

**PUBLIC HEALTH FOUNDATION
ENTERPRISES, INC.
DBA HELUNA HEALTH**



Heluna Health®

**EMPOWERING POPULATION
HEALTH INITIATIVES SINCE 1969**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT,
SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND
INDEPENDENT AUDITOR'S REPORTS
REQUIRED BY THE U.S. OFFICE OF
MANAGEMENT AND BUDGET ("OMB")
UNIFORM ADMINISTRATIVE
REQUIREMENT, COST PRINCIPLES,
AND AUDIT REQUIREMENTS FOR
FEDERAL AWARDS ("UNIFORM
GUIDANCE")
YEARS ENDED JUNE 30, 2020 AND 2019**

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)**

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Independent Auditor's Report

To the Board of Directors
Public Health Foundation Enterprises, Inc.
DBA Heluna Health

Report on the Financial Statements

We have audited the accompanying financial statements of Public Health Foundation Enterprises, Inc., DBA Heluna Health ("Heluna Health"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Heluna Health as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements of Heluna Health as of June 30, 2019 and for the year then ended were audited by other auditors whose report dated November 8, 2019 expressed an unmodified opinion on those financial statements.

Other Information

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 20, 2020, on our consideration of Heluna Health's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Heluna Health's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Heluna Health's internal control over financial reporting and compliance.



Los Angeles, California
November 20, 2020

FINANCIAL SECTION

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Statement of Financial Position
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and cash equivalents	\$ 15,430,522	\$ 7,729,597
Contracts receivable, net of allowance for doubtful accounts of \$41,712 and \$18,051, respectively	19,073,473	19,810,803
Prepaid expenses and other	2,464,497	2,233,371
Property and equipment, net (Note 4)	2,877,934	3,302,654
Total assets	\$ 39,846,426	\$ 33,076,425
Liabilities		
Accounts payable and accrued expenses	\$ 6,435,019	\$ 8,583,911
Accrued payroll and related liabilities (Note 5)	9,152,843	6,239,978
Agency and other funds payable (Note 6)	8,697,862	4,615,589
Advance on grantor payments	3,262,932	2,107,350
Accountability for program assets	2,612,387	2,948,232
Deferred rent	38,680	196,018
Deferred revenue	293,077	196,507
Capital leases obligations (Note 7)	28,566	26,984
Total liabilities	30,521,366	24,914,569
Commitments and contingencies (Notes 9,10,11 and 12)		
Net Assets		
Without donor restrictions	9,046,634	8,161,856
With donor restrictions	278,426	-
Total net assets	9,325,060	8,161,856
Total liabilities and net assets	\$ 39,846,426	\$ 33,076,425

See accompanying auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Revenues and Support			
Governmental service contracts	\$ 119,912,066	\$ -	\$ 119,912,066
Private contracts	3,179,312	-	3,179,312
Management fees	13,318,592	-	13,318,592
Other income	71,936	-	71,936
Contributions	10,314	1,000,000	1,010,314
In-kind contributions	373,750	-	373,750
Restrictions released	721,574	(721,574)	-
	137,587,544	278,426	137,865,970
Expenses			
Program services	122,670,491	-	122,670,491
Support services	14,032,275	-	14,032,275
	136,702,766	-	136,702,766
Change in net assets	884,778	278,426	1,163,204
Net assets at beginning of the year	8,161,856	-	8,161,856
Net assets at end of the year	\$ 9,046,634	\$ 278,426	\$ 9,325,060

See accompanying auditor's report and notes to financial statements.

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)**

**Statement of Activities
For the Year Ended June 30, 2019**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and Support			
Governmental service contracts	\$ 113,556,455	\$ -	\$ 113,556,455
Private contracts	3,883,676	-	3,883,676
Management fees	11,955,229	-	11,955,229
Other income	76,812	-	76,812
Contributions	20,810	-	20,810
In-kind contributions	206,408	-	206,408
	<u>129,699,390</u>	<u>-</u>	<u>129,699,390</u>
Expenses			
Program services	117,158,065	-	117,158,065
Support services	11,879,387	-	11,879,387
	<u>129,037,452</u>	<u>-</u>	<u>129,037,452</u>
Change in net assets	<u>661,938</u>	<u>-</u>	<u>661,938</u>
Net assets at beginning of the year	<u>7,499,918</u>	<u>-</u>	<u>7,499,918</u>
Net assets at end of the year	<u>\$ 8,161,856</u>	<u>\$ -</u>	<u>\$ 8,161,856</u>

See accompanying auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Statement of Functional Expenses
For the Year Ended June 30, 2020

	<u>Program Services</u>					<u>Supporting Services</u>	<u>Total</u>
	Women, Infants and Children Supplemental Nutrition Program	Epidemiology and Laboratory Capacity for Infectious Diseases	San Francisco Homeless Outreach Team (SFHOT)	All Other Programs	Program Subtotal	Management and General	
Salaries and related expenses:							
Salaries	\$ 27,726,804	\$ 4,001,077	\$ 4,217,079	\$ 26,851,818	\$ 62,796,778	\$ 7,235,123	\$ 70,031,901
Employee benefits	8,861,416	908,312	935,872	6,017,882	16,723,482	1,692,504	18,415,986
Payroll taxes	2,356,646	325,486	348,660	2,279,082	5,309,874	569,971	5,879,845
Other expenses:						-	
Advertising and promotion	16,294	350	10,409	506,482	533,535	8,590	542,125
Conference, conventions and meetings	26,612	77,735	102,138	327,680	534,165	92,012	626,177
Contributions	-	-	-	-	-	400,000	400,000
Depreciation	259,823	401,322	75,280	526,268	1,262,693	399,135	1,661,828
Equipment rental and maintenance	65,994	96,285	-	177,605	339,884	72,170	412,054
In-kind supplies	352,270	-	-	1,000	353,270	20,480	373,750
Information Technology	736,969	43,507	83,680	1,081,162	1,945,318	821,153	2,766,471
Insurance	-	-	-	227,304	227,304	467,134	694,438
Memberships and subscriptions	11,880	1,067	-	58,024	70,971	51,118	122,089
Occupancy	4,714,673	8,052	6,500	3,714,795	8,444,020	889,992	9,334,012
Office expense	94,653	40,881	-	270,038	405,572	455,416	860,988
Outside services	13,871	12,454	14,600	1,370,490	1,411,415	264,010	1,675,425
Professional fees	400	17,010	-	5,799,684	5,817,094	402,084	6,219,178
Subcontractors	(159,172)	228,518	75,000	4,003,092	4,147,438	-	4,147,438
Subrecipients	255,647	888,696	-	5,398,952	6,543,295	-	6,543,295
Supplies	599,972	1,630,473	157,791	2,398,058	4,786,294	-	4,786,294
Travel	316,528	100,437	42,667	558,457	1,018,089	191,383	1,209,472
	<u>\$ 46,251,280</u>	<u>\$ 8,781,662</u>	<u>\$ 6,069,676</u>	<u>\$ 61,567,873</u>	<u>\$ 122,670,491</u>	<u>\$ 14,032,275</u>	<u>\$ 136,702,766</u>

See accompanying auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Statement of Functional Expenses
For the Year Ended June 30, 2019

	<u>Program Services</u>					<u>Supporting Services</u>		<u>Total</u>
	Women, Infants and Children Supplemental Nutrition Program	Epidemiology and Laboratory Capacity for Infectious Diseases	Contra Costa Health, Housing and Homeless Service Program	All Other Programs	Program Subtotal	Management and General		
Salaries and related expenses:								
Salaries	\$ 27,983,804	\$ 4,573,703	\$ 3,634,255	\$ 20,122,501	\$ 56,314,263	\$ 6,057,767	\$ 62,372,030	
Employee benefits	8,719,722	1,190,836	785,072	4,883,646	15,579,276	1,410,980	16,990,256	
Payroll taxes	2,427,214	375,718	326,824	1,734,193	4,863,949	471,151	5,335,100	
Other expenses:								
Advertising and promotion	93,240	1,099	7,893	1,175,564	1,277,796	10,516	1,288,312	
Conference, conventions and meeting	218,970	98,589	876	364,444	682,879	140,686	823,565	
Depreciation	253,679	309,895	-	413,425	976,999	384,767	1,361,766	
Equipment rental and maintenance	65,315	187,485	16,134	131,999	400,933	106,858	507,791	
In-kind supplies	192,306	-	-	14,102	206,408	-	206,408	
Information Technology	593,060	94,703	-	817,712	1,505,475	775,090	2,280,565	
Insurance	27,755	-	-	155,948	183,703	402,777	586,480	
Memberships and subscriptions	9,643	-	847	44,217	54,707	55,536	110,243	
Occupancy	5,265,597	-	483,780	3,016,129	8,765,506	833,595	9,599,101	
Office expense	83,047	44,380	-	317,295	444,722	223,320	668,042	
Outside services	675	30,784	-	1,215,774	1,247,233	492,597	1,739,830	
Professional fees	-	16,300	8,363	5,587,294	5,611,957	256,819	5,868,776	
Subcontractors	264,770	627,824	-	6,324,927	7,217,521	-	7,217,521	
Subrecipients	-	1,620,213	-	3,154,241	4,774,454	-	4,774,454	
Supplies	952,313	1,732,382	11,754	2,745,928	5,442,377	-	5,442,377	
Travel	557,959	189,908	34,527	825,513	1,607,907	256,928	1,864,835	
	<u>\$ 47,709,069</u>	<u>\$ 11,093,819</u>	<u>\$ 5,310,325</u>	<u>\$ 53,044,852</u>	<u>\$ 117,158,065</u>	<u>\$ 11,879,387</u>	<u>\$ 129,037,452</u>	

