

**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, 2024 AND 2023**

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

TABLE OF CONTENTS

	<u>Page</u>
FINANCIAL SECTION	
Independent Auditor's Report	1-2
Consolidated Financial Statements:	
Consolidated Statements of Financial Position at June 30, 2024 and 2023	1-5
Consolidated Statement of Activities for the year ended June 30, 2024	1-6
Consolidated Statement of Activities for the year ended June 30, 2023	1-7
Consolidated Statement of Functional Expenses for the year ended June 30, 2024	1-8
Consolidated Statement of Functional Expenses for the year ended June 30, 2023	1-9
Consolidated Statements of Cash Flows for the years ended June 30, 2024 and 2023	1-10
Notes to Consolidated Financial Statements	1-11
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 <i>Government Auditing Standards</i>	2-1
Independent Auditor's Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance Required by the Uniform Guidance	2-3
Schedule of Expenditures of Federal Awards for the year ended June 30, 2024	2-6
Notes to Schedule of Expenditures of Federal Awards	2-22
AUDITOR'S RESULTS	
Schedule of Findings and Questioned Costs for the year ended June 30, 2024	3-1

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 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, 2024 and 2023, 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, 2024 and 2023, 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 audits. 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 available to be 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 GAAS. 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 20, 2024, 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 20, 2024

FINANCIAL SECTION

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

Consolidated Statements of Financial Position
June 30, 2024 and 2023

	2024	2023
Assets		
Cash and cash equivalents	\$ 50,992,069	\$ 35,425,883
Contracts receivable, net of allowance for credit losses of \$13,796 and \$55,100, respectively	222,252,101	212,574,504
Prepaid expenses and other	4,064,975	4,100,729
Advances to programs assets (Note 4)	-	810,944
Property and equipment, net (Note 5)	13,340,850	9,085,280
Right of use assets, operating (Note 11)	11,448,436	7,784,768
	Total assets	\$ 269,782,108
	\$ 302,098,431	\$ 269,782,108
Liabilities		
Accounts payable and accrued expenses	\$ 207,719,433	\$ 206,708,980
Accrued payroll and related liabilities (Note 6)	13,833,221	13,334,007
Agency and other funds payable (Note 7)	25,923,071	13,399,540
Advance on grantor payments	3,720,566	2,190,632
Accountability for program assets	6,659,317	2,223,208
Deferred revenue	4,894,698	1,792,009
Lease liability, operating (Note 11)	11,850,349	7,884,371
Loan payable (Note 9)	1,132,116	1,565,221
	Total liabilities	249,097,968
	275,732,771	249,097,968
Commitments and contingencies (Notes 10, 11, 12, and 13)		
Net Assets		
Without donor restrictions	26,365,660	20,684,140
With donor restrictions	-	-
	Total net assets	20,684,140
	26,365,660	20,684,140
	Total liabilities and net assets	\$ 269,782,108
	\$ 302,098,431	\$ 269,782,108

See 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, 2024

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Changes in net assets			
Revenues and Support			
Governmental service contracts	\$ 622,702,662	\$ -	\$ 622,702,662
Private contracts	13,403,450	-	13,403,450
Management fees	24,871,536	-	24,871,536
Administrative fixed fees	8,274,794	-	8,274,794
Other income	720,160	-	720,160
Contributions	146,400	-	146,400
In-kind contributions	224,886	-	224,886
	<u>670,343,888</u>	<u>-</u>	<u>670,343,888</u>
Expenses			
Program services	635,205,172	-	635,205,172
Supporting services			
Management and general	28,575,472	-	28,575,472
Fundraising	881,724	-	881,724
	<u>664,662,368</u>	<u>-</u>	<u>664,662,368</u>
	<u>5,681,520</u>	<u>-</u>	<u>5,681,520</u>
Change in net assets			
Net assets at beginning of the year	<u>20,684,140</u>	<u>-</u>	<u>20,684,140</u>
Net assets at end of the year	<u>\$ 26,365,660</u>	<u>\$ -</u>	<u>\$ 26,365,660</u>

