

**PUBLIC HEALTH FOUNDATION
ENTERPRISES, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORTS
SINGLE AUDIT
YEARS ENDED JUNE 30, 2017 AND 2016**

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

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Public Health Foundation Enterprises, Inc.
(A California Non-Profit Corporation)
City of Industry, California

Report on the Financial Statements

We have audited the accompanying financial statements of Public Health Foundation Enterprises, Inc. ("PHFE"), a non-profit organization, which comprise the statements of financial position as of June 30, 2017 and 2016, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' Responsibility

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

INDEPENDENT AUDITORS' REPORT (CONTINUED)

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 PHFE as of June 30, 2017 and 2016, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters - Other Information

Our audits were 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 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 15, 2017, on our consideration of PHFE'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 PHFE'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 PHFE's internal control over financial reporting and compliance.

Haskell & White LLP

HASKELL & WHITE LLP

Irvine, California
November 15, 2017

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

Statements of Financial Position
June 30, 2017 and 2016

	2017	2016
Assets		
Cash and cash equivalents	\$ 8,613,875	\$ 6,361,625
Contracts receivable, net of allowance for doubtful accounts of \$9,888 and \$122,291, respectively	14,866,491	13,389,439
Deposits and prepaid expenses	2,092,391	1,789,511
Property and equipment, net (Note 4)	2,723,778	2,088,406
	\$ 28,296,535	\$ 23,628,981
	\$ 28,296,535	\$ 23,628,981
Liabilities		
Accounts payable and accrued expenses	\$ 6,218,176	\$ 3,866,802
Accrued payroll and related liabilities (Note 5)	5,582,000	5,341,861
Agency and other funds payable (Note 6)	4,116,231	2,052,011
Advance on grantor payments	2,420,406	3,001,607
Accountability for program assets	2,162,639	1,716,067
Deferred rent	424,344	366,446
Deferred revenue	174,026	179,199
Capital leases obligations (Note 7)	7,258	92,240
	21,105,080	16,616,233
	21,105,080	16,616,233
Commitments and contingencies (Notes 8, 9, 10 and 11)		
Net assets - Unrestricted	7,191,455	7,012,748
	\$ 28,296,535	\$ 23,628,981

See accompanying auditors' report and notes to financial statements.

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

Statements of Activities
For the Years Ended June 30, 2017 and 2016

	2017	2016
Unrestricted revenues and support		
Governmental service contracts	\$ 97,342,024	\$ 93,692,293
Private contracts	2,171,037	2,320,933
Management fees	10,584,415	9,662,557
Other income	37,517	28,748
Total unrestricted revenues and support	110,134,993	105,704,531
Expenses		
Program services	99,339,091	95,096,555
Support services	10,617,195	9,997,874
Total expenses	109,956,286	105,094,429
Change in net assets - unrestricted	178,707	610,102
Net assets - unrestricted, beginning of the year	7,012,748	6,402,646
Net assets - unrestricted, end of year	\$ 7,191,455	\$ 7,012,748

See accompanying auditors' report and notes to financial statements.

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

Statement of Functional Expenses
For the Year Ended June 30, 2017

	Program Services	Support Services	Total
Salaries and related expenses:			
Salaries	\$ 51,813,350	\$ 5,028,291	\$ 56,841,641
Employee benefits	14,832,133	1,097,376	15,929,509
Payroll taxes	4,548,518	387,339	4,935,857
Other expenses:			
Advertising and promotion	891,573	3,215	894,788
Conference, conventions and meetings	531,786	58,466	590,252
Depreciation	660,261	589,072	1,249,333
Equipment rental and maintenance	156,152	50,558	206,710
Information technology	1,021,030	726,496	1,747,526
Insurance	91,321	337,923	429,244
Interest	166	4,098	4,264
Memberships and subscriptions	67,958	34,509	102,467
Occupancy	5,766,783	554,824	6,321,607
Office expense	346,058	246,061	592,119
Outside services	116,743	906,075	1,022,818
Professional fees	6,200,885	378,344	6,579,229
Subcontractors	2,969,223	-	2,969,223
Subrecipients	4,114,249	-	4,114,249
Supplies	4,003,405	-	4,003,405
Travel	1,207,497	214,548	1,422,045
	\$ 99,339,091	\$ 10,617,195	\$ 109,956,286

See accompanying auditors' report and notes to financial statements.

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

Statement of Functional Expenses
For the Year Ended June 30, 2016

	Program Services	Support Services	Total
Salaries and related expenses:			
Salaries	\$ 51,207,100	\$ 4,330,561	\$ 55,537,661
Employee benefits	14,304,691	739,791	15,044,482
Payroll taxes	4,534,348	346,161	4,880,509
Other expenses:			
Advertising and promotion	716,407	6,018	722,425
Conference, conventions and meetings	438,311	37,469	475,780
Depreciation	417,044	813,920	1,230,964
Equipment rental and maintenance	92,807	6,002	98,809
Information technology	928,477	825,846	1,754,323
Insurance	109,560	381,825	491,385
Interest	666	10,291	10,957
Memberships and subscriptions	37,681	34,750	72,431
Occupancy	5,337,613	642,884	5,980,497
Office expense	336,136	214,703	550,839
Outside services	149,111	1,093,146	1,242,257
Professional fees	6,650,944	326,686	6,977,630
Subcontractors	2,072,630	-	2,072,630
Subrecipients	3,380,967	-	3,380,967
Supplies	3,284,077	-	3,284,077
Travel	1,097,985	187,821	1,285,806
	\$ 95,096,555	\$ 9,997,874	105,094,429

See accompanying auditors' report and notes to financial statements.

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

Statements of Cash Flows
For the Years Ended June 30, 2017 and 2016

	2017	2016
Cash flows from operating activities		
Change in net assets	\$ 178,707	\$ 610,102
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,249,333	1,230,964
Changes in operating assets and liabilities:		
Contracts receivable, net	(1,477,052)	235,682
Deposits and prepaid expenses	(302,880)	(753,651)
Accounts payable and accrued expenses	2,351,374	(903,079)
Accrued payroll and related liabilities	240,139	183,904
Agency and other funds payable	2,064,220	(69,532)
Advance on grantor payments	(581,201)	954,572
Accountability for program assets	446,572	207,321
Deferred rent	57,898	43,390
Deferred revenue	(5,173)	95,259
Net cash provided by operating activities	4,221,937	1,834,932
Cash flows from investing activities		
Payments related to the acquisition of fixed assets	(1,884,705)	(792,045)
Net cash used in investing activities	(1,884,705)	(792,045)
Cash flows from financing activities		
Principal repayments related to capital leases	(84,982)	(82,692)
Net cash used in financing activities	(84,982)	(82,692)
Net increase in cash and cash equivalents	2,252,250	960,195
Cash and cash equivalents, beginning of year	6,361,625	5,401,430
Cash and cash equivalents, end of year	\$ 8,613,875	\$ 6,361,625

See accompanying auditors' report and notes to financial statements.

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

Notes to Financial Statements
For the Years Ended June 30, 2017 and 2016

1. Organization

Public Health Foundation Enterprises, Inc. (“PHFE” or the “Organization”) is a California non-profit corporation established on August 6, 1968. PHFE’s mission is to enable population health initiatives to improve the health and well-being of our communities. The Organization provides programs and support services to optimize population health.