See accompanying auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Statement of Cash Flows
For the Years Ended June 30, 2020 and 2019

	2020	2019
Cash flows from operating activities		
Change in net assets	\$ 1,163,204	\$ 661,938
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,661,828	1,361,766
Changes in operating assets & liabilities:		
Contracts receivable	737,330	(1,628,614)
Prepaid expenses and other	(231,126)	(30,903)
Accounts payable and accrued expenses	(2,148,892)	(75,374)
Accrued payroll and related liabilities	2,912,865	194,113
Agency and other funds payable	4,082,273	949,023
Advance on grantor payments	1,155,582	559,735
Accountability for program assets	(335,845)	57,900
Deferred rent	(157,338)	(108,924)
Deferred revenue	96,570	(180,566)
	8,936,451	1,760,094
Cash flows from investing activities		
Acquisition of fixed assets	(1,228,227)	(1,175,611)
	(1,228,227)	(1,175,611)
Cash flows from financing activities		
Principal repayments related to capital leases	(7,299)	(3,410)
	(7,299)	(3,410)
Net increase in cash	7,700,925	581,073
Cash and cash equivalents, beginning of year	7,729,597	7,148,524
Cash and cash equivalents, end of year	\$ 15,430,522	\$ 7,729,597
Supplemental disclosure of non-cash investing and financing activities:		
Property and equipment acquired through capital leases	\$ 8,881	\$ 30,394

See accompanying auditor's report and notes to financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

1. Organization

Public Health Foundation Enterprises, Inc. is a California non-profit corporation established on August 6, 1968. On September 25, 2017, Heluna Health began using a fictitious business name (doing business as “DBA”) for Public Health Foundation Enterprises, Inc., DBA Heluna Health (the “Organization” or “Heluna Health”). The mission of Heluna Health is to enable population health initiatives to improve the health and well-being of the communities it serves through programs and support services.

Substantially all of Heluna Health’s revenue is received from annually renewable government funded contracts or grants, private grantors and foundations, the majority of which are based in California.

2. Summary of Significant Accounting Policies

Heluna Health prepares its financial statements using the accrual basis of accounting, in accordance with generally accepted accounting principles (“GAAP”) in the United States of America for non-profit entities.

Financial Statement Presentation

The financial statements report net assets and changes in net assets in two classes that are based upon the existence or absence of restrictions on uses that are placed by its donors, as follows:

- *Net Assets without donor restrictions* – Net assets without donor restrictions are resources available to support operations. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of Heluna Health, the environment in which it operates, the purposes specified in its corporate documents, its application for tax-exempt status and any limits resulting from contractual agreements with creditors and others that are entered into in the course of its operations.
- *Net Assets with donor restrictions* – Net assets subject to restrictions by a donor or by law for use for a particular purpose or in a particular future period. When a donor’s restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for acquisition or contribution of capital assets are reported as net assets with donor restrictions until the specified asset is placed in service by Heluna Health, unless the donor provides more specific directions about the period or purpose of its use.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (continued)

Financial Statement Presentation (continued)

All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the use of the related resources is subject to donor restrictions. All uses of restricted net assets would be reported on the statement of activities as restrictions released in the total revenue, and as decreases in net assets with donor restrictions.

During the year ended June 30, 2020, Heluna Health received \$1,000,000 of donor restricted contributions. Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose or by occurrence of other events specified by donors. Donor-restricted funds were \$278,426 at June 30, 2020 and are included in the accompanying statement of financial position. There were no donor restricted funds as of June 30, 2019.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the condition on which they depend have been substantially met. At June 30, 2020, Heluna Health has in excess of \$600 million in conditional promises to give through June 2023, which consist primarily of governmental service contract awards primarily related to COVID-19 response for which no amount has been received in advance and have not been recognized as revenue in the accompanying financial statements.

Cash and Cash Equivalents

Heluna Health considers all cash and highly liquid financial instruments with original maturities of three months or less to be cash and cash equivalents. Heluna Health maintains cash accounts with high credit quality financial institutions. At times, such cash and cash equivalents may be in excess of the Federal Deposit Insurance Corporation (“FDIC”) insurance limit of \$250,000.

Contracts Receivable

Contracts receivable consist of expenses incurred by Heluna Health in connection with the federal, state and local governments and unconditional private enterprise awards for which individual applicable award agreements stipulate payment to Heluna Health on a reimbursement basis. The payment of such receivables generally occurs within one year from which expenses are incurred. The allowance for doubtful accounts is an estimate calculated by management based on grant and contract specific reserves, if any, and the age of overall grants and contracts receivable. Once a grant or contract receivable is deemed uncollectible, it is expensed as bad debt against the allowance for doubtful accounts.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are reported in the statements of financial position at cost, if purchased, and at fair value at the date of donation, if donated. Property and equipment is capitalized if it has a cost of \$5,000 or more, and a useful life when acquired of more than one year. Repairs and maintenance that do not significantly increase the useful life of the asset are expensed as incurred. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Furniture and equipment	5 years
Leasehold improvements	5 years
Computer equipment and software	3 years

Capital leases are recorded at the lesser of the minimum lease payments or the fair market value of the equipment at the inception of the lease agreement. Depreciation expense includes the depreciation of assets recorded as capital leases.

Property and equipment are reviewed for impairment whenever events or changes in circumstances indicate that the carrying value of such assets may not be recoverable. Recoverability is measured by a comparison of the carrying amount of the asset to future net cash flows, undiscounted and without interest, expected to be generated by the asset. If an asset is determined to be impaired, impairment expense to be recognized is measured as the amount by which the carrying value of the asset exceeds its fair value. No impairment losses were recognized in the financial statements for the years ended June 30, 2020 and 2019.

Program Assets

Heluna Health acquires equipment and other capitalized assets that are necessary to support program initiatives. Generally, the grantors retain legal title of certain program equipment acquired by Heluna Health during the contract period and it is not probable that Heluna Health will be permitted to keep the assets when the contract terminates. However, Heluna Health has the “right to use” the property during the contract period and use of the assets are not restricted in anyway, except as required by the grant agreement. When program equipment is acquired, Heluna Health records the fixed asset at cost and a corresponding liability equal to the cost of the acquired asset. The asset and liability are amortized into depreciation expense and grant revenue, respectively, on a straight-line basis over the term of the contract. Program equipment liabilities, net of accumulated amortization at June 30, 2020 and 2019 were \$2,236,262 and \$2,580,582, respectively, and are included in accountability for program assets on the accompanying statements of financial position.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (continued)

Heluna Health capitalizes program leasehold improvements when the costs are incurred and records a corresponding liability. The asset and deferred revenue are amortized into depreciation expense and grant revenue on a straight-line basis over the shorter of the term of the lease or the estimated period in which it will provide benefit. Program leasehold improvements, net of depreciation at June 30, 2020 and 2019, were \$15,562 and \$32,846, respectively, and are included in property and equipment in the accompanying statements of financial position.

At times, Heluna Health enters into facility lease agreements on behalf of the grantor, where Heluna Health has the ability to negotiate all terms of the contract. When the lease agreement requires a security deposit, these deposits are paid by Heluna Health and billed to the grantor. At the time of payment, Heluna Health records operating lease deposits as an asset and a corresponding liability due to the grantor, as these amounts will be refunded to the grantor at the end of the lease when they are returned to Heluna Health from the lessor. Total program lease deposits and payables at June 30, 2020 and 2019 were \$376,125 and \$367,650, respectively, and are included in prepaid expenses and other and accountability for program assets on the accompanying statements of financial position.

Advance on Grantor Payments

Advance on grantor payments consists of federal, state and local governments and conditional private enterprise award amounts received in advance of the incurrence of corresponding program expenses, in accordance with applicable award agreements. Such liabilities are generally short-term in nature; whereby advanced funds are mostly not received more than one year ahead of the incurrence of related expenses.

Accrued Vacation

Headquarters' employees can accrue up to a maximum of two times the employee's current annual vacation accrual rate. All program employees may accrue up to a maximum of 1.75 times the employee's current annual vacation accrual rate. Total accrued vacation at June 30, 2020 and 2019 was \$3,248,428 and \$2,058,149, respectively, and is included in accrued payroll and related liabilities on the accompanying statements of financial position. If accrued vacation is not used, such benefits are paid at the time that employment is terminated.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (continued)

Government and Private Contract Revenue

Government and private contract revenue is recognized as costs are incurred for grants or contracts. Government revenue from federal agencies is subject to independent audit under the Office of Management and Budget Uniform Guidance and review by grantor agencies. The review could result in the disallowance of expenditures under the terms of the grant. Based on prior experience, management believes that costs ultimately disallowed, if any, would not materially affect the financial position of Heluna Health.

