908
Training Expense	49,581	-	-	6,406	55,987
Depreciation	44,992	175	694	28,499	74,360
Advisory Groups	5,890	-	-	2,080	7,970
Public Information	34,055	-	-	3,546	37,601
Equipment Maintenance and Repairs	8,665	-	-	12,205	20,870
Dues and Subscriptions	2,762	-	-	9,545	12,307
Interest	-	-	-	36,819	36,819
Bad Debt	-	-	-	3,602	3,602
<b>Total Expenses</b>	<b>\$ 12,404,173</b>	<b>\$ 39,715</b>	<b>\$ 35,663</b>	<b>\$ 1,534,425</b>	<b>\$ 14,013,976</b>

See accompanying Notes to Consolidated Financial Statements.



**ACCESSMATTERS**  
**CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**YEARS ENDED JUNE 30, 2019 AND 2018**

	2019			2018		
	AccessMatters	Essential Elements	Consolidated	AccessMatters	Essential Elements	Consolidated
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Change in Net Assets	\$ (27,143)	\$ (589)	\$ (27,732)	\$ 24,791	\$ (1,781)	\$ 23,010
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:						
Depreciation	75,562	-	75,562	74,360	-	74,360
Noncash Rent Expense	9,272	-	9,272	13,908	-	13,908
Noncash Increase (Decrease) in Defined Benefit Pension Liability	(15,764)	-	(15,764)	81,541	-	81,541
(Increase) Decrease:						
Accounts Receivable and Advances	(1,172,378)	-	(1,172,378)	(35,324)	-	(35,324)
Due from Federal Government	(473,368)	-	(473,368)	(401,327)	-	(401,327)
Due from Commonwealth of Pennsylvania	1,201,344	-	1,201,344	(1,138,263)	-	(1,138,263)
Due from City of Philadelphia	(29,476)	-	(29,476)	57,981	-	57,981
Other Grants and Contracts Receivable	425,803	-	425,803	(168,192)	-	(168,192)
Other Assets	6,586	-	6,586	(10,088)	-	(10,088)
Increase (Decrease):						
Accounts Payable and Accrued Expenses	(60,944)	-	(60,944)	(22,578)	-	(22,578)
Grants and Contracts Payable	(404,332)	-	(404,332)	1,158,459	-	1,158,459
Advances from Funding Agencies and Deferred Revenue	(31,471)	-	(31,471)	(13,016)	-	(13,016)
Net Cash Used by Operating Activities	<u>(496,309)</u>	<u>(589)</u>	<u>(496,898)</u>	<u>(377,748)</u>	<u>(1,781)</u>	<u>(379,529)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>						
Purchase of Equipment	-	-	-	(16,658)	-	(16,658)
Net Cash Used by Investing Activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>(16,658)</u>	<u>-</u>	<u>(16,658)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>						
Payment on Capital Lease Obligations	(18,386)	-	(18,386)	(17,327)	-	(17,327)
Net Payments on Notes Payable	(203,220)	-	(203,220)	(193,201)	-	(193,201)
Net Cash Used by Financing Activities	<u>(221,606)</u>	<u>-</u>	<u>(221,606)</u>	<u>(210,528)</u>	<u>-</u>	<u>(210,528)</u>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	<u>(717,915)</u>	<u>(589)</u>	<u>(718,504)</u>	<u>(604,934)</u>	<u>(1,781)</u>	<u>(606,715)</u>
Cash and Cash Equivalents - Beginning of Year	<u>1,534,532</u>	<u>26,964</u>	<u>1,561,496</u>	<u>2,139,466</u>	<u>28,745</u>	<u>2,168,211</u>
<b>CASH AND CASH EQUIVALENTS - END OF YEAR</b>	<u>\$ 816,617</u>	<u>\$ 26,375</u>	<u>\$ 842,992</u>	<u>\$ 1,534,532</u>	<u>\$ 26,964</u>	<u>\$ 1,561,496</u>
<b>SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION</b>						
Cash Payments for Interest	<u>\$ 26,296</u>	<u>\$ -</u>	<u>\$ 26,296</u>	<u>\$ 36,819</u>	<u>\$ -</u>	<u>\$ 36,819</u>

See accompanying Notes to Consolidated Financial Statements.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Organization and Principles of Consolidation**

AccessMatters is a private, nonprofit organization governed by a volunteer board of directors. Essential Elements, Inc. (the 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 innovates, empowers, and works to equalize access to sexual and reproductive health care for teens and adults in need. As a capacity-building organization, the Organization has been trailblazing for over 45 years to eliminate barriers to high caliber care for more than 115,000 people annually.

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 care and information. AccessMatters innovates, develops, implements, and evaluates programs to serve teens and adults in need. Serving people from families with low-incomes, communities with few resources, and historically marginalized populations is a high priority for AccessMatters. Through its deep community connections and comprehensive network of health care providers, AccessMatters is able to intervene and provide supportive services to people and their families. A hallmark of the AccessMatters’ service delivery model is to support integration of complementary services such as case management, insurance and benefit enrollment assistance, primary care, maternal health, and pediatrics. The Organization’s programs utilize evidence-based approaches to address a range of health disparities, and include: family planning services, HIV and STD prevention, testing, and linkage to care; school and community-based health resource centers for adolescents; breast and cervical cancer screening; maternal and child health network support; and health outreach and education for specialized populations.

AccessMatters’ vast spectrum of health care providers and strategic partners – from leading academic institutions to community organizations – gives it an incomparable vantage point. This perspective enhances all of the Organization’s support services to its partners, and guides its advocacy. AccessMatters provides critical capacity-building and training to sexual and reproductive health care providers locally, regionally, and nationally.

AccessMatters’ network providers offer confidential, high-quality, patient-centered 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 57 clinic-based health centers in five counties, serving over 103,000 people annually.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

**Nature of Operations (Continued)**

In Southeastern Pennsylvania, AccessMatters administers the CDC-funded Pennsylvania Breast and Cervical Cancer Early Detection Program (formerly called HealthyWoman), providing early detection and treatment to eligible uninsured or underinsured people. AccessMatters contracts with 20 health agencies operating 40 clinical sites to provide screening services to over 4,800 patients annually.

AccessMatters' collective programs serve over 35,000 consumers ages 19 and younger with the tools they need to stay healthy, stay in school, and live up to their full potential through clinic-based sites and the AccessMatters' Health Resource Center Program, a school- and community-based program serving youth across Pennsylvania. Started in 1991 in partnership with the School District of Philadelphia, the Health Resource Center Program has operated in Philadelphia and Delaware Counties for decades, and received funding in 2016 from the state Department of Health to open centers in nine other high-need counties across Pennsylvania.

AccessMatters' Community-Based Services program reaches approximately 6,000 individuals and families impacted by HIV through several initiatives. These include: community-based testing and counseling services; comprehensive, family centered HIV care through a network of seven Ryan White Part D providers; and prevention, screening, and supportive services provided through the CDC-funded high-impact HIV prevention partnership called Brothers United.