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

2. Summary of Significant Accounting Policies

PHFE 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 three classes that are based upon the existence or absence of restrictions on uses that are placed by its donors, as follows:

- *Unrestricted Net Assets* – Unrestricted net assets are resources available to support operations. The only limits on the use of unrestricted net assets are the broad limits resulting from the nature of the Organization, 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.
- *Temporarily Restricted Net Assets* – 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 temporarily restricted to unrestricted net assets. Net assets restricted for acquisition or contribution of buildings or equipment are reported as temporarily restricted until the specified asset is placed in service by PHFE, unless the donor provides more specific directions about the period or purpose of its use. Donor-restricted contributions received and expended in the same reporting period are recorded as unrestricted support. There were no restricted funds as of June 30, 2017 and 2016.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (continued)

Financial Statement Presentation (continued)

- *Permanently Restricted Net Assets* – Net assets whose use by PHFE are limited by donor-imposed restrictions that neither expire by being used in accordance with a donor’s restriction nor by the passage of time. The Organization has no permanently restricted net assets as of June 30, 2017 and 2016.

All revenues and net gains are reported as increases in unrestricted net assets in the statements of activities unless the use of the related resources is subject to temporary or permanent donor restrictions. All uses of restricted net assets would be reported as restrictions released in the total revenue, support and restrictions released, and as decreases in temporarily restricted net assets on the statements of activities.

Cash and Cash Equivalents

Cash and cash equivalents include all cash balances and highly liquid investments with an initial maturity of three months or less. The Company places its temporary cash investments 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 the Organization in connection with the federal, state and local governments and unconditional private enterprise awards for which individual applicable award agreements stipulate payment to the Organization 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.
(A California Non-Profit Corporation)

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

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, 2017 and 2016.

Program Assets

PHFE acquires equipment and other capitalized assets that are necessary to support program initiatives. These program assets are generally returned to the grantor once a program is complete; however, during the term of the program, PHFE has the ability to decide on vendors and use of the assets are not restricted in anyway, except as required by the grant agreement.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (continued)

Program Assets (continued)

Generally, the grantors retain legal title of certain program equipment acquired by PHFE during the contract period and it is not probable that PHFE will be permitted to keep the assets when the contract terminates. However, PHFE has the “right to use” the property during the contract period. When program equipment is acquired, the Organization 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, 2017 and 2016 were \$1,825,713 and \$1,380,898, respectively and are included in accountability for program assets on the accompanying statements of financial position.

The Organization capitalizes program leasehold improvements when the costs are incurred and records 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, 2017 and 2016, were \$65,037 and \$46,962, respectively, and are included in property and equipment and deferred revenue in the accompanying statements of financial position.

At times, the Organization enters into facility lease agreements on behalf of the grantor, where the Organization has the ability to negotiate all terms of the contract. When the lease agreement requires a security deposit, these deposits are paid by PHFE and billed to the grantor. At the time of payment the Organization 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 PHFE from the lessor. Total program lease deposits and payables at June 30, 2017 and 2016 were \$336,926 and \$335,427, respectively, and are included in deposits and prepaid expenses 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 most commonly not received more than one year ahead of the incurrence of related expenses.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (continued)

Accrued Vacation

Prior to December 1, 2013, there was no limit on vacation that could be accrued for headquarters' employees. Effective December 1, 2013, 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, 2017 and 2016 was \$1,832,159 and \$1,691,603, 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.

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 or reductions of future grant funds. Based on prior experience, management believes that costs ultimately disallowed, if any, would not materially affect the financial position of PHFE.

Expense Recognition and Allocation

The cost of providing programs and other activities are summarized on a functional basis in the statements of activities and statements of functional expenses. Expenses that can be identified with a specific program or support service are charged directly to that program or support service. Costs common to multiple functions have been allocated among the functions benefited based on estimates made by management.

Income Taxes

PHFE 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. PHFE is required to pay an annual filing fee to the State of California and other states in which it operates.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (continued)

Income Taxes (continued)

Management evaluates uncertainty in income taxes for tax positions taken or expected to be taken in the course of preparing the Organization'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 at June 30, 2017. Tax years that are open for examination by tax authorities are 2014 through 2016 for federal purposes and 2013 through 2016 for California purposes.

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") 2014-09, Revenue from Contracts with Customers which was later amended by ASU 2015-14. This standard addresses revenue from contracts with customers, which clarifies existing accounting literature relating to how and when a company recognizes revenue. Under the standard, a company will recognize revenue when it transfers promised goods or services to customers in an amount that reflects the consideration to which the company expects to be entitled in exchange for those goods and services. The standard is effective for the Organization's annual reporting periods beginning after December 15, 2018, and will be applied retrospectively to all periods presented. This standard first becomes effective for PHFE for its fiscal year 2020. In May 2016, the FASB issued ASU 2016-12 and in December 2016, the FASB issued ASU 2016-20, which provided various amendments to narrow aspects of the guidance issued in ASU 2014-09. Management is currently evaluating the impact ASU 2014-09 will have on the financial statements and related disclosures.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

2. Summary of Significant Accounting Policies (continued)

New Accounting Pronouncements (continued)

In February 2016, the FASB issued ASU 2016-02 which requires lessees to recognize most leases on the balance sheet. 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. This standard first becomes effective for PHFE for its fiscal year 2021. 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. Management is currently evaluating the impact ASU 2016-02 will have on the financial statements and related disclosures.

In August 2016, the FASB issued ASU 2016-14 that simplifies and improves how a non-profit (“NFP”) organization classifies its net assets, as well as the information it presents in financial statements and notes about its liquidity, financial performance, and cash flows. ASU 2016-14 is effective for fiscal years beginning after December 15, 2017. This standard first becomes effective for PHFE for its fiscal year 2019. Early adoption is permitted for financial statements that have not been previously issued. Management is currently evaluating the impact ASU 2016-14 will have on the financial statements and related disclosures.

3. Fair Value Measurements

PHFE 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.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

3. Fair Value Measurements (continued)

- *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, 2017 and 2016, the Organization 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, 2017 and 2016, respectively, consist of the following:

	<u>2017</u>	<u>2016</u>
Headquarter's software and equipment	\$ 2,920,580	\$ 2,379,719
Program equipment	4,845,229	3,917,105
Leasehold improvements	712,972	404,990
	<u>8,478,781</u>	<u>6,701,814</u>
Less: accumulated depreciation	(5,755,003)	(4,613,408)
Property and equipment net	<u>\$ 2,723,778</u>	<u>\$ 2,088,406</u>

Depreciation expense for the years ended June 30, 2017 and 2016 was \$1,249,333 and \$1,230,964, respectively.

5. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2017 and 2016 consist of accrued salaries and wages, voluntary and employer fringe benefits, including retirement plan contributions, accrued compensated absences and accrued unemployment benefits.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

5. Payroll Related Liabilities (continued)

The balances at June 30, 2017 and 2016, respectively, consist of the following:

	<u>2017</u>	<u>2016</u>
Salaries and wages	\$ 1,889,805	\$ 1,873,193
Accrued taxes and other fringe benefits	1,860,036	1,777,065
Accrued compensated absences	<u>1,832,159</u>	<u>1,691,603</u>
	<u>\$ 5,582,000</u>	<u>\$ 5,341,861</u>

PHFE held a retroactive insurance policy for workers compensation claims for the years 2005 through 2010. Under this policy, the Organization accrued costs based on the value of current claims relating to these years and an estimate of the claims incurred but not reported. At June 30, 2015 management estimated this liability to be \$272,632. Effective March 31, 2016, the Organization entered into a commutation agreement with the insurance company whereby the Organization was released from all existing and future liabilities and obligations for a sum of \$118,000. All claims related to years 2011 and subsequent are insured under a traditional policy in which the Organization pays annual premiums for full coverage of all claims.