Functional Expense Recognition and Allocation

The cost of providing programs and other activities are summarized on a functional basis in the statement of activities and statement of functional expenses and tracked separately in Heluna Health's financial accounting system. As such, expenses incurred by a specific program or support services are identified and charged directly to the applicable functional category.

Income Taxes

Heluna Health is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and California income taxes under section 23701(d) of the California Revenue and Taxation Code on its income other than for unrelated business income.

Management evaluates uncertainty in income taxes for tax positions taken or expected to be taken in the course of preparing Heluna Health's tax returns to determine whether the tax positions are "more-likely-than-not" of being sustained by the applicable tax authority. Tax positions deemed to meet the more-likely-than-not threshold are required to be recorded as a tax benefit or expense in the current year. Additionally, this interpretation provides guidance on de-recognition, classification, interest and penalties, disclosure and transition. There were no uncertain tax positions that were considered more-likely-than-not of being sustained by applicable tax authorities as of June 30, 2020 and 2019.

Heluna Health's federal and state income tax returns prior to 2017 and 2016, respectively, are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

2. Summary of Significant Accounting Policies (continued)

Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of revenues and expenses during the reporting period and the reported amounts of assets and liabilities at the date of the financial statements. On an ongoing basis, management evaluates the estimates and assumptions based upon historical experience and various other facts and circumstances. Management believes that the estimates and assumptions are reasonable; however, the actual results could differ from those estimates.

New Accounting Pronouncements

In May 2014, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU”) No. 2014-09, Revenue from Contracts with Customers (Topic 606). The ASU and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers. Heluna Health adopted the new standard effective July 1, 2019, the first day of Heluna Health’s fiscal year, using the modified retrospective method.

The adoption of this ASU did not have a significant impact on Heluna Health’s financial statements. The majority of Heluna Health’s revenue arrangements generally consist of a single performance obligation to transfer either a distinct service or a series of similar distinct services with the same pattern of transfer. Based on Heluna Health’s evaluation process and review of its contracts with customers, the timing and amount of revenue recognized previously is materially consistent with how revenue is recognized under the new standard. No changes were required to previously reported revenues as a result of the adoption.

As part of the adoption of the ASU, Heluna Health elected the following transition practical expedients: (i) to reflect the aggregate of all contract modifications that occurred prior to the date of initial application when identifying satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price; and (ii) to apply the standard only to contracts that are not completed at the initial date of application. Because contract modifications are minimal, there is not a significant impact as a result of electing these practical expedients.

In June 2018, the FASB issued ASU 2018-08, *Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This Standard assists entities in (1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the scope of Topic 958, Not-for-Profit Entities, or as exchange (reciprocal) transactions subject to other guidance, and (2) determining whether a contribution is conditional.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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2. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements (continued)

The Standard is effective for Heluna Health as the resource recipient to annual periods beginning after December 15, 2018, and interim periods within annual periods beginning after December 15, 2019, and as the resource provider to annual periods beginning after December 15, 2019, and interim periods within annual periods beginning after December 15, 2020. Heluna Health adopted this standard when it first became effective for its fiscal year 2020. This standard did not have a material effect on Heluna Health's financial statements and related disclosures.

In February 2016, the FASB issued ASU 2016-02 *Leases (Topic 842)* which requires lessees to recognize most leases on the statement of financial position. This is expected to increase both reported assets and liabilities. The new lease standard does not substantially change lessor accounting. ASU 2016-02 is effective for fiscal years beginning after December 15, 2019. The FASB issued ASU 2020-05 *Revenue from Contracts with Customers (Topic 606) and Leases (Topic 842): Effective Dates for Certain Entities* in June 2020 which deferred the effective date to fiscal years beginning after December 15, 2021. This standard first becomes effective for Heluna Health for its fiscal year 2023. Early adoption is permitted for financial statements that have not been previously issued. Lessees and lessors will be required to apply the new standard at the beginning of the earliest period presented in the financial statements in which they first apply the new guidance, using a modified retrospective transition method. The requirements of this standard include a significant increase in required disclosures. The FASB issued several amendments which affect the original guidance in ASU 2016-02. The transition requirements are the same as in ASU 2016-02. Management is currently evaluating the impact ASU 2016-02 will have on the financial statements and related disclosures.

In August 2018 the FASB issued ASU 2018-13 *Fair Value Measurement (Topic 820)* that modifies the disclosure requirements on fair value measurements. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. This standard will be effective for Heluna Health for its fiscal year 2021. Early adoption is permitted for financial statements that have not been previously issued. Management is currently evaluating the impact ASU 2018-13 will have on the financial statements and related disclosures.

In September 2020, the FASB issued ASU 2020-07 *Not-for-Profit Entities (Topic 958) Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets* that enhances the presentation and disclosure requirements for contributed nonfinancial assets. ASU 2020-07 is effective for fiscal years beginning after June 15, 2021. This standard will be effective for Heluna Health for its fiscal year 2022. Management is currently evaluating the impact ASU 2020-07 will have on the financial statements and related disclosures.

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3. Fair Value Measurements

Heluna Health reports its fair value measurements using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The three levels of inputs used to measure fair value are as follows:

- *Level 1* – Quoted prices for identical assets or liabilities in active markets to which the Organization has access at the measurement date.
- *Level 2* – Inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:
 - quoted prices for similar assets or liabilities in active markets;
 - quoted prices for identical or similar assets in markets that are not active;
 - observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and
 - inputs derived principally from, or corroborated by, observable market data by correlation or by other means.
- *Level 3* – Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure the fair value to the extent that observable inputs are not available.

At June 30, 2020 and 2019, Heluna Health held no investments that were required to be valued using the above fair value measurements. The carrying amounts of cash and cash equivalents, accounts receivable and liabilities approximate fair value because of the terms and relatively short maturity of these financial instruments.

4. Property and Equipment

The balances at June 30, 2020 and 2019, respectively, consist of the following:

	2020	2019
Headquarter’s software and equipment	\$ 3,765,507	\$ 3,429,489
Program equipment	7,472,102	6,712,096
Leasehold improvements	731,764	726,689
	11,969,373	10,868,274
Less: accumulated depreciation	(9,091,439)	(7,565,620)
Property and equipment net	\$ 2,877,934	\$ 3,302,654

Depreciation expense for the years ended June 30, 2020 and 2019 was \$1,661,828 and \$1,361,766, respectively.

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5. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2020 and 2019 consist of accrued salaries and wages, voluntary and employer fringe benefits, including retirement plan contributions, accrued compensated absences and accrued unemployment benefits.

The balances at June 30, 2020 and 2019, respectively, consist of the following:

	<u>2020</u>	<u>2019</u>
Salaries and wages	\$ 3,330,822	\$ 2,244,096
Accrued taxes and other fringe benefits	2,573,593	1,937,733
Accrued compensated balances	<u>3,248,428</u>	<u>2,058,149</u>
	<u>\$ 9,152,843</u>	<u>\$ 6,239,978</u>

6. Agency and Other Funds Payable

At times, Heluna Health collects contributions on behalf of its program partners. In these circumstances, Heluna Health acts as an agent for its program partners. Heluna Health also provides management services for agency, charitable and fee-for-service programs. Cash collected for such programs, in excess of program expenditures, is recorded as an increase in the agency and other funds payable liability on the accompanying statements of financial position. As such funds are expended, the liability is decreased by an equivalent amount. Agency and other funds payable balances at June 30, 2020 and 2019 were \$8,697,862 and \$4,615,589, respectively.

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For the Years Ended June 30, 2020 and 2019

7. Capital Lease Obligations

Heluna Health is party to several capital lease agreements for the use of equipment. The future minimum lease payments under these capital leases at June 30, 2020 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2021	\$ 11,119
2022	11,119
2023	6,832
2024	<u>2,331</u>
	\$ 31,401
Less: portion attributed to interest	<u>(2,835)</u>
Net capital leases obligations	<u>\$ 28,566</u>

Total fixed assets under capital lease agreements are \$544,096 and \$545,339 as of June 30, 2020 and 2019, respectively. Total accumulated depreciation for these assets were \$516,218 and \$518,744 as of June 30, 2020 and 2019, respectively.

8. Liquidity and Availability

Heluna Health regularly monitors liquidity required to meet its operating needs and other contractual commitments.

Heluna Health's financial assets available for general expenditure within one year of the statement of financial position date are as follows:

	<u>2020</u>	<u>2019</u>
Cash and cash equivalents	\$ 15,430,522	\$ 7,729,597
Contracts receivable, net of allowance for doubtful accounts	<u>19,073,473</u>	<u>19,810,803</u>
	<u>\$ 34,503,995</u>	<u>\$ 27,540,400</u>

As of June 30, 2020, Heluna Health has \$278,426 of cash reserved for net assets with donor restrictions.

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For the Years Ended June 30, 2020 and 2019

8. Liquidity and Availability (continued)

Heluna Health does not currently hold cash and cash equivalents in marketable securities. To help manage unanticipated liquidity needs, Heluna Health has a committed line of credit in the amount of \$4,500,000, which it could draw upon.