See notes to consolidated 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, 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
	<hr/>	<hr/>	<hr/>
Total revenues and support	876,060,019	-	876,060,019
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
	<hr/>	<hr/>	<hr/>
Total expenses	874,608,979	-	874,608,979
	<hr/>	<hr/>	<hr/>
Change in net assets	1,451,040	-	1,451,040
	<hr/>	<hr/>	<hr/>
Net assets at beginning of the year	19,233,100	-	19,233,100
	<hr/>	<hr/>	<hr/>
Net assets at end of the year	\$ 20,684,140	\$ -	\$ 20,684,140
	<hr/>	<hr/>	<hr/>

See 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, 2024

	Program Services					Supporting Services			Total
	Epidemiology and Laboratory Capacity for Infectious Diseases	Children and Youth Behavioral Health Initiative	Special Supplemental Nutrition Program for Women, Infants, & Children	All Other Programs	Program Subtotal	Management and General	Fundraising		
Salaries and related expenses:									
Salaries	\$ 20,749,352	\$ 335,216	\$ 31,907,638	\$ 69,598,961	\$ 122,591,167	\$ 15,426,677	\$ 635,263	\$ 138,653,107	
Employee benefits	4,232,143	51,093	10,144,721	15,007,952	29,435,909	3,371,578	105,463	32,912,950	
Payroll taxes	1,712,818	26,912	2,785,024	5,935,191	10,459,945	1,151,197	41,316	11,652,458	
Other expenses:									
Advertising and promotion	-	-	17,799	4,889,945	4,907,744	35,733	-	4,943,477	
Conference, conventions and meetings	231,925	217	144,249	1,106,268	1,482,659	435,780	16,943	1,935,382	
Depreciation and amortization	656,167	2,880	138,450	233,651	1,031,148	433,349	-	1,464,497	
Equipment rental and maintenance	114,529	-	792	23,200	138,521	50,592	-	189,113	
In-kind supplies	-	-	224,320	-	224,320	566	-	224,886	
Information Technology	205,969	30,092	865,469	2,442,973	3,544,503	1,443,329	-	4,987,832	
Insurance	-	-	64,348	441,282	505,630	824,670	-	1,330,300	
Interest	-	-	-	-	-	38,049	-	38,049	
Memberships and subscriptions	21,788	-	25,756	104,296	151,840	313,759	16,556	482,155	
Occupancy	-	27,669	3,597,095	1,484,141	5,108,905	914,810	33,263	6,056,978	
Office expense	81,192	70	130,397	395,731	607,390	343,669	3,200	954,259	
Outside services	71,712	48,341	-	1,837,101	1,957,154	1,520,337	1,716	3,479,207	
Professional fees	70,432	-	5,625	6,444,118	6,520,175	1,928,831	-	8,449,006	
Subcontractors	5,473,193	124,668,126	-	29,281,381	159,422,700	-	-	159,422,700	
Subrecipients	255,267,651	-	-	5,987,866	261,255,517	-	-	261,255,517	
Supplies	2,290,080	308	1,928,178	20,093,089	24,311,655	-	-	24,311,655	
Travel	301,723	69	136,755	1,109,743	1,548,290	342,546	28,004	1,918,840	
	<u>\$ 291,480,674</u>	<u>\$ 125,190,993</u>	<u>\$ 52,116,616</u>	<u>\$ 166,416,889</u>	<u>\$ 635,205,172</u>	<u>\$ 28,575,472</u>	<u>\$ 881,724</u>	<u>\$ 664,662,368</u>	

See 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 notes to consolidated financial statements.