6. Agency and Other Funds Payable

At times, PHFE collects contributions on behalf of its programs. In these circumstances, PHFE acts as an agent for its programs. PHFE 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, 2017 and 2016 were \$4,116,231 and \$2,052,011, respectively.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

7. Capital Lease Obligations

PHFE is a party to a capital lease agreement to purchase computer hardware and software. The future minimum lease payment under this capital lease at June 30, 2017 is as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2018	\$ 7,305
Less: portion attributed to interest	<u>(47)</u>
Net capital leases obligations	<u><u>\$ 7,258</u></u>

8. Commitments and Contingencies

The Organization 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. PHFE's management believes that any such disallowed costs would not have a material effect on the financial position of the Organization.

In May 2015, PHFE entered into a new banking relationship and secured a \$4,500,000 line of credit which expired in May 2017. In April 2017, the line of credit was extended through November 1, 2018. Advances are collateralized by personal property of the Organization 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, 2017 and 2016.

Legal Matters

PHFE is subject to various litigation claims that arise in the ordinary course of business. It is the opinion of management, after consultation with its legal counsel, that the ultimate disposition of these matters will not have a material adverse effect on the Organization's statements of financial position and that no accruals for any matters are necessary at June 30, 2017 and 2016.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

9. Operating Lease Commitments

Facilities Leases

During fiscal year 2016, PHFE had an operating lease agreement, with an expiration date of June 2019, to lease its headquarters at 12801 Crossroads Parkway South, Suite 200, City of Industry, California, at a monthly base rent payment of \$48,349. In June 2016, PHFE entered into a new operating lease agreement for its new headquarters location. In March 2017, PHFE moved into its new office space at 13300 Crossroads Parkway North, Suite 450, City of Industry, California. The new lease has an initial term of sixty-three months commencing in April 2017, at a current 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. The Organization 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 \$4,761,468 and \$4,651,067 for the years ended June 30, 2017 and 2016, respectively, and is included in Occupancy in the accompanying statements of functional expenses.

The approximate minimum future annual rental payments under all facility leases at June 30, 2017 are:

<u>Fiscal Year End</u>	<u>Amount</u>
2018	\$ 4,657,575
2019	3,552,835
2020	2,858,082
2021	2,188,267
2022	979,237
Thereafter	<u>67,536</u>
	<u><u>\$ 14,303,532</u></u>

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

9. Operating Lease Commitments (continued)

Equipment Leases, Software Licensing and Maintenance Commitments

PHFE leases office equipment and has maintenance contracts under several operating leases with terms expiring at various dates through fiscal 2020. Total expense related to equipment leases, software licensing, and maintenance commitments was \$860,972 and \$1,014,979 for the years ended June 30, 2017 and 2016, respectively. The approximate minimum future annual commitments, under all operating equipment leases, software licensing agreements and maintenance contracts, at June 30, 2017 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2018	\$ 246,657
2019	161,343
2020	<u>3,889</u>
	<u>\$ 411,889</u>

10. Retirement Plan

PHFE 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 year 2017 and 2016, 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 \$3,366,347 and \$3,234,974, respectively, for the years ended June 30, 2017 and 2016 and is included in Employee Benefits on the accompanying statements of functional expenses.

11. Concentration Risk

The majority of PHFE'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, PHFE'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 PHFE's services. At June 30, 2017, 73% of total revenues and 41% of contracts receivable were related to Federal Government contracts. At June 30, 2016, 73% of total revenues and 67% of contracts receivable were related to Federal Government contracts.

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

Notes to Financial Statements (continued)
For the Years Ended June 30, 2017 and 2016

12. Subsequent Events

Management evaluated subsequent events through November 15, 2017, the date the financial statements were available to be issued. On September 25, 2017, the Organization began using a new fictitious business name (doing business as “DBA”) for Public Health Foundation Enterprises, Inc., DBA Heluna Health. No other material subsequent events requiring disclosure in the financial statements were noted.

**GOVERNMENT AUDIT
INFORMATION SECTION**

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

To the Board of Directors
Public Health Foundation Enterprises, Inc.
(A California Non-Profit Corporation)
City of Industry, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Public Health Foundation Enterprises, Inc. a non-profit organization ("PHFE" or the "Organization"), which comprise the statement of financial position as of June 30, 2017, 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 15, 2017.

Internal Control over Financial Reporting

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether PHFE'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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization'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 Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Haskell & White LLP
HASKELL & WHITE LLP

Irvine, California
November 15, 2017

**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by the Uniform Guidance**

To the Board of Directors
Public Health Foundation Enterprises, Inc.
(A California Non-Profit Corporation)
City of Industry, California

Report on Compliance for Each Major Federal Program

We have audited Public Health Foundations Enterprises, Inc.'s ("PHFE") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of PHFE's major federal programs for the year ended June 30, 2017. PHFE'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.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of PHFE'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 PHFE'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 PHFE's compliance.

**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by the Uniform Guidance (continued)**

Opinion on Each Major Federal Program

In our opinion, PHFE 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, 2017.

Report on Internal Control over Compliance

Management of PHFE 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 PHFE'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 PHFE'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.

**Independent Auditors' Report on Compliance for Each Major Program
and on Internal Control over Compliance Required by the Uniform Guidance (continued)**

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.

Haskell & White LLP

HASKELL & WHITE LLP

Irvine, California
November 15, 2017

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Adult Viral Hepatitis Prevention and Control					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Active Enhanced Surv. 0104	93.270	7307	San Francisco Department of Public Health	\$ -	85,998
Active Enhancement Surv. 0105	93.270	7307	San Francisco Department of Public Health	-	74,163
Adult Viral Hepatitis Prevention and Control Total				-	160,161
Antimicrobial Resistance Surveillance in Retail Food Specimens					
U.S. Department of Health and Human Services Food and Drug Administration					
NARMS Retail Food Surveillance Program 0101	93.876	1Uo1FD0005796-01	N/A	78,657	125,858
Antimicrobial Resistance Surveillance in Retail Food Specimens Total				78,657	125,858
Block Grants for Prevention and Treatment of Substance Abuse					
U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration					
Jail Health Services 0105	93.959	6933	San Francisco Department of Public Health	-	26,036
Block Grants for Prevention and Treatment of Substance Abuse Total				-	26,036
CDC and Prevention_ Investigations and Technical Assistance					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
CEIP-ABC 0105	93.283	U50CK000201	N/A	97,675	184,793
CEIP-HPV 0905	93.283	U50CK000201	N/A	171,691	334,390
CEIP-FoodNet 0205	93.283	U50CK000201	N/A	12,304	248,306
CEIP-CJD 0305	93.283	U50CK000201	N/A	-	126,069
CEIP-Influenza 0405	93.283	U50CK000201	N/A	80,254	353,488
CEIP-Admin 0705	93.283	U50CK000201	N/A	-	420,784
CEIP-HAIC 1105	93.283	U50CK000201	N/A	-	550,490
HPV-IMPACT 2P 2403	93.283	U50CK000201	N/A	-	8,079
CEIP-ABC PPHF 2905	93.283	U50CK000201-S1	N/A	-	85,885
CEIP-ABC (CIDT) PPHF 3005	93.283	U50CK000201-S1	N/A	-	25,013
CEIP-ABC (PCV13) PPHF 3105	93.283	U50CK000201-S1	N/A	-	109,532
CEIP-Influenza (RSV) PPHF 3205	93.283	U50CK000201-S1	N/A	-	41,062
CEIP-Pertussis Supplemental 3305	93.283	U50CK000201	N/A	-	79,816
CEIP-Picornavirus 3405	93.283	U50CK000201	N/A	-	55,284
CEIP-Pertussis CF 3505	93.283	U50CK000201	N/A	-	38,317
Antiviral Res. Screening 0101	93.283	0124	Association Of Public Health Laboratories	-	3,728
CDC and Prevention_ Investigations and Technical Assistance Total				361,924	2,665,036