9. Commitments and Contingencies

Government Grants

Heluna Health receives funds from government grants and contracts that are subject to review and audit by the grantor agencies. These programs are subject to program compliance audits by the grantor or their representatives and such audits could result in disallowed costs. Heluna Health's management believes that any such disallowed costs would not have a material effect on the financial position of Heluna Health.

Line of Credit

Heluna Health has a \$4,500,000 line of credit with a bank which expires on December 1, 2021. Advances are collateralized by personal property of Heluna Health and bear interest at the LIBOR Daily Floating Rate plus 1.66%. There were no amounts outstanding on the line of credit at June 30, 2020 and 2019.

Legal Matters

Heluna Health is subject to various litigation claims that arise in the ordinary course of business. After consultation with its legal counsel, management knows of no claim that is likely to have a material adverse effect on Heluna Health's statement of financial position. As such, no accruals for any such matters were necessary as of June 30, 2020.

Surety Bond

Heluna Health entered into an Advance Payment Guarantee Bond Agreement (the "Agreement") effective May 7, 2020 and expires May 6, 2021. Heluna Health is contingently liable to a surety company under this Agreement for a one million dollar advance payment related to a program contract. Heluna Health believes that all contingent liabilities will be satisfied by their performance on the specific bonded contract.

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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

9. Commitments and Contingencies (continued)

Coronavirus

In December 2019, a novel strain of the coronavirus (SARS CoV-2, causing an illness named “COVID-19”) was reported. On March 11, 2020, the World Health Organization declared COVID-19 a global pandemic and recommended containment and mitigation measures worldwide. The SARS CoV-2 outbreak in the United States has caused business disruption through mandated and voluntary closures. While the disruption is expected to be temporary, there is considerable uncertainty around the duration. Heluna Health does not expect this matter to negatively impact its financial condition. During Q4 FY20 the Organization received the majority of award commitments related to COVID-19 totaling in excess of \$600 million. For the year ended June 30, 2020, the COVID-19 associated impact to revenue was approximately \$1,800,000.

10. Operating Lease Commitments

Facilities Leases

Heluna Health has an operating lease agreement for its headquarters location at 13300 Crossroads Parkway North, Suite 450, City of Industry, California. The lease has an initial term of sixty-three months which commenced on April 2017, at a monthly base rent of \$65,709 for the first year, escalating approximately 2% per year thereafter for the remainder of the initial lease term. Facilities are also leased for various program operations.

Heluna Health recorded rent expense on a straight-line basis, where lease commitments require escalating rent payments over the life of the lease. Total rent expense related to facility leases was \$5,367,072 and \$5,273,677 for the years ended June 30, 2020 and 2019, respectively, and is included in Occupancy in the accompanying statement of functional expenses. At June 30, 2020 and 2019, deferred rent was \$38,680 and \$196,018 respectively.

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Notes to Financial Statements
For the Years Ended June 30, 2020 and 2019

10. Operating Lease Commitments (continued)

The approximate minimum future annual rental payments under all facility leases at June 30, 2020 are:

Fiscal Year End	Amount
2021	\$ 4,726,961
2022	3,264,906
2023	1,563,605
2024	536,190
2025	29,333
	\$ 10,120,995

Equipment Leases, Software Licensing and Maintenance Commitments

Heluna Health leases office equipment and has maintenance contracts under several operating leases with terms expiring at various dates through fiscal 2023. Total expense related to equipment leases, software licensing, and maintenance commitments was \$1,177,483 and \$1,157,479 for the years ended June 30, 2020 and 2019 respectively.

The approximate minimum future annual commitments, under all operating equipment leases, software licensing agreements and maintenance contracts, at June 30, 2020 are as follows:

Fiscal Year End	Amount
2021	\$ 358,579
2022	187,985
2023	611
	\$ 547,175

11. Retirement Plan and Other Postretirement benefits

Employee Qualified 403(b) Plan

Heluna Health provides a contributory, qualified, pre-tax retirement plan covering exempt employees and hourly employees with extended benefits, working at least 20 hours per week. In fiscal years 2020 and 2019, employer contributions to the plan were 6% for program employees who have worked for more than two months and headquarters employees who have worked for more than one year. Employer contributions totaled \$4,073,401 and \$3,700,066, respectively, for the years ended June 30, 2020 and 2019 and is included in employee benefits on the accompanying statements of functional expenses.

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11. Retirement Plan and Other Postretirement benefits (continued)

Executive Non-Qualified 457(f) Plan

During the year ended June 30, 2020, Heluna Health established a Supplemental Retirement Plan for certain eligible senior executives. The plan is a non-qualified deferred compensation plan intended to comply with IRS code section 457(f). Contributions to the plan remain unrestricted assets of Heluna Health until the plan vesting requirements are met. Employer contribution plus any unrealized gain or loss amounted to \$110,250 as of June 30, 2020 which is included in prepaid expenses and other in the accompanying statement of financial position.

12. Concentration Risk

The majority of Heluna Health's grants and contracts are received from Federal and state agencies, corporations, foundations, and individuals located in the State of California with the greatest concentrations in the greater Los Angeles and greater San Francisco metropolitan areas. As such, Heluna Health's ability to generate resources via contracts and grants is dependent upon the economic health of that area and of the State of California. An economic downturn could cause a decrease in contributions and grants that coincides with an increase in demand for Heluna Health's services. As of June 30, 2020, 62% of total revenues and 31% of contracts receivable were related to Federal Government contracts. At June 30, 2019, 69% of total revenues and 36% of contracts receivable were related to Federal Government contracts.

13. Subsequent Events

Management evaluated subsequent events through November 20, 2020, the date the financial statements were available to be issued. No material subsequent events requiring disclosure in the financial statements were noted.

As described previously in Footnote 9 "Commitments and Contingencies", subsequent to June 30, 2020, the Organization continues to receive new COVID-19 awards and funding. Management is evaluating these awards to determine the financial statements impact for the years ended June 30, 2021 and beyond.

**GOVERNMENT AUDIT
INFORMATION SECTION**

Independent Auditor's Report on Internal Control over Financial Reporting and
on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To the Board of Directors
Public Health Foundation Enterprises, Inc., DBA Heluna Health

We have audited, 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, the financial statements of Public Health Foundation Enterprises, Inc., DBA Heluna Health, a nonprofit organization, ("Heluna Health"), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 20, 2020.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Heluna Health's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Heluna Health's internal control. Accordingly, we do not express an opinion on the effectiveness of Heluna Health's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Heluna Health's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not

express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Heluna Health'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.

CohnReznick LLP

Los Angeles, California
November 20, 2020

Independent Auditor's Report on Compliance for Each Major Federal Program and
Report on Internal Control over Compliance Required by the Uniform Guidance

To the Board of Directors
Public Health Foundation Enterprises, Inc., DBA Heluna Health

Report on Compliance for Each Major Federal Program

We have audited Public Health Foundations Enterprises, Inc.'s, DBA Heluna Health ("Heluna Health") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on Heluna Health's major federal programs for the year ended June 30, 2020. Heluna Health's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, Heluna Health 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, 2020.

Report on Internal Control over Compliance

Management of Heluna Health 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 Heluna's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Heluna's internal control over compliance.

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

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

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



Los Angeles, California
November 20, 2020

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Department of Health and Human Services:					
Antimicrobial Resistance Surveillance in Retail Food Specimens					
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-03		10,128	18,197
Antimicrobial Resistance Surveillance in Retail Food Specimens	93.876	5U01FD005796-03		48,360	52,346
			Antimicrobial Resistance Surveillance in Retail Food Specimens Total	58,488	70,543
Block Grants for Prevention and Treatment of Substance Abuse					
HIV Testing/FAP 0103	93.959	6933	San Francisco Department of Public Health	-	1,204
			Block Grants for Prevention and Treatment of Substance Abuse Total	-	1,204
CDC and Prevention_ Investigations and Technical Assistance					
CEIP-ABC 0105	93.283	U50CK000201		-	2,147
CEIP-Influenza 0405	93.283	U50CK000201		-	2,147
CEIP-HPV 0905	93.283	U50CK000201		-	13,890
CEIP-Pertussis Supplemental 3305	93.283	U50CK000201		-	2,147
			CDC and Prevention_ Investigations and Technical Assistance Total	-	20,331
CSELS Partnership: Strengthening Public Health Laboratories					
Pyrosequencing Services for Mycobacterium Tuberculosis 2019-20 0701	93.322	56401-200-943-20-02	Association Of Public Health Laboratories	-	15,803
APHL CalRedie/ELR 0101	93.322	56401-200-943-19-06/20-03	Association Of Public Health Laboratories	-	17,563
APHL Pacific Rim 0101	93.322	56401-200-400-20-04	Association Of Public Health Laboratories	-	107
			CSELS Partnership: Strengthening Public Health Laboratories Total	-	33,473
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
CBA 0504	93.834	7697	San Francisco Department of Public Health	-	9,720
SFDPH High Impact CBA Program 0101	93.834	0547	San Francisco Department of Public Health	-	238,625
SFDPH High Impact CBA Program 0102	93.834	0547.0102	San Francisco Department of Public Health	-	22,184
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0101	93.834	1 NU65PS923683		364,999	684,006
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0102	93.834	1 NU65PS923683		-	161,788
Provision of CDC Approved HIP Training Programs 0101	93.834	0610	Cicatelli Associates, Inc	-	236,222
			Capacity Building Assistance (CBA) for High-Impact HIV Prevention Total	364,999	1,352,545
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
A1. Infection Control and Prevention 2702	93.815	3U50CK000410/6NU50CK000410-01-12		-	13,164
A2. Infection Control and Prevention 2802	93.815	3U50CK000410/6NU50CK000410-01-12		-	6,126
B. Laboratory and BioSafety 2902	93.815	3U50CK000410/6NU50CK000410-01-12		-	25,409
E. Lab and Biosafety Capacity 2904	93.815	3U50CK000410		-	9,794
E. Laboratory Biosafety & Biosecurity (Non-PPHF) (CF FY 16-17) - 2905	93.815	6-NU50CK000410-04-04		-	15,810
C. Migration and Screening 3002	93.815	3U50CK000410/6NU50CK000410-01-12		-	1,532
			Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total	-	71,835