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

Consolidated Statements of Cash Flows
For the Years Ended June 30, 2024 and 2023

	2024	2023
Cash flows from operating activities		
Change in net assets	\$ 5,681,520	\$ 1,451,040
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	1,464,497	1,441,349
Amortization of the right of use assets, operating	3,511,244	4,333,694
Changes in operating assets & liabilities:		
Contracts receivable	(9,677,597)	39,629,791
Prepaid expenses and other	35,754	(272,712)
Advances to programs	810,944	13,186,218
Accounts payable and accrued expenses	1,010,453	(17,633,825)
Accrued payroll and related liabilities	499,214	(5,003,930)
Agency and other funds payable	12,523,531	(2,081,814)
Advance on grantor payments	1,529,934	(936,890)
Accountability for program assets	4,436,109	(493,077)
Deferred rent	-	(26,530)
Deferred revenue	3,102,689	(13,543,058)
Lease liability	(3,208,934)	(4,234,091)
Net cash provided by operating activities	21,719,358	15,816,165
Cash flows from investing activities		
Acquisition of fixed assets	(5,720,067)	(4,080,685)
Net cash used in investing activities	(5,720,067)	(4,080,685)
Cash flows from financing activities		
Principal repayments related to loan	(433,105)	(421,623)
Net cash used in financing activities	(433,105)	(421,623)
Net increase in cash	15,566,186	11,313,857
Cash and cash equivalents, beginning of year	35,425,883	24,112,026
Cash and cash equivalents, end of year	\$ 50,992,069	\$ 35,425,883
Supplemental disclosure of cash flow information		
Interest paid	\$ 38,273	\$ 50,591
Right of use assets obtained in exchange for lease liabilities		
Operating	\$ 6,867,135	\$ 12,118,462

See notes to consolidated financial statements.

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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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(A California Non-Profit Corporation)

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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, 2024 and 2023.

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, 2024 and 2023, Heluna Health had approximately \$1.2 billion in conditional promises to give through July 2027 for each year, 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 insurance limit of \$250,000.

Contracts Receivable

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

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
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Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

Property and Equipment

Property and equipment are reported in the statements of financial position at cost, if purchased, and at fair value at the date of donation, if donated. Property and equipment 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 and building improvements are amortized on a straight-line basis either over 39 years, the term of the lease, or estimated useful life, whichever is shorter.

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, 2024 and 2023.

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, 2024 and 2023 were \$6,351,226 and \$1,876,742, respectively, and are included in accountability for program assets on the accompanying consolidated statements of financial position.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

Program Assets (continued)

Heluna Health capitalizes program leasehold improvements when the costs are incurred and records a corresponding liability. The asset and deferred revenue are amortized into depreciation expense and grant revenue on a straight-line basis over the shorter of the term of the lease or the estimated period in which it will provide benefit. Program leasehold improvements, net of depreciation, at June 30, 2024 and 2023 were \$1,168 and \$3,169, respectively, and are included in property and equipment in the accompanying consolidated 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, 2024 and 2023 were \$308,091 and \$346,466, respectively, and are included in prepaid expenses and other and accountability for program assets on the accompanying consolidated statements of financial position.

Advance on Grantor Payments

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

Accrued Vacation

Headquarters' employees can accrue up to a maximum of two times the employee's current annual vacation accrual rate. All program employees may accrue up to a maximum of 1.75 times the employee's current annual vacation accrual rate. Total accrued vacation at June 30, 2024 and 2023 was \$6,030,525 and \$5,221,423, respectively, and is included in accrued payroll and related liabilities on the accompanying consolidated statements of financial position. If accrued vacation is not used, such benefits are paid at the time that employment is terminated.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

Revenue Recognition:

Government and Private Contract Revenue

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

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.

Administrative Fixed Fees Revenue

Administrative fixed fees revenues are derived from firm fixed price contracts. As these contracts often have different terms and conditions Heluna will evaluate each to determine both the timing and conditions in which revenue should be recognized.

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.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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, 2024 and 2023. Heluna Health's federal and state income tax returns prior to 2021 and 2020, 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.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

2. Summary of Significant Accounting Policies (continued)

New Accounting Standards Adopted

In June 2016, the FASB issued Accounting Standards Update (“ASU”) 2016-13, *Measurement of Credit Losses on Financial Instruments*, and its related amendments (“ASC 326”). The new standard changes the impairment model for most financial assets that are measured at amortized cost and certain other instruments, including trade receivables, from an incurred loss model to a current and expected loss model and adds certain new required disclosures. Under the current and expected loss model, entities recognize credit losses to be incurred over the entire contractual term of the instrument rather than delaying recognition of credit losses until it is probable the loss has been incurred. In accordance with ASC 326, Heluna Health evaluates certain criteria, including aging and historical write-offs, current economic condition of specific customers and future economic conditions to determine the appropriate allowance for credit losses. Heluna Health implemented ASU 2016 -13 during fiscal year 2024. Management noted it does not have a material impact on the consolidated financial statements.