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
CSELS Partnership: Strengthening Public Health Laboratories					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Virus Isolation Services 0501	93.322	56400-200-921-16-02	Association Of Public Health Laboratories	-	129,748
CaliciNet OSC 0601	93.322	56400-200-801-17-04	Association Of Public Health Laboratories	-	1,228
CaliciNet UVD Outbreak Support Center 0401	93.322	56400-200-801-17-06	Association Of Public Health Laboratories	-	870
Mycobacterium Tuberculosis 0401	93.322	56400-200-943-17-01	Association Of Public Health Laboratories	-	97,684
Whole Genome Sequencing 0101	93.322	56400-200-943-16-07	Association Of Public Health Laboratories	-	31,250
WGS Mycobacterium TB Complex 0201	93.322	56400-200-943-17-05	Association Of Public Health Laboratories	-	5,120
Influenza Whole Genome Sequencing Reference Center Pilot 0201	93.322	56400-200-924-17-01	Association Of Public Health Laboratories	-	9,504
CSELS Partnership: Strengthening Public Health Laboratories Total				-	275,404
Child and Adult Care Food Program					
U.S. Department of Agriculture Food and Nutrition Service					
Angels Childcare Food Pro 0104	10.558	0016	State of California	-	1,245,174
Angels Childcare Food Pro 0105	10.558	0016	State of California	-	3,595,194
Child and Adult Care Food Program Total				-	4,840,368
Community Development Block Grants/Entitlement Grants					
U.S. Department of Housing and Urban Development Office of Community Planning and Development					
Clean Needles Now 0103	14.218	C-119065	City of Los Angeles	-	2,828
Community Development Block Grants/Entitlement Grants Total				-	2,828
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
A1. Infection Control and Prevention 2702	93.815	3U50CK000410	N/A	-	942,373
A2. Infection Control and Prevention 2802	93.815	3U50CK000410	N/A	-	541,551
B. Laboratory and BioSafety 2902	93.815	3U50CK000410	N/A	-	169,452
E. Lab and BioSafety Capacity 2904	93.815	3U50CK000410	N/A	-	3,121
C. Migration and Screening 3002	93.815	3U50CK000410	N/A	-	91,029
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				-	1,747,526

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Emerging Infections Programs					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
CEIP-ABC (Non PPHF) 0106	93.317	1NU50CK000482-01-00	N/A	60,359	103,846
CEIP-FoodNet (Non PPHF) 0206	93.317	1NU50CK000482-01-00	N/A	45,774	246,218
CEIP-CJD (Non PPHF) 0306	93.317	1NU50CK000482-01-00	N/A	-	33,925
CEIP-Influenza (Non PPHF) 0406	93.317	1NU50CK000482-01-00	N/A	17,000	135,804
CEIP-Admin (Non PPHF) 0706	93.317	1NU50CK000482-01-00	N/A	-	100,601
CEIP-HPV (Non PPHF) 0906	93.317	1NU50CK000482-01-00	N/A	54,626	221,485
CEIP-HAIC (Non PPHF) 1106	93.317	1NU50CK000482-01-00	N/A	-	35,569
CEIP-Candidemia (Non PPHF) 3806	93.317	1NU50CK000482-01-00	N/A	-	15,213
CEIP Infrastr. (Non-PPHF) 0203	93.317	3U50CK000320	N/A	-	2,212
Emerging Infections Programs Total				177,759	894,873
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
ZIKA 5404 WO-Alameda 0190	93.323	6NU50CK000413-03-06	N/A	-	18,484
A. EPI 0203	93.323	3U50CK000410	N/A	-	2,231
ZIKA 5404 WO-Contra Costa 0290	93.323	6NU50CK000413-03-06	N/A	-	13,480
B. LAB-MDL/VRDL 0503	93.323	3U50CK000410	N/A	-	658
ZIKA 5404 WO-Long Beach 0590	93.323	6NU50CK000413-03-06	N/A	-	39,175
C. HIS 0703	93.323	3U50CK000410	N/A	-	50,739
C. HIS (NON-PPHF) 0704	93.323	3U50CK000410	N/A	-	404,505
ZIKA 5404 WO-Orange 0790	93.323	6NU50CK000413-03-06	N/A	-	4,117
ZIKA 5404 WO-Pasadena 0890	93.323	6NU50CK000413-03-06	N/A	-	3,252
I4. PulseNet 0903	93.323	3U50CK000410	N/A	-	10,567
I4. PulseNet 0904	93.323	3U50CK000410	N/A	-	91,017
I6. CaliciNet 1003	93.323	3U50CK000410	N/A	-	1,877
I6. CaliciNet 1004	93.323	3U50CK000410	N/A	-	70,556
ZIKA 5404 WO-San Benito 1090	93.323	6NU50CK000413-03-06	N/A	-	4,913
I8. NARMS 1104	93.323	3U50CK000410	N/A	13,715	52,319
J. AWARE 1203	93.323	3U50CK000410	N/A	15,256	15,256
K1. HAI Detection & Response Infrastructure 1304 (NON-PPHF)	93.323	3U50CK000410	N/A	-	229,630
M. WNV & Arboviruses 1403	93.323	3U50CK000410	N/A	22,893	83,951
M. WNV & Arboviruses 1404	93.323	3U50CK000410	N/A	78,868	591,674
ZIKA 5404 WO-San Joaquin 1490	93.323	6NU50CK000413-03-06	N/A	-	1,124