See accompanying notes to schedule of expenditures of federal awards and report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Emerging Infections Programs					
CEIP-ABC 0108	93.317	5NU50CK000482-03-00		170,464	397,693
CEIP-ABC 0109	93.317	5NU50CK000482-04-00		198,085	447,357
CEIP-FoodNet 0208	93.317	5NU50CK000482-03-00		9,208	316,608
CEIP-FoodNet 0209	93.317	5NU50CK000482-04-00		29,278	303,268
CEIP-CJD 0308	93.317	5NU50CK000482-03-00		-	54,011
CEIP-CJD 0309	93.317	5NU50CK000482-04-00		-	54,544
CEIP-Influenza (Non PPHF) 0407	93.317	5NU50CK000482-02-00		-	10,166
CEIP-Influenza 0408	93.317	5NU50CK000482-03-00		51,194	347,468
CEIP-Influenza 0409	93.317	5NU50CK000482-04-00		31,121	275,188
CEIP-Admin 0708	93.317	5NU50CK000482-03-00		-	171,445
CEIP-Admin 0709	93.317	5NU50CK000482-04-00		-	365,181
CEIP-HPV 0908	93.317	5NU50CK000482-03-00		112,114	329,473
CEIP-HPV 0909	93.317	5NU50CK000482-04-00		72,484	259,800
CEIP-HAIC 1108	93.317	5NU50CK000482-03-00		23,945	434,795
CEIP-HAIC 1109	93.317	5NU50CK000482-04-00		16,889	461,929
CEIP-General Infrastructure 3608	93.317	5NU50CK000482-03-00		92,530	207,216
CEIP-General Infrastructure 3609	93.317	5NU50CK000482-04-00		20,046	136,875
CEIP-Candidemia 3808	93.317	5NU50CK000482-03-00		-	51,602
CEIP-Candidemia 3809	93.317	5NU50CK000482-04-00		-	25,356
CEIP-RSV 4808	93.317	5NU50CK000482-03-00		48,329	104,907
CEIP-RSV 4809	93.317	5NU50CK000482-04-00		15,841	40,248
CEIP-Arbovirus 4908	93.317	5NU50CK000482-03-00		-	78,927
CEIP-Arbovirus 4909	93.317	5NU50CK000482-04-00		-	83,922
Opioid MAT 5008	93.317	6NU50CK000482-03-01		12,953	28,177
Opioid MAT 5009	93.317	5NU50CK000482-04-00		9,078	164,319
COVID-19- 5109	93.317	5NU50CK000482-04-00		-	122,310
Emerging Infections Programs Total				913,559	5,272,785
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
SF STD Prevention Syphilis Awareness Project 0107	93.977	6969	San Francisco Department of Public Health	-	93,271
SF STD Surveillance Network (SSuN) Project 0307	93.977	6969	San Francisco Department of Public Health	-	7,329
CA STD HIV Prevention Ctr 0108	93.977	8280sc	Regents of the University of California-San Francisco	-	69,908
CA STD HIV Prevention Center 0109	93.977	12083sc	Regents of the University of California-San Francisco	-	23,794
SF STD Surveillance Network (SSuN) Project 0101	93.977	1000011620	San Francisco Department of Public Health	-	24,990
Strengthening STD Prevention & Control for Health Department (PCHD) 0102	93.977	1000016119	San Francisco Department of Public Health	-	29,083
Sexually Transmitted Diseases (STD) Prevention and Control Grants Total				-	248,375
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
ELC - NACCHO ODonnell	93.421	2019-102801	National Association of County & City Health Officials (NACCHO)	-	90,356
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total				-	90,356

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Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
A. Cross Cutting EPI (PPHF) 0105	93.323	6NU50CK000410-04-01		-	75,956
A. Cross Cutting EPI 0106 - PPHF	93.323	5NU50CK000410-05-00		-	12,976
A1.Cross-Cutting: Epidemiology Capacity 0107	93.323	1NU50CK000539-01-00		-	284,581
A2.Cross-Cutting: Laboratory Capacity 0207	93.323	1 NU50CK0000539-01-00		-	455,686
B. Cross Cutting Lab - MDL 0306	93.323	5NU50CK000410-05-00		-	25,963
A2.Cross-Cutting: Laboratory Capacity - AMD 0307	93.323	1NU50CK0000539-01-00		-	257,829
Consolidated MAD 0391	93.323	6-NU50CK000410-04-04		-	2,945
B. Cross Cutting Laboratory Capacity - VRDL (PPHF) 0405	93.323	6NU50CK000410-04-01		-	24,931
B. Cross Cutting Lab - VRDL 0406	93.323	5NU50CK000410-05-00		-	29,973
B.ELC Leadership, Management & Administration 0407	93.323	1NU50CK0000539-01-00		-	146,064
C.Health Information Systems Capacity 0507	93.323	1NU50CK000539-01-00		-	473,959
C. Cross Cutting HIS -PPHF 0606	93.323	5NU50CK000410-05-00		-	54,592
F1.Food_Water: Epidemiology Capacity 0607	93.323	1NU50CK000539-01-00		13,125	350,388
Fresno MVCD 0691	93.323	6-NU50CK000410-04-04		-	5,721
F2.Food_Water: Laboratory Capacity 0707	93.323	1NU50CK000539-01-00		-	697,815
G1.HAI_AR: Epidemiology Capacity 0807	93.323	1NU50CK000539		-	1,183,709
I4. PulseNet 0906	93.323	5NU50CK000410-05-00		-	10,292
G2.HAI_AR: Laboratory Capacity 0907	93.323	1NU50CK000539		-	104,967
I6. CaliciNet 1006	93.323	5NU50CK000410-05-00		-	30,470
H1.Vector-borne Core: Tier 1 (VBDS) 1007	93.323	1NU50CK000539		43,909	481,479
Merced MAD 1091	93.323	6-NU50CK000410-04-04		-	8,400
I8. NARMS 1104	93.323	3U50CK000410		-	4,344
I2. NARMS Surveillance Activity 1105	93.323	6NU50CK000410-04-01		-	30,157
I2. NARMS Surveillance Activities 1106	93.323	5NU50CK000410-05-00		3,849	181,151
H1.Vector-borne Core: Tier 1 (VRDL) 1107	93.323	1NU50CK000539		-	117,122
H2.Vector-borne Enhanced: Tier 2 & 3 (VBDS) 1207	93.323	1NU50CK000539		22,832	25,572
K1. HAI Detection Response, Containment, and Prevention- HAI 1306	93.323	5NU50CK000410-05-00		-	17,206
M1. WNV and Other Arboviral 1406	93.323	5NU50CK000410-05-00		153,471	322,731
I.Mycotics: Detect & Prev Fungal Infections 1407	93.323	1NU50CK000539		-	107,158
J.Binational Border Infectious Disease Surveillance (BIDS) 1507	93.323	1NU50CK000539		330,460	534,801
P1. Influenza Surveillance and Diagnostic Testing 1606	93.323	5NU50CK000410-05-00		-	61,982
M.Rabies Surveillance 1607	93.323	1NU50CK000539		-	7,136
Q1. Non Flu Respiratory Diseases - Diagnostic, Reporting, and Surveillance 1706	93.323	5NU50CK000410-05-00		-	4,905
N.Parasitic Surveillance 1707	93.323	1NU50CK000539		-	2,442
R1. VPD Surveillance (PPHF) 1805	93.323	6NU50CK000410-04-01		-	30,797
R1. Vaccine Preventable Diseases 1806	93.323	5NU50CK000410-05-00		-	10,499
O.Enhanced Vaccine-Preventable Disease (VPD) 1807	93.323	1NU50CK000539		-	184,206
T. Border Health (BIDS) 1903	93.323	3U50CK000410		-	1,137
T1. BIDS 1906	93.323	5NU50CK000410-05-00		53,089	75,555