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, 2024 and 2023, 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.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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 consolidated statements of financial position. The advances to program and deferred revenue balances at June 30, 2023 include the unused portion of the original amounts that were advanced, approximately \$800 thousand. At June 30, 2024 there was no remaining balance.

As of July 1, 2023, the balances of deferred revenue and receivable are \$1,792,009 and \$212,574,504, respectively.

5. Property and Equipment

The balances at June 30, 2024 and 2023, respectively, consist of the following:

	2024	2023
Headquarters software and equipment	\$ 4,898,906	\$ 4,791,537
Headquarters land and building	6,751,668	6,651,483
Program equipment	13,804,798	8,628,122
Leasehold improvements	775,545	775,545
	26,230,917	20,846,687
Less: accumulated depreciation	(12,890,067)	(11,761,407)
Property and equipment net	\$ 13,340,850	\$ 9,085,280

Depreciation expense for the years ended June 30, 2024 and 2023 was \$1,464,497 and \$1,441,349, respectively.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

6. Payroll Related Liabilities

The balances of payroll related liabilities at June 30, 2024 and 2023 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, 2024 and 2023, respectively, consist of the following:

	2024	2023
Salaries and wages	\$ 4,990,037	\$ 5,409,674
Accrued taxes and other fringe benefits	2,812,659	2,702,910
Accrued compensated balances	6,030,525	5,221,423
	\$ 13,833,221	\$ 13,334,007

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 consolidated 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, 2024 and 2023 were \$25,923,071 and \$13,399,540, 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:

	2024	2023
Cash and cash equivalents	\$ 50,992,069	\$ 35,425,883
Contracts receivable, net of allowance for doubtful accounts	222,252,101	212,574,504
	\$ 273,244,170	\$ 248,000,387

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.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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, 2024 are as follows:

<u>Fiscal Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 445,086	\$ 26,292	\$ 471,378
2026	457,304	14,074	471,378
2027	229,726	2,350	232,076
	<u>\$ 1,132,116</u>	<u>\$ 42,716</u>	<u>\$ 1,174,832</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 SOFR Daily Floating Rate plus 1.49%. There were no amounts outstanding on the line of credit at June 30, 2024 and 2023.

Legal Matters

Heluna Health is subject to various litigation claims that arise in the ordinary course of business. After consultation with its legal counsel, management knows of no claim that is likely to have a material adverse effect on Heluna Health's statement of financial position. As such, no accruals for any such matters were necessary as of June 30, 2024 and 2023.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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 Accounting Standards Codification (“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, 2024 are as follows:

Right-of-use operating leases remaining lease term	5.6 years
Right-of-use operating lease discount rate	3.7%

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 years ended June 30, 2024 and 2023 was \$3,407,402 and \$4,333,694, respectively and is recorded in the occupancy line item of the consolidated statements of functional expenses.

Supplemental cash flow information related to right-of-use operating and finance leases for the year ended June 30, 2024 is as follows:

Right-of-use assets obtained in exchange for operating lease liabilities:	\$ 6,867,135
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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

11. Leases (continued)

The following table summarizes the maturity of right-of-use lease liabilities under operating leases as of June 30, 2024:

Fiscal Year Ended	Operating
2025	\$ 3,545,927
2026	2,581,962
2027	2,248,047
2028	955,912
2029	788,310
Thereafter	3,126,229
Total lease payments	13,246,387
Less: interest	(1,396,038)
Total lease liabilities	\$ 11,850,349

The Organization entered into two lease agreements that will commence in fiscal year 2025 for the programs. As of June 30, 2024, 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. The minimum required employment tenure is two months for all employees.

