

**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, 2021 AND 2020**

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 statements of financial position as of June 30, 2021 and 2020, 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.

Auditor's 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 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, 2021 and 2020, 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 is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), 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 Schedule of Expenditures of Federal Awards 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 12, 2021, 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 12, 2021

FINANCIAL SECTION

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

Statements of Financial Position
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and cash equivalents	\$ 8,402,307	\$ 15,430,522
Contracts receivable, net of allowance for doubtful accounts of \$9,595 and \$41,712, respectively	64,034,004	19,073,473
Prepaid expenses and other	2,878,415	2,464,497
Advances to programs (Note 4)	126,513,790	-
Deferred rent	186,599	-
Property and equipment, net (Note 5)	3,802,206	2,877,934
Total assets	\$ 205,817,321	\$ 39,846,426
Liabilities		
Accounts payable and accrued expenses	\$ 31,849,302	\$ 6,435,019
Accrued payroll and related liabilities (Note 6)	15,244,463	9,152,843
Agency and other funds payable (Note 7)	10,295,125	8,697,862
Advance on grantor payments	3,153,570	3,262,932
Accountability for program assets	3,489,870	2,612,387
Deferred rent	-	38,680
Deferred revenue (Note 4)	127,326,336	293,077
Capital lease obligations (Note 8)	18,975	28,566
Total liabilities	191,377,641	30,521,366
Commitments and contingencies (Notes 10,11, 12 and 13)		
Net Assets		
Without donor restrictions	14,439,680	9,046,634
With donor restrictions	-	278,426
Total net assets	14,439,680	9,325,060
Total liabilities and net assets	\$ 205,817,321	\$ 39,846,426

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, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support			
Governmental service contracts	\$ 582,228,221	\$ -	\$ 582,228,221
Private contracts	6,135,147	-	6,135,147
Management fees	19,455,027	-	19,455,027
Other income	75,788	-	75,788
Contributions	70,352	-	70,352
In-kind contributions	49,148	-	49,148
Restrictions released	278,426	(278,426)	-
	<u>608,292,109</u>	<u>(278,426)</u>	<u>608,013,683</u>
Expenses			
Program services	586,124,657	-	586,124,657
Support services	16,774,406	-	16,774,406
	<u>602,899,063</u>	<u>-</u>	<u>602,899,063</u>
Change in net assets	<u>5,393,046</u>	<u>(278,426)</u>	<u>5,114,620</u>
Net assets at beginning of the year	<u>9,046,634</u>	<u>278,426</u>	<u>9,325,060</u>
Net assets at end of the year	<u>\$ 14,439,680</u>	<u>\$ -</u>	<u>\$ 14,439,680</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 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
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Statement of Functional Expenses
For the Year Ended June 30, 2021

	<u>Program Services</u>					<u>Supporting Services</u>		<u>Total</u>
	Epidemiology and Laboratory Capacity for Infectious Diseases	Women, Infants and Children Supplemental Nutrition Program	County of Santa Clara COVID-19 Response	All Other Programs	Program Subtotal	Management and General		
Salaries and related expenses:								
Salaries	\$ 11,985,860	\$ 28,925,398	\$ 7,850,961	\$ 68,500,946	\$ 117,263,165	\$ 9,358,167		\$ 126,621,332
Employee benefits	2,139,907	9,120,332	1,232,241	13,762,013	26,254,493	1,979,168		28,233,661
Payroll taxes	976,647	2,446,897	658,368	5,837,595	9,919,507	683,575		10,603,082
Other expenses:								
Advertising and promotion	434,299	26,496	-	1,369,243	1,830,038	37,716		1,867,754
Conference, conventions and meetings	100,965	339,169	633	210,286	651,053	37,021		688,074
Contributions	-	-	-	-	-	250,000		250,000
Depreciation	401,245	334,642	-	287,912	1,023,799	323,001		1,346,800
Equipment rental and maintenance	68,186	23,490	-	194,340	286,016	27,894		313,910
In-kind supplies	-	11,262	-	-	11,262	37,886		49,148
Information technology	82,601	787,657	17,179	1,367,930	2,255,367	1,121,751		3,377,118
Insurance	-	32,085	19,940	324,804	376,829	499,230		876,059
Memberships and subscriptions	39,321	33,574	-	30,832	103,727	133,213		236,940
Occupancy	-	4,600,067	-	3,981,661	8,581,728	903,107		9,484,835
Office expense	7,782	175,887	-	437,890	621,559	294,159		915,718
Outside services	5,383	14,966	64,643	1,269,899	1,354,891	628,948		1,983,839
Professional fees	18,560	4,150	-	6,761,037	6,783,747	442,351		7,226,098
Subcontractors	10,599,446	575	-	8,271,490	18,871,511	-		18,871,511
Subrecipients	379,964,293	-	-	4,903,095	384,867,388	-		384,867,388
Supplies	1,350,349	754,325	-	2,328,503	4,433,177	-		4,433,177
Travel	77,600	70,179	23,126	464,495	635,400	17,219		652,619
	<u>\$ 408,252,444</u>	<u>\$ 47,701,151</u>	<u>\$ 9,867,091</u>	<u>\$ 120,303,971</u>	<u>\$ 586,124,657</u>	<u>\$ 16,774,406</u>		<u>\$ 602,899,063</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, 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.
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Statements of Cash Flows
For the Years Ended June 30, 2021 and 2020

	2021	2020
Cash flows from operating activities		
Change in net assets	\$ 5,114,620	\$ 1,163,204
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	1,346,800	1,661,828
Changes in operating assets and liabilities:		
Contracts receivable	(44,960,531)	737,330
Prepaid expenses and other	(413,918)	(231,126)
Advances to programs	(126,513,790)	-
Accounts payable and accrued expenses	25,414,283	(2,148,892)
Accrued payroll and related liabilities	6,091,620	2,912,865
Agency and other funds payable	1,597,263	4,082,273
Advance on grantor payments	(109,362)	1,155,582
Accountability for program assets	877,483	(335,845)
Deferred rent	(225,279)	(157,338)
Deferred revenue	127,033,259	96,570
Net cash (used in) provided by operating activities	(4,747,552)	8,936,451
Cash flows from investing activities		
Acquisition of fixed assets	(2,271,072)	(1,228,227)
Net cash used in investing activities	(2,271,072)	(1,228,227)
Cash flows from financing activities		
Principal repayments related to capital leases	(9,591)	(7,299)
Net cash used in financing activities	(9,591)	(7,299)
Net (decrease) increase in cash	(7,028,215)	7,700,925
Cash and cash equivalents, beginning of year	15,430,522	7,729,597
Cash and cash equivalents, end of year	\$ 8,402,307	\$ 15,430,522
Supplemental disclosure of non-cash investing and financing activities:		
Property and equipment acquired through capital leases	\$ -	\$ 8,881

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Notes to Financial Statements
For the Years Ended June 30, 2021 and 2020

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, 2021 and 2020

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, 2021.

Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized as revenue until the condition on which they depend has been substantially met. At June 30, 2021, Heluna Health has in excess of \$2.5 billion in conditional promises to give through November 2024, which consist primarily of governmental service contract awards mostly related to COVID-19 response.

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 government 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, 2021 and 2020

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, 2021 and 2020.

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, 2021 and 2020 were \$3,144,168 and \$2,236,262, 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, 2021 and 2020

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, 2021 and 2020, were \$8,369 and \$15,562, 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, 2021 and 2020 were \$345,702 and \$376,125, 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 government 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, 2021 and 2020 was \$5,413,985 and \$3,248,428, 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.

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Notes to Financial Statements
For the Years Ended June 30, 2021 and 2020

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 statements of activities and statements 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, 2021 and 2020.

