

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



Heluna Health[®]

**EMPOWERING POPULATION
HEALTH INITIATIVES SINCE 1969**

**CONSOLIDATED 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, 2023 AND 2022**

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 Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Public Health Foundation Enterprises, Inc., DBA Heluna Health ("Heluna Health"), which comprise the consolidated statements of financial position as of June 30, 2023 and 2022, and the related consolidated statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of Heluna Health as of June 30, 2023 and 2022, 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.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of Heluna Health and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion. The financial statements of 315 Washington Street Owner LLC were not audited in accordance with *Government Auditing Standards*.

Responsibilities of Management for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Heluna Health's ability to continue as a going concern for one year after the date that the consolidated financial statements are issued.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the consolidated financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Heluna Health's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Heluna Health's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance") is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated

financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 17, 2023 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.

CohnReznick LLP

Los Angeles, California
November 17, 2023

FINANCIAL SECTION

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

Consolidated Statements of Financial Position
June 30, 2023 and 2022

	2023	2022
Assets		
Cash and cash equivalents	\$ 35,425,883	\$ 24,112,026
Contracts receivable, net of allowance for doubtful accounts of \$55,100 and \$92,210, respectively	212,574,504	252,204,295
Prepaid expenses and other	4,100,729	3,828,017
Advances to programs (Note 4)	810,944	13,997,162
Property and equipment, net (Note 5)	9,085,280	6,454,715
Right of use assets, operating (Note 11)	7,784,768	-
	Total assets	\$ 300,596,215
	\$ 269,782,108	\$ 300,596,215
Liabilities		
Accounts payable and accrued expenses	\$ 206,708,980	\$ 224,342,805
Accrued payroll and related liabilities (Note 6)	13,334,007	18,337,937
Agency and other funds payable (Note 7)	13,399,540	15,481,354
Advance on grantor payments	2,190,632	3,127,522
Accountability for program assets	2,223,208	2,716,285
Deferred rent	-	26,530
Deferred revenue	1,792,009	15,335,067
Capital leases obligations	-	8,771
Lease liability, operating (Note 11)	7,884,371	-
Loan payable (Note 9)	1,565,221	1,986,844
	Total liabilities	281,363,115
	249,097,968	281,363,115
Commitments and contingencies (Notes 10, 11, 12, and 13)		
Net Assets		
Without donor restrictions	20,684,140	19,233,100
With donor restrictions	-	-
	Total net assets	19,233,100
	20,684,140	19,233,100
	Total liabilities and net assets	\$ 300,596,215
	\$ 269,782,108	\$ 300,596,215

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Consolidated Statement of Activities
For the Year Ended June 30, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Changes in net assets			
Revenues and Support			
Governmental service contracts	\$ 840,437,730	\$ -	\$ 840,437,730
Private contracts	8,840,468	-	8,840,468
Management fees	26,324,716	-	26,324,716
Other income	182,762	-	182,762
Contributions	62,969	-	62,969
In-kind contributions	211,374	-	211,374
	<u>876,060,019</u>	<u>-</u>	<u>876,060,019</u>
Expenses			
Program services	847,294,031	-	847,294,031
Supporting services			
Management and general	26,457,973	-	26,457,973
Fundraising	856,975	-	856,975
	<u>874,608,979</u>	<u>-</u>	<u>874,608,979</u>
	<u>1,451,040</u>	<u>-</u>	<u>1,451,040</u>
Change in net assets			
Net assets at beginning of the year	<u>19,233,100</u>	<u>-</u>	<u>19,233,100</u>
Net assets at end of the year	<u>\$ 20,684,140</u>	<u>\$ -</u>	<u>\$ 20,684,140</u>

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

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

Consolidated Statement of Activities
For the Year Ended June 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support			
Governmental service contracts	\$ 1,570,474,743	\$ -	\$ 1,570,474,743
Private contracts	8,420,910	-	8,420,910
Management fees	23,429,186	-	23,429,186
Other loss	(33,351)	-	(33,351)
Contributions	84,686	-	84,686
In-kind contributions	180,982	-	180,982
	<u>1,602,557,156</u>	<u>-</u>	<u>1,602,557,156</u>
Expenses			
Program services	1,577,150,107	-	1,577,150,107
Supporting services			
Management and general	20,313,371	-	20,313,371
Fundraising	300,258	-	300,258
	<u>1,597,763,736</u>	<u>-</u>	<u>1,597,763,736</u>
Change in net assets	4,793,420	-	4,793,420
Net assets at beginning of the year	<u>14,439,680</u>	<u>-</u>	<u>14,439,680</u>
Net assets at end of the year	<u>\$ 19,233,100</u>	<u>\$ -</u>	<u>\$ 19,233,100</u>

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2023

	Program Services					Supporting Services		Total
	Epidemiology and Laboratory Capacity for Infectious Diseases	Epidemiology and Laboratory Capacity for Infectious Diseases Reopening Schools	COVID-19 School-Based Testing in K-12 Schools	All Other Programs	Program Subtotal	Management and General	Fundraising	
Salaries and related expenses:								
Salaries	\$ 24,072,145	\$ 205,788	\$ 604,622	\$ 104,183,412	\$ 129,065,967	\$ 13,675,822	\$ 623,000	\$ 143,364,789
Employee benefits	4,568,085	44,694	121,071	24,128,357	28,862,207	2,916,408	94,934	31,873,549
Payroll taxes	1,927,275	17,648	50,103	8,877,298	10,872,324	1,030,830	43,639	11,946,793
Other expenses:								
Advertising and promotion	1,372,094	-	-	1,271,394	2,643,488	7,794	-	2,651,282
Conference, conventions and meetings	131,744	-	775	796,794	929,313	407,334	949	1,337,596
Depreciation and amortization	412,393	-	-	593,117	1,005,510	435,839	-	1,441,349
Equipment rental and maintenance	76,680	-	52,275	62,564	191,519	55,780	-	247,299
In-kind supplies	-	-	-	210,055	210,055	1,319	-	211,374
Information technology	127,724	614	37,173	2,300,430	2,465,941	1,329,112	-	3,795,053
Insurance	-	-	-	111,622	111,622	725,364	-	836,986
Interest	-	-	-	-	-	50,060	-	50,060
Memberships and subscriptions	77,440	-	-	83,488	160,928	194,947	19,808	375,683
Occupancy	8,936	-	174,636	5,592,583	5,776,155	1,054,660	33,859	6,864,674
Office expense	87,310	-	83,645	828,555	999,510	522,170	1,444	1,523,124
Outside services	260,608	-	214,010	1,608,686	2,083,304	1,629,107	23,865	3,736,276
Professional fees	108,576	-	-	6,123,875	6,232,451	2,065,923	-	8,298,374
Subcontractors	10,621,788	-	13,640,997	45,594,918	69,857,703	-	-	69,857,703
Subrecipients	372,606,816	165,173,391	-	6,061,170	543,841,377	-	-	543,841,377
Supplies	2,175,589	-	35,303,903	3,399,323	40,878,815	-	-	40,878,815
Travel	168,968	-	436	936,438	1,105,842	355,504	15,477	1,476,823
	<u>\$ 418,804,171</u>	<u>\$ 165,442,135</u>	<u>\$ 50,283,646</u>	<u>\$ 212,764,079</u>	<u>\$ 847,294,031</u>	<u>\$ 26,457,973</u>	<u>\$ 856,975</u>	<u>\$ 874,608,979</u>

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

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

Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2022

	<u>Program Services</u>					<u>Supporting Services</u>		<u>Total</u>
	Epidemiology and Laboratory Capacity for Infectious Diseases Reopening Schools	Epidemiology and Laboratory Capacity for Infectious Diseases	Women, Infants and Children Supplemental Nutrition Program	All Other Programs	Program Subtotal	Management and General	Fundraising	
Salaries and related expenses:								
Salaries	\$ 290,386	\$ 21,142,583	\$ 30,962,064	\$ 89,433,659	\$ 141,828,692	\$ 11,121,491	\$ 210,741	\$ 153,160,924
Employee benefits	53,305	4,337,908	9,701,514	19,598,420	33,691,147	2,550,071	27,923	36,269,141
Payroll taxes	23,932	1,657,663	2,599,536	7,423,720	11,704,851	843,177	16,613	12,564,641
Other expenses:								
Advertising and promotion	20,625	1,906,648	28,531	1,247,790	3,203,594	25,739	-	3,229,333
Conference, conventions and meetings	-	80,058	170,354	435,574	685,986	208,907	989	895,882
Depreciation	-	406,412	360,587	297,493	1,064,492	410,943	-	1,475,435
Equipment rental and maintenance	-	405,721	41,670	168,101	615,492	80,801	-	696,293
In-kind supplies	-	-	180,982	-	180,982	-	-	180,982
Information technology	533	142,560	999,085	1,329,617	2,471,795	1,282,548	950	3,755,293
Insurance	-	-	33,226	498,124	531,350	612,579	-	1,143,929
Interest	-	-	-	-	-	34,138	-	34,138
Memberships and subscriptions	-	38,416	21,343	37,994	97,753	127,591	5,870	231,214
Occupancy	-	5,242	4,323,129	3,184,595	7,512,966	1,038,229	4,846	8,556,041
Office expense	44	51,135	400,928	458,221	910,328	467,036	1,697	1,379,061
Outside services	5,952	333,677	17,616	2,776,524	3,133,769	913,843	-	4,047,612
Professional fees	-	4,987	6,150	6,761,094	6,772,231	438,878	27,206	7,238,315
Subcontractors	-	11,491,055	81,800	42,910,170	54,483,025	-	-	54,483,025
Subrecipients	708,034,527	588,611,656	90,000	5,458,424	1,302,194,607	-	-	1,302,194,607
Supplies	2,433	1,835,258	772,293	2,441,043	5,051,027	-	-	5,051,027
Travel	-	101,710	95,448	818,862	1,016,020	157,400	3,423	1,176,843
	<u>\$ 708,431,737</u>	<u>\$ 632,552,689</u>	<u>\$ 50,886,256</u>	<u>\$ 185,279,425</u>	<u>\$ 1,577,150,107</u>	<u>\$ 20,313,371</u>	<u>\$ 300,258</u>	<u>\$ 1,597,763,736</u>