In fiscal years 2024 and 2023, employer contributions to the plan were made for eligible employees. Employer contributions totaled \$8,101,430 and \$8,542,178, respectively, for the years ended June 30, 2024 and 2023 and are included in employee benefits on the accompanying statements of functional expenses.

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

Notes to Consolidated Financial Statements
For the Years Ended June 30, 2024 and 2023

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 Internal Revenue Service 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 \$684,168 and \$516,815 for the years ended June 30, 2024 and 2023, 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. 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, 2024, 62% of total revenues and 60% of contracts receivable were related to Federal Government contracts, while 31% of total revenues and 39% of contracts receivable were related to State and Local Government contracts. At June 30, 2023, 88% of total revenues and 98% of contracts receivable were related to Federal Government contracts.

14. Subsequent Events

Management evaluated subsequent events through November 20, 2024, 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 consolidated financial statements of Public Health Foundation Enterprises, Inc. DBA Heluna Health, a nonprofit organization, ("Heluna Health"), which comprise the consolidated statement of financial position as of June 30, 2024, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 20, 2024. 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 consolidated 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 consolidated 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 consolidated financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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



Los Angeles, California
November 20, 2024

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, 2024. 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, 2024.

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 20, 2024

PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
United States Department of Agriculture					
Special Supplemental Nutrition Program for Women, Infants and Children					
Women Infant & Children 0111	10.557	22-10272	State of California	\$ -	\$ 12,993,885
Women Infant & Children 0112	10.557	22-10272	State of California	-	36,865,008
Breastfeeding Peer Counsel 0211	10.557	22-10272	State of California	-	766,653
Breastfeeding Peer Counsel 0212	10.557	22-10272	State of California	-	1,902,156
Farmers Market 0511	10.557	22-10272	State of California	-	824
Farmers Market 0512	10.557	22-10272	State of California	-	48,671
WIC Books for Kids 2611	10.557	22-10272	State of California	-	769,079
WIC Books for Kids 2612	10.557	22-10272	State of California	-	2,444,002
Special Supplemental Nutrition Program for Women, Infants and Children Total				-	55,790,278
Child and Adult Care Food Program					
Angels Childcare Food Program 0111	10.558	0016	State of California	-	149,330
Angels Childcare Food Program 0112	10.558	0016	State of California	-	437,142
Angels Childcare Food Program - Provider 0211	10.558	0016	State of California	-	1,097,121
Angels Childcare Food Program - Provider 0212	10.558	0016	State of California	-	3,501,749
Angels Childcare Food Program - Provider 0308	10.558	0016	State of California	-	7,874
Child and Adult Care Food Program Total				-	5,193,216
Subtotal United States Department of Agriculture				\$ -	\$ 60,983,494
United States Department of the Interior National Park Service					
Natural Resource Stewardship					
Yosemite National Park Y5 0806	15.944	0217.0806		\$ -	\$ 52,074.00
Lassen Volcanic National Park 0905	15.944	P20AC00329-03		-	9,148
Yosemite National Park Y1 0807	15.944	P24AC00132-01		-	92,051
Natural Resource Stewardship Total				-	153,273
Subtotal United States Department of the Interior National Park Service				\$ -	\$ 153,273
United States Department of Treasury					
Coronavirus State and Local Fiscal Recovery Funds					
LAC Schools Testing – ARP 0201	21.027	PH-004609	County of Los Angeles	\$ -	\$ 30,344
Los Angeles County Mobile Vaccine (Treasury) - SVC	21.027	PH-005082	County of Los Angeles	-	6,600
Los Angeles County Mobile Vaccine (Treasury) - Mobile	21.027	PH-005082	County of Los Angeles	-	6,384,166
Los Angeles County Mobile Vaccine (Treasury) - Personnel and Other Costs	21.027	PH-005082	County of Los Angeles	-	62,963
Coronavirus State and Local Fiscal Recovery Funds Total				-	6,484,073
Subtotal United States Department of Treasury				\$ -	\$ 6,484,073
United States Department of Education					
Special Education Grants for Infants and Families					
CKFRC Early Start 0106	84.181	HD219023	State of California	\$ -	\$ 30,809
ELAFRC Early Start 0104	84.181	HD219024	State of California	-	631
ELAFRC Early Start 0106	84.181	HD219024	State of California	-	98,203
Special Education Grants for Infants and Families Total				-	129,643
Subtotal United States Department of Education				\$ -	\$ 129,643