Heluna Health's federal and state income tax returns prior to 2018 and 2017, 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, 2021 and 2020

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 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 became effective for Heluna Health for its fiscal year 2021. This standard did not have a material effect on Heluna Health's 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 does not expect ASU 2020-07 to have a material impact on the financial statements.

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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 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, 2021 and 2020, 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. Advances to Programs

Advances to programs consists of payments made to federal, state and local agencies for which individual applicable award agreements stipulate payment from Heluna Health to the receiving agency in advance of expenses incurred. The advance is recognized as revenue as expenses are incurred and reported. The initial receipt of award agreement advance from program funder to Heluna Health is included in deferred revenue.

During Heluna Health's fiscal year ending June 30, 2021, the Organization advanced a total of approximately \$366.9 million to subrecipients as part of the CDC Cooperative Agreement for the Epidemiology and Laboratory Capacity for Infectious Diseases Program towards COVID-19 response efforts. This initial amount was recognized as advances to programs with the corresponding offset included in deferred revenue in the accompanying statements of financial position. The advances to program and deferred revenue balances at June 30, 2021 include the approximately \$126.5 million unused portion of the original amounts that were advanced.

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5. Property and Equipment

The balances at June 30, 2021 and 2020, respectively, consist of the following:

	2021	2020
Headquarter's software and equipment	\$ 4,081,706	\$ 3,765,507
Program equipment	9,102,325	7,472,102
Leasehold improvements	769,708	731,764
	13,953,739	11,969,373
Less: accumulated depreciation	(10,151,533)	(9,091,439)
Property and equipment net	\$ 3,802,206	\$ 2,877,934

Depreciation expense for the years ended June 30, 2021 and 2020 was \$1,346,800 and \$1,661,828, respectively.

6. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2021 and 2020 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, 2021 and 2020, respectively, consist of the following:

	2021	2020
Salaries and wages	\$ 5,135,974	\$ 3,330,822
Accrued taxes and other fringe benefits	4,694,504	2,573,593
Accrued compensated balances	5,413,985	3,248,428
	\$ 15,244,463	\$ 9,152,843

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7. 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, 2021 and 2020 were \$10,295,125 and \$8,697,862, respectively.

8. 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, 2021 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2022	\$ 11,119
2023	6,832
2024	<u>2,332</u>
	\$ 20,283
Less: portion attributed to interest	<u>(1,308)</u>
Net capital leases obligations	<u><u>\$ 18,975</u></u>

Total fixed assets under capital lease agreements are \$544,096 and \$544,096 as of June 30, 2021 and 2020, respectively. Total accumulated depreciation for these assets were \$526,037 and \$516,218 as of June 30, 2021 and 2020, respectively.

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9. 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>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 8,402,307	\$ 15,430,522
Contracts receivable, net of allowance for doubtful accounts	<u>64,034,004</u>	<u>19,073,473</u>
	<u>\$ 72,436,311</u>	<u>\$ 34,503,995</u>

As of June 30, 2021 and June 30, 2020, Heluna Health has \$0 and \$278,426 of cash reserved for net assets with donor restrictions, respectively.

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.

10. 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, 2021 and 2020.

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Notes to Financial Statements
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10. Commitments and Contingencies (continued)

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, 2021.

Surety Bond

Heluna Health entered into an Advance Payment Guarantee Bond Agreement (the "Agreement") effective May 7, 2020 which expired May 6, 2021. Heluna Health was contingently liable to a surety company under this Agreement for a \$1,200,000 advance payment related to a program contract. During the fiscal year ending June 30, 2021 Heluna Health satisfied the contingent liabilities by completing its performance on the specific bonded contract.

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 was originally expected to be temporary, given events through fiscal year 2021 there is considerable uncertainty around the duration. Heluna Health does not expect this matter to negatively impact its financial condition. As of June 30, 2021, the Organization has remaining award commitments related to COVID-19 totaling in excess of \$2.5 billion.

For the years ended June 30, 2021 and June 30, 2020, the COVID-19 associated impact to revenue was approximately \$466 million and \$1.8 million, respectively.

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Notes to Financial Statements
For the Years Ended June 30, 2021 and 2020

11. 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 \$5,343,083 and \$5,367,072 for the years ended June 30, 2021 and 2020, respectively, and is included in Occupancy in the accompanying statements of functional expenses. At June 30, 2021 deferred rent asset was \$186,599 and at June 30, 2020 deferred rent liability was \$38,680.

The approximate minimum future annual rental payments under all facility leases at June 30, 2021 are:

<u>Fiscal Year End</u>	<u>Amount</u>
2022	\$ 3,496,462
2023	1,705,816
2024	638,408
2025	29,333
	<u>\$ 5,870,020</u>

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 2024. Total expense related to equipment leases, software licensing, and maintenance commitments was \$1,640,017 and \$1,177,483 for the years ended June 30, 2021 and 2020 respectively.

The approximate minimum future annual commitments, under all operating equipment leases, software licensing agreements and maintenance contracts, at June 30, 2021 are as follows:

<u>Fiscal Year End</u>	<u>Amount</u>
2022	\$ 969,576
2023	423,878
2024	2,700
	<u>\$ 1,396,154</u>

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Notes to Financial Statements
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12. 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 2021 and 2020, 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 \$6,441,193 and \$4,073,401, respectively, for the years ended June 30, 2021 and 2020 and is included in employee benefits on the accompanying statements of functional expenses.

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 \$301,664 and \$110,250 for the years ended June 30, 2021, and 2020 respectively, and is included in prepaid expenses and other in the accompanying statements of financial position.

13. 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, 2021, 85% of total revenues and 34% of contracts receivable were related to Federal Government contracts. At June 30, 2020, 62% of total revenues and 31% of contracts receivable were related to Federal Government contracts.

14. Subsequent Events

Management evaluated subsequent events through November 12, 2021, the date the financial statements were available to be issued. No material subsequent events requiring disclosure in the financial statements were noted.

**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, 2021, 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 12, 2021.

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 12, 2021

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., DBA Heluna Health's ("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, 2021. 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, 2021.

Other Matters

The results of our auditing procedures disclosed an instance of noncompliance, which is required to be reported in accordance with the Uniform Guidance and which is described in the

accompanying schedule of findings and questioned costs as item 2021-001. Our opinion on Heluna Health's major federal programs is not modified with respect to this matter.

Heluna Health's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Heluna Health's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 12, 2021