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Consolidated Statements of Cash Flows
For the Years Ended June 30, 2023 and 2022

	2023	2022
Cash flows from operating activities		
Change in net assets	\$ 1,451,040	\$ 4,793,420
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,441,349	1,475,436
Amortization of the right of use assets, operating	4,333,694	-
Changes in operating assets & liabilities:		
Contracts receivable	39,629,791	(188,170,291)
Prepaid expenses and other	(272,712)	(949,602)
Advances to programs	13,186,218	112,516,628
Accounts payable and accrued expenses	(17,633,825)	192,493,503
Accrued payroll and related liabilities	(5,003,930)	3,093,474
Agency and other funds payable	(2,081,814)	5,186,229
Advance on grantor payments	(936,890)	(26,048)
Accountability for program assets	(493,077)	(773,585)
Deferred rent	(26,530)	213,129
Deferred revenue	(13,543,058)	(111,991,269)
Lease liability	(4,234,091)	-
Net cash provided by operating activities	15,816,165	17,861,024
Cash flows from investing activities		
Acquisition of fixed assets	(4,080,685)	(4,127,945)
Net cash used in investing activities	(4,080,685)	(4,127,945)
Cash flows from financing activities		
Proceeds from loan	-	2,200,000
Principal repayments related to loan	(421,623)	(213,156)
Principal repayments related to capital lease obligations	-	(10,204)
Net cash (used in) provided by financing activities	(421,623)	1,976,640
Net increase in cash	11,313,857	15,709,719
Cash and cash equivalents, beginning of year	24,112,026	8,402,307
Cash and cash equivalents, end of year	\$ 35,425,883	\$ 24,112,026
Supplemental disclosure of cash flow information		
Interest paid	\$ 50,591	\$ 22,533
Right of use assets obtained in exchange for lease liabilities		
Operating	\$ 12,118,462	\$ -

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

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, as well as private grantors and foundations, the majority of which are based in California.

On October 22, 2021 the Organization created a wholly-owned special purpose entity “315 Washington Street Owner LLC” to hold the asset of a building that was purchased on November 15, 2021. The building provides workspaces for employees of Heluna Health.

2. Summary of Significant Accounting Policies

Heluna Health prepares its consolidated 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.

Consolidated Financial Statement Presentation

The consolidated 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 consolidated 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 Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Consolidated 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. There were no donor restricted funds as of June 30, 2023 and 2022.

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, 2023 and 2022, Heluna Health had approximately \$1.2 billion and \$1.8 billion, respectively, in conditional promises to give through July 2027, which consist primarily of governmental service contract awards mostly related to the COVID-19 response.

Principles of consolidation

The consolidated financial statements include the accounts of Heluna Health and its wholly-owned subsidiary, 315 Washington Street Owner LLC. All significant inter-company accounts and transactions have been eliminated in consolidation.

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.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

Contracts Receivable

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

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 are capitalized if they have a cost of \$5,000 or more, and useful lives 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:

Building	39 years
Furniture and equipment	5 years
Computer equipment and software	3 years

Leasehold improvements are amortized on a straight-line basis over the term of the lease or estimated useful life, whichever is shorter. Prior to the adoption of Accounting Standards Code (“ASC”) 842 on July 1, 2022, leased capital assets were included as a component of property and equipment and were capitalized and amortized over the life of the lease. Capital lease amortization is included with depreciation expense for the year ended June 30, 2023. As of June 30, 2023, capital leases are now referred to as finance leases (see Note 11).

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 consolidated financial statements for the years ended June 30, 2023 and 2022.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

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 is not restricted in any way, 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, 2023 and 2022 were \$1,876,742 and \$2,364,114, respectively, and are included in accountability for program assets on the accompanying statements of financial position.

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, 2023 and 2022 were \$3,169 and \$7,001, 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, 2023 and 2022 were \$346,466 and \$352,171, 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.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

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, 2023 and 2022 was \$5,221,423 and \$5,107,904, 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.

Revenue Recognition:

Government and Private Contract Revenue

Government and private contract revenue is recognized as costs are incurred for grants or contracts. Amounts received prior to incurring qualifying expenditures are reported as advance on grantor payments in the statement of financial position. 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.

Management Fee Revenue

Management fees are the indirect revenue generated to cover Heluna Health's overhead costs to administer its programs. The percentage rates for indirect and fringe benefit expenses that Heluna Health charges are applied to allowable expenses defined by the contract. All federally-funded contracts use approved indirect and fringe benefit rates that are provided by the Nonprofit Rate Agreement negotiated with the Department of Health and Human Services.

Functional Expense Recognition and Allocation

The costs 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.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

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. 315 Washington Street Owner LLC, a subsidiary of Heluna Health, is also 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. 315 Washington Street Owner LLC is a single member LLC, which is considered a disregarded entity.

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, 2023 and 2022. Heluna Health's federal and state income tax returns prior to 2020 and 2019, respectively, are closed and management continually evaluates expiring statutes of limitations, audits, proposed settlements, changes in tax law and new authoritative rulings.

Use of Estimates

The preparation of consolidated 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 consolidated 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 Standards Adopted

In September 2020, the Financial Accounting Standards Board issued Accounting Standards Update ("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. Heluna Health implemented ASU 2020-07 during fiscal year 2022. Management noted it did not have a material impact on the consolidated financial statements.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

2. Summary of Significant Accounting Policies (continued)

New Accounting Standards Adopted (continued)

Effective July 1, 2022, Heluna Health adopted ASU 2016-02 *Leases (Topic 842)*, which requires lessees to recognize most leases on the statements of financial position. The Organization elected the transition package of practical expedients, which allowed Heluna Health to not reassess prior conclusions related to contracts that contain leases, lease classification, and initial direct costs. The Organization also elected the practical expedient to not separate lease and non-lease components and the short-term lease exemption. The Organization adopted this ASU using the modified retrospective transition approach and the effective date method, which allowed the Organization to apply the new leases standard at the adoption date of July 1, 2022. Upon adoption, Heluna Health recognized an operating right-of-use asset and a lease liability in the amounts of \$10,397,008 and \$10,415,081, respectively. Adoption of the new standard resulted in the recording of additional lease assets and lease liabilities on the statements of financial position, with no cumulative impact to net assets, and did not have a material impact on Heluna Health's changes in net assets or cash flows for the year ended June 30, 2023.

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, 2023 and 2022, 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.

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4. Advances to Programs

Advances to programs consist 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 ended 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, 2023 and 2022 include the unused portion of the original amounts that were advanced, approximately \$800 thousand and \$14.0 million, respectively.

5. Property and Equipment

The balances at June 30, 2023 and 2022, respectively, consist of the following:

	2023	2022
Headquarters software and equipment	\$ 4,791,537	\$ 4,664,991
Headquarters land and building	6,651,483	3,261,588
Program equipment	8,628,122	9,031,267
Leasehold improvements	775,545	775,545
	20,846,687	17,733,391
Less: accumulated depreciation	(11,761,407)	(11,278,676)
Property and equipment net	\$ 9,085,280	\$ 6,454,715

Depreciation expense for the years ended June 30, 2023 and 2022 was \$1,441,349 and \$1,475,436, respectively.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

6. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2023 and 2022 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, 2023 and 2022, respectively, consist of the following:

	2023	2022
Salaries and wages	\$ 5,409,674	\$ 4,850,885
Accrued taxes and other fringe benefits	2,702,910	8,379,148
Accrued compensated balances	5,221,423	5,107,904
	\$ 13,334,007	\$ 18,337,937

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, 2023, 2022 and 2021 were \$13,399,540, \$15,481,354 and \$10,295,125, respectively.

8. Liquidity and Availability

Heluna Health regularly monitors liquidity required to meet its operating needs and other contractual commitments. Heluna Health's financial assets available for general expenditure within one year of the statement of financial position date are as follows:

	2023	2022
Cash and cash equivalents	\$ 35,425,883	\$ 24,112,026
Contracts receivable, net of allowance for doubtful accounts	212,574,504	252,204,295
	\$248,000,387	\$276,316,321

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.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

9. Loan Payable

Heluna Health executed a bank loan for \$2,200,000 on December 10, 2021. The loan accrues interest at 2.68% annually, has a maturity date of November 1, 2026, and is collateralized by an owned land and building located in Oakland, California. Future debt repayments outstanding as of June 30, 2023 are as follows:

<u>Fiscal Year End</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 433,105	\$ 38,273	\$ 471,378
2025	445,086	26,292	471,378
2026	457,304	14,074	471,378
2027	229,726	2,350	232,076
	<u>\$ 1,565,221</u>	<u>\$ 80,989</u>	<u>\$ 1,646,210</u>

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 its 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 16, 2024. Advances are collateralized by personal property of Heluna Health and bear interest at the LIBOR Daily Floating Rate plus 1.49%. There were no amounts outstanding on the line of credit at June 30, 2023 and 2022.

Legal Matters

Heluna Health is subject to various litigation claims that arise in the ordinary course of business. Heluna Health entered into the California Private Attorneys General Act (PAGA) settlement agreement on July 24, 2023, whereby the Organization agreed to pay approximately \$1.2 million. This amount has been accrued for in accounts payable and accrued expenses in the accompanying statements of financial position.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

10. Commitments and Contingencies (continued)

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 ended June 30, 2022, Heluna Health satisfied the contingent liabilities by completing its performance on the specific bonded contract.

11. Leases

Heluna Health enters into right-of-use operating leases primarily for buildings and equipment. For leases with terms greater than 12 months, Heluna Health records the related right-of-use asset and lease liability at the present value of the lease payments over the contract term using a risk-free interest rate. Heluna Health elected the practical expedient to not separate contract lease and non-lease components. Some leases include one or more options to renew the lease at the end of the initial term, with renewal terms that generally extend the lease at the then market rate of rental payments. Heluna Health does not include the renewal options in the lease term for calculating the lease liability due to uncertainty at the time of lease commencement whether the renewal option is reasonably certain to be executed. Upon adoption of ASC 842, discount rates for existing leases were established at July 1, 2022 using various risk-free rates depending upon the lease term for right-of-use operating lease liabilities retained the discount rate applied at original commencement.