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.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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.S. Department of Health and Human Services					
Global AIDS					
CAPTC IGHS Vietnam	93.067	14778sc	Regents of the University of California-San Francisco	\$ -	\$ 24,327
			Global AIDS Total	-	24,327
Maternal and Child Health Federal Consolidated Programs					
New Steps 0104	93.110	56300-600-158-23-09	Association of Public Health Laboratories	-	75,976
Lassen Volcanic National Park	93.110	P20AC00329-04		-	786
			Maternal and Child Health Federal Consolidated Programs Total	-	76,762
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
Tuberculosis Prevention & Control (TBESC) 0107	93.116	1000009587	City and County of San Francisco	-	451
			Project Grants and Cooperative Agreements for Tuberculosis Control Programs Total	-	451
Injury Prevention and Control Research and State and Community Based Programs					
CIAO 2-CORE 0104	93.136	1000016790	State of California City and County of San Francisco	-	65,069
CIAO 2-CORE 0105	93.136	1000016790	State of California City and County of San Francisco	-	44,353
CIAO 2-Peer to Peer 0204	93.136	1000016790	State of California City and County of San Francisco	-	31,150
CIAO 2-Peer to Peer 0205	93.136	1000016790	State of California City and County of San Francisco	-	36,056
			Injury Prevention and Control Research and State and Community Based Programs Total	-	176,628
Community Programs to Improve Minority Health Grant Program					
SHERO Healthy Families Community	93.137	1 CPIMP231373-01		53,333	801,957
			Community Programs to Improve Minority Health Grant Program Total	53,333	801,957
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects					
Preventing Mpox Resurgence by Increasing Vaccine Confidence & Community Immunity	93.185	0669.0101	CDC Foundation	-	97,262
			Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects Total	-	97,262
Substance Abuse and Mental Health Services_Projects of Regional and National Significance					
Prevention Navigator 0101	93.243	1H79SP082077-01		-	6,732
Prevention Navigator 0102	93.243	1H79SP082077-02		-	11,984
Prevention Navigator 0103	93.243	1H79SP082077-03		-	29,729
Prevention Navigator 0104	93.243	1H79SP082077-04		-	158,867
LACHP Harm Reduction Services Expansion - SAMSHA 0102	93.243	PH-005074	County of Los Angeles	-	93,925
			Substance Abuse and Mental Health Services_Projects of Regional and National Significance Total	-	301,237
Immunizations CoAg and Vaccines for Children Program					
ARISE IDPH 0101	93.268	20180049J	State of Illinois	-	9,818
ARISE IDPH 0201	93.268	20180049J	State of Illinois	697,452	2,007,417
			Immunizations CoAg and Vaccines for Children Program Total	697,452	2,017,235
Viral Hepatitis Prevention and Control					
End Hep C SF Elimination Community Engagement Planning 1702	93.270	1000008917	City and County of San Francisco	-	106,712
End Hep C SF Elimination Community Engagement Planning 1703	93.270	1000008917	City and County of San Francisco	-	18,639
			Viral Hepatitis Prevention and Control Total	-	125,351
Minority Health and Health Disparities Research					
USC-Infant Feeding Disparities 0102	93.307	SCON-00003303	University of Southern California	-	5,242
			Minority Health and Health Disparities Research Total	-	5,242