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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
<u>United States Department of Health and Human Services</u>					
Acquired Immunodeficiency Syndrome (AIDS) Activity					
EtE Community Consultant	93.118	1000008917	San Francisco Department of Public Health	\$ -	\$ 47,038
			Acquired Immunodeficiency Syndrome (AIDS) Activity Total	-	47,038
National Organizations of State and Local Officials					
HRSA Communities Rise 0101	93.011	02953-AR03574	Public Health Institute	-	7,272
			National Organizations of State and Local Officials Total	-	7,272
Antimicrobial Resistance Surveillance in Retail Food Specimens					
NARMS Retail Food Surveillance Program 0104	93.876	5U0IFD005796-04		(2,634)	(917)
NARMS Retail Food Surveillance Program 0105	93.876	U0IFD007141		60,550	71,868
			Antimicrobial Resistance Surveillance in Retail Food Specimens Total	57,916	70,951
CSELS Partnership: Strengthening Public Health Laboratories					
National Influenza Reference Center 20-211001	93.322	56401-250-410-21-03	Association Of Public Health Laboratories	-	745
PCR Protocol Evaluation of Influenza B 0801	93.322	56401-200-921-20-11	Association Of Public Health Laboratories	-	1,841
VPD Reference Center 20-210901	93.322	56401-250-411-21-01	Association Of Public Health Laboratories	-	33,771
Pyrosequencing Services for Mycobacterium Tuberculosis 2020-210801	93.322	56401-250-453-21-01	Association Of Public Health Laboratories	-	206,672
Influenza Whole Genome Sequencing Reference Center Pilot 0101	93.322	56400-200-921-16-09/923-	Association Of Public Health Laboratories	-	27,797
APHL MDL Data and Technical Assistance 0101	93.322	56401-200-943-18-17/20-04	Association Of Public Health Laboratories	-	2,063
MTBC 0101	93.322	56401-200-943-20-26	Association Of Public Health Laboratories	-	22,145
Perform WGS on Mycobacterium Tuberculosis (MTBC) Positive Diagnostic Cultures 0101	93.322	56401-200-943-20-12	Association Of Public Health Laboratories	-	19
			CSELS Partnership: Strengthening Public Health Laboratories Total	-	295,053
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
SFDPH High Impact CBA Program 0102	93.834	0547.0102	San Francisco Department of Public Health	-	352,442
SFDPH High Impact CBA Program 0103	93.834	0547.0103	San Francisco Department of Public Health	-	56,535
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	1NU65PS923683		232,147	653,996
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0103	93.834	1NU65PS923683		43,795	198,056
Provision of Training Sessions on CDC approved HIP Courses 0102	93.834	0610	Cicatelli Associates, Inc	-	51
			Capacity Building Assistance (CBA) for High-Impact HIV Prevention Total	275,942	1,261,080
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
E. Laboratory Biosafety & Biosecurity (Non-PPHF) (CF FY 16-17) - 2905	93.815	6-NU50CK000410-04-04		-	48,483
			Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total	-	48,483

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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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 0109	93.317	5NU50CK000482-04-00		233,947	478,788
CEIP-ABC 0110	93.317	NU50CK000482		256,833	494,940
CEIP-FoodNet 0209	93.317	5NU50CK000482-04-00		40,122	310,858
CEIP-FoodNet 0210	93.317	NU50CK000482		55,008	270,058
CEIP-CJD 0309	93.317	5NU50CK000482-04-00		-	34,294
CEIP-CJD 0310	93.317	NU50CK000482		-	58,930
CEIP-Influenza 0409	93.317	5NU50CK000482-04-00		49,014	312,320
CEIP-Flu 0410	93.317	NU50CK000482		34,353	255,766
CEIP-Admin 0709	93.317	5NU50CK000482-04-00		-	259,246
CEIP-Admin 0710	93.317	NU50CK000482		-	347,449
CEIP-HPV 0909	93.317	5NU50CK000482-04-00		125,440	334,917
CEIP-HPV 0910	93.317	NU50CK000482		64,470	262,349
CEIP-HAIC 1109	93.317	5NU50CK000482-04-00		20,860	452,557
CEIP-HAIC 1110	93.317	NU50CK000482		12,308	286,171
CEIP-General Infrastructure 3609	93.317	5NU50CK000482-04-00		79,954	133,007
CEIP-General Infrastructure 3610	93.317	NU50CK000482		43,323	161,657
CEIP-Candidemia 3809	93.317	5NU50CK000482-04-00		-	29,278
CEIP-Candidemia 3810	93.317	NU50CK000482		-	76,865
CEIP-RSV 4809	93.317	5NU50CK000482-04-00		17,260	65,303
CEIP-RSV 4810	93.317	NU50CK000482		22,109	104,976
CEIP-Arbo virus 4909	93.317	5NU50CK000482-04-00		170,440	270,744
CEIP-Arbo virus 4910	93.317	NU50CK000482		-	96,254
Opioid MAT 5009	93.317	5NU50CK000482-04-00		218,477	432,379
CEIP-Opioid 5010	93.317	NU50CK000482		-	18,875
COVID-19 5109	93.317	5NU50CK000482-04-00		32,465	628,449
COVID-19 - CEIP-COVID-19 5110	93.317	NU50CK000482		108,579	545,534
CEIP-CHRONIC FATIGUE 5209	93.317	6NU50CK000482		70,180	74,031
CEIP-Chronic Fatigue 5210	93.317	NU50CK000482		144,484	146,313
COVID-19 - CEIP - COVID-19 VE 5309	93.317	NU50CK000482		-	46,119
COVID-19 - CEIP COVID VE 5410	93.317	NU50CK000482		245,283	256,187
COVID-19 - CEIP COVID Sequencing 5510	93.317	NU50CK000482		74,404	75,449
COVID-19 - CEIP-HCP-COVID-19 VE 5310	93.317	NU50CK000482		-	99,318
Emerging Infections Programs Total				<u>2,119,313</u>	<u>7,419,381</u>

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
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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
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
A1.Cross-Cutting: Epidemiology Capacity 0107	93.323	INU50CK000539-01-00		-	145,780
A1.Cross-Cutting: Epidemiology Capacity 0108	93.323	5NU50CK000539-02-00		-	310,467
COVID-19 ELC Enhancing Detection Coronavirus Response and Relief 0150	93.323	6NU50CK000539-02-07		169,676,522	169,816,424
COVID-19 - ELC COVID-19 Firstline Project 0160	93.323	6NU50CK000539-01-11		-	659,959
COVID-19 ELC Enhancing Detection Funding 0170	93.323	6NU50CK000539-01-10		-	6,520,442
COVID-19 ELC CARES 0180	93.323	6NU50CK000539-01-08		178,118	5,144,306
A2.Cross-Cutting: Laboratory Capacity 0207	93.323	INU50CK000539-01-00		-	108,974
A2.Cross-Cutting: Laboratory Capacity 0208	93.323	5NU50CK000539-02-00		-	218,777
COVID-19 ELC Enhancing Detection Funding Contracts 0270	93.323	6NU50CK000539-01-10		208,939,276	208,941,366
COVID-19 - Butte County 0280	93.323	6NU50CK000539-01-08		-	26,645
A2.Cross-Cutting: Laboratory Capacity - AMD 0307	93.323	INU50CK000539-01-00		-	199,886
A2.Cross-Cutting: Laboratory Capacity - AMD 0308	93.323	5NU50CK000539-02-00		-	159,361
COVID-19 - ELC Enhancing Detection- Imperial County 0370	93.323	6NU50CK000539-01-10		-	185,884
COVID-19 - Marin County 0380	93.323	6NU50CK000539-01-08		-	38,427
Consolidated MAD 0391	93.323	6-NU50CK000410-04-04		-	2,944
B.ELC Leadership, Management & Administration 0407	93.323	INU50CK000539-01-00		-	28,597
B.ELC Leadership, Management & Administration 0408	93.323	5NU50CK000539-02-00		-	112,165
COVID-19 - ELC Enhancing Detection- Kings County 0470	93.323	6NU50CK000539-01-10		-	236,294
COVID-19 - San Diego County 0480	93.323	6NU50CK000539-01-08		-	27,894
C.Health Information Systems Capacity 0507	93.323	INU50CK000539-01-00		-	86,417
C.Health Information Systems Capacity 0508	93.323	5NU50CK000539-02-00		-	195,466
COVID-19 - ELC Enhancing Detection- Stanislaus County 0570	93.323	6NU50CK000539-01-10		-	156,519
COVID-19 Alameda 0580	93.323	6NU50CK000539-01-08		-	111,243
F1.Food_Water: Epidemiology Capacity 0607	93.323	INU50CK000539-01-00		1,750	47,426
F1.Food_Water: Epidemiology Capacity 0608	93.323	5NU50CK000539-02-00		30,314	258,327
COVID-19 - ELC Enhancing Detection San Mateo 0670	93.323	6NU50CK000539-01-10		-	246,572
COVID-19 Alpine 0680	93.323	6NU50CK000539-01-08		-	95,750
Fresno MVCD 0691	93.323	6-NU50CK000410-04-04		-	5,721
F2.Food_Water: Laboratory Capacity 0707	93.323	INU50CK000539-01-00		-	270,819
F2.Food_Water: Laboratory Capacity 0708	93.323	5NU50CK000539-02-00		-	449,327
COVID-19 Amador 0780	93.323	6-NU50CK000539-01-08		-	70,197
G1.HAL_AR: Epidemiology Capacity 0807	93.323	INU50CK000539		-	220,187
G1.HAL_AR: Epidemiology Capacity 0808	93.323	5NU50CK000539-02-00		-	952,625
G2.HAL_AR: Laboratory Capacity 0907	93.323	INU50CK000539		-	75,255