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - continued					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
O. Parasitic Diseases 1503	93.323	3U50CK000410	N/A	-	4,733
P1. Influenza 1603	93.323	3U50CK000410	N/A	-	18,597
P1. Influenza Surveillance and Diagnostic Testing 1604	93.323	3U50CK000410	N/A	-	153,925
Q1. Non Flu Diagnostic Rept. Surveillance 1703	93.323	3U50CK000410	N/A	-	13,442
T. Border Health (BIDS) 1903	93.323	3U50CK000410	N/A	20,787	34,578
T. BIDS 1904	93.323	3U50CK000410	N/A	231,332	391,587
ZIKA 5204 WO-Fresno Consolidated 1990	93.323	6NU50CK000413-03-06	N/A	-	43,464
ZIKA 5204 WO-Fresno MVCD 2090	93.323	6NU50CK000413-03-06	N/A	-	55,027
X. Mycotic Diseases 2103	93.323	3U50CK000410	N/A	-	6,479
X. Mycotics 2104	93.323	3U50CK000410	N/A	-	83,629
ZIKA 5204 WO-Fresno Westwide 2190	93.323	6NU50CK000413-03-06	N/A	-	2,485
D. Advanced Molecular Detection 2303	93.323	3U50CK000410	N/A	-	5,096
D. Advanced Molecular Detection 2304	93.323	3U50CK000410	N/A	-	23,457
ZIKA 5204 WO-Kern 2490	93.323	6NU50CK000413-03-06	N/A	-	9,074
ZIKA 5204 WO-Madera 2590	93.323	6NU50CK000413-03-06	N/A	-	44,078
Measles Outbreak Response 2602	93.323	3U50CK000410	N/A	-	17,294
Measles Outbreak Response 2603	93.323	3U50CK000410	N/A	-	3,326
ZIKA 5204 WO-Orange 2690	93.323	6NU50CK000413-03-06	N/A	-	53,789
ZIKA 5204 WO-Northwest 2890	93.323	6NU50CK000413-03-06	N/A	-	86,599
ZIKA 5204 WO-Riverside 2990	93.323	6NU50CK000413-03-06	N/A	-	2,891
ZIKA 5204 WO-San Bernardino 3090	93.323	6NU50CK000413-03-06	N/A	-	52,978
Chikungunya ELC Supp Funds 3102	93.323	3U50CK000410	N/A	-	2,654
I1. OutbreakNet-NORS 3104	93.323	3U50CK000410	N/A	-	9,813
I7. NARMS: Retail Meat Surv. 3203	93.323	3U50CK000410	N/A	-	30,372
ZIKA 5204 WO-Alameda 3290	93.323	6NU50CK000413-03-06	N/A	-	32,258
K2. Coordination Prevention 3304	93.323	3U50CK000410	N/A	-	677,973
ZIKA 5204 WO-Butte 3390	93.323	6NU50CK000413-03-06	N/A	-	18,495
ZIKA 5204 WO-Colusa 3490	93.323	6NU50CK000413-03-06	N/A	-	2,542
K5. HAI - Injection Safety 3503	93.323	3U50CK000410	N/A	-	8,545
ZIKA 5204 WO-Long Beach City DHHS 3590	93.323	6NU50CK000413-03-06	N/A	-	20,969
CA Zika Supplement 3603	93.323	3U50CK000410	N/A	-	45,151
ZIKA Supplemental 3604	93.323	3U50CK000410	N/A	-	107,938
ZIKA 5204 WO-Merced 3690	93.323	6NU50CK000413-03-06	N/A	-	6,323
Meningococcal 3703	93.323	3U50CK000410	N/A	-	19,676
ZIKA 5204 WO-Sacramento-Yolo 3790	93.323	6NU50CK000413-03-06	N/A	-	22,841

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - continued					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
K6. State CRE Lab Capacity 3904	93.323	3U50CK000410	N/A	-	143,483
K8. AR-Gonorrhea: Rapid Detect and Resp Cap 3904	93.323	3U50CK000410	N/A	68,364	183,678
ZIKA 5204 WO-West Valley 4090	93.323	6NU50CK000413-03-06	N/A	-	8,753
M2. ZIKA Pregnancy Registry 4104	93.323	3U50CK000410	N/A	-	114,531
ZIKA 5204 WO-San Mateo 4190	93.323	6NU50CK000413-03-06	N/A	-	10,568
W2. Rabies: Laboratory Capacity 4204	93.323	3U50CK000410	N/A	-	8,236
ZIKA 5204 WO-Santa Clara 4290	93.323	6NU50CK000413-03-06	N/A	-	3,731
M. WNV & Arboviruses - ZIKA 4304	93.323	3U50CK000410	N/A	144,052	1,074,693
ZIKA 5204 WO-San Joaquin 4390	93.323	6NU50CK000413-03-06	N/A	-	3,306
T. BIDS-ZIKA 4404	93.323	3U50CK000410	N/A	543	17,466
ZIKA 5204 WO-Sutter - Yuba 4490	93.323	6NU50CK000413-03-06	N/A	-	112
ELC - ZIKA RAL 4504	93.323	3U50CK000410	N/A	-	76,324
ZIKA 5204 WO-Tulare 4590	93.323	6NU50CK000413-03-06	N/A	-	7,165
ZIKA 5204 WO-Turlock 4690	93.323	6NU50CK000413-03-06	N/A	-	8,683
M1. ZIKA EPI & Lab Surv. VRDL 5004	93.323	6NU50CK000413-03-06	N/A	-	180,631
M2. ZIKA Pregnancy Registry - Center for Family Health 5104	93.323	6NU50CK000413-03-06	N/A	-	11,960
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06	N/A	-	612
M1. ZIKA EPI and Laboratory Surv. VBDS 5304	93.323	6NU50CK000413-03-06	N/A	-	168
M1. ZIKA EPI and Laboratory Surv. CID 5404	93.323	6NU50CK000413-03-06	N/A	-	19,270
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				595,810	5,674,973
HIV Emergency Relief Project Grants					
U.S. Department of Health and Human Services Health Resources and Services Administration					
HIV HHS Prevention 0203	93.914	7407	San Francisco Department of Public Health	-	(934)
HIV Emergency Relief Project Grants Total				-	(934)
HIV Formula Care Grants					
U.S. Department of Health and Human Services Health Resources and Services Administration					
Transitional Case Mgmt. 0104	93.917	PH-000598-4	State of California/County of Los Angeles	-	51,551
HIV Formula Care Grants Total				-	51,551

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HIV Prevention Activities_ Health Department Based					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Augmenting High Impact 0102	93.940	7529	San Francisco Department of Public Health	-	26,000
HIV Prevention Part A 0103	93.940	7407	San Francisco Department of Public Health	-	495,465
HIV Prevention Part A 0104	93.940	7407	San Francisco Department of Public Health	-	259,225
HIV Prevention Care (P-A) 0303 Carry Forward	93.940	7407	San Francisco Department of Public Health	-	2,632
PrEP IDE (Category 1)	93.940	7697	San Francisco Department of Public Health	-	60,744
PrEP IDE (Category 1) 0102	93.940	7697	San Francisco Department of Public Health	-	139,637
Data to Care (Category 2)	93.940	7697	San Francisco Department of Public Health	-	15,214
Data to Care (Category 2) 0202	93.940	7697	San Francisco Department of Public Health	-	206,151
HIV Prevention Activities_ Health Department Based Total				-	1,205,068
HIV Prevention Activities_Non- Governmental Organization Based					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Capacity Building Asst-A 0104	93.939	1U65PS004454	N/A	508,979	797,861
Capacity Building Asst-A 0105	93.939	1U65PS004454	N/A	172,042	263,314
CBA 0103	93.939	7470	San Francisco Department of Public Health	16,541	270,560
CBA 0104	93.939	7470	San Francisco Department of Public Health	-	74,660
HIV Prevention Activities_Non- Governmental Organization Based Total				697,562	1,406,395
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
HIV/ADIS Surveillance Data 0105	93.944	7053	San Francisco Department of Public Health	-	35,154
HIV/AIDS Surveillance Data 0104	93.944	7053	San Francisco Department of Public Health	47,554	150,120
HIV/AIDS Surveillance Data Activities CF 0604	93.944	7053	San Francisco Department of Public Health	16,045	22,591
MPP 0104	93.944	7468	San Francisco Department of Public Health	-	(5,750)
MPP 0105	93.944	7468	San Francisco Department of Public Health	34,143	369,455
MMP 0106	93.944	7468	San Francisco Department of Public Health	-	32,038
NHBS Project 0105	93.944	7714	San Francisco Department of Public Health	-	36,169
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total				97,742	639,777
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Support to Public Health Emergency Preparedness 0104	93.074	6976	Department of Public Health/San Francisco Department of Public Health	-	112,875
Support to Hospital Preparedness 0204	93.074	6976	Department of Public Health/San Francisco Department of Public Health	-	136,735
Support to Cities Readiness 0304	93.074	6976	Department of Public Health/San Francisco Department of Public Health	-	69,916
Hospital Preparedness Program and Public Health Emergency Preparedness Aligned Cooperative Agreements Total				-	319,526