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Emerging Infections Programs					
CEIP-ABC 0112	93.317	1 NU50CK000643-01-00		-	327,800
CEIP-Food Net 0212	93.317	1 NU50CK000643-01-00		-	181,960
CEIP-CJD 0312	93.317	1 NU50CK000643-01-00		-	49,591
CEIP-Flu 0412	93.317	1 NU50CK000643-01-00		-	177,032
CEIP-HPV 0912	93.317	1 NU50CK000643-01-00		30,211	253,855
CEIP-HAIC 1112	93.317	1 NU50CK000643-01-00		-	633,828
CEIP-General Infrastructure 3612	93.317	1 NU50CK000643-01-00		-	168,544
CEIP-Candidemia 3812	93.317	1 NU50CK000643-01-00		-	40,610
CEIP-RSV 4812	93.317	1 NU50CK000643-01-00		11,824	135,481
CEIP- Chronic Fatigue 5212	93.317	1 NU50CK000643-01-00		243,875	246,874
CEIP Monkey Pox 6812	93.317	1 NU50CK000643-01-00		-	143,882
CEIP COVID NET 6912	93.317	1 NU50CK000643-01-00		19,015	425,752
CEIP DMI 7012	93.317	1 NU50CK000643-01-01		-	66,932
CEIP Monkey Pox 6611	93.317	6 NU50CK000482-05-08		-	136,078
CEIP HCP COVID VE 6211	93.317	6NU50CK000482-05-07		(1,040)	40,109
CEIP-ABC 0111	93.317	6NU50CK000482-05-12		249,840	580,242
CEIP-FoodNet 0211	93.317	6NU50CK000482-05-12		21,467	454,596
CEIP-CJD 0311	93.317	6NU50CK000482-05-12		-	68,077
CEIP-Flu 0411	93.317	6NU50CK000482-05-12		15,866	287,189
CEIP-HPV 0911	93.317	6NU50CK000482-05-12		120,528	354,504
CEIP-HAIC 1111	93.317	6NU50CK000482-05-12		19,737	725,700
CEIP-General Infrastructure 3611	93.317	6NU50CK000482-05-12		97,334	212,067
CEIP-Candidemia 3811	93.317	6NU50CK000482-05-12		-	41,353
CEIP-RSV 4811	93.317	6NU50CK000482-05-12		36,342	180,286
CEIP-Chronic Fatigue 5211	93.317	6NU50CK000482-05-12		404,938	407,012
CEIP COVID NET 6711	93.317	6NU50CK000482-05-12		213,874	650,802
Emerging Infections Programs Total				1,483,811	6,990,156

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
CSELS Partnership: Strengthening Public Health Laboratories					
MTBC 0101	93.322	# 56401-200-943-20-26	Association of Public Health Laboratories	-	2,790
VPD Reference Lab 2023-2024	93.322	56401-250-411-24-03	Association Of Public Health Laboratories	-	60,179
Pyrosequencing Services for Mycobacterium Tuberculosis 2020-21 0801	93.322	56401-250-453-21-01	Association of Public Health Laboratories	-	1,335
Pyrosequencing Services for Mycobacterium Tuberculosis FY24 1101	93.322	56401-250-453-24-01	Association of Public Health Laboratories	-	262,378
APHL Drug Susceptibility Testing for TB	93.322	56401-250-453-24-11	Association of Public Health Laboratories	-	2,879
			CSELS Partnership: Strengthening Public Health Laboratories Total	-	329,561
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
COVID-19 CHW Outreach - 0103	93.323	0894.0103	County of Los Angeles Rising Communities	-	96,235
M.Rabies Surveillance 1607	93.323	1NU50CK000539		-	2,579
S.Threat of Antibiotic-Resistant Gonorrhea: Rapid Detect & Resp Cap 2207	93.323	1NU50CK000539		-	1,764
F2.Food_Water: Laboratory Capacity 0707	93.323	1NU50CK000539-01-00		-	23,269
COVID-19 CHW Outreach - 0202	93.323	22-DPH-CHW-15	County of Los Angeles Community Health Council	-	126,126
A1. Cross-Cutting:Epidemiology Capcaity 0110	93.323	5 NU50CK000539-04-00		102,329	166,013
A2. Cross-Cutting:Laboratory Capacity 0210	93.323	5 NU50CK000539-04-00		-	139,224
B.ELC Leadership, Management & Administration 0410	93.323	5 NU50CK000539-04-00		-	20,295
C1. Health Information Systems Capacity 0510	93.323	5 NU50CK000539-04-00		-	84,081
F1. Food Water:Epidemiology Capacity 0610	93.323	5 NU50CK000539-04-00		-	46,738
G1. HAL_AR-Epidemiology Capacity 0810	93.323	5 NU50CK000539-04-00		-	139,190
G2. HAL_AR - Laboratory Capacity 0910	93.323	5 NU50CK000539-04-00		-	73,671
H1. Vector-bore Core 1010	93.323	5 NU50CK000539-04-00		-	85,684
H1. Vector-borne Core (VRDL) 1210	93.323	5 NU50CK000539-04-00		-	36,934
I1. Mycotics Detect & Prev Fungal Infections 1410	93.323	5 NU50CK000539-04-00		-	16,298
J1. Binational Border Infectious Disease Surveillance (BIDS) 1510	93.323	5 NU50CK000539-04-00		44,955	220,097
M1. Rabies Surveillance & Laboratory Capacity 1610	93.323	5 NU50CK000539-04-00		-	5,317
O1. Enhanced Vaccine-Preventable Disease (VPD) 1810	93.323	5 NU50CK000539-04-00		31,145	119,676