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G2.HAL_AR: Laboratory Capacity 0908	93.323	5NU50CK000539-02-00		-	83,734
COVID-19 Butte 0980	93.323	6NU50CK000539-01-08		-	172,455
HI.Vector-borne Core: Tier 1 (VBDS) 1007	93.323	INU50CK000539		12,631	59,163
HI.Vector-borne Core: Tier 1,2, and 3 (VBDS) 1008	93.323	5NU50CK000539-02-00		61,785	442,985
COVID-19 Calaveras 1080	93.323	6NU50CK000539-01-08		-	58,419
Merced MAD 1091	93.323	6-NU50CK000410-04-04		-	8,399
I2.NARMS Surveillance Activity 1105	93.323	6NU50CK000410-04-01		-	22,474
HI.Vector-borne Core: Tier 1 (VRDL) 1107	93.323	INU50CK000539		-	61,097
HI.Vector-borne Core: Tier 1 (VRDL) 1108	93.323	5NU50CK000539-02-00		-	8,401
COVID-19 Colusa 1180	93.323	6 NU50CK000539-01-08		-	88,162
COVID-19 Contra Costa 1280	93.323	6 NU50CK000539-01-08		-	266,552
COVID-19 Del Norte 1380	93.323	6 NU50CK000539-01-08		-	129,229
M1.WNV and Other Arboviral 1406	93.323	5NU50CK000410-05-00		-	1,460
LMycotics: Detect & Prev Fungal Infections 1407	93.323	INU50CK000539		-	79
LMycotics: Detect and Prev Fungal Infections 1408	93.323	5NU50CK000539-02-00		-	124,848
COVID-19 El Dorado 1480	93.323	6 NU50CK000539-01-08		-	47,354
J.Binational Border Infectious Disease Surveillance (BIDS) 1507	93.323	INU50CK000539		48,183	137,152
J.Binational Border Infectious Disease Surveillance (BIDS) 1508	93.323	5NU50CK000539-02-00		296,526	406,860
COVID-19 Fresno 1580	93.323	6 NU50CK000539-01-08		-	132,146
M.Rabies Surveillance 1607	93.323	INU50CK000539		-	8,489
M.Rabies Surveillance 1608	93.323	5NU50CK000539-02-00		-	331
COVID-19 Glenn 1680	93.323	6 NU50CK000539-01-08		-	90,576
N.Parasitic Surveillance 1707	93.323	INU50CK000539		-	2,653
N.Parasitic Surveillance 1708	93.323	5NU50CK000539-02-00		-	58,283
COVID-19 Humboldt 1780	93.323	6 NU50CK000539-01-08		-	70,721
O.Enhanced Vaccine-Preventable Disease (VPD) 1807	93.323	INU50CK000539		-	68,506
O.Enhanced Vaccine-Preventable Disease (VPD) 1808	93.323	5NU50CK000539-02-00		105,785	308,888
COVID-19 Imperial 1880	93.323	6 NU50CK000539-01-08		-	45,774
T. Border Health (BIDS) 1903	93.323	3U50CK000410		-	1,137
P.Legionnaires' Disease Prevention 1907	93.323	INU50CK000539		-	20,736
P.Legionnaires Disease Prevention 1908	93.323	5NU50CK000539-02-00		-	106,859
COVID-19 Inyo 1980	93.323	6NU50CK000539-01-08		-	69,506
Q.Influenza Surveillance and Diagnostic Testing 2007	93.323	INU50CK000539		-	16,860
Q.Influenza Surveillance and Diagnostic Testing 2008	93.323	5NU50CK000539-02-00		-	163,730
COVID-19 Kern 2080	93.323	6 NU50CK000539-01-08		-	46,102

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ZIKA 5204 WO-Fresno Westwide 2190	93.323	6NU50CK000413-03-06		-	7,164
S.Threat of Antibiotic-Resistant Gonorrhea: Rapid Detect &Resp Cap 2207	93.323	1NU50CK000539		39,889	107,425
S.Threat of Antibiotic-Resistant Gonorrhea: Rapid Detect &Resp Cap 2208	93.323	5NU50CK000539-02-00		103,408	401,378
D. Advanced Molecular Detection 2304	93.323	3U50CK000410		-	20,973
T.Gonococcal Isolate Surveillance Project (GISP) 2307	93.323	1NU50CK000539		-	22,263
T.Gonococcal Isolate Surveillance Project (GISP) 2308	93.323	5NU50CK000539-02-00		-	24,848
W.Infants with Congenital Exposure – Surveillance and Monitoring 2407	93.323	1NU50CK000539		-	158,243
W.Infants with Congenital Exposure - Surveillance and Monitoring 2408	93.323	5NU50CK000539-02-00		-	315,556
COVID-19 Madera 2480	93.323	6 NU50CK000539-01-08		-	115,216
C2. Data Modernization Initiative 2508	93.323	5NU50CK000539-02-00		-	57,995
COVID-19 Marin 2580	93.323	6 NU50CK000539-01-08		-	76,990
ZIKA 5204 WO-Madera 2590	93.323	6NU50CK000413-03-06		-	2,604
E. Emerging Issue - AFM 2607	93.323	6NU50CL000539-01-01		(7,151)	98,919
E. Cross Cutting Emerging Issues 2608	93.323	5NU50CK000539-02-00		-	37,798
COVID-19 Mariposa 2680	93.323	6NU50CK000539-01-08		-	171,711
ZIKA 5204 WO-Orange 2690	93.323	6NU50CK000413-03-06		-	3,100
COVID-19 W.Infants with Congenital Exposure COVID Funding - Surveillance and Monitoring 2708	93.323	5NU50CK000539-02-00		-	90,073
COVID-19 Mendocino 2780	93.323	6NU50CK000539-01-08		-	191,609
E. Emerging Issues - Shigella AR 2807	93.323	6NU50CL000539-01-01		-	103,537
E. Cross Cutting Emerging Issues 2808	93.323	5NU50CK000539-02-00		-	146,282
COVID-19 Merced 2880	93.323	6NU50CK000539-01-08		-	213,000
A2.Cross-Cutting: Laboratory Capacity 2 (RAL) 2907	93.323	6NU50CL000539-01-01		-	29,389
HI. Tier 2908 Additional Funding VRDL 2908	93.323	5NU50CK000539-02-00		-	47,419
COVID-19 Modoc 2980	93.323	6 NU50CK000539-01-08		-	83,747
ZIKA 5204 WO-Riverside 2990	93.323	6NU50CK000413-03-06		-	11,424
C1. Health Information Systems Capacity 2 (RAL) 3007	93.323	6NU50CL000539-01-01		-	249,278
E. Cross Cutting Emerging Issues 3008	93.323	5NU50CK000539-02-00		-	102,342
COVID-19 Mono 3080	93.323	6NU50CK000539-01-08		-	168,185
HI. Vector-borne Core: Tier 1 Additional Funding - VBDS 3108	93.323	5NU50CK000539-02-00		-	52,814
COVID-19 Monterey 3180	93.323	6 NU50CK000539-01-08		-	21,607
ZIKA 5204 WO-San Diego 3190	93.323	6NU50CK000413-03-06		-	13,506
COVID-19 Napa 3280	93.323	6 NU50CK000539-01-08		-	59,892
K2. HAI Coordinated Prevention and Stewardship 3306	93.323	5NU50CK000410-05-00		-	1,968
COVID-19 Nevada 3380	93.323	6 NU50CK000539-01-08		-	171,077
COVID-19 ELC-Public Health Laboratory 3408	93.323	6NU50CK000539-02-04		-	205,659