The Organization also provides community outreach, information, and educational services through the AccessMatters' Information Hotline reaching approximately 1,600 individuals annually. The AccessMatters' Information Hotline is multi-faceted with phone lines, a text line, and a mobile app all serving consumers with comprehensive, confidential counseling, information, and referrals for sexual and reproductive health care and related social services. Hotline staff are trained counselors who also provide outreach services at health fairs and community events.

AccessMatters breaks down stigma, ensures confidentiality, and works to normalize discussions of sexuality and the provision of sexual and reproductive health services. AccessMatters supports long-standing, nationally-recognized research, evaluation, training, and quality management programs providing tailored solutions for hundreds of healthcare and social service providers. AccessMatters conducts community-informed research, program evaluation, and needs assessment, frequently partnering with leading academic institutions. Each year, AccessMatters provides online learning and in-person trainings to thousands of clients locally, regionally, and nationally in the fields of health care, medicine, education, and philanthropy.

AccessMatters recognizes the need for ongoing advocacy to underscore the importance of continued funding and support for this critical work. Since the start, the Organization has held a firm belief that access to sexual and reproductive health care is key to a person's overall health and well-being, and that advocacy is key to securing access.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

**Nature of Operations (Continued)**

By serving patients directly and supporting a diverse network of high-quality healthcare providers who serve patients, AccessMatters is attuned to the profound impact of public policy on service delivery and access at every level and advocates to preserve and expand access to care and information.

In a fast-paced and ever-changing public health environment, AccessMatters continues to build on its strong foundation, moving forward to transform access to sexual and reproductive health. Through its unique abilities to engage and empower even the most underserved populations, AccessMatters is closing the gap between those with access to sexual and reproductive health care and information and those without.

**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 nonfederal revenue. Expenditures not funded by nonfederal 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**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

*Net Assets Without Donor Restrictions* – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets With Donor Restrictions* – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Gifts of long-lived assets and gifts of cash restricted for the acquisition of long-lived assets are recognized as revenue when the assets are placed in service. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

**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.

**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, 2019 and 2018.

**Other Assets**

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

**Property and Equipment**

It is the Organization's policy to capitalize equipment over \$5,000 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. 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 contract fees for which funds have been received.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

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

**Fair Value Measurements**

In accordance with accounting standards, the Organization has categorized certain financial assets on the priority of the inputs to the valuation technique, into a three-level fair value hierarchy. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used to measure the financial assets fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value of the asset. Financial assets recorded are categorized based on the inputs to the valuation techniques as follows:

*Level 1* – Financial assets whose values are based on unadjusted quoted prices for identical assets in an active market that the Organization has the ability to access

*Level 2* – Financial assets whose values are based on quoted prices in markets that are not active or model inputs that are observable either directly or indirectly for substantially the full term of the asset. Level 2 inputs include the following:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in nonactive markets;
- Pricing models whose inputs are observable for substantially the full term of the asset;
- Pricing models whose inputs are derived from or corroborated by observable market data through correlation or other means for substantially the full term of the asset.

*Level 3* – Financial assets whose values are based on prices or valuation techniques that require inputs that are both unobservable and significant to the overall fair value measurement.

These inputs reflect management's own assumptions about the assumptions a market participant would use in pricing the asset.

**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. This standard has no effect on the consolidated financial statements, as the Organization has determined there are no uncertain tax positions.

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. See Note 13 for further detail regarding functionalized expenses.

**ACCESSMATTERS  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2019 AND 2018**

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

**Changes in Accounting Principle**

In the fiscal year ended June 30, 2019, AccessMatters adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*. The standard requires AccessMatters to reclassify its net assets (i.e., unrestricted, temporarily restricted, and permanently restricted) into two categories, net assets without donor restrictions and net assets with donor restrictions, among other requirements. With the exception of the disclosures on liquidity, these changes were applied retrospectively to ensure comparability with the prior year presented.

**Subsequent Events**

In preparing these financial statements, the Organization has evaluated events and transactions for disclosure through October 10, 2019, the date the financials 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, the Commonwealth of Pennsylvania, and the city of Philadelphia.

Programs operated by the Organization are primarily funded by various governmental agencies. Grants from two awarding agencies represented 68% and 65% of total revenue for the years ended June 30, 2019 and 2018, respectively.

**NOTE 3 OTHER ASSETS**

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

	2019	2018
Prepaid Expenses and Advances	\$ 17,834	\$ 24,420
Security Deposits	21,905	21,905
Total Other Assets	<u>\$ 39,739</u>	<u>\$ 46,325</u>

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 4 PROPERTY AND EQUIPMENT**

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

	2019	2018
Office Equipment	\$ 552,838	\$ 552,838
Leasehold Improvements	503,468	503,468
Total	1,056,306	1,056,306
Less: Accumulated Depreciation	679,874	604,312
Total Property and Equipment, Net	<u>\$ 376,432</u>	<u>\$ 451,994</u>

Depreciation expense totaled \$75,562 and \$74,360 in 2019 and 2018, respectively.

**NOTE 5 LINE OF CREDIT**

The Organization has a revolving line of credit agreement with a commercial bank allowing for maximum borrowings of \$400,000 which is secured by substantially all of the assets of the Organization. Borrowings under the line of credit bear interest at the greater of Prime plus 1.50% or 5.00%. The maturity date on the line of credit is February 1, 2020. There was no outstanding balance on this line of credit as of June 30, 2019 and 2018.

**NOTE 6 NOTES PAYABLE**

In addition to the line of credit, the Organization executed a \$1,000,000 promissory note in December 2015, secured by substantially all of the assets of the Organization, bearing interest at 5%, providing for monthly principal payments of \$18,871, plus interest, through January 2021. The promissory note was required to execute an amended lease agreement negotiated by AccessMatters, effective December 23, 2015. The outstanding balance on this promissory note was \$346,891 and \$550,111 as of June 30, 2019 and 2018, respectively.

The Organization is subject to certain covenants as stated per the promissory note agreement. For the year ended June 30, 2019, the Organization failed to achieve compliance with the debt service coverage ratio covenant. Subsequently, the lender granted a waiver to the Organization with no penalty or default implications.