The weighted-average lease term and discount rate as of June 30, 2023 are as follows:

Right-of-use operating leases remaining lease term	3.0 years
Right-of-use operating lease discount rate	3.1%

Lease expense for lease payments is recognized on a straight-line basis over the lease term. Amortization expense over the operating right of use asset for the year ended June 30, 2023 was \$4,333,694 and is recorded in the Occupancy line item on the Statement of Functional Expenses.

Supplemental cash flow information related to right-of-use operating and finance leases for the year ended June 30, 2023 is as follows:

Right-of-use assets obtained in exchange for operating lease liabilities	\$ 12,118,462
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

11. Leases (continued)

The following table summarizes the maturity of right-of-use lease liabilities under operating leases as of June 30, 2023:

2024	\$ 3,390,173
2025	2,292,799
2026	1,295,173
2027	1,166,424
2028	118,881
Total lease payments	\$ 8,263,450
Less: interest	(379,079)
Total lease liabilities	\$ 7,884,371

In May 2023, the Organization entered into several lease agreements that will commence in fiscal year 2024 for the WIC program. As of June 30, 2023, the Organization had not taken control of the offices and the leases had not commenced. Accordingly, no right-of-use asset or lease liability related to the leases has been recorded.

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 who are employed for the required period. Effective January 1, 2022, the minimum required employment tenure is two months for all employees. Prior to this date, headquarters employees were required to work for Heluna Health for one year to be eligible for the employer contribution.

In fiscal years 2023 and 2022, employer contributions to the plan were made for eligible employees. In fiscal year 2022, an additional one-time employer contribution was made for all eligible employees. Employer contributions totaled \$8,542,178 and \$12,558,908, respectively, for the years ended June 30, 2023 and 2022 and are included in employee benefits on the accompanying statements of functional expenses.

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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2023 and 2022

12. Retirement Plan and Other Postretirement Benefits (continued)

Executive Non-Qualified 457(f) Plan

During the year ended June 30, 2020, Heluna Health established a Supplemental Retirement Plan for certain eligible senior executives. The plan is a non-qualified deferred compensation plan intended to comply with IRS code section 457(f). Contributions to the plan remain unrestricted assets of Heluna Health until the plan vesting requirements are met. Employer contribution plus any unrealized gain or loss amounted to \$516,815 and \$325,224 for the years ended June 30, 2023 and 2022, respectively, and are 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 coincide with an increase in demand for Heluna Health's services. As of June 30, 2023, 88% of total revenues and 40% of contracts receivable were related to Federal Government contracts. At June 30, 2022, 93% of total revenues and 50% of contracts receivable were related to Federal Government contracts.

14. Subsequent Events

Management evaluated subsequent events through November 17, 2023, the date the consolidated financial statements were available to be issued. No material subsequent events requiring disclosure in the consolidated 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, 2023, 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 17, 2023. The financial statements of 315 Washington Street Owner LLC were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with 315 Washington Street Owner LLC.

Report on 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 or significant deficiencies may exist that have not been identified.

Report on 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 17, 2023

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

Opinion on 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 identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of Heluna Health's major federal programs for the year ended June 30, 2023. 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.

In our opinion, Heluna Health complied, in all material respects, with the 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, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"); the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States ("*Government Auditing Standards*"); 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"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Heluna Health and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Heluna Health's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Heluna Health's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Heluna Health's compliance based on our audit. Reasonable assurance is

a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Heluna Health's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Heluna Health's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Heluna Health's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Heluna Health's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our

audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

CohnReznick LLP

Los Angeles, California
November 17, 2023

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
<u>United States Department of Agriculture</u>					
Special Supplemental Nutrition Program for Women, Infants and Children					
USDA Innovation Sub 0101	10.557	21-SA-053-2959	The Council of State Governments Ltd	\$ - \$	12,757
Breastfeeding Peer Counsel0211	10.557	22-10272	State of California Department of Public Health	-	1,919,601
Women Infant & Children 0110	10.557	19-10175	State of California Department of Public Health	-	13,078,578
Breastfeeding Peer Counsel0210	10.557	19-10175	State of California Department of Public Health	-	621,579
Farmers Market 0510	10.557	19-10175	State of California Department of Public Health	-	31,984
Farmers Market 0511	10.557	22-10272	State of California Department of Public Health	-	47,142
WIC Books for Kids 2611	10.557	22-10272	State of California Department of Public Health	-	366,923
Women Infant & Children 0111	10.557	22-10272	State of California Department of Public Health	-	36,800,009
Special Supplemental Nutrition Program for Women, Infants and Children Total				-	52,993,573
Child and Adult Care Food Program					
Angels Childcare Food Program - Provider 0210	10.558	0016	State of California	-	1,248,450
Angels Childcare Food Program - Provider 0211	10.558	0016	State of California	-	3,395,388
Angels Childcare Food Program 0110	10.558	0016	State of California	-	129,481
Angels Childcare Food Program 0111	10.558	0016	State of California	-	383,849
Child and Adult Care Food Program Total				-	5,157,168 ⁽¹⁾
Subtotal United States Department of Agriculture				\$ - \$	58,150,741
⁽¹⁾ The amount awarded for year-ended June 30, 2023 was \$5,215,706.					
<u>United States Department of the Interior National Park Service</u>					
Natural Resource Stewardship					
Lassen Volcanic National Park 0904	15.944	P20AC00329-01		\$ - \$	1,802
Yosemite National Park FY21-22 0805	15.944	P19AC00425		-	63,605
Yosemite National Park Y5 0806	15.944	0217.0806		-	84,636
Natural Resource Stewardship Total				-	150,043
Subtotal United States Department of the Interior National Park Service				\$ - \$	150,043

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
<u>United States Department of Treasury</u>					
Coronavirus State and Local Fiscal Recovery Funds					
Los Angeles County Mobile Vaccine (Treasury) - SVC	21.027	PH-005082	County of Los Angeles	\$ -	\$ 2,159
Los Angeles County Mobile Vaccine (Treasury) - Mobile	21.027	PH-005082	County of Los Angeles	-	3,251,931
Coronavirus State and Local Fiscal Recovery Funds Total				-	3,254,090
Subtotal United States Department of Treasury				\$ -	\$ 3,254,090
<u>United States Department of Education</u>					
Special Education Grants for Infants and Families					
ELAFRC Early Start 0105	84.181	HD219024	State of California	-	98,970
CKFRC Early Start 0105	84.181	HD219023	State of California	-	30,580
Special Education Grants for Infants and Families Total				-	129,550
Subtotal United States Department of Education				\$ -	\$ 129,550
<u>United States Department of Health and Human Services</u>					
National Organizations of State and Local Officials					
HRSA 2	93.011	03638-AR09860	Public Health Institute	\$ -	\$ 102,463
National Organizations of State and Local Officials Total				-	102,463
Maternal and Child Health Federal Consolidated Programs					
Newborn Screening Systems Quality Improvement Project: New Steps 0103	93.110	56300-600-158-21-18	Association Of Public Health Laboratories	-	34,474
New Steps 0104	93.110	56300-600-158-23-09	Association Of Public Health Laboratories	-	289,389
Maternal and Child Health Federal Consolidated Programs Total				-	323,863
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Epidemiologic Studies Consortium (TBESC) 0105	93.116	1000009587	San Francisco Department of Public Health	-	1,539
Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total				-	1,539

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Injury Prevention and Control Research and State and Community Based Programs					
CIAO 2-CORE 0104	93.136	1000016790	State of California San Francisco Department of Public Health	-	69,088
CIAO 2-CORE 0103	93.136	1000016790	State of California San Francisco Department of Public Health	-	82,451
CIAO 2-Peer to Peer 0204	93.136	1000016790	State of California San Francisco Department of Public Health	-	81,232
CIAO 2-Peer to Peer 0203	93.136	1000016790	State of California San Francisco Department of Public Health	-	24,350
Injury Prevention and Control Research and State and Community Based Programs Total				-	257,121
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects					
CDC Communities RISE	93.185	03327-AR05279	Public Health Institute	-	115,309
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects Total				-	115,309
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance					
LACHP Harm Reduction Services Expansion - SAMSHA 0101	93.243	PH-005074	County of Los Angeles	-	32,601
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance Total				-	32,601
Immunizations CoAg and Vaccines for Children Program					
ARISE IDPH0201	93.268	20180049J	The State of Illinois Department of Public Health	-	2,246,882
ARISE IDPH0101	93.268	20180049J	The State of Illinois Department of Public Health	457,092	1,450,578
COVID-19 LACPDH - SVC 0301	93.268	PH-004647	County of Los Angeles	-	105,771
COVID-19 LACPDH - Mobile Sites 0101	93.268	PH-004647	County of Los Angeles	-	3,488,789
Immunizations CoAg and Vaccines for Children Program Total				457,092	7,292,020
Viral Hepatitis Prevention and Control					
End Hep C SF Elimination Community Engagement Planning	93.270	1000008917	San Francisco Department of Public Health	-	1,597
Viral Hepatitis Prevention and Control Total				-	1,597
Minority Health and Health Disparities Research					
USC-Infant Feeding Disparities 0102	93.307	SCON-00003303	University of Southern California	-	44,758
Minority Health and Health Disparities Research Total				-	44,758