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COVID-19 Orange 3480	93.323	6 NU50CK000539-01-08		-	1,492,286
COVID-19 Placer 3580	93.323	6NU50CK000539-01-08		-	326,232
COVID-19 Plumas 3680	93.323	6 NU50CK000539-01-08		-	74,157
COVID-19 Riverside 3780	93.323	6 NU50CK000539-01-08		-	62,957
COVID-19 Sacramento 3880	93.323	6 NU50CK000539-01-08		-	98,066
COVID-19 San Benito 3980	93.323	6 NU50CK000539-01-08		-	130,198
J1.Threat of Antibiotic-Resistant Gonorrhea 4006	93.323	5NU50CK000410-05-00		-	2,533
COVID-19 San Bernardino 4080	93.323	6 NU50CK000539-01-08		-	1,067,143
COVID-19 San Diego 4180	93.323	6 NU50CK000539-01-08		-	56,889
M. WNV & Arboviruses - ZIKA 4304	93.323	3U50CK000410		-	22,716
COVID-19 San Joaquin 4380	93.323	6 NU50CK000539-01-08		-	116,499
COVID-19 San Luis Obispo 4480	93.323	6 NU50CK000539-01-08		-	204,821
ELC - ZIKA RAL4504	93.323	3U50CK000410		-	18,538
COVID-19 San Mateo 4580	93.323	6 NU50CK000539-01-08		-	481,694
COVID-19 Santa Barbara 4680	93.323	6 NU50CK000539-01-08		-	268,991
COVID-19 Santa Clara 4780	93.323	6NU50CK000539-01-08		-	297,005
M1. ZIKA EPI&Lab Surv. VRDL5004	93.323	6NU50CK000413-03-06		-	26,083
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06		-	15,516
COVID-19 Solano 5280	93.323	6 NU50CK000539-01-08		-	118,618
COVID-19 Stanislaus 5480	93.323	6NU50CK000539-01-08		-	89,934
COVID-19 Tehama 5680	93.323	6NU50CK000539-01-08		-	124,408
COVID-19 Trinity 5780	93.323	6NU50CK000539-01-08		-	210,179
COVID-19 Tulare 5880	93.323	6NU50CK000539-01-08		-	109,342
COVID-19 Tuolumne 5980	93.323	6NU50CK000539-01-08		-	185,065
COVID-19 - ELC / CA COVID-19 Tier 16007	93.323	6NU50CK000539-01-07		-	494,538
COVID-19 Ventura 6080	93.323	6NU50CK000539-01-08		-	69,543
COVID-19 - San Diego County 6107	93.323	6NU50CK000539-01-07		-	(1,385)
COVID-19 Siskiyou 5180	93.323	6NU50CK000539-01-08		-	91,117
COVID-19 Yolo 6180	93.323	6 NU50CK000539-01-08		-	55,109
COVID-19 - Santa Clara County 6207	93.323	6NU50CK000539-01-07		-	103,762
COVID-19 - San Luis Obispo County 6307	93.323	6NU50CK000539-01-07		-	118,873
COVID-19 - Yolo County- Emergency Services- 6407	93.323	6NU50CK000539-01-07		-	79,590
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY 16-17) - 6805	93.323	6-NU50CK000410-04-04		-	43,823
K1A. HAI Detection Response, Containment, and Prevention - MDL 7406	93.323	5NU50CK000410-05-00		-	2,642
ZIKA - RAL2017-2018	93.323	6NU50CK000410-04-02		-	11,020

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I2. NARMS Surveillance Activities (CF FY1819) 8106	93.323	6NU50CK000410-05-03		-	3,993
K1. Healthcare Associated Infections - Detection, Containment & Prevention -MDL(CF FY1718) 8606	93.323	6NU50CK000410-05-03		-	2,642
K2: Healthcare Associated Infections- Coordinated Prevention and Stewardship (CF FY1718) 8806	93.323	6NU50CK000410-05-03		-	16,169
Zika RAL(CF FY1718) 9306	93.323	6NU50CK000410-05-03		-	4,043
K8. AR Gonorrhoea: Rapid Detect and Response Capacity (CF FY1617) 9506	93.323	6NU50CK000410-05-03		-	23,631
M2. U.S. Zika Pregnancy Registry (CF FY1617) 9706	93.323	6NU50CK000410-05-03		-	1,091
HAI/AR & Antibiotic Stewardship Project 0101	93.323	PH-003152W29	County of Los Angeles	-	43,775
COVID-19 - SCO - DHS SCO Sites	93.323	210-HFH-CBS	County of Los Angeles	-	19,146
COVID-19 - SCO - DHS SCO Sites 0202	93.323	210-HFH-CBS	County of Los Angeles	-	282,659
COVID-19 - EMS - Isolation/Quarantine Sites	93.323	210-HFH-CBS	County of Los Angeles	-	745,352
COVID-19 - EMS - Isolation/Quarantine Sites 0102	93.323	210-HFH-CBS	County of Los Angeles	-	625,636
COVID-19 Epidemiology Data Project	93.323	PH-003152W33	County of Los Angeles	-	490,442
COVID-19 Epidemiology Surveillance Capacity 0101	93.323	PH-003152W33	County of Los Angeles	-	390,441
COVID-19 OCHCA Project 2020	93.323	MA-042-20011918	Health Care Agency	-	1,110,808
COVID-19 Local Health Emergency TPS 0101	93.323	213-HSA-CBS	County of Los Angeles	-	3,715,958
COVID-19 Local Health Emergency TPS 0102	93.323	213-HSA-CBS	County of Los Angeles	-	5,200,685
COVID-19: Enhancing Detection Project - Activity 1: Data, CRM, and ELR 0101	93.323	PH-003152W34	County of Los Angeles	-	2,216,957
COVID-19: Enhancing Detection Project - Activity 2: PEH, HOU, and Congregate Living 0201	93.323	PH-003152W34	County of Los Angeles	-	4,090,465
COVID-19: Enhancing Detection Project - Activity 3: IRIS 0301	93.323	PH-003152W34	County of Los Angeles	-	307,788
COVID-19: Enhancing Detection Project - Activity 4: Testing Logistics & Public Health Laboratory 0401	93.323	PH-003152W34	County of Los Angeles	-	363,657
COVID-19 Outbreak Management for PEH Project 0101	93.323	PH-003152W35	County of Los Angeles	-	1,275,118
COVID-19 EM200 IVAD	93.323	PH-003152W35	County of Los Angeles	-	126,603
COVID-19 Enhancing Detection Operating Budget 0250	93.323	6NU50CK000539-02-07	County of Los Angeles	-	6,1233
COVID-19 ELC Enhancing Detection - Sero-surveillance 1170	93.323	6NU50CK000539-02-07		-	503,155
COVID-19 Lake 2280	93.323	6 NU50CK000539-01-08		-	175,410
G2. HAI/AR Supplemental 3208	93.323	6NU50CK000539-02-06		-	9,923
COVID-19 Outbreak Management for PEH Project 0102	93.323	PH-003152W35	County of Los Angeles	-	627,301
COVID-19 - Novel (COVID-19) Case and Contract Interview Branch Project 0102	93.323	PH-003152W36	County of Los Angeles	-	1,838,790
COVID-19 Epidemiology Data Project 0202	93.323	PH-003152W33	County of Los Angeles	-	106,249
COVID-19 - EM200 IVAD COVID-19 Epidemiology Surveillance Capacity 0301	93.323	PH-003152W33	County of Los Angeles	-	973
COVID-19 ELC-AMD Technologies 3308	93.323	6NU50CK000539-02-04		477,249	480,136
COVID-19 ELC-Travelers Health 3508	93.323	6NU50CK000539-02-04		-	3,918
COVID-19 Santa Cruz 4880	93.323	6NU50CK000539-01-08		-	214,265
COVID-19 - Novel (COVID-19) Case and Contract Interview Branch Project	93.323	PH-003152W36	County of Los Angeles	-	4,490,119
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				379,964,285	439,450,937