At June 30, 2019 the future maturities on the notes payable are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 214,115
2021	132,776
Total	<u>\$ 346,891</u>



**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 7 NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions are for the following purposes as of June 30:

	<u>2019</u>	<u>2018</u>
Subject to Expenditure for Specific Purpose:		
Program Activities:		
The Access Project	\$ 163,408	\$ 161,368
Strengthen Hotline Infrastructure	70,963	70,963
Improving Pregnancy Outcomes in PA	47,699	30,375
Health Resource Center Pilot	44,730	-
Diversity, Equity and Inclusion Training	25,000	-
Health Federation of Philadelphia- Colposcopy	19,140	-
AIDS Walk	4,439	4,439
Total Net Assets with Donor Restrictions	<u>\$ 375,379</u>	<u>\$ 267,145</u>

**NOTE 8 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, and does not allow for additional participants. The Organization's funding policy is to make contributions as required by ERISA. The Organization made contributions of \$125,000 and \$49,000 in 2019 and 2018, 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:

	<u>2019</u>	<u>2018</u>
<b>Obligations and Funded Status</b>		
Projected Benefit Obligation/Accumulated		
Benefit Obligation	\$ 2,861,738	\$ 2,896,302
Plan Assets at Fair Value	2,408,301	2,427,101
Funded Status	<u>\$ (453,437)</u>	<u>\$ (469,201)</u>
Periodic Pension Benefit Cost:		
Interest Cost	\$ 153,482	\$ 147,842
Expected Return On Assets	(172,832)	(168,553)
Amortization of Prior Loss	27,733	27,898
Net Periodic Pension Cost	<u>\$ 8,383</u>	<u>\$ 7,187</u>
Employer Contribution	\$ 125,000	\$ 49,000
Benefits Paid	211,429	196,283
Pension Related Charges (Credits) Other than Periodic Pension Cost	<u>100,853</u>	<u>123,354</u>
Defined Benefit Pension Liability Recognized in the Statements of Financial Position	<u>\$ (453,437)</u>	<u>\$ (469,201)</u>

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 8 RETIREMENT PLANS (CONTINUED)**

The assumed discount rate used in determining the actuarial present value of the projected benefit obligations and periodic pension cost was 5.50% as of both June 30, 2019 and 2018.

The expected long-term rate of return on assets of 7.25% was used in determining 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, 2019 and 2018, were \$1,016,978 and \$916,125 of unrecognized net loss, respectively.

Contributions of approximately \$125,000 are expected to be made to the plan for the fiscal year ending June 30, 2020.

\$31,000 of unamortized net loss is expected to be recognized as a component of net periodic benefit cost over the fiscal year ending June 30, 2020.

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:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 260,000
2021	280,000
2022	300,000
2023	320,000
2024	340,000
2025 - 2029	2,000,000

The fair value measurements of all plan assets are Level 1. The percentage of the fair value of total plan assets of each major category of plan assets as of June 30 is as follows:

	<u>2019</u>	<u>2018</u>
Equities	58%	60%
Fixed Income	34%	24%
Cash Equivalents	8%	16%
Total	<u>100%</u>	<u>100%</u>

Within the risk framework identified below, the plan's overriding investment objective is to maximize 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.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 8 RETIREMENT PLANS (CONTINUED)**

A 401(k) retirement plan was adopted effective May 1, 2006. On December 1, 2014, a 403(b) retirement plan was adopted. For the fiscal year ended June 30, 2019 and 2018, there was a 3% matching and safe harbor contribution made by the Organization. Defined contribution plan costs totaled \$8,383 and \$7,187 for the years ended June 30, 2019 and 2018, respectively. The Organization may make additional contributions through employer match or profit sharing.

**NOTE 9 CAPITAL LEASE OBLIGATIONS**

The Organization has entered into capital leases through 2022 for copiers with costs net of accumulated depreciation of \$18,261 and \$27,027 at June 30, 2019 and 2018, respectively. These capitalized leases are included in property and equipment.

At June 30, 2019, future minimum rental payments required under capital leases were as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 21,696
2021	21,696
2022	<u>9,542</u>
Total	52,934
Less Imputed Interest	(3,251)
Present Value of Future Minimum Lease Payments	<u><u>\$ 49,683</u></u>

**NOTE 10 OPERATING LEASE OBLIGATION**

The Organization entered into a long-term lease effective January 1, 2016. The lease term is ten years ending December 31, 2025. The lease calls for monthly installments according to the base rent set forth in the lease and a security deposit of \$21,905.

At June 30, 2019, future minimum payments required under the operating lease are as follows:

<u>Year Ending June 30,</u>	<u>Amount</u>
2020	\$ 279,087
2021	283,723
2022	288,359
2023	292,995
2024	297,631
Thereafter	<u>454,560</u>
Total	<u><u>\$ 1,896,355</u></u>

The lease provides for payment of taxes and other expenses by the Organization. Occupancy expense was \$316,525 and \$311,840 for the years ended June 30, 2019 and 2018, respectively.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 11 CONTINGENCIES**

The Organization may have certain claims and legal proceedings incident to the ordinary course of business. The Organization's management believes the ultimate resolution of such 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.

**NOTE 12 LIQUIDITY**

As of June 30, 2019 the Organization has \$4,248,440 of financial assets, consisting of cash of \$842,992 and grants and contracts receivable of \$3,405,448, available within one year to meet cash needs for general expenditures.

The Organization has a goal to maintain financial assets, which consists of cash-on-hand to meet a minimum of 30 days of normal monthly operating expenses, which are, on average, approximately \$1,199,912. Average monthly cash balance is \$1,326,452. Cash-on-hand was roughly 21 and 41 days for the years ended June 30, 2019 and 2018, respectively.

In addition, as part of its liquidity management, the Organization monitors its strength of financial reserves potentially available to fund unforeseen contingencies as well as likely future liabilities, by measuring net assets against revenue. The Organization's size of net assets compared to revenue is 6.4% and 6.8% percent for the years ended June 30, 2019 and 2018, respectively. In further support, as is more fully described in Note 5, the organization has a committed line of credit in the amount of \$400,000, which it could draw upon in the event of an unanticipated illiquidity event.

**NOTE 13 FUNCTIONAL EXPENSES**

The consolidated statement of functional expenses presents expenses classified according to the programs and supporting services for which they were incurred. The various programs and supporting services of the Organization are as follows:

1. Clinical and Other Services programs designed to provide, improve and protect access to sexual and reproductive health care for teens and adults in need.
2. Lobbying involves the direction of overall lobbying affairs of the Organization at the federal, state, and city levels.
3. Fundraising involves the direction of the overall fund-raising affairs of the Organization.
4. Management and General involves the direction of the overall affairs of the Organization, which includes accounting and finance, general administration, human resources, information technology and related areas.

**ACCESSMATTERS**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2019 AND 2018**

**NOTE 13 FUNCTIONAL EXPENSES (CONTINUED)**

Expenses are recorded directly to functional area other than the following categories:

1. Occupancy expenses are allocated based on a percentage of salary as compared to occupancy costs, and is applied where allowed by the funding source.
2. Data expenses are allocated based on a percentage of salary as compared to data costs, and is applied where allowed by the funding source.
3. Telephone expenses are allocated based on a percentage of salary as compared to telephone costs, and is applied where allowed by the funding source.
4. Indirect expenses are allocated based on a federally approved negotiated rate. The rate is applied to all direct costs excluding capital expenditures, and is applied where allowed by the funding source.