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Emerging Infections Programs					
CEIP-HAIC 1108	93.3.17	5NU50CK000482-03-00		-	2,643
CEIP-FoodNet 0209	93.3.17	5NU50CK000482-04-00		-	8,483
CEIP-Chronic Fatigue 5210	93.3.17	NU50CK000482		4,128	3,050
CEIP-Admin 0710	93.3.17	NU50CK000482		-	314,143
CEIP-COVID-19 5110	93.3.17	NU50CK000482		-	332,635
CEIP-HCP-COVID VE 5310	93.3.17	NU50CK000482		-	2,425
CEIP-General Infrastructure 3610	93.3.17	NU50CK000482		89,057	179,462
CEIP-ABC 0110	93.3.17	NU50CK000482		131,052	352,377
CEIP-FoodNet 0210	93.3.17	NU50CK000482		39,490	269,262
CEIP-HAIC 1110	93.3.17	NU50CK000482		1,766	296,280
CEIP-Candidemia 3810	93.3.17	NU50CK000482		-	16,971
CEIP-Flu 0410	93.3.17	NU50CK000482		37,169	255,305
CEIP-RSV 4811	93.3.17	6NU50CK000482-05-12		10,826	42,358
CEIP-HPV 0910	93.3.17	NU50CK000482		123,240	316,832
CEIP-CJD 0310	93.3.17	NU50CK000482		-	58,200
CEIP COVID Sequencing 5510	93.3.17	NU50CK000482		9,176	13,061
CEIP-CJD 0311	93.3.17	6NU50CK000482-05-12		-	66,960
CEIP-HPV 0911	93.3.17	6NU50CK000482-05-12		45,968	264,959
CEIP-ABC 0111	93.3.17	6NU50CK000482-05-12		165,183	544,074
CEIP-General Infrastructure 3611	93.3.17	6NU50CK000482-05-12		2,666	82,731
CEIP-Candidemia 3811	93.3.17	6NU50CK000482-05-12		-	35,933
CEIP-FoodNet 0211	93.3.17	6NU50CK000482-05-12		20,337	250,771
CEIP-Flu 0411	93.3.17	6NU50CK000482-05-12		17,191	273,886
CEIP-HAIC 1111	93.3.17	6NU50CK000482-05-12		16,096	623,064
CEIP-Chronic Fatigue 5211	93.3.17	6NU50CK000482-05-12		278,310	280,284

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CEIP Post COVID Fatiguing Illness	93.317	NU50CK000482		205,093	218,678
CEIP-HCP-COVID VE 6210	93.317	NU50CK000482		-	39,603
CEIP-COVID-19 6010	93.317	NU50CK000482		32,111	260,893
CEIP-HCP-COVID VE 6110	93.317	NU50CK000482		-	31,300
CEIP COVID Sequencing 6310	93.317	NU50CK000482		-	40,659
CEIP-Chronic Fatigue 6410	93.317	NU50CK000482		384,813	386,598
CEIP COVID HCP VE	93.317	NU50CK000482		-	35,563
CEIP HCP COVID VE 6211	93.317	6NU50CK000482-05-07		-	82,654
CEIP COVID HCP VE 6511	93.317	6NU50CK000482-05-12		-	5,900
Monkey Pox 6610	93.317	NU50CK000482		-	20,349
CEIP COVID NET 6711	93.317	6NU50CK000482-05-12		22,714	285,655
CEIP Monkey Pox 6611	93.317	6 NU50CK000482-05-08		-	114,015
Emerging Infections Programs Total				1,636,386	6,408,016
CSELS Partnership: Strengthening Public Health Laboratories					
Pyrosequencing Services for Mycobacterium Tuberculosis 2021-22 0901	93.322	56401-250-453-21-05	Association Of Public Health Laboratories	-	10,814
Pyrosequencing Services for Mycobacterium Tuberculosis FY23 1001	93.322	56401-250-453-23-01	Association Of Public Health Laboratories	-	212,416
MTBC 0101	93.322	56401-200-943-20-26	Association Of Public Health Laboratories	-	2,790
VPD Reference Center FY23 1101	93.322	56401-250-411-23-04	Association Of Public Health Laboratories	-	16,351
CSELS Partnership: Strengthening Public Health Laboratories Total				-	242,371
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06		-	9,831
M1. ZIKA EPI&Lab Surv. VRDL 5004	93.323	6NU50CK000413-03-06		-	13,247
I2. NARMS Surveillance Activity 1105	93.323	6NU50CK000410-04-01		-	16,856
M1. WNV and Other Arboviral 1406	93.323	5NU50CK000410-05-00		-	1,461
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY 16-17) - 6805	93.323	6NU50CK000410-04-04		-	43,824
ZIKA - RAL2017-2018	93.323	6NU50CK000410-04-02		-	9,926

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F1.Food_ Water: Epidemiology Capacity 0607	93.323	INU50CK000539-01-00		-	422
F2.Food_ Water: Laboratory Capacity 0707	93.323	INU50CK000539-01-00		-	24,089
M.Rabies Surveillance 1607	93.323	INU50CK000539		-	10,386
Zika RAL(CF FY1718) 9306	93.323	6NU50CK000410-05-03		-	4,043
B.ELC Leadership, Management & Administration 0407	93.323	INU50CK000539-01-00		-	3,152
J1.Threat of Antibiotic-Resistant Gonorrhea 4006	93.323	5NU50CK000410-05-00		-	2,534
K8. AR Gonorrhea: 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
A2.Cross-Cutting: Laboratory Capacity 0207	93.323	INU50CK000539-01-00		-	215
A2.Cross-Cutting: Laboratory Capacity - AMD 0307	93.323	INU50CK000539-01-00		-	10,294
K2. HAI Coordinated Prevention and Stewardship 3306	93.323	5NU50CK000410-05-00		-	2,362
K1A. HAI Detection Response, Containment, and Prevention - MDL 7406	93.323	5NU50CK000410-05-00		-	2,643
COVID-19 ELC CARES 0180	93.323	6NU50CK000539-01-08		-	3,819,917
COVID-19 Solano 5280	93.323	6NU50CK000539-01-08		-	137,747
COVID-19 Tulare 5880	93.323	6NU50CK000539-01-08		-	213,577
COVID-19 Shasta 4980	93.323	6NU50CK000539-01-08		-	42,838
H1.Vector-borne Core: Tier 1,2, and 3(VBDS) 1008	93.323	5NU50CK000539-02-00		-	50,157
A2.Cross-Cutting: Laboratory Capacity 0208	93.323	5NU50CK000539-02-00		-	227,016
C.Health Information Systems Capacity 0508	93.323	5NU50CK000539-02-00		-	53,760
COVID-19 Berkeley 0880	93.323	6NU50CK000539-01-08		-	86,373
COVID-19 Kern 2080	93.323	6NU50CK000539-01-08		-	327,683
COVID-19 Lake 2280	93.323	6NU50CK000539-01-08		-	33,766
COVID-19 Riverside 3780	93.323	6NU50CK000539-01-08		-	261,010
IMycotics: Detect and Prev Fungal Infections 1408	93.323	5NU50CK000539-02-00		-	56,760
J.Binational Border Infectious Disease Surveillance (BIDS) 1508	93.323	5NU50CK000539-02-01		-	8,964
W.Infants with Congenital Exposure - Surveillance and Monitoring 2408	93.323	5NU50CK000539-02-01		-	131,932

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C2. Data Modernization Initiative 2508	93.323	5NU50CK000539-02-00		-	288,343
ELC Enhancing Detection- Imperial County 0370	93.323	6NU50CK000539-01-10		-	51,993
W.Infants with Congenital Exposure – Surveillance and Monitoring 2407	93.323	INU50CK000539		-	286
E. Emerging Issues - Yellow Fever 2707	93.323	6NU50CL000539-01-01		-	20,634
ELC / CA COVID 19 Tier 16007	93.323	6NU50CK000539-01-07		-	61,481
COVID-19 Merced 2880	93.323	6NU50CK000539-01-08		-	22,043
KI. Healthcare Associated Infections - Detection, Containment & Prevention -MDL(CF FY1718) 8606	93.323	6NU50CK000410-05-03		-	2,643
O.Enhanced Vaccine-Preventable Disease (VPD) 1807	93.323	INU50CK000539		-	359
ELC COVID-19 Firstline Project 0160	93.323	6NU50CK000539-01-11		-	413,542
F1.Food_ Water: Epidemiology Capacity 0608	93.323	5NU50CK000539-02-01		-	917
HI.Vector-borne Core: Tier 1 (VRDL) 1108	93.323	5NU50CK000539-02-00		-	92,061
S.Threat of Antibiotic-Resistant Gonorrhea: Rapid Detect & Resp Cap 2208	93.323	5NU50CK000539-02-00		(57,801)	70,058
T.Gonococcal Isolate Surveillance Project (GISP) 2308	93.323	5NU50CK000539-02-00		-	9,849
A2.Cross-Cutting: Laboratory Capacity - AMD 0308	93.323	5NU50CK000539-02-00		-	178,650
B.ELC Leadership, Management & Administration 0408	93.323	5NU50CK000539-02-00		-	3,150
P.Legionnaires Disease Prevention 1908	93.323	5NU50CK000539-02-01		-	29,189
ELC Enhancing Detection Funding Contracts 0270	93.323	6NU50CK000539-01-10		113,019,322	113,019,222
E. Emerging Issue - AFM 2607	93.323	6NU50CL000539-01-01		21,959	21,862
COVID-19 San Francisco 4280	93.323	6NU50CK000539-01-08		-	140,315
F2.Food_ Water: Laboratory Capacity 0708	93.323	5NU50CK000539-02-01		-	71,030
G2.HAI_AR: Laboratory Capacity 0908	93.323	5NU50CK000539-02-00		-	13,670
O.Enhanced Vaccine-Preventable Disease (VPD) 1808	93.323	5NU50CK000539-02-00		159,197	254,040
Q.Influenza Surveillance and Diagnostic Testing 2008	93.323	5NU50CK000539-02-00		21,902	31,175
ELC Enhancing Detection- Kings County 0470	93.323	6NU50CK000539-01-10		-	17
COVID-19 Ventura 6080	93.323	6NU50CK000539-01-08		-	11,588
M.Rabies Surveillance 1608	93.323	5NU50CK000539-02-00		-	4,939