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HIV Care Formula Grants					
THUHC LINC3 0303	93.917	1000010711	San Francisco Department of Public Health	-	128,526
			HIV Care Formula Grants Total	-	128,526
HIV Emergency Relief Project Grants					
Transitional Case Mgmt 0108	93.914	PH-000598	County of Los Angeles	-	64,825
Transitional Case Mgmt 0109	93.914	PH-000598	County of Los Angeles	-	19,253
			HIV Emergency Relief Project Grants Total	-	84,078
HIV Prevention Activities_ Health Department Based					
Data to Care (Category 2) NCE 0404	93.940	7697	San Francisco Department of Public Health	-	6,315
Part A - HIV Prevention 0103	93.940	1000008917	San Francisco Department of Public Health	-	221,413
CDC EtHE Component A-0603	93.940	1000008917	San Francisco Department of Public Health	-	116,855
Part A - HIV Prevention 0104	93.940	1000008917	San Francisco Department of Public Health	-	304,746
CORE Surveillance 0103	93.940	1000008913	San Francisco Department of Public Health	2,590	103,134
CORE Surveillance 0104	93.940	1000008913	San Francisco Department of Public Health	-	75,348
Opt-In Support 0103	93.940	1000011928	San Francisco Department of Public Health	-	120,040
			HIV Prevention Activities_ Health Department Based Total	2,590	947,851
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
MMP 0109	93.944	7468	San Francisco Department of Public Health	-	437,886
MMP 0110	93.944	7468	San Francisco Department of Public Health	-	40,347
NHBS - Core 0108	93.944	7714 / 1000002605	San Francisco Department of Public Health	-	78,217
NHBS - Core 0109	93.944	7714 / 1000002605	San Francisco Department of Public Health	-	65,142
NHBS - STI0308	93.944	7714 / 1000002605	San Francisco Department of Public Health	-	79,013
NHBS - STI0309	93.944	7714	San Francisco Department of Public Health	-	22,198
NHBS - Trans Women 0408	93.944	7714	San Francisco Department of Public Health	-	14,003
			HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total	-	736,806
Injury Prevention and Control Research and State and Community Based Programs					
CIAO 2-CORE 0101	93.136	1000016790	State of California San Francisco Department of Public Health	-	77,590
CIAO 2-Peer to Peer 0201	93.136	1000016790	State of California San Francisco Department of Public Health	-	80,768
CIAO 2-CORE 0102	93.136	1000016790	State of California San Francisco Department of Public Health	-	152,518
CIAO 2-Peer to Peer 0202	93.136	1000016790	State of California San Francisco Department of Public Health	-	168,891
			Injury Prevention and Control Research and State and Community Based Programs Total	-	479,767
Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure					
Mycobacterium Tuberculosis Complex Drug STS 0101	93.065	56400-200-642	Association Of Public Health Laboratories	-	929
			Laboratory Leadership, Workforce Training and Management Development, Improving Public Health Laboratory Infrastructure Total	-	929

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Maternal and Child Health Federal Consolidated Programs					
Newborn Screening Systems Quality Improvement Project: New Steps 0101	93.110	56300-600-158-20-04	Association Of Public Health Laboratories	-	3,982
Newborn Screening Systems Quality Improvement Project: New Steps 0102	93.110	56300-600-158-20-24,56300-600-158-21-18	Association Of Public Health Laboratories	-	66,150
Addressing the Impact of the Current Public Health Emergency on Newborn Screening 0101	93.110	56300-600-150-21-14	Association Of Public Health Laboratories	8,010	10,803
			Maternal and Child Health Federal Consolidated Programs Total	8,010	80,935
Opioid STR					
CARE Delaware 0102	93.788	FY20-HSS-18-008A-HELUNA	State of Delaware-Department of Health and Social Services	-	77,675
			Opioid STR Total	-	77,675
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Prevention & Control (TBESC) CDC 0303	93.116	1000009587	San Francisco Department of Public Health	-	10,516
			Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total	-	10,516
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
CA STD HIV Prevention Center 0109	93.977	12083sc	Regents of the University of California-San Francisco	-	165,994
CA STD HIV Prevention Center 0110	93.977	12083sc	Regents of the University of California-San Francisco	-	75,553
SF STD Surveillance Network (SSuN) Project 0101	93.977	1000011620	San Francisco Department of Public Health	-	26,490
SF STD Surveillance Network (SSuN) Project 0102	93.977	1000011620	San Francisco Department of Public Health	-	49,844
Strengthening STD Prevention & Control for Health Department (PCHD) 0102	93.977	1000016119	San Francisco Department of Public Health	-	103,994
Strengthening STD Prevention & Control for Health Department (PCHD) 0103	93.977	1000016119	San Francisco Department of Public Health	-	69,537
			Sexually Transmitted Diseases (STD) Prevention and Control Grants Total	-	491,412
Sexually Transmitted Diseases (STD) Provider Education Grants					
COVID-19 - CAPTC COVID-19 Curriculum Support: Track B 0101	93.978	12124sc	Regents of the University of California-San Francisco	-	732,392
COVID-19 - CAPTC COVID-19 Trainings: Track C 0101	93.978	12125sc	Regents of the University of California-San Francisco	-	496,752
			Sexually Transmitted Diseases (STD) Provider Education Grants Total	-	1,229,144
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)	-	9,631
ASTHO P2P 0101	93.421	00-FE-2062-03-00	Association of States and Territorial Health Officials	-	61,197
			Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total	-	70,828
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		-	1,352
			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	-	1,352