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE V**  
**CONTRACT NO. 4100070182**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Procedure Description</u>	<u>Procedure Code</u>	<u>Rate</u>	<u># of Units</u>	<u>Total Billed</u>	<u>Audit Exceptions</u>
Chlamydia Counseling	99401	60	161	\$ 9,660	\$ -
Chlamydia Screening	87491	23.19	319	7,398	-
Comp Est VisitAge 12-17	99394	107.53	97	10,430	-
Comp Initial Age 12-17	99384	126.41	49	6,194	-
Counseling	99401	60	1,432	85,920	-
Ct Amp - Urine	87491	23.19	8	186	-
Established patient visit	99212	31.15	143	4,454	-
Fertility Awareness Counseling	99401	60	518	31,080	-
HIV Prevention Counseling	99401	20	4,563	91,260	-
HIV Results Counseling	99401	60	396	23,760	-
Implant Insertion	11981	103.91	53	5,507	-
IUD Insert	58300	67.6	16	1,082	-
IUD Removal	58301	84.25	3	253	-
N.Gonorrhea DNA Amp Probe	87591	23.19	1,054	24,442	-
Pre-Conception Health Counseling	99401	25	36	900	-
Pregnancy Options Counseling	99401	60	39	2,340	-
Pregnancy Prevention Counseling	99401	60	1,498	89,880	-
Preventative Counseling	99401	60	709	42,540	-
Problem Initial 10 Minutes	99201	32.84	118	3,875	-
Problem Initial 20 Minutes	99202	62.2	301	18,722	-
Problem Initial 30 Minutes	99203	95.13	204	19,407	-
Problem Initial 45 Minutes	99204	160.89	44	7,079	-
Problem Initial 60 Minutes	99205	209.15	2	418	-
Problem Revisit 15 Minutes	99213	63.14	546	34,474	-
Problem Revisit 25 Minutes	99214	96.91	208	20,157	-
Problem Revisit 40 Minutes	99215	137.24	1	137	-
Problem Revisit 5 Minutes	88211	20	281	5,620	-
Removal with reinsertion, nonbiodegradable	11982	219.2	1	219	-
STD Prevention Counseling	99401	60	2,704	162,240	-
Total			<u>15,504</u>	<u>709,635</u>	<u>\$ -</u>
				Less Excess over Contract	<u>134,635</u>
				Total Reimbursed	<u>\$ 575,000</u>

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Service Name</u>	<u>Service Code</u>	<u>Total Billed</u>
Acyclovir 200 MG Capsule	93894001	\$ 15
Acyclovir 400 mg	93894301	2,408
Acyclovir 400 mg Table	61442011201	8
Aldara 5% Cream	99207026012	840
ALTAVERA-28 TABLET	781558315	40
Amoxicillin / Amoxicillin 500 mg Capsule	93310905	2,078
Amoxicillin / Amoxicillin 500 Mg Tablet	93226301	480
Amoxicillin 500 mg	143993905	30
Antibiotics for STDs	Q0144	30
Antibody; herpes simplex, Type 2	86696	86
Aubra	5010212001	7,900
Aubra-28 Tablet	50102012001	20,940
Aviane-28 Tablet	555904558	260
Azithromycin 500 mg	93716990	4,073
Azithromycin 500 mg Tablet	93716956	23
Bicillin (L.A.) 2.4ml	60793070210	53
Biopsy of Cervix	57500	188
Ceftriaxone 250 mg	781320695	683
Ceftriaxone 500 mg	10019068671	8
Ceftriaxone sodium injection	781320695	750
Cephalexin 500 mg	63304065705	240
Chateal	50102013001	24,840
Chlamydia Counseling	99401	900
Chlamydia Culture	87110	104
Chlamydia Screening	87491	126,733
Chorionic Gonadotropin Test	84702	99
Ciprofloxacin 250 mg	85175801	53
Ciprofloxacin 500 mg	26851351	135
Clotrimazole 1% Cream	168013315	396
Clotrimazole Cream 1% 15 gm	168013315	12
Clotrimazole Cream 1% 45 gm	51672200306	540
Comp Est VisitAge 12-17	99394	1,290
Comp Est VisitAge 18-39	99395	45,014
Comp Est VisitAge 40-64	99396	9,740
Comp Initial Age 12-17	99384	1,517
Comp Initial Age 18-39	99385	19,504
Comp Initial Age 40-64	99386	1,180
Complete Blood Count	85025	636
Contraceptive vaginal ring	52027301	2,675
Counseling	99401	81,130
Ct Amp - Urine	87491	673
Cyred 28 Day Tablet	50102015403	1,780
Cytopath C/V, Auto Fluid Redo	88175	1,448
Cytopath, C/V, Thin Layer	88142	2,912
Depo Provera	9074630	127,895
Depo Provera 150 mg	9074630	87,834
Depo Provera Subq 104 mg	9470913	4,403
Depo Provera 150 mg/ml Syringe	9737611	1,071

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Service Name</u>	<u>Service Code</u>	<u>Total Billed</u>
Desogestrel-ethinyl Estrad Tab	16714036701	\$ 20
Dest. of lesion(s), penis, simple; cryosurgery	54056	547
Destruct. Vaginal Lesions, Simple	57061	121
Destruction of 15 or more benign lesions	17111	105
Destruction of lesion(s), anus, simple; chemical	46900	171
Destruction of lesion(s), penis, extensive	54065	215
Destruction of lesion(s), vulva; simple	56501	423
Destruction of Penile Lesions	54050	519
Destruction of up to 14 benign lesions	17110	511
Detect Agent NOS, DNA, AMP	87798	1,275
Detect Agent NOS, DNA, Dir	87797	23
Diflucan 100 mg Tablet	49342030	132
Diflucan 150 mg	49350079	8,856
Diflucan 200 mg Tablet	49343030	12
Doxycycline 100 mg	143314205	323
Doxycycline 50 mg	143314150	15
Econtra EZ 1.5 mg Tablet	50102011112	820
ECP - Levonorgestrel	45802084054	480
ECP Preven	63955001001	40
Ella / Ella 30 mg Tablet	50102091101	2,040
Established patient visit	99212	100,521
Exam of Cervix w/scope	57452	115
Fertility Awareness Counseling	99401	3,760
Flagyl 250 mg Tablet	25183131	23
Flagyl 500 mg	25182131	1,883
Fluconazole	172541211	168
Fluconazole 150 mg	172541211	5,712
Gardasil	90649	738
Gardasil 9 / Gardasil 9 Syringe	6412102	1,194
Gc Amp - Cervical	87591	2,620
Gildess FE 1.5/30	603760801	20
Gonadotropin (FSH)	83001	88
Gonadotropin, HCG	84703	123
Healthy Relationships Counseling	99401	20
Hematocrit	85014	3
Hemoglobin	85018	747
Hemoglobin; Glycated	83036	14
Hepatitis B vaccine, adult dosage, 3 dose schedule	90746	50
HIV Prevention Counseling	99401	24,380
HIV Results Counseling	99401	3,490
HIV-1	86701	9,696
HIV-1 And HIV-2, Single Result	86703	51,185
HIV-1/2 Ab/Ag Combo	87389	20,448
HIV-2	86702	2,102
HPV, high-risk types	87624	1,673
Implanon	11975	161,881
Implant Insertion	11975	22,964