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Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Virus Isolation Services 0201	93.065	56400-200-621-14-14	Association Of Public Health Laboratories	-	2,735
Virus Isolation Services 0401	93.065	56400-200-621-14-14	Association Of Public Health Laboratories	-	5,802
CaliciNet OSC 0401	93.065	56400-200-430-14-03	Association Of Public Health Laboratories	-	432
CaliciNet OSC 0501	93.065	56400-200-801-16-04	Association Of Public Health Laboratories	-	7,109
Influenza Neuraminidase 0301	93.065	56400-200-621-12-04	Association Of Public Health Laboratories	-	18,136
Influenza Neuraminidase 0401	93.065	56400-200-621-12-04	Association Of Public Health Laboratories	-	98,061
2015 Influenza rRT-PCR 0501	93.065	56400-200-621-15-17	Association Of Public Health Laboratories	-	5,914
VPDR Lab 0301	93.065	56400-200-602-15-01	Association Of Public Health Laboratories	-	83,938
VPDR Lab 0401	93.065	56400-200-902-16-02	Association Of Public Health Laboratories	-	1,908
CaliciNet Unexplained Vir 0101	93.065	56400-200-430-15-08	Association Of Public Health Laboratories	-	20
CaliciNet Unexplained VDO 0201	93.065	56400-200-430-15-08	Association Of Public Health Laboratories	-	144
CaliciNet Unexplained VDO 0301	93.065	56400-200-801-16-08	Association Of Public Health Laboratories	-	8,000
Mycobacterium Tuberculosis Complex Drug Susceptibility Testing Services 0101	93.065	56400-200-642	Association Of Public Health Laboratories	-	5,242
Mycobacterium Tuberculosis Complex Drug STS 0301	93.065	56400-200-943-16-01	Association Of Public Health Laboratories	-	126,034
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure Total				-	363,475
Maternal and Child Health Federal Consolidated Programs					
U.S. Department of Health and Human Services Health Resources and Services Administration					
Demonstrating Newborn 0103	93.110	5 D93MC26187-02-00	N/A	-	57,049
Maternal and Child Health Federal Consolidated Programs Total				-	57,049
Natural Resource Stewardship					
U.S. Department of the Interior National Park Service					
YNP - Hantavirus 0102	15.944	P13AC00320	N/A	-	114,132
National Park Service Mojave Desert 0402	15.944	P16AC00184	N/A	-	4,022
2016 Vector Borne Disease Prevention Program at Lassen Volcanic National Park 0502	15.944	P16AC00559	N/A	-	7,995
Natural Resource Stewardship Total				-	126,149
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
REACH 0102	93.738	7504	San Francisco Department of Public Health	-	250,928
REACH 0103	93.738	7504	San Francisco Department of Public Health	21,107	359,786
PPHF: Racial and Ethnic Approaches to Community Health Program financed solely by Public Prevention and Health Funds Total				21,107	610,714

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Preventive Health Services_ Sexually Transmitted Diseases Control Grants					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
STD Prevention Project 0104	93.977	6969	San Francisco Department of Public Health	-	41,543
STD Prevention Project 0105	93.977	6969	San Francisco Department of Public Health	-	33,811
CA STD HIV Prevention Ctr 0105	93.977	8280sc	Regents of the University of California-San Francisco	-	187,138
CA STD HIV Prevention Ctr 0106	93.977	8280sc	Regents of the University of California-San Francisco	-	60,146
Preventive Health Services_ Sexually Transmitted Diseases Control Grants Total				-	322,638
Projects for Assistance in Transition from Homelessness (PATH)					
U.S. Department of Health and Human Services Substance Abuse and Mental Health Services Administration					
SFHOT - PATH	93.150	7492	San Francisco Department of Public Health	-	217,601
Projects for Assistance in Transition from Homelessness (PATH) Total				-	217,601
Special Education Grants for Infants and Families					
U.S. Department of Education Office of Special Education and Rehabilitative Services					
Family Resource Center 0105	84.181	HD159024	State of California/Department of Developmental Services	-	100,488
Carolyn Kordich FRC 0105	84.181	HD159023	State of California/Department of Developmental Services	-	31,656
Special Education Grants for Infants and Families Total				-	132,144
Special Projects of National Significance					
U.S. Department of Health and Human Services Health Resources and Services Administration					
SFHOT/HOME 0304	93.928	7468	San Francisco Department of Public Health	-	10,772
SFHOT/HOME 0305	93.928	7468	San Francisco Department of Public Health	-	56,242
The Brandy Martell Proj. 0104	93.928	0193	Tri-City Health Center	-	7,867
Special Projects of National Significance Total				-	74,881
Special Supplemental Nutrition Program for Women, Infants and Children					
U.S. Department of Agriculture Food and Nutrition Service					
Women Infant & Children 0103	10.557	14-10271	State of California/Department of Public Health	-	117,381
Women Infant & Children 0104	10.557	15-10104	State of California/Department of Public Health	-	12,031,192
Women Infant & Children 0105	10.557	15-10104	State of California/Department of Public Health	-	36,745,280
Breastfeeding Peer Counseling 0204	10.557	15-10104	State of California/Department of Public Health	-	532,041
Breastfeeding Peer Counseling 0205	10.557	15-10104	State of California/Department of Public Health	-	1,466,471
Farmers Market 0504	10.557	15-10104	State of California/Department of Public Health	-	42,777
Farmers Market 0505	10.557	15-10104	State of California/Department of Public Health	-	19,801

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Special Supplemental Nutrition Program for Women, Infants and Children - continued					
U.S. Department of Agriculture Food and Nutrition Service					
PC Database 0704	10.557	15-10104	State of California/Department of Public Health	-	37,044
PC Database 0705	10.557	15-10104	State of California/Department of Public Health	-	105,328
Dietetic Internship 1104	10.557	15-10104	State of California/Department of Public Health	-	22,096
Dietetic Internship 1105	10.557	15-10104	State of California/Department of Public Health	-	74,491
Training Committee WIC 0101	10.557	15-10104	State of California/Department of Public Health	-	3,435
Education Committee WIC 0101	10.557	15-10104	State of California/Department of Public Health	-	3,859
RBL - Regional BFD Liais 2004	10.557	15-10104	State of California/Department of Public Health	-	28,310
RBL - Regional BFD Liais 2005	10.557	15-10104	State of California/Department of Public Health	-	107,399
Breastfeeding Committee 0101	10.557	15-10104	State of California/Department of Public Health	-	3,997
eWIC Committee WIC 0101	10.557	15-10104	State of California/Department of Public Health	-	582
Special Supplemental Nutrition Program for Women, Infants and Children Total				-	51,341,484
Special Supplemental Nutrition Program for Women, Infants and Children; Nutrition Education Innovations					
U.S. Department of Agriculture Food and Nutrition Service					
WIC-Online Education 0103	10.586	0253	Baylor College of Medicine/Regents of the University of California-Berkeley	-	8,772
Special Supplemental Nutrition Program for Women, Infants and Children; Nutrition Education Innovations Total				-	8,772
State Public Health Approaches for Ensuring Qutline Capacity – Funded in part by Prevention and Public Health Funds (PPHF)					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
CYAN - CDC 0205	93.735	14-10013-CDC	State of California/Department of Public Health	-	93,519
State Public Health Approaches for Ensuring Qutline Capacity – Funded in part by Prevention and Public Health Funds (PPHF) Total				-	93,519
The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
CEIP-Pertussis Sup-PPHF 1304	93.521	U50CK000201-S4	N/A	-	13,827
HPV-Sup-PPHF 1504	93.521	U50CK000201-S4	N/A	-	46,579
CEIP-ABC Sup-PPHF 1604	93.521	U50CK000201-S4	N/A	-	(6,817)
CEIP-PPHF ABCs 2906	93.521	1NU50CK000482-01-00	N/A	-	102,665
CEIP-PPHF FLU (RSV) 3206	93.521	1NU50CK000482-01-00	N/A	-	3,806
CEIP-PPHF HAIC 4006	93.521	1NU50CK000482-01-00	N/A	-	128,790