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P. Legionnaires' Disease Prevention 1907	93.323	1NU50CK000539		-	122,203
Q. Influenza Surveillance and Diagnostic Testing 2007	93.323	1NU50CK000539		-	230,385
X. Mycotics 2106	93.323	5NU50CK000410-05-00		-	4,935
R. Non-Influenza Resp Diseases: Diag, Reptng, & Surveillance 2107	93.323	1NU50CK000539		-	34,272
ZIKA 5204 WO-Fresno Westwide 2190	93.323	6NU50CK000413-03-06		-	7,165
S. Threat of Antibiotic-Resistant Gonorrhoea: Rapid Detect & Resp Cap 2207	93.323	1NU50CK000539		195,036	523,160
D. Advanced Molecular Detection 2304	93.323	3U50CK000410		-	20,973
D. Advanced Molecular Detection 2306	93.323	5NU50CK000410-05-00		-	60,347
T. Gonococcal Isolate Surveillance Project (GISP) 2307	93.323	1NU50CK000539		-	55,782
W. Infants with Congenital Exposure – Surveillance and Monitoring 2407	93.323	1NU50CK000539		-	264,472
ZIKA 5204 WO-Madera 2590	93.323	6NU50CK000413-03-06		-	7,311
Measles Outbreak Response 2602	93.323	3U50CK000410		-	12,971
E. Emerging Issue - AFM 2607	93.323	6NU50CL000539-01-01		32,995	114,788
ZIKA 5204 WO-Orange 2690	93.323	6NU50CK000413-03-06		-	3,101
E. Emerging Issues - Shigella AR 2807	93.323	6NU50CL000539-01-01		-	125,108
A2. Cross-Cutting: Laboratory Capacity 2 (RAL) 2907	93.323	6NU50CL000539-01-01		-	57,582
ZIKA 5204 WO-Riverside 2990	93.323	6NU50CK000413-03-06		-	11,425
II. Enteric Disease Outbreak Surv, Response & Reporting 3106	93.323	5NU50CK000410-05-00		-	16,404
ZIKA 5204 WO-San Diego 3190	93.323	6NU50CK000413-03-06		-	13,506
K2. HAI Coordinated Prevention and Stewardship 3306	93.323	5NU50CK000410-05-00		4,817	134,046
K1C. HAI Hemodialysis BSI 3406	93.323	5NU50CK000410-05-00		-	10,726
K1D. Injection Safety 3506	93.323	5NU50CK000410-05-00		-	6,596
J1. Threat of Antibiotic-Resistant Gonorrhoea 4006	93.323	5NU50CK000410-05-00		9,073	90,937
M2. ZIKA Pregnancy Registry 4106	93.323	5NU50CK000410-05-00		-	46,387
M. WNV & Arboviruses - ZIKA 4304	93.323	3U50CK000410		-	45,969
ELC - ZIKA RAL 4504	93.323	3U50CK000410		-	18,539
M1. ZIKA EPI & Lab Surv. VRDL 5004	93.323	6NU50CK000413-03-06		-	27,563
M1. ZIKA NCE 5005	93.323	6NU50CK000410-04-07		-	193,592
M1. ZIKA NCE 5105	93.323	6NU50CK000410-04-07		-	9,340
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06		-	15,516
D. Advance Molecular Detection (CF FY16-17) - 5805	93.323	6-NU50CK000410-04-04		-	20,280
San Diego County 6107	93.323	6NU50CK000539-01-07		-	1,385
Santa Clara County 6207	93.323	6NU50CK000539-01-07		-	22,890
San Luis Obispo County 6307	93.323	6NU50CK000539-01-07		-	4,208
K8. AR Gonorrhoea: Rapid Detect and Response Capacity (CF FY 16-17) - 6805	93.323	6-NU50CK000410-04-04		-	54,600
J2. Enhanced Gonococcal Isolate Surveillance Project (eGISP) 7106	93.323	5NU50CK000410-05-00		-	10,161
Y. Legionella 7306	93.323	5NU50CK000410-05-00		-	32,476
K1A. HAI Detection Response, Containment, and Prevention - MDL 7406	93.323	5NU50CK000410-05-00		-	43,207
ZIKA - RAL 2017-2018	93.323	6NU50CK000410-04-02		-	39,960

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D. Advanced Molecular Detection (CF FY1718) 7906	93.323	6NU50ck000410-05-03		-	6,398
I1. Enteric Disease Outbreak Surveillance Response and Reporting Capacity (CF FY1718) 8006	93.323	6NU50ck000410-05-03		-	18,502
I2. NARMS Surveillance Activities (CF FY1819) 8106	93.323	6NU50ck000410-05-03		-	20,235
I6. CaliciNet (CF FY1718) 8206	93.323	6NU50ck000410-05-03		-	14,166
J1. Threat of Antibiotic-Resistant Gonorrhea (CF FY1718) 8306	93.323	6NU50ck000410-05-03		26,040	96,025
K1C. Healthcare Associated Infections- Hemodialysis (CF FY1718) 8406	93.323	6NU50ck000410-05-03		-	2,049
K1. Healthcare Associated Infections - Detection, Containment & Prevention (CF FY1718) 8506	93.323	6NU50ck000410-05-03		-	17,237
K1. Healthcare Associated Infections - Detection, Containment & Prevention -MDL (CF FY1718) 8606	93.323	6NU50ck000410-05-03		-	15,278
K1D: Healthcare Associated Infections- Injection Safety (CF FY1718) 8706	93.323	6NU50ck000410-05-03		-	51,705
K2: Healthcare Associated Infections- Coordinated Prevention and Stewardship (CF FY1718) 8806	93.323	6NU50ck000410-05-03		-	59,354
M1: West Nile Virus and Other Arboviral/Zika (CF FY1718) 8906	93.323	6NU50ck000410-05-03		-	10,452
M1. Zika Supplemental (CF FY1718) 9006	93.323	6NU50ck000410-05-03		-	67,376
M2: U.S. Zika Pregnancy Registry (CF FY1718) 9106	93.323	6NU50ck000410-05-03		-	18,891
P1: Influenza Surveillance and Diagnostic Testing (CF FY1718) 9206	93.323	6NU50ck000410-05-03		-	28,845
Zika RAL (CF FY1718) 9306	93.323	6NU50ck000410-05-03		-	24,839
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY1617) 9506	93.323	6NU50ck000410-05-03		-	51,386
M1. West Nile Virus and Arboviral / Zika (CF FY1617) 9606	93.323	6NU50ck000410-05-03		-	134,874
M2. U.S. Zika Pregnancy Registry (CF FY1617) 9706	93.323	6NU50ck000410-05-03		-	10,512
X. Mycotics (CF FY1617) 9806	93.323	6NU50ck000410-05-03		-	10,631
COVID-19 - ELC CARES 0180	93.323	6 NU50CK000539-01-08		-	106,759
COVID-19-ELC / CA COVID 19 Tier 1 6007	93.323	6NU50CK000539-01-07		-	47,400
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				888,695	9,764,779
HIV Emergency Relief Project Grants					
Transitional Case Mgmt 0107	93.914	PH-000598-17	County of Los Angeles	-	62,543
Transitional Case Mgmt 0108	93.914	PH-000598	County of Los Angeles	-	20,480
HIV Emergency Relief Project Grants Total				-	83,023
HIV Prevention Activities_ Health Department Based					
PrEP IDE (Category 1) Carry-Forward 0303	93.940	7697	San Francisco Department of Public Health	-	4,229
PrEP IDE (Category 1) NCE 0304	93.940	7697	San Francisco Department of Public Health	10,000	167,101
Data to Care (Category 2) NCE 0404	93.940	7697	San Francisco Department of Public Health	-	156,391
Part A - HIV Prevention 0102	93.940	1000008917	San Francisco Department of Public Health	-	397,955
Part A - HIV Prevention 0103	93.940	1000008917	San Francisco Department of Public Health	-	273,013
HIV Prevention Svs – Test Kits & Supplies 0302	93.940	1000008917	San Francisco Department of Public Health	-	99,556
CORE Surveillance 0102	93.940	1000008913	San Francisco Department of Public Health	-	42,715
CORE Surveillance 0103	93.940	1000008913	San Francisco Department of Public Health	-	32,385
CORE Surveillance 0402	93.940	1000008913	San Francisco Department of Public Health	-	8,650
Opt-In Support 0102	93.940	1000011928	San Francisco Department of Public Health	12,200	192,912
Opt-In Support 0202	93.940	1000011928	San Francisco Department of Public Health	-	118,394
Opt-In Support 0103	93.940	1000011928	San Francisco Department of Public Health	-	87,851
Opt in Support - Social Media 0703	93.940	1000009844	San Francisco Department of Public Health	-	194,880
HIV Prevention Activities_ Health Department Based Total				22,200	1,776,032