**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Service Name</u>	<u>Service Code</u>	<u>Total Billed</u>
Implant Removal	11976	\$ 21,734
Injection, anesthetic; paracervical uterine nerve	64435	104
IUD - Liletta	52544003554	14,040
IUD - Mirena	50419042301	1,772
IUD - Skyla	50419042201	3,688
IUD Insert	58300	11,424
IUD Removal	58301	11,037
Junel Fe	555902542	1,900
Lessina	555901467	40
Levonor-Eth Estrad 0.1-0.02 mg	378728753	4,180
Levonor-Eth Estrad 0.15-0.03	378655053	3,800
Liletta 52 Mg System	23585801	32,760
Lyza 0.35 mg Tablet	50102010001	1,520
Macrobid 100 mg	149071001	53
Male Condoms-3	A-4267	13,906
Medroxypro 150 mg	703680101	26,707
Medroxyprogesterone 150 mg/ml	703680104	36,990
Metrogel .75%	99207013070	1,560
Metrogel .75% 45 gm	99207013070	120
Metronidazole	15338015004	38
Metronidazole 250 mg Tablet	440179528	8
Metronidazole 500 mg	781707787	2,408
Metronidazole 500 mg Tablet	440179614	5,048
Miconazole 2% 45 gm	472073041	12
Miconazole Vaginal Cream 2% 45gm	51672203506	84
Microgestin 21 1.5-30 Tab	52544029021	40
Microgestin FE 1.5-30 Tab	52544023328	20
Micronor	50458019416	5,260
Mirena	50419042101	23,031
Mirena System	50419042301	85,037
Mono-lynyah 28 Tablet	16714036001	100
N.Gonorrhea DNA Amp Probe	87591	180,418
Nexplanon	52433001	170,631
Nitrofurantoin Mono Macro 100mg	378342201	143
Nitrofurantoin Mono-mcr 100 mg	185012201	165
Noreth-estradiol-fe 1-0.02(24)-75	378730153	20
Norethind-Eth Estrad 1-0.02 mg	378728053	60
Norethindrone	378727253	40
Norethindrone 0.35 mg Tablet	378727253	5,400
Norg-EE 0.18-0.215-0.25/0.025	378727753	80
Norg-Ethin Estra 0.25-0.035 mg	68462030929	20
Nor-QD	52544023528	380
Nortrel 0.5-35-28 Tablet	555900867	80
Nortrel 1-35 21 Tablet	555900942	80
Nortrel 1-35 28 Tablet	555901058	8,120
Nortrel 7-7-7-28 Tablet	555901258	20
Nuva Ring	52027301	10,175

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Service Name</u>	<u>Service Code</u>	<u>Total Billed</u>
Orsythia-28 Tablet	603763417	\$ 12,380
Ortho Cyclen	62190715	7,840
Ortho Evra Patch	62192001	1,061
Ortho Tri-Cyclen	555901858	2,800
Ortho Tri-Cyclen Lo	50458025115	3,540
Paragard	51285020401	43,471
Paragard IUD	51285020401	144,904
Phenazopyridine 200 mg	65162052010	1
Plan B	51285003820	3,920
Plan B One Step	51285094288	2,280
Plan B One-step / Plan B One-step 1.5 mg Tablet	51285014619	20
Pre-Conception Health Counseling	99401	350
Pregnancy Options Counseling	99401	760
Pregnancy Prevention Counseling	99401	20,900
Preventative Counseling	99401	7,450
Previfem	603764217	1,040
Previfem Tablet	603764217	4,480
Problem Initial 10 Minutes	99201	17,274
Problem Initial 20 Minutes	99202	89,133
Problem Initial 30 Minutes	99203	65,925
Problem Initial 45 Minutes	99204	14,319
Problem Initial 60 Minutes	99205	837
Problem Revisit 15 Minutes	99213	140,487
Problem Revisit 25 Minutes	99214	130,441
Problem Revisit 40 Minutes	99215	2,059
Problem Revisit 5 Minutes	99211	26,620
Prolactin	84146	384
Provera	9005002	10,069
Provera 5 mg Tablet	9028603	2,142
Reagent Strip/Blood Glucose	82948	10
Reality Female Condom	A-4268	65
Removal with reinsertion, non-biodegradable	11983	10,517
Removal, non-biodegradable drug delivery implant	11982	126
Rocephin 250 mg	4196201	270
Screening digital breast tomosynthesis, bilateral	77063	44
Screening Mammography, including CAD, bilateral	77067	105
Seasonique 0.15-0.03-0.01 Tab	51285008787	8,600
Skyla System	50419042201	1,475
Smear, Special Stain	87207	20
Smear, Wet Mount, Saline/Ink	87210	17,465
Sprintec	555901658	4,260
STD Prevention Counseling	99401	32,300
Sulfamethoxazole 800 mg - 160 mg	53489014605	345
Syphilis Test	86592	7,780
Tarina Fe 1-20 Tablet	50102012803	4,240
Terconazole Cream 0.4% 45gm	591319689	672
Terconazole Cream 0.8% 20gm	591319752	12

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX (CONTINUED)**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Service Name</u>	<u>Service Code</u>	<u>Total Billed</u>
Tissue Exam by Pathologist	88305	\$ 177
Trichomonas vaginalis antigen detection by immunoa	87808	37
Tri-Lo-Sprintec Tablet	93214062	360
Tri-Sprintec	555901858	1,000
Urinalysis, Auto w/scope	81001	126
Urinalysis, by dipstick or tablet , without micros	81003	3
Urinalysis, Dipstick	81002	2,814
Urine Culture and Sensitivity	87086	1,183
Urine Dipstick	81000	605
Urine Pregnancy Test	81025	175,194
Valtrex 1 GM Caplet	173056504	30
Valtrex 500 mg	173093308	105
Virus isolation; ID by virus specific enzymatic ac	87255	1,400
Xulane	378334053	38
Xulane Patch	378334016	531
Zithromax 1 gm	69305175	1,193
Total		<u>2,732,146</u>
Less Excess over Contract		<u>(1,966,146)</u>
Total Reimbursed		<u><u>\$ 766,000</u></u>