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The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements - continued					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
A. EPI (PPHF) 0102	93.521	1U50CK000410	N/A	-	45,762
A. EPI (PPHF) 0103	93.521	5U50CK000410	N/A	-	27,424
A. EPI (PPHF) 0104	93.521	5U50CK000410	N/A	-	473,622
B. LAB-MDL (PPHF) 0303	93.521	5U50CK000410	N/A	-	18,674
B. LAB (PPHF) 0304 MDL	93.521	5U50CK000410	N/A	-	201,508
B. LAB-VRDL (PPHF) 0403	93.521	5U50CK000410	N/A	-	67,614
B. LAB (PPHF) 0404 VRDL	93.521	5U50CK000410	N/A	-	433,495
C. HIS (PPHF) 0603	93.521	5U50CK000410	N/A	-	3,233
J. AWARE 1204 (PPHF)	93.521	5U50CK000410	N/A	71,545	71,545
L HAI (PPHF) 1302	93.521	1U50CK000410	N/A	-	59,860
K1. HAI (PPHF) 1303	93.521	5U50CK000410	N/A	-	(2,796)
Q1. Non-Influenza Diagnostic, Reporting and Surveillance 1704 (PPHF)	93.521	5U50CK000410	N/A	-	44,167
R1. Vaccine Preventable Diseases- Surv. 1803	93.521	5U50CK000410	N/A	-	7,799
R1. Vaccine Preventable Disease- Surveillance 1804 (PPHF)	93.521	5U50CK000410	N/A	-	89,937
K2. HAI - Antimicrobial Resistance 3303	93.521	5U50CK000410	N/A	-	111,080
K4. Hemodialysis BSI 3404 (PPHF)	93.521	5U50CK000410	N/A	-	165,898
K5. Injection Safety 3504 (PPHF)	93.521	5U50CK000410	N/A	-	85,431
A. EPI (PPHF) 5704 (CF from 2015/2016)	93.521	6NU50CK000410-03-07	N/A	-	38,670
Cross Cutting HIS 5904 (CF From 2015/2016)	93.521	6NU50CK000410-03-07	N/A	-	10,420
I4. PulseNet 6004 (CF from 2015-2016)	93.521	6NU50CK000410-03-07	N/A	3,206	3,590
P1. Influenza 6304 (CF from 2015/2016)	93.521	6NU50CK000410-03-07	N/A	-	4,093
Q1. Non-Influenza Respiratory 6404 (CF from 2015/2016)	93.521	6NU50CK000410-03-07	N/A	-	218
T. BIDS 6504 (CF from 2015/2016)	93.521	6NU50CK000410-03-07	N/A	12,346	14,225
X. Mycotics 6604 (CF from 2015/2016)	93.521	6NU50CK000410-03-07	N/A	-	369
K5. HAI Injection Safety 6704 (2015-2016 CF)	93.521	6NU50CK000410-03-07	N/A	-	9,006
I7. NARMS Retail Meat Surveillance 6804	93.521	6NU50CK000410-03-07	N/A	-	18,775
Meningococcal 6904 (2015/2016 CF)	93.521	6NU50CK000410-03-07	N/A	-	11,099
CEIP Infrastructure PPHF 0104	93.521	3U50CK000320-03S1	N/A	20,946	68,590
CEIP Infrastructure PPHF 0105	93.521	5NU50CK000320-05-00	N/A	81,417	317,210
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				189,460	2,689,368

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CSELS Partnership: Strengthening Public Health Laboratories					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
Influenza Whole Genome Sequencing Reference Center Pilot 0101	93.322	56400-200-921-16-09/923-16-01	Association Of Public Health Laboratories	-	101,007
CSELS Partnership: Strengthening Public Health Laboratories Total				-	101,007
Subtotal Other Cluster				2,220,021	76,173,247
Allergy and Infectious Diseases Research					
U.S. Department of Health and Human Services National Institutes of Health					
SF Clinical Trials Unit 0104	93.855	UM1AI069496	N/A	319,181	718,811
SF Bay Clinical Trials Unit 0105	93.855	UM1AI069496	N/A	366,990	803,103
HVTN PIF 2 0101	93.855	0000658015	Fred Hutchinson Cancer Research Center	-	(10,709)
IPREX OLE 0201	93.855	933	Family Health International	-	2,174
HOME: A Comprehensive HIV 0103	93.855	R01AI104309	N/A	-	10,435
HOME: A Comprehensive HIV 0105	93.855	R01AI104309	N/A	64,183	139,006
PrEP & ART AMUDBS 0104	93.855	FY13.265.002	Regents of the University of Colorado-Denver	-	106,458
HVTN RAMP 0103	93.855	0000804237	Fred Hutchinson Cancer Research Center	-	14,904
HVTN RAMP 0104	93.855	0000804237	Fred Hutchinson Cancer Research Center	-	14,278
LOC: MTN 028 0203	93.855	0263	Magee-Women's Research Institute and Foundation	-	53,343
Magee RTI Research 0303	93.855	0263	Magee-Women's Research Institute and Foundation	-	5,254
LOC: Microbicide Trials Network-Protocol Funds 0304	93.855	9495	Magee-Women's Research Institute and Foundation	-	2,692
HIV Prevention Trials Network (HPTN) 077 - 0201	93.855	FCO104123	Family Health International	-	236,519
HPTN 083 - 0301	93.855	HPTN-MGA-PHFE-01	Family Health International	19,366	163,623
HVTN Protocol Funding(PF) 0103	93.855	0000818968	Fred Hutchinson Cancer Research Center	-	25,925
HVTN Protocol Funding(PF) 0104	93.855	0000818968	Fred Hutchinson Cancer Research Center	-	85,617
HVTN 703/HPTN 081 Site Readiness 0101	93.855	0000841698	Fred Hutchinson Cancer Research Center	-	15,960
HVTN 703/HPTN 081 Site Readiness 0102	93.855	0000841698	Fred Hutchinson Cancer Research Center	-	130,201
HVTN 704/HPTN 085 Protocol Funding 0103	93.855	0000841698	Fred Hutchinson Cancer Research Center	-	404,499
HVTN 704/HPTN 085 AMP Behavioral Study 0203	93.855	0000888366	Fred Hutchinson Cancer Research Center	-	8,475
HVTN 117 - 0101	93.855	0000866274	Fred Hutchinson Cancer Research Center	-	70,284
HVTN 117 - 0102	93.855	0000866274	Fred Hutchinson Cancer Research Center	-	137,651
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	-	9,583
Allergy and Infectious Diseases Research Total				769,720	3,148,086