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COVID-19 Fresno 1580	93.323	6NU50CK000539-01-08		-	163,031
COVID-19 Inyo 1980	93.323	6NU50CK000539-01-08		-	138,818
COVID-19 Siskiyou 5180	93.323	6NU50CK000539-01-08		-	29,159
COVID-19 Yolo 6180	93.323	6NU50CK000539-01-08		-	7,179
COVID-19 ELC Enhancing Detection Funding 0170	93.323	6NU50CK000539-01-10		-	6,858,686
COVID-19 Imperial 1880	93.323	6NU50CK000539-01-08		-	19,306
ELC Supplemental AMD Sequencing & Analytics 3608	93.323	6NU50CK000539-02-11		380,616	1,509,122
ELC Supplemental Strengthening PHL Preparedness 3708	93.323	6NU50CK000539-02-11		1,383,623	1,390,508
ELC Supplemental Border Region Partnerships 3808	93.323	6NU50CK000539-02-11		-	116,178
COVID-19 ELC-AMD Technologies 3308	93.323	6NU50CK000539-02-04		6,792	7,980
COVID-19 ELC Enhancing Detection - Serosurveillance 1170	93.323	6NU50CK000539-01-10		112,594	3,001,413
ELC Enhancing Detection - City of Berkeley 0770	93.323	6NU50CK000539-01-10		-	29,450
COVID-19 ELC-Public Health Laboratory 3408	93.323	6NU50CK000539-02-04		-	750,925
COVID-19 Enhancing Detection Operating Budget 0250	93.323	6NU50CK000539-02-07		-	305,200
COVID-19 ELC-Travelers Health 3508	93.323	6NU50CK000539-02-04		-	43,463
A2. Cross Cutting LAB 0209	93.323	5NU50CK000539-03-00		-	22,285
C1. Health Information Systems Capacity 0509	93.323	5NU50CK000539-03-01		-	34,900
G1. HAI_AR-Epidemiology Capacity 0809	93.323	5NU50CK000539-03-00		-	284,956
W1. Infants with Congenital Exposure - Surveillance and Monitoring 2409	93.323	5NU50CK000539-03-00		-	119,512
W1. Infants with Congenital Exposure - Surveillance and Monitoring SET-NET 4009	93.323	5NU50CK000539-03-00		-	7,413
ELC Enhancing Detection - Alameda County 0970	93.323	6NU50CK000539-01-10		-	364,792
ELC Enhancing Detection - Ventura 2070	93.323	6NU50CK000539-01-10		-	44,971
H1. Vector-borne Core: Tier 1 Additional Funding - VBDS 3108	93.323	5NU50CK000539-02-00		-	9,614
G2. HAI/AR Supplemental 3208	93.323	6NU50CK000539-02-06		-	2,790
COVID-19 ELC Enhancing Detection Coronavirus Response and Relief 0150	93.323	6NU50CK000539-02-07		209,348,049	221,728,791

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COVID-19 Sacramento 3880	93.323	6NU50CK000539-01-08		-	539,229
COVID-19 Tehama 5680	93.323	6NU50CK000539-01-08		-	107,158
GLHAI_AR: Epidemiology Capacity 0808	93.323	5NU50CK000539-02-00		-	259,578
COVID-19 ELC-Public Health Laboratory - NSYMM 3435	93.323	6NU50CK000539-02-04		-	52,125
City of Berkeley Staffing MOU 2370	93.323	6NU50CK000539-01-10		-	28,051
COVID-19 ELC-Public Health Laboratory - San Bernardino 3437	93.323	6NU50CK000539-02-04		-	168,030
COVID-19 ELC-Public Health Laboratory - San Joaquin 3440	93.323	6NU50CK000539-02-04		-	284,069
COVID-19 ELC-Public Health Laboratory - Butte 3431	93.323	6NU50CK000539-02-04		-	25,227
COVID-19 ELC-Public Health Laboratory - Shasta 3444	93.323	6NU50CK000539-02-04		-	107,930
COVID-19 ELC-Public Health Laboratory - Orange 3436	93.323	6NU50CK000539-02-04		-	97,004
S1.Threat of Antibiotic-Resistant Gonorrhea Rapid Detect Resp Cap 2209	93.323	5NU50CK000539-03-00		9,275	202,514
C2.Data Modernization 2509	93.323	6NU50CK000539-03-01		554,939	773,300
ELC Enhancing Detection - San Luis Obispo 1370	93.323	6NU50CK000539-01-10		-	489,355
ELC Enhancing Detection - Imperial - CRSVV 0870	93.323	6NU50CK000539-01-10		-	77,248
Strengthening HAI& AR Program Capacity (SHARP) 2030	93.323	6NU50CK000539-03-03		-	2,298,586
II. Mycotics-Detect & Prev Fungal Infections 1409	93.323	5NU50CK000539-03-00		-	16,906
U1.Catalyzing Congenital Syphilis 3909	93.323	5NU50CK000539-03-00		27,748	53,088
ELC Enhancing Detection - Tulare 1970	93.323	6NU50CK000539-01-10		-	469,628
Nursing Home & Long-Term Care Facility Strike Teams(NH<C) 4030	93.323	NU50CK000539-03-03		1,637,180	1,639,162
F1.Food_Water-Epidemiology Capacity 0609	93.323	5NU50CK000539-03-00		1,875	28,568
F2.Food_Water-Laboratory Capacity 0709	93.323	5NU50CK000539-03-00		-	162,177
G2.Antimicrobial Resistance MDL0909	93.323	5NU50CK000539-03-00		-	73,196
Q1.Influenza Surveillance and Diagnostic Testing 2009	93.323	5NU50CK000539-03-00		-	16,401
ELC Enhancing Detection - Marin 1470	93.323	6NU50CK000539-01-10		-	282,039
ELC Enhancing Detection - Butte 1670	93.323	6NU50CK000539-01-10		-	59,449
ELC Enhancing Detection - Contra Costa County 1870	93.323	6NU50CK000539-01-10		-	139,182

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ELC Enhancing Detection - Humboldt County 2170	93.323	6NU50CK000539-01-10		-	135,400
Detection & Mitigation of COVID in Homeless Service Sites & Other Congregate Settings 0130	93.323	6NU50CK000539-03-03		434,507	545,376
Strengthening HAI & AR program Capacity (SHARP) MDL3030	93.323	6NU50CK000539-03-03		133,222	776,159
A1. Cross Cutting EPI0109	93.323	5NU50CK000539-03-00		-	51,556
F3. Food_ Water-Centers of Excellence 3009	93.323	5NU50CK000539-03-00		-	216,767
H2. Vector-borne Enhanced Tier 2&3 1109	93.323	5NU50CK000539-03-01		249,817	249,817
H1. Vector-borne Core Tier VRDL Tier 1 1209	93.323	5NU50CK000539-03-00		-	14,885
J1. Binational Border Infectious Disease Surveillance (BIDS) 1509	93.323	5NU50CK000539-03-01		21,716	45,483
P1. Legionnaire's Disease Prevention 1909	93.323	5NU50CK000539-03-02		-	27,501
R1. Non Influenza Resp Diseases Diag, Reptng, & Surveillance 2109	93.323	5NU50CK000539-03-00		-	909
T. Gonococcal Isolate Surveillance (GISP) 0187.2309	93.323	5NU50CK000539-03-00		-	1,250
ELC AMD COnstruction 8030	93.323	6NU50CK000539-03-04		1,362,596	1,362,596
A2. Cross Cutting LAB AMD 0309	93.323	5NU50CK000539-03-00		-	102,411
H1. Vector-borne Core Tier 1 1009	93.323	5NU50CK000539-03-00		20,511	52,562
O1. Enhanced Vaccine-Preventable Disease (VPD) 1809	93.323	5NU50CK000539-03-00		82,081	262,949
Detection & Mitigation of COVID in Confinement Facilities 0140	93.323	6NU50CK000539-03-01		42,696,452	42,698,434
ELC Enhancing Detection - Yolo County 1770	93.323	6NU50CK000539-01-10		-	25,809
ELC Enhancing Detection BIDS 2270	93.323	6NU50CK000539-01-10		-	34,538
Nursing Home & Long-Term Care Facility Strike Teams - SNF 6030	93.323	6NU50CK000539-03-03		544,225	546,208
B1. Leadership, Mgmt & Admin 0409	93.323	5NU50CK000539-03-00		-	14,641
ELC Expansion - Alameda County 0350	93.323	6NU50CK000539-02-07		-	905,199
F1. Food Water:Epidemiology Capacity 0610	93.323	5NU50CK000539-04-00		-	267,385
C1. Health Information Systems Capacity 0510	93.323	5NU50CK000539-04-00		-	340,625
B.ELC Leadership, Management & Administration 0410	93.323	5NU50CK000539-04-00		-	82,496
F1. Food Water:Epidemiology Capacity Part 2 4410	93.323	5NU50CK000539-04-00		25,000	199,885
A2. Cross Cutting LAB AMD PART 2 4810	93.323	5NU50CK000539-04-01		-	21,678