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX – SELECT PLAN**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Procedure Description</u>	<u>Procedure Code</u>	<u>Rate</u>	<u># of Units</u>	<u>Total Billed</u>	<u>Audit Exceptions</u>
Nuva Ring	52027301	\$25.00	3	\$ 75.00	\$ -
Acyclovir 400 mg	93894301	7.50	3	22.50	-
Nitrofurantoin Mono Macro 100mg	378342201	7.50	1	7.50	-
Sprintec	555901658	20.00	3	60.00	-
Terconazole Cream 0.4% 45gm	591319689	12.00	3	36.00	-
Previfem Tablet	603764217	20.00	7	140.00	-
Medroxyprogesterone 150 mg/ml	703680104	71.41	5	357.05	-
Ceftriaxone 250 mg	781320695	7.50	1	7.50	-
Venipuncture	36415	-	41	-	-
Lyza 0.35 mg Tablet	50102010048	20.00	3	60.00	-
Aubra-28 Tablet	50102012048	20.00	16	320.00	-
Chateal	50102013048	20.00	17	340.00	-
Metronidazole 500 mg	50111033402	7.50	24	180.00	-
Sulfamethoxazole 800 mg - 160 mg	53489014605	7.50	2	15.00	-
Biopsy of Uterus Lining	58100	108.89	1	108.89	-
IUD Removal	58301	84.25	1	84.25	-
Azithromycin 500 mg	59762307002	7.50	3	22.50	-
Azithromycin 500 mg	64679096405	7.50	1	7.50	-
Urinalysis, Dipstick	81002	4.35	6	26.10	-
Urine Pregnancy Test	81025	10.76	17	182.92	-
Gonadotropin (FSH)	83001	17.50	1	17.50	-
Luteinizing Hormone (LH)	83002	-	1	-	-
Prolactin	84146	24.00	1	24.00	-
TSH	84443	-	3	-	-
Hemoglobin	85018	4.04	2	8.08	-
Syphilis Test	86592	4.00	43	172.00	-
HIV-1	86701	12.12	41	496.92	-
HIV-1 And HIV-2, Single Result	86703	23.34	7	163.38	-
Hepatitis C	86803	-	2	-	-
Smear, Wet Mount, Saline/Ink	87210	7.28	39	283.92	-
Virus isolation; ID by virus specific enzymatic ac	87255	37.85	3	113.55	-
HIV-1/2 Ab/Ag Combo	87389	27.30	1	27.30	-
Chlamydia trachomatis, DNA amplified probe technique	87491	23.19	89	2,063.91	-
N.Gonorrhea DNA Amp Probe	87591	23.19	89	2,063.91	-
HPV Test, high-risk types	87624	59.75	1	59.75	-
T. vaginalis, nucleic acid, amplified	87661	-	15	-	-
Cytopath, C/V, Thin Layer	88142	16.00	7	112.00	-
Tissue Exam by Pathologist	88305	88.53	1	88.53	-
Injection	96372	-	6	-	-
N/A	99000	-	92	-	-
Problem Initial 10 Minutes	99201	32.84	21	689.64	-

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – TITLE XX – SELECT PLAN (CONTINUED)**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Procedure Description</u>	<u>Procedure Code</u>	<u>Rate</u>	<u># of Units</u>	<u>Total Billed</u>	<u>Audit Exceptions</u>
Problem Initial 20 Minutes	99202	\$62.20	24	\$ 1,492.80	\$ -
Problem Initial 30 Minutes	99203	95.13	19	1,807.47	-
Metrogel .75%	99207013070	12.00	3	36.00	-
Problem Revisit 5 Minutes	99211	20.00	5	100.00	-
Problem Revisit 15 Minutes	99213	63.14	11	694.54	-
Problem Revisit 25 Minutes	99214	96.91	24	2,325.84	-
Comp Initial Age 18-39	99385	121.14	5	605.70	-
Comp Initial Age 40-64	99386	147.46	1	147.46	-
Comp Est VisitAge 18-39	99395	110.60	2	221.20	-
Comp Est VisitAge 40-64	99396	120.25	1	120.25	-
Preventative Counseling	99401	10.00	165	1,650.00	-
Male Condoms-3	A4267	1.05	12	12.60	-
Surgical Trays	A4550	-	1	-	-
Medicare: Obtaining screen pap smear	Q0091	-	7	-	-
Total Billed			903	17,651	-
Administrative Fee				2,194	
Title XX Excess Services Applicable to Contract				587,014	
Administrative Fee from Excess Title XX Services				73,026	
Total Reimbursed				\$ 679,885	

**ACCESSMATTERS**  
**SCHEDULE OF APPROVED SERVICES PROVIDED – BREAST CANCER SCREENING**  
**CONTRACT NO. 4100078153**  
**CONTRACT PERIOD: JULY 1, 2018 – JUNE 30, 2019**

<u>Procedure Description</u>	<u>Code/NDC</u>	<u>Rate</u>	<u>Unit</u>	<u>Total Billed</u>	<u>Audit Exceptions</u>
Breast Cancer Screening	90185	\$ 15	13,734	\$ 206,010	\$ -
Title XX Excess Services Applicable to Contract				<u>247,189</u>	
Total Reimbursed				<u>\$ 453,199</u>	

**ACCESSMATTERS  
COMMONWEALTH OF PENNSYLVANIA  
DEPARTMENT OF HUMAN SERVICES  
CONTRACT: 4100078315, 410070182, 4100078153, AND 4100066441  
DISTRIBUTION OF CONTRACT FUNDS TO PROVIDER AGENCIES  
YEAR ENDED JUNE 30, 2019**

Agency	Title V 4100078315	Title V 4100070182	Title XX, BCS Select Plan 4100078153	HW/WW Cervical Cancer 4100066441	Total
Abington Memorial Hospital	\$ -	\$ -	\$ -	\$ 42,915	\$ 42,915
Adagio Health	88,382	-	-	-	88,382
African Family Health Organization	-	1,320	3,924	-	5,244
Albert Einstein Med. Center	-	-	-	51,110	51,110
Ambulatory Health Services	-	52,142	766,208	722,002	1,540,352
ChesPenn Health Services	-	-	7,305	-	7,305
Chestnut Hill Hospital	-	-	-	16,559	16,559
Childrens Hospital of Philadelphia	47,075	26,087	28,700	-	101,862
Co County Wellness	28,700	-	-	-	28,700
Congreso De Latinos Unidos, Inc	-	1,587	35,692	-	37,279
Cornerstone Care	40,180	-	-	-	40,180
Crozier-Keystone Community Foundation	-	16,872	16,551	-	33,423
Drexel University	36,974	189,056	177,945	46,105	450,080
Education Plus-PA	28,588	-	-	-	28,588
Einstein Medical Center Montgomery	-	-	-	20,205	20,205
Family Health Council of Central PA	70,315	-	-	-	70,315
Family Services of Beaver County	28,700	-	-	-	28,700
Fox Chase Cancer Center	-	-	-	92,152	92,152
Greater Phila. Health Action	-	-	-	20,141	20,141
La Comunidad Hispana	-	-	12,585	116,418	129,003
Lankenau Hospital	-	662	19,754	-	20,416
Lankenau Medical Center	-	-	-	19,445	19,445
Ludmir Center	-	-	-	40,636	40,636
Main Line Healthcare	-	-	-	10,552	10,552
Maternal & Family HealthService	28,700	-	-	-	28,700
Mazzoni Center	-	2,556	40,208	-	42,764
Penn Medice at Washington Square	-	-	-	186,741	186,741
Philadelphia Fight YHEP	-	-	50	-	50
Planned Parenthood - SePA	36,974	193,910	291,316	-	522,200
Planned Parenthood Keystone	25,829	33,989	97,455	-	157,273
Prospect Crozier	-	-	-	19,503	19,503
Public Health Management Corp.	-	10,506	72,973	-	83,479
Puentes De Services	-	-	-	43,773	43,773
Resource for Human Development	36,974	678	33,245	-	70,897
Spectrum Health Services	-	3,128	11,342	2,187	16,657
Temple University	-	35,830	103,091	24,895	163,816
The Foundation for Delaware County	47,300	-	-	-	47,300
Thomas Jefferson University	-	6,257	23,696	38,198	68,151
University of Pittsburg Physicians	7,175	-	-	-	7,175
UPMC Women's Health Service Line	21,525	-	-	-	21,525
Urban Solutions	-	420	1,804	-	2,224
Valley Youth House Committee	43,050	-	-	-	43,050
Youth Alternatives	28,700	-	-	-	28,700
<b>Totals</b>	<b>\$ 645,141</b>	<b>\$ 575,000</b>	<b>\$ 1,743,844</b>	<b>\$ 1,513,537</b>	<b>\$ 4,477,522</b>