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HIV Prevention Activities Non-Governmental Organization Based					
Capacity Building Asst-A 0105	93.939	1U65PS004454		-	1,227
CBA 0105	93.939	7470	San Francisco Department of Public Health	-	720
			HIV Prevention Activities_Non- Governmental Organization Based Total	-	1,947
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
MMP 0108	93.944	7468	San Francisco Department of Public Health	-	397,326
MMP 0109	93.944	7468	San Francisco Department of Public Health	-	49,784
NHBS - Core 0107	93.944	7714 / 100002605	San Francisco Department of Public Health	19,741	229,488
NHBS - Trans Women 0407	93.944	7714	San Francisco Department of Public Health	7,025	156,717
NHBS - Trans Women 0408	93.944	7714	San Francisco Department of Public Health	-	90,077
NHBS - Core 0108	93.944	7714 / 100002605	San Francisco Department of Public Health	-	141,965
NHBS - STI 0308	93.944	7714 / 100002605	San Francisco Department of Public Health	-	4,098
NHBS - Hepatitis IDU 0606 Carryforward	93.944	7714	San Francisco Department of Public Health	-	32,980
			HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total	26,766	1,102,435
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements					
Public Health Emergency Response Services 0106	93.074	6976	San Francisco Department of Public Health	-	625
Hospital Preparedness Alternate Care Site Project 0206	93.074	6976	San Francisco Department of Public Health	-	(22,968)
Mass Prophylaxis 0306	93.074	6976	San Francisco Department of Public Health	-	12,320
			Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements Total	-	(10,023)
Opioid STR					
DSAMH Contract 0301	93.788	19-TABridge-Heluna	State of Delaware Department of Health and Social Services	-	588
CARE Delaware 0101	93.788	19-1-HSS-18-008A-HELUNA	State of Delaware Department of Health and Social Services	-	54,419
CARE Delaware 0102	93.788	FY20-HSS-18-008A-HELUNA	State of Delaware Department of Health and Social Services	-	265,397
			Opioid STR Total	-	320,404
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Prevention & Control (TBESC) CDC 0302	93.116	100009587	San Francisco Department of Public Health	-	3,205
			Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total	-	3,205
Projects for Assistance in Transition from Homelessness (PATH) Total					
SFHOT-PATH 0306	93.150	100002545	San Francisco Department of Homelessness and Supportive Housing	-	473,911
			Projects for Assistance in Transition from Homelessness (PATH) Total	-	473,911
Acquired Immunodeficiency Syndrome (AIDS) Activity					
Ete Community Consultant	93.118	1000008917	San Francisco Department of Public Health	-	169,682
			Acquired Immunodeficiency Syndrome (AIDS) Activity Total	-	169,682
			Subtotal Department of Health and Human Services :	\$ 2,274,708	\$ 20,846,843
United States Department of Agriculture (USDA)					
Child and Adult Care Food Program					
Angels Childcare Food Program 0107	10.558	0016	State of California	-	134,814
Angels Childcare Food Program 0108	10.558	0016	State of California	-	419,752
Angels Childcare Food Program - Provider 0207	10.558	0016	State of California	-	1,224,315
Angels Childcare Food Program - Provider 0208	10.558	0016	State of California	-	3,182,556
			Child and Adult Care Food Program Total	-	4,961,437

(1) The awarded amount for year-ended June 30, 2020 was 4,981,587

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Special Supplemental Nutrition Program for Women, Infants and Children					
Women Infant & Children 0007	10.557	15-10104	State of California Department of Public Health	255,647	12,436,926
Women Infant & Children 0103	10.557	14-10271	State of California Department of Public Health	-	40,564
Women Infant & Children 0104	10.557	15-10104	State of California Department of Public Health	-	11,150
Women Infant & Children 0105	10.557	15-10104	State of California Department of Public Health	-	60,568
Women Infant & Children 0106	10.557	15-10104	State of California Department of Public Health	-	86,329
Women Infant & Children 0108	10.557	19-10175	State of California Department of Public Health	-	35,613,558
Breastfeeding Peer Counsel 0207	10.557	15-10104	State of California Department of Public Health	-	585,311
Breastfeeding Peer Counsel 0208	10.557	19-10175	State of California Department of Public Health	-	1,580,030
Farmers Market 0507	10.557	15-10104	State of California Department of Public Health	-	7,731
PC Database 0707	10.557	15-10104	State of California Department of Public Health	-	42,580
PC Database 0708	10.557	19-10175	State of California Department of Public Health	-	130,234
Dietetic Internship 1107	10.557	15-10104	State of California Department of Public Health	-	51,797
Dietetic Internship 1108	10.557	19-10175	State of California Department of Public Health	-	89,592
Training Committee WIC 1207	10.557	15-10104	State of California Department of Public Health	-	5,272
Education Committee WIC 1507	10.557	15-10104	State of California Department of Public Health	-	2,331
Education Committee WIC 1508	10.557	19-10175	State of California Department of Public Health	-	155
RBL - Regional BFD Liais 2007	10.557	15-10104	State of California Department of Public Health	-	28,647
RBL - Regional BFD Liais 2008	10.557	19-10175	State of California Department of Public Health	-	102,417
Breastfeeding Committee 2207	10.557	15-10104	State of California Department of Public Health	-	290
Breastfeeding Committee 2208	10.557	19-10175	State of California Department of Public Health	-	1,580
eWIC Committee WIC 2307	10.557	15-10104	State of California Department of Public Health	-	137
Outreach Committee 2407	10.557	15-10104	State of California Department of Public Health	-	509
Outreach Committee 2408	10.557	19-10175	State of California Department of Public Health	-	1,287
Translation 2507	10.557	15-10104	State of California Department of Public Health	-	222
Translation 2508	10.557	19-10175	State of California Department of Public Health	-	4,320
Special Supplemental Nutrition Program for Women, Infants and Children Total				255,647	50,883,537
Subtotal United States Department of Agriculture				255,647	55,844,974
Department of Housing and Urban Development					
Continuum of Care Program					
Hope House VA Funds I 0101	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	13,350
Veteran's Funds I 0102	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	54,532
Veteran's Funds I 0103	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	140,530
Hope House VA Funds II 0201	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	36,174
Veteran's Funds II 0202	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	146,503
Veteran's Funds II 0203	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	428,191
Hope House Leasing 0204	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	137,883
Hope House Administrative Costs 0303	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	17,475
Hope House Operations 0104	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	17,954
Hope House Case Management 0103	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	271,463
Hope House Leasing Costs 0203	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	1,211,937
Continuum of Care Program Total				-	2,475,992

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Emergency Solutions Grant Program					
UCHS - MAYOR'S OFFICE RESPITE GRANT 0102	14.231	HSH18-19-013	San Francisco Department of Homelessness and Supportive Housing	-	4,437
ESG Respite Grant 0103	14.231	1000011563	San Francisco Department of Homelessness and Supportive Housing	-	46,931
			Emergency Solutions Grant Program Total	-	51,368
			Subtotal Department of Housing and Urban Development	-	2,527,360
Department of the Interior:					
Natural Resource Stewardship					
Yosemite National Park 0802	15.944	P19AC00425		-	43,380
Yosemite National Park 0803	15.944	P19AC00425		-	82,732
2019 Vector Borne Disease Prevention Program at Lassen Volcanic National Park 0902	15.944	P19AC00520		-	8,964
			Natural Resource Stewardship Total	-	135,076
			Subtotal Department of the Interior	-	135,076
Department of Education					
Special Education Grants for Infants and Families					
ELAFRC Early Start 0102	84.181	HD189024	State of California Department of Developmental Services	-	143,515
CKFRC Early Start 0102	84.181	HD189023	State of California Department of Developmental Services	-	50,905
			Special Education Grants for Infants and Families Total	-	194,420
			Subtotal Department of the Education	-	194,420
			Subtotal Other Awards	2,530,355	79,548,673
Medicaid Cluster:					
Department of Health and Human Services:					
Medical Assistance Program					
U.S. Department of Health and Human Services Centers for Medicare & Medicaid Services					
MCAH - PTBI-CA 0103	93.778	1000007616	San Francisco Department of Public Health	-	184,709
WPC ICMS Reentry S-006 0101	93.778	WO No 130-ODR-RS	State of California County of Los Angeles	-	211,850
			Medical Assistance Program Total	-	396,559
			Subtotal Department of Health and Human Services :	-	396,559
			Subtotal Medicaid Cluster	-	396,559
Research and Development Cluster:					
Department of Health and Human Services:					
Alcohol Research Programs (NIH)					
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0101	93.273	0525	Regents of the University of California-San Francisco	-	54,136
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0102	93.273	0525	Regents of the University of California-San Francisco	-	350,135
			Alcohol Research Programs Total	-	404,271
The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements					
CEIP-ABC (PPHF) 2907	93.521	5NU50CK000482-02-00		-	570
B. LAB (PPHF) 0404 VRDL	93.521	5U50CK000410		-	539
B. Cross Cutting Laboratory (CF from 2015/2016)	93.521	6NU50CK000410-03-07		-	4,918
18. NARMS 6104	93.521	6NU50CK000410-03-07		-	1,273
			The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements Total	-	7,300