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A2. Cross-Cutting:Laboratory Capacity - Laboratory Response Network Part 2 43 10	93.323	5 NU50CK000539-04-00		-	10,1247
A2. Cross Cutting LAB AMD 03 10	93.323	5 NU50CK000539-04-01		-	210,670
Stanislaus County Staffing MOU 0750	93.323	6 NU50CK000539-02-07		-	43,822
A2. Cross-Cutting:Laboratory Capacity 02 10	93.323	5 NU50CK000539-04-00		-	226,761
Q1. Influenza Surveillance and Diagnostic Testing 20 10	93.323	5 NU50CK000539-04-00		-	182,067
H1. Vector-bore Core 10 10	93.323	5 NU50CK000539-04-00		64,707	454,465
P1. Legionnaire's Disease Prevention 19 10	93.323	5 NU50CK000539-04-02		-	105,611
S1. Strengthening US Response to Resistant Gonorrhea(SURRG) 22 10	93.323	5 NU50CK000539-04-00		43,856	416,222
F2. Food-Water-Laboratory Capacity 07 10	93.323	5 NU50CK000539-04-02		-	495,922
F2. Food-Water-Laboratory Capacity Part 2 45 10	93.323	5 NU50CK000539-04-00		-	465,948
G1. HAI_AR-Epidemiology Capacity 08 10	93.323	5 NU50CK000539-04-00		-	779,642
H2. Vector-borne Enhanced Tier 2&3 11 10	93.323	5 NU50CK000539-04-02		133,149	175,995
W1. Infants with Congenital Exposure - Surveillance and Monitoring 24 10	93.323	5 NU50CK000539-04-00		-	603,896
U1. Catalyzing Congenital Syphilis 39 10	93.323	5 NU50CK000539-04-00		25,723	267,816
Imperial County Staffing MOU 2570	93.323	6 NU50CK000539-01-10		-	248,613
W1. Infants with Congenital Exposure - Surveillance and Monitoring Part 2 40 10	93.323	5 NU50CK000539-04-00		-	66,084
J1. Binational Border Infectious Disease Surveillance (BIDS) 15 10	93.323	5 NU50CK000539-04-00		14,1982	433,943
R1. Non-Influenza Resp Diseases Diag, Reptng, & Surveillance 2 11 0	93.323	5 NU50CK000539-04-00		-	21,020
H1. Vector-borne Core (VRDL) 12 10	93.323	5 NU50CK000539-04-00		-	44,465
O1. Enhanced Vaccine-Preventable Disease (VPD) 18 10	93.323	5 NU50CK000539-04-00		-	311,021
T1. Gonococcal Isolate Surveillance Project(GISP) 23 10	93.323	5 NU50CK000539-04-00		-	46,861
I1. Mycoties Detect & Prev Fungal Infections 14 10	93.323	5 NU50CK000539-04-00		-	173,906
Stansilaus County Staffing MOU 2670	93.323	6 NU50CK000539-01-10		-	80,062
A1. Cross-Cutting:Epidemiology Capcaity 0 11 0	93.323	5 NU50CK000539-04-00		-	197,034
J1. Binational Border Infectious Disease Surveillance (BIDS) Part 2 4 11 0	93.323	5 NU50CK000539-04-02		-	55,128
G2. HAI_AR - Laboratory Capacity 09 10	93.323	5 NU50CK000539-04-00		-	262,475

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F2. Food-Water-Laboratory Capacity NWSS ONLY	93.323	5 NU50CK000539-04-00		-	235,955
COVID-19 ELC-Public Health Laboratory - Santa Clara 3443	93.323	6NU50CK000539-02-04		-	153,800
Kings County Staffing MOU 0450	93.323	6NU50CK000539-02-07		-	82,556
COVID-19 ELC-Public Health Laboratory - San Mateo 3442	93.323	6NU50CK000539-02-04		-	244,192
City of Berkeley Staffing MOU 0550	93.323	6NU50CK000539-02-08		-	671,977
Kings County Staffing MOU 2470	93.323	6NU50CK000539-01-10		-	43,658
COVID-19 ELC-Public Health Laboratory - Sonoma 3445	93.323	6NU50CK000539-02-04		-	107,930
M.I. Rabies 1609	93.323	5NU50CK000539-03-00		-	7,418
J. Binational Border Infectious Disease Surveillance (BIDS) 1507	93.323	1NU50CK000539		-	427
Imperial County Staffing MOU 0650	93.323	6NU50CK000539-02-07		-	33,448
COVID-19 Placer 3580	93.323	6NU50CK000539-01-08		-	68,295
N. Parasitic Surveillance 1707	93.323	1NU50CK000539		-	514
COVID-19 ELC-Public Health Laboratory - Contra Costa 3432	93.323	6NU50CK000539-02-04		-	11,064
COVID-19 ELC-Public Health Laboratory - Humboldt 3433	93.323	6NU50CK000539-02-04		-	107,930
N.I. Parasitic Surveillance 1709	93.323	5NU50CK000539-03-01		-	2,341
COVID-19 ELC-Public Health Laboratory - Ventura 3447	93.323	6NU50CK000539-02-04		-	13,859
COVID-19 ELC-Public Health Laboratory - San Francisco 3439	93.323	6NU50CK000539-02-04		-	7,822
N.I. Parasitic Surveillance 1710	93.323	5NU50CK000539-04-02		-	2,744
HI. Vector-borne Core: Tier 1 (VRDL) 1107	93.323	1NU50CK000539		-	229
COVID-19 OCHCA Project 2022	93.323	MA-042-22010755	Health Care Agency	-	744,374
COVID-19 Local Health Emergency TPS 0101	93.323	213-HSA-CBS	County of Los Angeles	-	(290)
COVID-19: Enhancing Detection Project - Activity 5: Data & Correctional Facilities for Enhancing Detection Project 0502	93.323	PH-003152W34	County of Los Angeles	-	100,404
Enhancing Detection Project - Activity 3: IRIS 0303	93.323	PH-003152W34	County of Los Angeles	-	336,187
Enhancing Detection Project - Activity 4: Testing Logistics & Public Health Laboratory 0403	93.323	PH-003152W34	County of Los Angeles	-	511,252
Enhancing Detection Project - Activity 1: Data, CRM, and ELR 0103	93.323	PH-003152W34	County of Los Angeles	-	2,627,443
COVID-19: Enhancing Detection Project - Activity 5 0503	93.323	PH-003152W34	County of Los Angeles	-	1,055,009

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Enhancing Detection Project – Activity 2: PEH, HOU, and Congregate Living 0203	93.323	PH-003 I52 W34	County of Los Angeles	-	5,301,354
COVID-19: Enhancing Detection Project - Activity 3: IRIS 0302	93.323	PH-003 I52 W34	County of Los Angeles	-	35,608
COVID-19: Enhancing Detection Project - Activity 4: Testing Logistics & Public Health Laboratory 0402	93.323	PH-003 I52 W34	County of Los Angeles	-	57,229
COVID-19: Enhancing Detection Project - Activity 2: PEH, HOU, and Congregate Living 0202	93.323	PH-003 I52 W34	County of Los Angeles	-	524,126
COVID-19: Enhancing Detection Project - Activity 1: Data, CRM, and ELR 0102	93.323	PH-003 I52 W34	County of Los Angeles	-	258,304
Novel Coronavirus (COVID-19) Outbreak Management for People Experiencing Homelessness (PEH) Project 0103	93.323	PH-003 I52 W35	County of Los Angeles	-	2,873,360
COVID-19 Outbreak Management for PEH Project 0102	93.323	PH-003 I52 W35	County of Los Angeles	-	299,379
Novel COVID-19 Case & Contact Interview Branch Project 0103	93.323	PH-003 I52 W36	County of Los Angeles	-	3,585,355
ELC Reopening Schools 0101	93.323	6NU50CK00539-02-09		165,173,391	165,457,683
COVID-19 School-Based Testing in K-12 Schools 0101	93.323	PH-004609	County of Los Angeles	-	54,279,786
COVID-19 LACPDH- Mobile Sites 0401	93.323	PH-004647	County of Los Angeles	-	11,818,923
COVID-19 LACPDH- SVC 0302	93.323	PH-004647	County of Los Angeles	-	15,110
COVID-19 LACPDH- Mobile Sites 0402	93.323	PH-004647	County of Los Angeles	-	7,133,094
COVID-19 CHW Outreach - 0202	93.323	22-DPH-CHW-15	County of Los Angeles Community Health Council	-	133,607
WPC ICMS Reentry S-006 0102	93.323	052.1.0.102	State of California/County of Los Angeles	-	201,761
COVID-19 Epidemiology Surveillance Capacity 0102	93.323	PH-003 I52 W33	County of Los Angeles	-	187,397
COVID-19 Epidemiology Data Project 0203	93.323	PH-003 I52 W33	County of Los Angeles	-	313,955
COVID-19 - EMS - Isolation/Quarantine Sites	93.323	210-1HFH-CBS	County of Los Angeles	-	319
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				537,780,205	680,984,308
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
CDPHMPOX Staffing Agreement (Federal) 0101	93.354	1NU90TP922197-01-00		-	195,313
LA County Schools COVID Prevention Partnership - Mini Grants Tier 2-0201	93.354	PH-004755	County of Los Angeles	-	1,904,661
LA County Schools COVID Prevention Partnership - Mini Grants Tier 3-0301	93.354	PH-004755	County of Los Angeles	-	296,323
LA County SCHOOL COVID-19 PREVENTION PARTNERSHIP 0101	93.354	PH-004755	County of Los Angeles	-	809,475
Imperial County Public Health Staffing Agreement 0101	93.354	0927	County of Imperial	-	47,297
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Total				-	3,253,069

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Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises					
Alameda County Health Disparities Project 0101	93.391	C-233203	Alameda County	-	635,442
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Total				-	635,442
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					
ORRP Academic Detailing 0101	93.421	00-FE-2078-04-00	Association of States and Territorial Health Officials	-	54,542
GC Test of Cure (NACCHO) 02	93.421	0849	National Association of County & City Health Officials (NACCHO)	786	4,629
ASTHO P2P Year 2	93.421	00-FE-2062-04-00	Association of States and Territorial Health Officials	-	1,000
NACCHO - OCHCA 0103	93.421	2022-101903	National Association of County & City Health Officials (NACCHO)	-	61,950
Implementation Overdoes Prevention Strategies at the Local Level (IOPSL) 0102	93.421	1000024991	National Association of County & City Health Officials (NACCHO) City and County of San Francisco	-	128,251
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total				786	250,372
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
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
Refugee and Entrant Assistance State/Replacement Designee Administered Programs					
Refugee Health Assessment Program (RHAP) 0505	93.566	1000008932	City and County of San Francisco	-	41,135
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Total				-	41,135
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B					
Ending the HIV Epidemic Services in LA County 0102	93.686	PH-004881		-	247,829
Ending the HIV Epidemic Services in LA County 0101	93.686	PH-004881		-	35,958
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B Total				-	283,787
Opioid STR					
LACHP SSP Low Barrier Opioid Treatment	93.788	CA23MAT030	Sierra Health Foundation	-	34,574
MAT SSP Continuation	93.788	CA22MAT041	Sierra Health Foundation	-	64,541
Opioid STR Total				-	99,115