**ACCESSMATTERS**  
**STATEMENTS OF PROGRAM EXPENDITURES AND REVENUE**  
**YEAR ENDED JUNE 30, 2019**

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

	<u>Contract Number</u> 18 20155-01 GF9482 7/18 to 6/19	<u>Total Invoiced</u>	<u>Difference</u>
Personnel:			
Salaries	\$ 3,847	\$ 3,847	\$ -
Benefits	852	852	-
Total Personnel	<u>4,699</u>	<u>4,699</u>	<u>-</u>
Other Direct Expense:			
Travel	-	-	-
Equipment	-	-	-
Supplies	293	293	-
Sub Contracts	85,914	85,914	-
Occupancy	-	-	-
Communication	-	-	-
Printing	-	-	-
Other Direct Expense	-	-	-
Total Other Direct Expense	<u>86,207</u>	<u>86,207</u>	<u>-</u>
Total Direct	90,906	90,906	-
Indirect Costs	<u>9,091</u>	<u>9,091</u>	<u>-</u>
Total Expenditures	99,997	99,997	-
Program Revenues	<u>(99,997)</u>	<u>(99,997)</u>	<u>-</u>
Net AACO Funded Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**ACCESSMATTERS**  
**STATEMENTS OF PROGRAM EXPENDITURES AND REVENUE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

Program: HIV Prevention  
Source: Pennsylvania  
Aids Activity Coordinating Office

	ST9064 18-20162-01 7/18-6/19 <u>Invoiced</u>	ST9231 18-20162-01 7/18-6/19 <u>Invoiced</u>	Total <u>Invoiced</u>	<u>Difference</u>
Personnel:				
Salaries	\$ 20,988	\$ 88,358	\$ 109,346	\$ -
Benefits	4,647	19,562	24,209	-
	<u>25,635</u>	<u>107,920</u>	<u>133,555</u>	<u>-</u>
Other Direct Expense:				
Travel	241	-	241	-
Equipment	-	-	-	-
Supplies	818	3,366	4,184	-
Sub Contracts	-	1,847	1,847	-
Occupancy	3,778	15,905	19,683	-
Communication	1,343	5,655	6,998	-
Printing	-	-	-	-
Other Direct Expense	-	-	-	-
Total Other Direct Expense	<u>6,180</u>	<u>26,773</u>	<u>32,953</u>	<u>-</u>
Total Direct	31,815	134,693	166,508	-
Indirect Costs	<u>3,182</u>	<u>13,470</u>	<u>16,652</u>	<u>-</u>
Total Expenditures	34,997	148,163	183,160	-
Program Revenues	<u>(34,997)</u>	<u>(148,163)</u>	<u>(183,160)</u>	<u>-</u>
Net AACO Funded Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ACCESSMATTERS**  
**STATEMENTS OF PROGRAM EXPENDITURES AND REVENUE (CONTINUED)**  
**YEAR ENDED JUNE 30, 2019**

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

	Contract Number		Total Invoiced	PBRs	Difference
	1120332-05 7/18 to 11/18	1920381 12/18 to 6/19			
Direct Expenses:					
Training	\$ -	\$ -	\$ -	\$ -	\$ -
Quality Assurance	-	-	-	-	-
Data Processing / Q.A.	-	-	-	-	-
Partner Notification	-	-	-	-	-
Services Fees for Uninsured	30,558	47,308	77,866	77,866	-
Medications	-	-	-	-	-
STD Screening	-	-	-	-	-
Total Direct Expenses	<u>30,558</u>	<u>47,308</u>	<u>77,866</u>	<u>77,866</u>	<u>-</u>
Indirect Costs	<u>3,542</u>	<u>5,880</u>	<u>9,422</u>	<u>9,422</u>	<u>-</u>
Total	34,100	53,188	87,288	87,288	-
Program Revenues	<u>(34,100)</u>	<u>(53,188)</u>	<u>(87,288)</u>	<u>(87,288)</u>	<u>-</u>
Net AACO Funded Exp.	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ACCESSMATTERS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL, STATE, AND LOCAL AWARDS**  
**YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/19	Payments to Subrecipients	Questioned Costs
<b>Federal Awards</b>							
<u>U.S. Department of Health and Human Services</u>							
Ryan White Title IV	93.153	6 H12HA24848	8/1/17 - 7/31/18	\$ 912,562	\$ 64,217	\$ 43,769	N/A
Ryan White Title IV	93.153	6 H12HA24848	8/1/18 - 7/31/19	912,562	743,645	511,791	N/A
Total CFDA 93.153				1,825,124	807,862	555,560	-
Family Planning Services	93.217	6 FPHPA036277	7/1/17 - 8/31/18	6,314,000	902,000	584,342	N/A
Family Planning Services	93.217	6 FPHPA006317	9/1/18 - 3/31/19	3,881,000	3,881,000	2,501,745	N/A
Family Planning Services	93.217	1 FPHPA006433	4/1/19 - 3/31/20	5,080,000	1,034,682	739,218	N/A
Total CFDA 93.217				15,275,000	5,817,682	3,825,305	-
STD/HIV DISTC	93.977	6NU65PS004497	4/1/18-3/31/19	300,811	221,824	-	N/A
STD/HIV DISTC	93.977	6NU65PS004497	4/1/19-3/31/20	300,811	63,277	-	N/A
Pass-through City of Philadelphia, Department of Public Health, Division of Disease Control							
Chlamydia Intervention	93.977	1520463-03	12/17 - 11/18	98,199	34,100	30,558	N/A
Chlamydia Intervention	93.977	1920381	12/18 - 11/19	98,689	53,188	47,308	N/A
Total CFDA 93.977				798,510	372,389	77,866	-
Comprehensive High Impact Prevention Projects for Comm. Based	93.939	6NU65PS004720	7/1/18 - 6/30/19	697,681	651,122	195,358	N/A
Pass-through Pennsylvania Department of Human Services Family Planning-Title XX	93.667	4100078153	7/18 - 6/19	766,000	766,000	681,313	N/A
Pass-through Pennsylvania Department of Health							
Teen Pregnancy-MCH Services Block Grant	93.994	4100078315	7/18 - 6/19	195,000	217,233	113,791	N/A
MCH Services Block Grant	93.994	4100078315	7/18 - 6/19	1,100,000	1,077,768	531,350	N/A
Title V - Teen MCH Services Block Grant	93.994	4100070182	7/18 - 6/19	575,000	575,000	575,000	N/A
Pennsylvania Perinatal Partnership	93.994	4100073453	7/18 - 6/19	110,000	110,000	-	N/A
DHHS/HRSA, FAIN B04MC31513, MCHS Block Grant (Opioid Project)	93.994	4100081504	7/18 - 6/19	466,667	204,909	-	N/A
MCHS Block Grant - Breast Feeding Grant	93.994	4100081457	9/18 - 6/19	50,000	50,000	37,500	N/A
Total CFDA 93.994				2,496,667	2,234,910	1,257,641	-
SAMHSA, DHHS FAIN H79TI080224 Opioid STR (Opioid Project)	93.788	4100081504	7/18 - 6/19	133,333	58,538	-	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, 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/19	Payments to Subrecipients	Questioned Costs
Pass-through Alliance of Pennsylvania Councils Healthy Women	93.898	4100066441	7/18 - 6/19	FFS	\$ 633,890	\$ 561,467	N/A
Pass-through Alliance of Pennsylvania Councils Wise Woman	93.094	4100066441	7/18- 8/18	FFS	6,037	6,037	N/A
Total U.S. Department of Health and Human Services				\$ 21,992,315	11,348,430	7,160,547	-
Total Federal Awards				21,992,315	11,348,430	7,160,547	-
<b>State Assistance</b>							
<u>Pennsylvania Department of Human Services</u>							
Breast Cancer Screening	State	4100078153	7/18 - 6/19	509,532	509,532	453,199	N/A
Expanded Services Billing	State	4100078153	7/18 - 6/19	679,885	679,885	609,332	N/A
<u>Pennsylvania Department of Health</u>							
LARC Implementation Needs Assessment	State	N/A	7/18 - 6/19	7,500	7,500	-	N/A
Pass-through City of Philadelphia, AIDS Activities Coordinating Office							
ARTAS - Prevention with Positives	State	1820162-01/ST-9064	7/18 - 6/19	35,000	34,997	-	N/A
Health Communications/Public Information	State	1820162-01/ST-9231	7/18 - 6/19	148,164	148,163	-	N/A
Pass-through Alliance of Pennsylvania Councils HealthyWoman	State	4100066441	7/18 - 6/19	FFS	1,068,062	946,033	N/A
PETO Text Messaging	State	4100066441	7/18 - 6/19	25,111	22,830	10,509	N/A
Total State Awards				1,405,192	2,470,969	2,019,073	-