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Child Health and Human Development Extramural Research					
U.S. Department of Health and Human Services National Institutes of Health					
UCLA Child Obesity 0103	93.865	1920 G RA149	Regents of the University of California-Los Angeles	-	37,434
iTech 0101	93.865	5106044	The University of North Carolina	-	34,744
iTech 0102	93.865	5106044	The University of North Carolina	-	932
Child Health and Human Development Extramural Research Total				-	73,110
Drug Abuse and Addiction Research Programs					
U.S. Department of Health and Human Services National Institutes of Health					
HOPE 0104	93.279	6419sc	Regents of the University of California-San Francisco	-	343
Naltrexone 0103	93.279	R01DA031678	N/A	-	127
Naltrexone 0104	93.279	R01DA031678	N/A	64,596	230,738
SHARP Research Program 0105	93.279	1R25DA043441	N/A	-	21,250
Mirtazapine 0104	93.279	0208	N/A	68,087	384,934
Mirtazapine 0105	93.279	0208	N/A	6,186	145,545
NOSE 0102	93.279	5R21DA036776	N/A	19,288	10,736
REBOOT 0103	93.279	1R34DA03719401A1	N/A	-	135,019
Opioid Overdose 0102	93.279	1R03DA03808401	N/A	2,035	8,979
TasP-C Pilot 0102	93.279	R34DA039333	N/A	27,024	136,260
TasP-C Pilot 0103	93.279	R34DA039333	N/A	-	12,592
CTN0064 Linkage to HCV Care 0103	93.279	8823sc	Regents of the University of California-San Francisco	-	135,129
CTN0064 Linkage to HCV Care 0104	93.279	8823sc	Regents of the University of California-San Francisco	-	14,133
ADAPT-2 CTN0068 Yr1 0203	93.279	9140sc	Regents of the University of California-San Francisco	-	3,248
ADAPT-2 CTN0068 Yr2 0204	93.279	9140sc	Regents of the University of California-San Francisco	-	4,477
RTI - Changing the Cycle 0101	93.279	1-312-0215118-52509L	RTI International	-	210,118
COPING 0101	93.279	R01DA040189	N/A	70,801	358,656
COPING 0102	93.279	R01DA040189	N/A	-	12,335
PULSE 0101	93.279	9645sc	Regents of the University of California-San Francisco	-	5,220
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0101	93.279	7801	San Francisco Department of Public Health	-	15,961
HIV/HCV Testing Strategies 0101	93.279	GG010654	Columbia University	-	19,343
Drug Abuse and Addiction Research Programs Total				258,017	1,865,143

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Environmental Public Health and Emergency Response					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
EHS Network - Food 0103	93.070	5U01EH000704	N/A	-	92
California EHS - Net Food Project 0101	93.070	U01EH001299	N/A	-	42,335
California EHS - Net Food Project 0102	93.070	U01EH001299	N/A	-	136,063
Environmental Public Health and Emergency Response Total				-	178,490
Global AIDS					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
NHBS Project 0205	93.067	7714	San Francisco Department of Public Health	-	17,502
Global AIDS Total				-	17,502
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
NHBS Project 0104	93.944	7714	San Francisco Department of Public Health	-	125,504
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total				-	125,504
Injury Prevention and Control Research and State and Community Based Programs					
U.S. Department of Health and Human Services Centers for Disease Control and Prevention					
HOPP 0101	93.136	U01CE002793	N/A	22,309	100,121
Injury Prevention and Control Research and State and Community Based Programs Total				22,309	100,121
Mental Health Research Grants					
U.S. Department of Health and Human Services National Institutes of Health					
Hong Ha Cluster Analysis 0205	93.242	7053	San Francisco Department of Public Health	-	67,988
Longitudinal Research 0104	93.242	5R01MH095598	N/A	-	121,554
EPIC Enhancing PrEP 0103	93.242	5R01MH095628	N/A	-	38,889
EPIC Enhancing PrEP 0105	93.242	5R01MH095628	N/A	98,121	133,279
SHARP Research Program 0104	93.242	5R25MH097591	N/A	15,015	89,151
PHASTT	93.242	K23MH104116	N/A	-	12,401
PHASTT 0102	93.242	K23MH104116	N/A	-	84,449
PHASTT 0103	93.242	K23MH104116	N/A	-	66,522
RTI Staffing NICHD Grant 0103	93.242	88-14-16-18	RTI International	-	207,928
RTI Staffing NICHD Grant 0104	93.242	88-14-16-18	RTI International	-	45,608
DOT Diary (D2) 0101	93.242	R01MH109320	N/A	-	16,576
DOT Diary (D2) 0102	93.242	R01MH109320	N/A	342,079	746,083
PrEP Persistence 0202	93.242	R01MH109320	N/A	18,968	19,405
PrEP @ Home 0101	93.242	T629263	Emory University	-	15,079
CAPS PrEP Cascade 0101	93.242	9743sc	Regents of the University of California-San Francisco	-	46,083
Mental Health Research Grants Total				474,183	1,710,995

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.
(A California Non-Profit Corporation)
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (continued)
FOR THE YEAR ENDED JUNE 30, 2017

Agency/Program Name	CFDA Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed through to Subrecipients	Amount Expended
Minority Health and Health Disparities Research					
U.S. Department of Health and Human Services National Institutes of Health					
The Transnational Cohort 0102	93.307	R01MD010678	N/A	180,970	507,190
				180,970	507,190
Minority Health and Health Disparities Research Total					
National Institute of Justice Research, Evaluation, and Development Project Grants					
U.S. Department of Justice National Institute of Justice					
RTI - Researcher-Survivor Participatory Evaluation of Anti-Human Trafficking Task Forces 0101	16.560	1-0215039-52522L	RTI International	-	40,101
				-	40,101
National Institute of Justice Research, Evaluation, and Development Project Grants Total					
Special Projects of National Significance					
U.S. Department of Health and Human Services Health Resources and Services Administration					
The Brandy Martell Proj. 0105	93.928	0193	Tri-City Health Center	-	23,764
Special Projects of National Significance 0101	93.928	H97HA28895	N/A	-	84,614
Health eNav 0102	93.928	H97HA28895	N/A	-	155,086
				-	263,464
Special Projects of National Significance Total					
Trans-NIH Research Support					
U.S. Department of Health and Human Services National Institutes of Health					
SayWhen 0102	93.310	1DP5OD019809	N/A	-	(4,850)
Say WHEN 0101	93.310	0384	Regents of the University of California-San Francisco	-	26,468
Say WHEN 0102	93.310	0384	Regents of the University of California-San Francisco	-	180,953
				-	202,571
Trans-NIH Research Support Total					
				1,705,199	8,232,277
Subtotal Research Cluster					
				\$ 3,925,220	\$ 84,405,524
Total					

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.
(A California Not-for-Profit Corporation)
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

(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. (“PHFE”) under programs of the federal government for the year ended June 30, 2017. 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 PHFE, it is not intended to and does not present the financial position, changes in net assets or cash flows of PHFE.

(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 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.

PHFE did not elect to use the 10% de minimus indirect cost rate for any of the government funded programs during the year ended June 30, 2017.

(3) Contingencies

Grant monies received and disbursed by PHFE 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, PHFE does not believe that such disallowances, if any, would have a material effect on the financial position of PHFE.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
(A California Nonprofit Corporation)
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2017

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on the financial statements: **Unmodified**

Internal control over financial reporting:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None reported

Noncompliance material to the financial statements noted? _____ Yes X No

Federal Awards

Internal control over major programs:

Material weaknesses identified? _____ Yes X No

Significant deficiencies identified that are not considered to be material weaknesses? _____ Yes X None reported

Identification of major programs and type of auditors' report issued on compliance:

<u>Program Name</u>	<u>CFDA Number</u>	<u>Opinion</u>
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	Unmodified
Child and Adult Care Food Program	10.558	Unmodified
California Emerging Infections Program	93.283	Unmodified
HIV Prevention, Care, and Treatment Program	93.940	Unmodified

Other items:

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

Dollar threshold used to distinguish between type A and type B programs: \$2,532,166

Auditee qualified as a low-risk auditee X Yes _____ No

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
(A California Not-for-Profit Corporation)
Summary Schedule of Prior Audit Findings

Comments Originating in the Year Ended June 30, 2016:

There were no audit findings for the year ended June 30, 2016.