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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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
CDC and Prevention_ Investigations and Technical Assistance					
Improving Social Determinants of Health - Getting Further Faster	93.283	2651	Association of States and Territorial Health Officials	-	39,742
			CDC and Prevention_ Investigations and Technical Assistance Total	-	39,742
			Subtotal United States Department of Health and Human Services	\$ 382,428,056	\$ 452,979,756
<u>United States Department of Agriculture</u>					
Child and Adult Care Food Program					
Angels Childcare Food Program 0108	10.558	0016	State of California	-	136,630
Angels Childcare Food Program 0109	10.558	0016	State of California	-	398,206
Angels Childcare Food Program - Provider 0208	10.558	0016	State of California	-	1,215,616
Angels Childcare Food Program - Provider 0209	10.558	0016	State of California	-	3,407,384
			Child and Adult Care Food Program Total	-	5,157,836 (1)
(1) The awarded amount for year-ended June 30, 2021 was \$5,196,093.					
Special Supplemental Nutrition Program for Women, Infants and Children					
Women Infant & Children 0108	10.557	19-10175	State of California Department of Public Health	-	13,256,802
Women Infant & Children 0109	10.557	19-10175	State of California Department of Public Health	-	35,382,854
Breastfeeding Peer Counsel 0208	10.557	19-10175	State of California Department of Public Health	-	585,361
Breastfeeding Peer Counsel 0209	10.557	19-10175	State of California Department of Public Health	-	1,521,728
Farmers Market 0508	10.557	19-10175	State of California Department of Public Health	-	46,558
PC Database 0708	10.557	19-10175	State of California Department of Public Health	-	31,355
PC Database 0709	10.557	19-10175	State of California Department of Public Health	-	2,870
Dietetic Internship 1108	10.557	19-10175	State of California Department of Public Health	-	31,570
Dietetic Internship 1109	10.557	19-10175	State of California Department of Public Health	-	2,226
RBL - Regional BFD Liais 2008	10.557	19-10175	State of California Department of Public Health	-	36,318
RBL - Regional BFD Liais 2009	10.557	19-10175	State of California Department of Public Health	-	3,196
Outreach Committee 2408	10.557	19-10175	State of California Department of Public Health	-	44
Translation 2508	10.557	19-10175	State of California Department of Public Health	-	1,103
USDA Innovation Sub 0101	10.557	21-SA-053-2959	The Council of State Governments, Ltd.	-	28,940
Translation 2509	10.557	19-10175	State of California Department of Public Health	-	123
			Special Supplemental Nutrition Program for Women, Infants and Children Total	-	50,931,048
Consumer Data and Nutrition Research					
Tulane Food Insecurity 0101	10.253	TUL-HSC-557408-19/20	Tulane University	-	6,508
			Consumer Data and Nutrition Research Total	-	6,508
			Subtotal United States Department of Agriculture	\$ -	\$ 56,095,392

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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
<u>United States Department Housing and Urban Development</u>					
Continuum of Care Program					
Veteran's Funds I 0103	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	\$ -	\$ 56,424
VA Hope House 0104	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	114,377
Veteran's Funds II 0203	14.267	G-100	San Francisco Department of Homelessness and Supportive Housing	-	178,712
VA Hope House Leasing 0304	14.267	1000020447	San Francisco Department of Homelessness and Supportive Housing	-	553,653
Hope House Operations 0104	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	272,483
Hope House Operations 0105	14.267	1000017472	San Francisco Department of Homelessness and Supportive Housing	-	40,284
Hope House Leasing 0205	14.267	1000017472	San Francisco Department of Homelessness and Supportive Housing	-	138,780
Hope House Leasing 0204	14.267	0430	San Francisco Department of Homelessness and Supportive Housing	-	1,356,911
Continuum of Care Program Total				-	2,711,624
Emergency Solutions Grant Program					
ESG Respite Grant 0103	14.231	1000011563	San Francisco Department of Homelessness and Supportive Housing	-	(66)
Emergency Solutions Grant Program Total				-	(66)
Subtotal United States Department Housing and Urban Development				\$ -	\$ 2,711,558
<u>United States Department of the Interior National Park Service</u>					
Natural Resource Stewardship					
Yosemite National Park 0803	15.944	P19AC00425		\$ -	\$ 51,459
2019 Vector Borne Disease Prevention Program at Lassen Volcanic National Park 0902	15.944	P19AC00520		-	1,035
Yosemite National Park FY20-210804	15.944	P19AC00425		-	40,491
2020 Vector Borne Disease Prevention Lassen Volcanic National Park 0903	15.944	P20AC00329		-	9,117
Natural Resource Stewardship Total				-	102,102
Subtotal United States Department of the Interior National Park Service				\$ -	\$ 102,102
<u>United States Department of Education</u>					
Special Education Grants for Infants and Families					
ELAFRC Early Start 0103	84.181	HD189024	State of California Department of Developmental Services	\$ -	\$ 145,262

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CKFRC Early Start 0103	84.181	HD189023	State of California Department of Developmental Services	-	50,516
			Special Education Grants for Infants and Families Total	-	195,778
Subtotal United States Department of Education				\$ -	\$ 195,778
Subtotal Other Awards				\$ 382,428,056	\$ 512,084,586
<u>Medicaid Cluster</u>					
United States Department of Health and Human Services					
Medical Assistance Program					
WPC ICMS Reentry S-006 0101	93.778	WO No 130-ODR-RS	State of California, County of Los Angeles	\$ -	\$ 183,260
			Medical Assistance Program Total	-	183,260
Subtotal United States Department of Health and Human Services				-	183,260
Subtotal Medicaid Cluster				\$ -	\$ 183,260
<u>Research and Development Cluster</u>					
United States Department of Health and Human Services					
Alcohol Research Programs					
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0102	93.273	0525	Regents of the University of California-San Francisco	\$ -	\$ 54,603
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0103	93.273	0525	Regents of the University of California-San Francisco	-	285,522
			Alcohol Research Programs Total	-	340,125
Allergy and Infectious Diseases Research					
SF Bay Clinical Trials Unit 0108	93.855	5UM1AI069496-14		653,038	1,105,227
SF Bay Clinical Trials Unit 0109	93.855	2UM1AI069496-15		32,957	259,506
COVID-19 - CTU COVID-19 Testing 0208	93.855	3UM1AI069496-14S1		300,118	375,872
HVTN 117/118 0104	93.855	0000928217	Fred Hutchinson Cancer Research Center	-	90
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	-	8,848
EBAC HPTN 083 0201	93.855	PO17001874	Family Health International	38,517	99,863
HIV Prevention Trials Network (HTPN) 088	93.855	PQ18001616	Family Health International	-	(8,798)
A smartphone-based point-of-care test for detection of Chlamydia trachomatis 0102	93.855	HH-01	Luminostics	-	4,625
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	-	244,677
HVTN Clinical Trial 706 0101	93.855	0628	Fred Hutchinson Cancer Research Center	-	203,522
Disparities Core 11729sc 0101	93.855	11729sc	Regents of the University of California-San Francisco	-	(4,990)

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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
Biomedical Prevention - Brazil 0 101	93.855	IR01A1149627-01		7,958	22,232
CFAR HIV Prevention Cohort Pilot 0 101	93.855	I2024sc	Regents of the University of California-San Francisco	-	18,826
COVID-19 Prevention Network (CoVPN) 0 101	93.855	1033147	Fred Hutchinson Cancer Research Center	-	206,401
COVID-19 - HVTN 405 0 101	93.855	1029085	Fred Hutchinson Cancer Research Center	-	10,174
COVID-19 CoVPN 3002 0 101	93.855	1035261	Fred Hutchinson Cancer Research Center	-	122,580
COVID-19 CoVPN 3002 0 102	93.855	1035261	Fred Hutchinson Cancer Research Center	-	875,998
COVID-19 HPTN Unanticipated CTU Costs 0 101	93.855	PO20002143	Family Health International	-	36,812
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0 103	93.855	I1314sc	Regents of the University of California-San Francisco	-	31,322
COVID-19 Prevention Network (CoVPN) 0 102	93.855	1033147	Fred Hutchinson Cancer Research Center	-	2,525
AMBER 0 101	93.855	I-312-0217681-6623 IL	RTI International	-	23,042
COVID-19 Mosaico Study 0 101	93.855	0824	Fred Hutchinson Cancer Research Center	-	3,875
			Allergy and Infectious Diseases Research Total	1,032,588	3,642,229
Cancer Cause and Prevention Research					
Tri-City 0 101	93.393	ZAR00070	University of Kansas/RTI International	-	13,356
Tri-City 0 102	93.393	ZAR00070	University of Kansas/RTI International	-	17,310
			Cancer Cause and Prevention Research Total	-	30,666
Child Health and Human Development Extramural Research					
iTech 0 105	93.865	5117436	The University of North Carolina	33,517	71,523
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0 102	93.865	IUG3HD096914-02		145,588	145,621
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0 103	93.865	UHS3HD096914-03		129,650	136,770
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN Coordinating Center) 0 102	93.865	5114046	The University of North Carolina	-	553
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN Coordinating Center) 0 103	93.865	5118656	The University of North Carolina	-	30,273
Adolescent Medicine Trials Network for HIV/AIDS Interventions (ATN Coordinating Center) 0203	93.865	5119384	The University of North Carolina	-	2,038
			Child Health and Human Development Extramural Research Total	308,755	386,778
Drug Abuse and Addiction Research Programs					
Mirtazapine 0 104	93.279	0208		-	1,044
NIDA-Rapid Response Fentanyl Test Strips 0 101	93.279	2-312-0217584-66279L	RTI International	-	15,574
SHARP Research Program 0 109	93.279	IR25DA043441		-	20,767
COPING 0 105	93.279	ROIDA040189		102,573	276,766
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0204	93.279	7801	San Francisco Department of Public Health	-	6,032
K24 Patient Oriented Substance Abuse Research Assisting Opioid Chronic Pain & HIV 0205	93.279	7801	San Francisco Department of Public Health	-	19,729
HIV-HCV Testing 0 104	93.279	GG010654	Columbia University	-	164,408
TLC 0 103	93.279	10340sc / 0467	Regents of the University of California-San Francisco	-	108,706