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, 2019**

Federal Grantor/Pass through Grantor/ Program or Cluster Title	Federal CFDA Number	Grant / Contract Number	Total Grant Period	Program Award Amount	Disbursements/ Expenditures as of 6/30/19	Payments to Subrecipients	Questioned Costs
<u>City of Philadelphia</u>							
Pass-through City of Philadelphia, AIDS Activities							
Coordinating Office							
RRA - Condom Distribution & Education	Local	1820155-01/GF-8482	7/18 - 6/19	\$ 100,000	\$ 99,997	\$ 85,918	N/A
Total Local				<u>100,000</u>	<u>99,997</u>	<u>85,918</u>	<u>-</u>
Total Federal, State and Local Awards				<u>\$ 23,497,507</u>	<u>\$ 13,919,396</u>	<u>\$ 9,265,538</u>	<u>\$ -</u>

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, 2019**

**NOTE 1 GENERAL INFORMATION**

The accompanying schedule of expenditures of federal, state, and local awards (SEFA) presents the activity of all federal, state, and local award programs of AccessMatters. The information in the SEFA is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the SEFA may differ from amounts in, or used in the preparation of, the basic consolidated financial statements. All awards passed through governmental agencies or nonprofit organizations are included on the SEFA.

**NOTE 2 BASIS OF ACCOUNTING**

The accompanying SEFA 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 CONSOLIDATED FINANCIAL STATEMENTS**

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

**NOTE 4 INDIRECT COST RATE**

AccessMatters has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**NOTE 5 COMMONWEALTH OF PENNSYLVANIA**

The following table summarizes the federal funding received by AccessMatters from the Pennsylvania Department of Health, during the year ended June 30, 2019:

Program	Federal CFDA Number	Grant / Contract Number	Accrual/ (Deferral) as of 7/1/18	Receipts as of 6/30/19	Disbursements as of 6/30/19	Accrual/ (Deferral) as of 6/30/19
Teen Pregnancy-MCH Services Block Grant	93.994	4100078315	\$ -	\$ 217,233	\$ 217,233	\$ -
MCH Services Block Grant	93.994	4100078315	-	1,077,768	1,077,768	-
Title V - Teen MCH Services Block Grant	93.994	4100070182	-	575,000	575,000	-
Pennsylvania Perinatal Partnership	93.994	4100073453	-	110,000	110,000	-
DHHS/HRSA, MCHS Block Grant (Opioid Project)	93.994	4100081504	-	204,909	204,909	-
MCHS Block Grant - Breast Feeding Grant	93.994	4100081457	-	50,000	50,000	-
Total			<u>\$ -</u>	<u>\$ 2,234,910</u>	<u>\$ 2,234,910</u>	<u>\$ -</u>



**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, 2019, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 10, 2019.

**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.

### **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.

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

### **CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
October 10, 2019





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

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 Compliance Supplement* that could have a direct and material effect on each of AccessMatters' major federal programs for the year ended June 30, 2019. 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; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and the City of Philadelphia Sub-recipient Audit Guide. Those standards and the Uniform Guidance and the City of Philadelphia Sub-recipient 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, 2019.

### **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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



**CliftonLarsonAllen LLP**

Plymouth Meeting, Pennsylvania  
October 10, 2019

**ACCESSMATTERS  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2019**

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

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***Financial Statements***

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

***Federal Awards***

1. Internal control over major federal programs:
- Material weakness identified? \_\_\_\_\_ yes  X  no
  - Significant deficiency identified that is 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 2 CFR section 200.515(d)(2) of the Uniform Guidance? \_\_\_\_\_ yes  X  no

***Identification of Major Federal Programs***

**CFDA Number**  
93.217

**Name of Federal Program or Cluster**  
Family Planning Services

Dollar threshold used to distinguish between Type A or Type B programs was: \$750,000/\$187,500

Auditee qualified as low-risk auditee  X  yes \_\_\_\_\_ no

**ACCESSMATTERS**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED JUNE 30, 2019**

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

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

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

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Our audit did not disclose any audit findings that would be required to be reported under *Government Auditing Standings* or *Uniform Guidance*.

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***Section IV – Prior Year Findings***

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There were no prior year audit findings that would be required to be reported under *Government Auditing Standings* or *Uniform Guidance*.