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Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
B. Laboratory and BioSafety 2902	93.815	3U50CK000410/6NU50CK00410-01-12		-	22,873
E. Laboratory Biosafety & Biosecurity (Non-PPHF) (CF FY 16-17) - 2905	93.815	6NU50CK000410-04-04		-	15,261
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				-	38,134
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
Provision of Training Sessions on CDC approved HIP Courses 0104	93.834	0610	Cicatelli Associates, Inc	-	63,331
Provision of Training Sessions on CDC approved HIP Courses 0105	93.834	CDC-PS19-1904	Cicatelli Associates, Inc	-	13,729
SFDPH High Impact CBA Program 0303	93.834	0547.0303	San Francisco Department of Public Health	13,518	14,590
SFDPH High Impact CBA Program 0103	93.834	0547.0103	San Francisco Department of Public Health	-	11,000
SFDPH High Impact CBA Program 0104	93.834	0547.0104	San Francisco Department of Public Health	-	359,964
SFDPH High Impact CBA Program 0105	93.834	0547.0105	San Francisco Department of Public Health	-	80,926
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0105	93.834	1NU65PS923683		94,202	262,743
Capacity Building Assistance (CBA) for High Impact HIV Prevention; Integrated HIV Activities and Structural Interventions; Component 2, Track C: Western Geographic Region 0104	93.834	1NU65PS923683		298,518	741,124
Capacity Building Assistance (CBA) for High-Impact HIV Prevention Total				406,238	1,547,407
Allergy and Infectious Diseases Research					
BLISS 0101	93.855	1000028127	San Francisco Department of Public Health	-	8,251
One Ballroom 0101	93.855	13251sc	Regents of the University of California-San Francisco	-	21,165
Allergy and Infectious Diseases Research Total				-	29,416
Antimicrobial Resistance Surveillance in Retail Food Specimens					
NARMS Retail Food Surveillance Program 0107	93.876	U01FD007141		128,495	136,232
NARMS Retail Food Surveillance Program 0106	93.876	U01FD007141		22,586	24,647
Antimicrobial Resistance Surveillance in Retail Food Specimens Total				151,081	160,879

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HIV Emergency Relief Project Grants					
Ending the HIV Epidemic Services in LA County 0201	93.914	PH-004881		-	235,373
Ending the HIV Epidemic Services in LA County 0202	93.914	PH-004881		-	1,128,212
Transitional Case Mgmt 0111	93.914	PH-000598	County of Los Angeles	-	24,510
Transitional Case Mgmt 0110	93.914	PH-000598	County of Los Angeles	-	69,862
HIV Emergency Relief Project Grants Total				-	1,457,957
HIV Prevention Activities - Health Department Based					
Part A - HIV Prevention 0105	93.940	1000008917	San Francisco Department of Public Health	-	287,448
Part A - HIV Prevention 0103	93.940	1000008917	San Francisco Department of Public Health	-	1,280
CDC EtHE Component A-0604	93.940	1000008917	San Francisco Department of Public Health	-	146,546
CDC EtHE Component A-0605	93.940	1000008917	San Francisco Department of Public Health	-	414,469
Part A - HIV Prevention 0106	93.940	1000008917	San Francisco Department of Public Health	-	176,180
CDC EtHE Component C - 0704	93.940	1000008917	San Francisco Department of Public Health	-	51,730
CDC EtHE Component C - 703	93.940	1000008917	San Francisco Department of Public Health	-	32,476
CORE Surveillance 0106	93.940	1000008913	San Francisco Department of Public Health	-	41,058
CORE Surveillance 0105	93.940	1000008913	San Francisco Department of Public Health	-	152,647
Pride Parade Planning Activities	93.940	1000009844	San Francisco Department of Public Health	-	88
Cross Regional PrEP Social Marketing Campaign 0806	93.940	1000009844	San Francisco Department of Public Health	-	172,404
510 Media Have good sex social marketing campaign 0506	93.940	1000009844	San Francisco Department of Public Health	-	225,295
LACHP Harm Reduction Services Expansion - SAPC SEP 0301	93.940	PH-005074	County of Los Angeles	-	31,687
Opt in Support 0105	93.940	1000011928	San Francisco Department of Public Health	-	291,525
HIV Prevention Activities - Health Department Based Total				-	2,024,833

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HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
NHBS 0110	93.944	7714	San Francisco Department of Public Health	-	288,683
NHBS 0111	93.944	7714	San Francisco Department of Public Health	-	260,091
NHBS – Hep 0411	93.944	7714	San Francisco Department of Public Health	-	1,680
NHBS - Trans 0211	93.944	7714	San Francisco Department of Public Health	-	24,405
Medical Monitoring Project (MMP)	93.944	7468	San Francisco Department of Public Health	-	354,712
Medical Monitoring Project (MMP) 0112	93.944	7468	San Francisco Department of Public Health	-	49,239
National HIV Behavioral Surveillance Project 0101	93.944	PH-003152W32	County of Los Angeles	-	77,599
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total				-	1,056,409
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
SF STD Surveillance Network (SSuN) Project 0103	93.977	1000011620	San Francisco Department of Public Health	-	18,274
SF STD Surveillance Network (SSuN) Project 0104	93.977	1000011620	San Francisco Department of Public Health	-	8,017
Strengthening STD Prevention & Control for Health Department (PCHD) Supplemental 0405	93.977	1000016119	San Francisco Department of Public Health	-	87,179
Strengthening STD Prevention & Control for Health Department (PCHD) Supplemental 0404	93.977	1000016119	San Francisco Department of Public Health	-	57,768
Strengthening STD Prevention & Control for Health Department (PCHD) 0104	93.977	1000016119	San Francisco Department of Public Health	-	57,145
Strengthening STD Prevention & Control for Health Department (PCHD) 0105	93.977	1000016119	San Francisco Department of Public Health	-	45,304
Sexually Transmitted Diseases (STD) Prevention and Control Grants Total				-	273,687
Sexually Transmitted Diseases (STD) Provider Education Grants					
CAPTC COVID Curriculum Support: Track B 0101	93.978	12124sc	Regents of the University of California-San Francisco	-	83,796
Component A: NNPTC Regional Prevention Training Center Monkey Pox Supplement	93.978	13758sc	Regents of the University of California-San Francisco	-	105,709
STD/HIV Intervention Training Centers Track C: Regional Instructor-led Centers	93.978	13466sc	Regents of the University of California-San Francisco	-	346,739
CAPTC COVID Trainings: Track C 0101	93.978	12125sc	Regents of the University of California-San Francisco	-	63,469

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STD/HIV Disease Intervention Training Centers (DITC)	93.978	14266sc	Regents of the University of California-San Francisco	-	24,230
CAPTC MPX Clinical Supplement 2	93.978	14476sc	Regents of the University of California-San Francisco	-	15,722
CA STD HIV Prevention Center 0112	93.978	12083sc	Regents of the University of California-San Francisco	-	64,972
CA STD HIV Prevention Center 0111	93.978	12083sc	Regents of the University of California-San Francisco	-	139,663
Sexually Transmitted Diseases (STD) Provider Education Grants Total				-	844,300
Subtotal United States Department of Health and Human Services				\$ 540,431,788	\$ 707,803,260
Subtotal Other Awards				\$ 540,431,788	\$ 769,487,684
<u>Medicaid Cluster</u>					
United States Department of Health and Human Services					
Medical Assistance Program					
Nurse Family Partnership Title XIX 0206	93.778	1000007616	San Francisco Department of Public Health	\$ 14,551	\$ 323,753
Nurse Family Partnership DKIFund 0306	93.778	1000007616	San Francisco Department of Public Health	-	123,340
MCAH- PTBi-CA 0106	93.778	1000007616	State of California County of Los Angeles	23,742	579,142
Medical Assistance Program Total				38,293	1,026,235
Subtotal United States Department of Health and Human Services				38,293	1,026,235
Subtotal Medicaid Cluster				\$ 38,293	\$ 1,026,235

See accompanying notes to schedule of expenditures of federal awards and independent auditor's 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	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
<u>Health Center Program Cluster</u>					
United States Department of Health and Human Services					
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)					
LALGBT- CHPLA Outreach 22-23	93.224	983.0102	Los Angeles LGBT Center	-	3,395
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) Total				-	3,395
Subtotal United States Department of Health and Human Services				-	3,395
Subtotal Health Center Program Cluster				\$ -	\$ 3,395
<u>Special Education Cluster (IDEA)</u>					
United States Department of Education					
Special Education Grants to States (Formula Grants)					
CKFRC TASKTRAINING YR1	84.027	0926 YR1	State of California	\$ -	\$ 3,531
ELAFRC FEC FY22-23	84.027	22-14301-AA648-00	State of California	-	1,932
ELAFRC Family Empowerment Center	84.027	21-14301-AA648-00	State of California	-	91,859
Special Education Grants to States (Formula Grants) Total				-	97,322
Subtotal United States Department of Education				-	97,322
Subtotal Special Education Cluster (IDEA)				\$ -	\$ 97,322
<u>Research and Development Cluster</u>					
United States Department of Health and Human Services					
Injury Prevention and Control Research and State and Community Based Programs					
Leveraging Psychological Autopsies to Accelerate Research into Stimulant Overdose Mortality	93.136	R0ICE003364		\$ 36,806	\$ 153,189
Leveraging Psychological Autopsies to Accelerate Research into Stimulant Overdose Mortality Yr2	93.136	R0ICE003364		-	125,650
Injury Prevention and Control Research and State and Community Based Programs Total				36,806	278,839