See accompanying notes to schedule of expenditures of federal awards and report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Allergy and Infectious Diseases Research (NIH)					
SF Bay Clinical Trials Unit 0105	93.855	UM1AI069496		-	7,831
SF Bay Clinical Trials Unit 0106	93.855	UM1AI069496		-	10,833
SF Bay Clinical Trials Unit 0107	93.855	UM1AI069496		814,266	1,715,473
SF Bay Clinical Trials Unit 0108	93.855	5UM1AI069496-14		144,302	817,755
HVTN Protocol Funding (PF) 0106	93.855	0000966178	Fred Hutchinson Cancer Research Center	-	52,631
HVTN Protocol Funding (PF) 0107	93.855	0001009937	Fred Hutchinson Cancer Research Center	-	33,106
HVTN 704/HPTN 085 Protocol Funding 0105	93.855	0000926094	Fred Hutchinson Cancer Research Center	-	16,587
HVTN 704/HPTN 085 AMP Behavioral Study 0205	93.855	0000964862	Fred Hutchinson Cancer Research Center	-	2,655
HVTN 117/118 0104	93.855	0000928217	Fred Hutchinson Cancer Research Center	-	2,667
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	-	31,053
EBAC HPTN 083 0201	93.855	PO17001874	Family Health International	1,586,925	368,545
LOC: MTN 036 0103	93.855	9616	Magee-Women's Research Institute and Foundation	-	(2,240)
A smartphone-based point-of-care test for detection of Chlamydia trachomatis 0102	93.855	HH-01	Luminostics	-	38,751
LOC: MTN 035 0102	93.855	9618	Magee-Women's Research Institute and Foundation	-	31,241
LOC: MTN 035 0103	93.855	9673	Magee-Women's Research Institute and Foundation	-	16,893
LOC: MTN 038 0102	93.855	9617	Magee-Women's Research Institute and Foundation	-	7,522
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0101	93.855	11314sc	Regents of the University of California-San Francisco	-	127,154
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0102	93.855	11314sc	Regents of the University of California-San Francisco	-	20,833
HVTN Clinical Trial 706 0101	93.855	0628	Fred Hutchinson Cancer Research Center	-	38,583
Disparities Core 11729sc 0101	93.855	11729sc	Regents of the University of California-San Francisco	-	56,895
HVTN 405 0101	93.855	1029085	Fred Hutchinson Cancer Research Center	-	359
			Allergy and Infectious Diseases Research Total	2,545,493	3,395,127
Child Health and Human Development Extramural Research					
UCLA Child Obesity 0103	93.865	1920 G RA149	Regents of the University of California-Los Angeles	-	4,177
RTI Staffing NICHD Grant 0105	93.865	3-312-0214493-52074L	RTI International	-	33,446
iTech 0101	93.865	5106044	The University of North Carolina	-	9,000
iTech 0102	93.865	5106044	The University of North Carolina	-	160,000
iTech 0104	93.865	5113869	The University of North Carolina	28,082	52,039
iTech 0105	93.865	5117436	The University of North Carolina	13,214	13,742
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0101	93.865	1UG3HD096914-01		129,323	141,063
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0102	93.865	1UG3HD096914-02		-	8,108
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN) Pilot Project 0202	93.865	5116587	The University of North Carolina	-	2,967
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN Coordinating Center) 0102	93.865	5114046	The University of North Carolina	-	44,346
			Child Health and Human Development Extramural Research Total	170,619	468,888
Environmental Public Health and Emergency Response					
California EHS - Net Food Project 0104	93.070	5U01EH001299		-	44,417
California EHS - Net Food Project 0105	93.070	5U01EH001299		-	142,224
			Environmental Public Health and Emergency Response Total	-	186,641

See accompanying notes to schedule of expenditures of federal awards and report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Drug Abuse and Addiction Research Programs (NIH)					
SHARP Research Program 0107	93.279	1R25DA043441		-	40,793
Mirtazapine 0104	93.279	0208		-	1,392
TasP-C Pilot 0103	93.279	R34DA039333		-	554
ADAPT-2 CTN0068 Yr3 0205	93.279	8823sc/9140sc	Regents of the University of California-San Francisco	-	906
ADAPT-2 CTN0068 Yr4 0206	93.279	8823sc/9140sc	Regents of the University of California-San Francisco	-	124,970
COPING 0105	93.279	R01DA040189		-	9,199
COPING 0103	93.279	R01DA040189		-	33,688
COPING 0104	93.279	R01DA040189		114,218	445,511
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0203	93.279	7801	San Francisco Department of Public Health	-	14,612
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0204	93.279	7801	San Francisco Department of Public Health	-	36,801
HIV-HCV Testing Strategies 0102	93.279	GG010654	Columbia University	-	15
HIV/HIC Implementation Study (Columbia) 0103	93.279	GG010654	Columbia University	-	25,977
HIV-HCV Testing 0104	93.279	GG010654	Columbia University	-	194,288
TLC 0103	93.279	10340sc / 0467	Regents of the University of California-San Francisco	-	149,724
REBOOT 2 NIH 0102	93.279	1R01DA045690		366,260	695,040
REBOOT 2 NIH 0103	93.279	1R01DA045690		80,545	143,349
RE-REBOOT Administrative Supplemental 0202	93.279	1R01DA045690		75,324	110,625
INOD 0102	93.279	2-312-0216525-65461L	RTI International	-	93,703
INOD 0103	93.279	2-312-0216525-65461L	RTI International	-	6,887
			Drug Abuse and Addiction Research Programs Total	636,347	2,128,034
Trans-NIH Research Support (NIH)					
Better THAN / Say WHEN 0384.0104	93.310	0384	Regents of the University of California-San Francisco	-	124,205
			Trans-NIH Research Support Total	-	124,205
Nursing Research (NIH)					
HIV PrEP Cascade 0103	93.361	10382sc	Regents of the University of California-San Francisco	-	18,179
			Nursing Research Total	-	18,179
Injury Prevention and Control Research and State and Community Based Programs					
HOPP/Transitions 0102	93.136	U01CE002793		-	86,115
			Injury Prevention and Control Research and State and Community Based Programs Total	-	86,115
International Research and Research Training (NIH)					
Nepal 0102	93.989	1R21TW011056		36,357	50,111
			International Research and Research Training Total	36,357	50,111
Special Projects of National Significance					
Special Projects of National Significance 0101	93.928	H97HA28895		-	10,933
Health eNav 0104	93.928	H97HA28895		-	143,434
			Special Projects of National Significance Total	-	154,367

See accompanying notes to schedule of expenditures of federal awards and report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

Federal grantor/Pass-through Grantor/Program or Cluster Title	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Mental Health Research Grants (NIH)					
PHASTT 0104	93.242	5K23MH104116-04		-	56,213
DOT Diary (D2) 0101	93.242	R01MH109320		-	138,652
DOT Diary (D2) 0104	93.242	R01MH109320		235,309	647,255
CAPS PrEP Cascade 0102	93.242	9743sc	Regents of the University of California-San Francisco	-	54,495
CAPS-HIV Innovative Grants Resource Allocation Program	93.242	0464	Regents of the University of California-San Francisco	-	23
Transwomen, Sexual Partners and HIV risk 0101	93.242	1R21MH118062-01		6,115	6,849
Transwomen Sexual Partners and HIV risk 0102	93.242	1R21MH118062-02		13,314	72,068
PrEP 3D 0101	93.242	1R01MH119956		151,701	357,496
PrEP 3D 0102	93.242	1R01MH119956		535	19,489
PrEPmate 211 0101	93.242	1R34MH121139-01		36,890	70,158
			Mental Health Research Grants Total	443,864	1,422,698
Minority Health and Health Disparities Research (NIH)					
The Transnational Cohort 0105	93.307	5R01MD010678-05		143,260	289,445
RTI - Understanding and Improving Medicaid Use	93.307	1-312-0215524-65012L	RTI International	-	50,799
			Minority Health and Health Disparities Research Total	143,260	340,244
HIV Care Formula Grants					
TWUHC LINCS	93.917	1000010711		-	146,005
			HIV Care Formula Grants Total	-	146,005
			Subtotal Department of Health and Human Services :	3,975,940	8,932,185
U.S. Agency for International Development					
USAID Cooperative Agreement 0101	98.001	11-312-0214177-65608L	RTI International	-	31,161
			USAID Foreign Assistance for Programs Overseas Total	-	31,161
			Subtotal U.S. Agency for International Development	-	31,161
			Subtotal Research and Development Cluster	3,975,940	8,963,346
			Total	6,506,295	88,908,577

See accompanying notes to schedule of expenditures of federal awards and report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards (the “Schedule”) includes the federal grant activity of Public Health Foundation Enterprises, Inc., DBA Heluna Health (the “Organization” or “Heluna Health”) under programs of the federal government for the year ended June 30, 2020. The information in this Schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (“Uniform Guidance”). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Organization.

(2) Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

The Organization did not have the option to elect using the 10% de minimus indirect cost rate for any of the U.S. government funded programs during the year ended June 30, 2020.

(3) Contingencies

Grant monies received and disbursed by the Organization are for specific purposes and are subject to an audit by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Organization does not believe that such disallowances, if any, would have a material effect on the financial position of the Organization.

AUDIT RESULTS

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)**

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020**

Section I - Summary of Auditor's Results

Financial Statements

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

Internal control over financial reporting:

- Material weaknesses identified? No
- Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Internal control over major programs:

- Material weaknesses identified? No
- Significant deficiencies identified? None reported

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants and Children
10.558	Child and Adult Care Food Program

Dollar threshold used to distinguish between type A and type B programs: \$2,667,257

Auditee qualified as low-risk auditee? Yes

Section II - Financial Statements Findings

None

Section III - Federal Award Findings and Questioned Costs

None