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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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
REBOOT 2 NIH 0103	93.279	IR0IDA045690		279,133	607,036
REBOOT 2 NIH 0104	93.279	IR0IDA045690		3,600	66,167
RE-REBOOT Administrative Supplemental 0202	93.279	IR0IDA045690		32,841	32,841
INOD 0103	93.279	2-312-0216525-6546 IL	RTI International	-	143,475
Mirtazapine for Methamphetamine Use Disorder Drug-Drug Interaction Study (M3) 0101	93.279	IU0IDA051080		237,749	449,703
Mirtazapine for Methamphetamine Use Disorder Drug-Drug Interaction Study (M3) 0102	93.279	IU0IDA051080		-	15,884
MUSC CTN PEER Study	93.279	A00-322-S003	Medical University of South Carolina	-	44,467
MUSC CTN PEER Study-0102	93.279	A00-322-S003	Medical University of South Carolina	-	16,249
			Drug Abuse and Addiction Research Programs Total	655,896	1,988,848
Environmental Public Health and Emergency Response					
California EHS - Net Food Project 0105	93.070	5U0IEH001299		-	74,854
			Environmental Public Health and Emergency Response Total	-	74,854
HIV Prevention Activities_ Health Department Based					
Opt-In Support 0104	93.94	100001928	San Francisco Department of Public Health	-	92,701
			HIV Prevention Activities_ Health Department Based Total	-	92,701
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke					
Rhode Island Phase II	93.435	61189A	Rhode Island Department of Health/Care Transformation Collaborative Rhode Island	-	134,378
			Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Total	-	134,378
International Research and Research Training					
Nepal 0102	93.989	IR2ITW011056		26,910	40,258
			International Research and Research Training Total	26,910	40,258
Mental Health Research Grants					
PHASTT 0104	93.242	5K23MH104116-04		-	57,133
DOT Diary (D2) 0104	93.242	R01MH109320		12,828	147,651
Transwomen Sexual Partners and HIV risk 0102	93.242	IR21MH118062-02		-	158,518
PrEP 3D 0102	93.242	IR01MH119956		172,909	298,330
PrEP 3D 0103	93.242	IR01MH119956		-	39,667
PrEPmate 2110101	93.242	IR34MH121139-01		25,424	45,261
PrEPmate 2110102	93.242	5R34MH121139-02		37,469	59,691
Breaking Systems Barriers 0101	93.242	IR34MH124626-01		20,213	25,444
SHINE Strong 0101	93.242	IR25MH119858-01A1		20,409	63,084
			Mental Health Research Grants Total	289,252	894,779

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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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
Minority Health and Health Disparities Research					
The Transnational Cohort 0105	93.307	5R01MD010678-05		31,579	423,121
			Minority Health and Health Disparities Research Total	31,579	423,121
Special Projects of National Significance					
Health eNav 0104	93.928	H97HA28895		-	84,226
			Special Projects of National Significance Total	-	84,226
Substance Abuse and Mental Health Services_Projects of Regional and National Significance					
Prevention Navigator 0101	93.243	1H79SP082077-01		-	35,519
			Substance Abuse and Mental Health Services_Projects of Regional and National Significance Total	-	35,519
Drug Abuse and Addiction Research Programs					
Western States Node of the National Drug Abuse Treatment Clinical Trails Network	93.279	1000016790	Oregon Health & Science University/San Francisco Department of Public Health	-	10,325
PrEP Intervention for People Who Inject Methamphetamine 0101	93.279	1R01DA051850		94,326	422,466
			Drug Abuse and Addiction Research Programs Total	94,326	432,791
Trans-NIH Research Support					
Better THAN / Say WHEN 0384.0104	93.310	0384	Regents of the University of California-San Francisco	-	3,202
			Trans-NIH Research Support Total	-	3,202
			Subtotal United States Department of Health and Human Services	2,439,306	8,604,475
			Research and Development Cluster	\$ 2,439,306	\$ 8,604,475
			Total	\$ 384,867,362	\$ 520,872,321

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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Notes to Schedule of Expenditures of Federal Awards
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(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, 2021. 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, 2021.

(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.
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**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021**

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)? Yes

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)

Dollar threshold used to distinguish between type A and type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Yes

Section II - Financial Statements Findings

None

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**Schedule of Findings and Questioned Costs
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Section III - Federal Award Findings and Questioned Costs

Reference Number:	2021-001
Federal Program Title	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
Federal Catalog Number:	93.323
Federal Agency:	United States Department of Health and Human Services
Category of Finding:	Reporting

Criteria

In accordance with Federal Acquisition Regulation 48 § CFR 52.204-10 prime contractors awarded a federal contract are required to file a Federal Funding Accountability and Transparency Act (“FFATA”) subaward report by the end of the month following the month in which the prime contractor awards any subcontract greater than \$25,000 or \$30,000 depending on the date of the subaward.

Condition/Context

During our review of the reporting compliance requirement related to the major program it was determined that FFATA reporting was not done timely for the major subrecipients.

Transactions Tested	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
4	0	4	-	-
Dollar amount of tested transactions	Subaward not reported	Report not timely	Subaward amount incorrect	Subaward missing key elements
\$369,276,755	\$0	\$369,276,755	-	-

Cause

The client was initially unaware of the FFATA reporting requirement when not specifically required in the award document.

Effect

Failure to submit the required FFATA reports by the end of the month following an award given to a subrecipient results in noncompliance with federal regulation 48 § CFR 52.204-10.

Questioned Costs

Questioned costs were not identified.

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**Schedule of Findings and Questioned Costs
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Identification as a repeat finding

No

Recommendation

Heluna Health should evaluate every award for applicability of FFATA reporting and should submit FFATA reports by the end of the month following an award given to a subrecipient.

Management's response

Management's interpretation of the FFATA requirement was that if not specifically identified in the Notice of Award agreement ("NOA"), it was not required, since certain federal notices, including certain NOAs, clearly state when FFATA must be reported. Additionally, the organization did not receive any comments from agencies related to this reporting requirement to suggest noncompliance. Now that management is aware of the government's interpretation of the FFATA reporting requirement—even in instances where the NOA is silent—the organization will evaluate each award to determine if FFATA reporting is necessary and will submit the report if that is the case. Since learning of this new information, the organization has complied with the requirement.