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Mental Health Research Grants					
SHINE Strong 0102	93.242	IR25MHI19858-02A2		22,584	48,246
SHINE Strong 0103	93.242	IR25MHI19858-03A3		34,600	244,150
Breaking Systems Barriers 0102	93.242	IR34MHI24626-01		9,028	13,448
Breaking Systems Barriers 0103	93.242	IR34MHI24626-01		39,095	220,648
Defining a Crisis: Engagement with Crisis Call Centers and Mobile Crisis Teams	93.242	IR03MHI30798		-	4,869
T'Cher New Orleans 0101	93.242	0907	NO/AIDS Task Force dba Crescent Care	-	1,955
T'Cher New Orleans 0102	93.242	0907	NO/AIDS Task Force dba Crescent Care	-	48,054
PrEP 3D 0104	93.242	IR01MHI19956		143,908	685,791
PrEP 3D 0105	93.242	IR01MHI19956		-	194,414
PrEPmate 2110103	93.242	5R34MHI21139-03		36,547	72,821
CAPTC/RAND Development of an Online Provider Intervention 0103	93.242	SCON-00000411	RAND Corporation	-	17,414
CAPTC/RAND Development of an Online Provider Intervention 0102	93.242	SCON-00000411	RAND Corporation	-	37,294
Mental Health Research Grants Total				285,762	1,589,104
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance					
Prevention Navigator 0102	93.243	IH79SP082077-02		-	74,349
Prevention Navigator 0103	93.243	IH79SP082077-03		-	170,552
Substance Abuse and Mental Health Services_ Projects of Regional and National Significance Total				-	244,901
Alcohol Research Programs					
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0104	93.273	11013sc	Regents of the University of California-San Francisco	-	9,820
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0105	93.273	11013sc	Regents of the University of California-San Francisco	-	372,350
ASTERISK- 0102	93.273	14083sc	Regents of the University of California-San Francisco	-	2,932
ASTERISK: Alcohol and Substance use Treatment and Engagement Research on Intervention Studies among Key populations	93.273	14083sc	Regents of the University of California-San Francisco	-	48,542
Alcohol Research Programs Total				-	433,644

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Drug Abuse and Addiction Research Programs					
SHARP Research Program 0 109	93.279	IR25DA043441		-	78,865
SHARP Research Program 0 110	93.279	IR25DA043441		-	41,607
COPING 0 105	93.279	R0 IDA040 189		(2,601)	(8,278)
HIV-HCV Testing 0 105	93.279	GG0 10654	Columbia University	-	37,345
REBOOT 2 NIH 0 105	93.279	IR0 IDA045690		266,775	492,065
Western States Node of the National Drug Abuse Treatment Clinical Trails Network 0304	93.279	10000 16790	Oregon Health & Science University/San Francisco Department of Public Health	-	5,344
PrEP Intervention for People Who Inject Methamphetamine 0 103	93.279	IR0 IDA051850		99,049	726,880
Mirtazapine for Methamphetamine Use Disorder Drug-Drug Interaction Study (M3) 0 102	93.279	IU0 IDA051080		1,130,208	1,297,806
MUSC CTN PEER Study-0 103	93.279	A00-322-S003	Medical University of South Carolina	-	25,282
MUSC CTN PEER Study-0 104	93.279	A00-322-S003	Medical University of South Carolina	-	17,159
NIDA-Rapid Response Fentanyl Test Strips 0 103	93.279	2-3 12-02 17584-66279L	RTI International	-	108,503
HiNT: Intermittent Naltrexone for Methamphetamine Use 0 102	93.279	0896	Regents of the University of California-San Francisco	-	238,105
HiNT: Intermittent Naltrexone for Methamphetamine Use	93.279	0896	Regents of the University of California-San Francisco	-	32,551
Integrated Care and Treatment for Severe Infectious Diseases and Substance Use Disorders among Hospitalized Patients 0 102	93.279	0902	University of Miami	-	39,391
Integrated Care and Treatment for Severe Infectious Diseases and Substance Use Disorders among Hospitalized Patients 0 103	93.279	0902	University of Miami	-	3,172
A mixed-methods study of polysubstance use to inform opioid overdose prevention;	93.279	0904	RTI International	-	24,483
A mixed-methods study of polysubstance use to inform opioid overdose prevention 0 103	93.279	0904	RTI International	-	1,398
CTN-0 109 CURB-2 Study - 0 101	93.279	0953	University of Texas Southwestern Medical Center	-	281,582
CTN-0 109 CURB-2 Study - 0 102	93.279	0953	University of Texas Southwestern Medical Center	-	130,436
SURU K24 Mid Career 0 101	93.279	1000028303	City and County of San Francisco	-	83
Methamphetamine Injection, Associated Health Risk, and Causes of Overdose Deaths	93.279	0996	RTI International	-	28,912
Assessing the Reach, Effectiveness, and Implementation of Multiple Harm Reduction Interventions - Phase 1	93.279	1-3 12-02 18840-67084L	RTI International	-	50,117
Drug Abuse and Addiction Research Programs Total				1,493,431	3,652,808

See accompanying notes to schedule of expenditures of federal awards and independent auditor's 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	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
Trans-NIH Research Support					
RadX.0102	93.310	0945.0102	University of Kansas/RTI International	-	50,974
RadX	93.310	0945.0101	University of Kansas/RTI International	-	26,853
Better THAN / Say WHEN 0384.0104	93.310	384	Regents of the University of California-San Francisco	-	(714)
Trans-NIH Research Support Total				-	77,113
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke					
Rhode Island Phase II Amend 3	93.435	61189A	Rhode Island Department of Health/Care Transformation Collaborative Rhode Island	-	57,638
Rhode Island Phase II	93.435	61189A	Rhode Island Department of Health/Care Transformation Collaborative Rhode Island	-	225,823
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Total				-	283,461
Community Health Workers for Public Health Response and Resilient					
RLCTC CHW Training	93.495	62595C	Rhode Island Department of Health Care Transformation Collaborative Rhode Island	-	33,810
Community Health Workers for Public Health Response and Resilient Total				-	33,810
Allergy and Infectious Diseases Research					
AMBER 0103	93.855	1-312-0217681-6623 IL	RTI International	-	12,614
Mosaico Study 0102	93.855	1125642	Fred Hutchinson Cancer Research Center	-	15,199
CoVPN 3002 0101	93.855	1035261	Fred Hutchinson Cancer Research Center	-	317,653
Multidisciplinary Treatment Approaches to Ending the HIV Epidemic	93.855	14041sc	Regents of the University of California-San Francisco	-	6,017
SF Bay Clinical Trials Unit 0111	93.855	2UM1AI069496-15		-	298,357
SF Bay Clinical Trials Unit 0110	93.855	5UM1AI069496-16		936,818	1,296,145
CTU COVID-19 Testing 0208	93.855	3UM1AI069496-14S1		-	44,980
COVID-19 Prevention Network (CoVPN) 0101	93.855	1033147	Fred Hutchinson Cancer Research Center	-	2,257
CFAR HIV Prevention Cohort Pilot 0101	93.855	12024sc	Regents of the University of California-San Francisco	-	27,453
Biomedical Prevention - Brazil 0103	93.855	1R01AI149627-01		60,786	100,231
Biomedical Prevention - Brazil 0104	93.855	1R01AI149627-01		-	9,706
CFAR EHE Supplement 0101	93.855	13835sc	Regents of the University of California-San Francisco	-	109,298
CFAR P30 0101	93.855	13795sc	Regents of the University of California-San Francisco	-	58,298

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Schedule of Expenditures of Federal Awards
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
HVTN Protocol Funding (PF) 0110	93.855	0001110303	Fred Hutchinson Cancer Research Center	-	53,703
HVTN Protocol Funding (PF) 0111	93.855	0001139995	Fred Hutchinson Cancer Research Center	-	1,322
HPTN DMID Bexsero 0101	93.855	PO22001411	Family Health International	-	36,089
HOPE UCSF 0101	93.855	13082sc	Regents of the University of California-San Francisco	-	65,805
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	-	110,855
HPTN 0910101	93.855	PO20001163	Family Health International	-	207,048
HVTN Clinical Trial 706 0101	93.855	0628	Fred Hutchinson Cancer Research Center	-	17,466
Biomedical Prevention - Brazil 0102	93.855	1R01AI149627-01		9,380	10,318
HVTN 117/118 0104	93.855	0000965941	Fred Hutchinson Cancer Research Center	-	168
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0105	93.855	11314sc	Regents of the University of California-San Francisco	-	32,868
Evaluation of doxycycline post-exposure prophylaxis to reduce sexually transmitted infections in PrEP users and HIV-infected men who have sex with men 0104	93.855	11314sc	Regents of the University of California-San Francisco	-	150,241
Allergy and Infectious Diseases Research Total				1,006,984	2,984,091
Child Health and Human Development Extramural Research					
iTech 0105	93.865	5117436	The University of North Carolina	19,070	94,774
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0104	93.865	UHBHD096914-04		246,808	251,105
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0105	93.865	UHBHD096914-05		219,904	295,760
RTI Community Violence and Reproductive Health among Youth in Salinas, CA 0102	93.865	0980.0102	RTI International	-	231,226
Child Health and Human Development Extramural Research Total				485,782	872,865
HIV Care Formula Grants					
TWUHC LINC5 0306	93.917	1000010711	San Francisco Department of Public Health	-	10,144
HIV Care Formula Grants Total				-	10,144

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Schedule of Expenditures of Federal Awards
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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Pass Through Entity	Passed Through to Subrecipients	Amount Expended
International Research and Research Training					
Sweekar 0101	93.989	R0ITW012397		87,791	116,135
International Research and Research Training Total				87,791	116,135
Subtotal United States Department of Health and Human Services				3,396,556	10,576,915
Subtotal Research and Development Cluster				\$ 3,396,556	\$ 10,576,915
Total United States Department of Health and Human Services				\$ 543,866,637	\$ 719,409,805
Total Expenditures of Federal Awards				\$ 543,866,637	\$ 781,191,551

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

(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, 2023. 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 elect the option to use the 10% de minimus indirect cost rate for any of the U.S. government funded programs during the year ended June 30, 2023.

(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, 2023**

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 federal programs:

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

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

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

Identification of major federal programs:

<u>Federal Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
93.323	Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.558	Child and Adult Food Program (CACFP)
21.027	Coronavirus State and Local Recovery Funds
93.354	Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response

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**Schedule of Findings and Questioned Costs
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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 reported

Section III - Federal Award Findings and Questioned Costs

None reported