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Q1. Influenza Surveillance and Diagnostic Testing 2010	93.323	5 NU50CK000539-04-00		-	15,060
R1. Non-Influenza Resp Diseases Diag, Reptng, & Surveillance 2110	93.323	5 NU50CK000539-04-00		-	6,240
S1. Strengthening US response to Resistant Gonorrhea(SURRG) 2210	93.323	5 NU50CK000539-04-00		9,364	63,635
T1. Gonococcal Isolate Surveillance Project(GISP) 2310	93.323	5 NU50CK000539-04-00		-	2,146
W1. Infants with Congenital Exposure - Surveillance and Monitoring 2410	93.323	5 NU50CK000539-04-00		-	74,952
U1. Catalyzing Congenital Syphilis 3910	93.323	5 NU50CK000539-04-00		106,856	134,463
W1. Infants with Congenital Exposure - Surveillance and Monitoring Part 2 4010	93.323	5 NU50CK000539-04-00		-	21,131
A2. Cross-Cutting:Laboratory Capacity - Laboratory Response Network Part 2 4310	93.323	5 NU50CK000539-04-00		-	112,668
F1. Food Water:Epidemiology Capacity Part 2 4410	93.323	5 NU50CK000539-04-00		-	193,564
F2. Food-Water-Laboratory Capacity Part 2 4510	93.323	5 NU50CK000539-04-00		-	83,061
F2. Food-Water-Laboratory Capacity NWSS ONLY	93.323	5 NU50CK000539-04-00		-	457,539
A2. Cross Cutting LAB AMD PART 2 4810	93.323	5 NU50CK000539-04-01		-	46,704
F2. Food-Water-Laboratory Capacity 0710	93.323	5 NU50CK000539-04-02		-	248,639
P1. Legionnaire's Disease Prevention 1910	93.323	5 NU50CK000539-04-02		-	12,474
J1. Binational Border Infectious Disease Surveillance (BIDS) Part 2 4110	93.323	5 NU50CK000539-04-02		-	120,124
A1. Cross-Cutting:Epidemiology Capcaity 0111	93.323	5 NU50CK000539-05-00		-	377,679
A2. Cross-Cutting:Laboratory Capacity 0211	93.323	5 NU50CK000539-05-00		-	100,419
A2. Cross Cutting LAB AMD 0311	93.323	5 NU50CK000539-05-00		-	233,820
B.ELC Leadership, Management & Administration 0411	93.323	5 NU50CK000539-05-00		-	117,565
C1. Health Information Systems Capacity 0511	93.323	5 NU50CK000539-05-00		-	472,804
F1. Food Water:Epidemiology Capacity 0611	93.323	5 NU50CK000539-05-00		25,000	268,645
F2. Food-Water-Laboratory Capacity 0711	93.323	5 NU50CK000539-05-00		-	867,749
G1. HAI_AR-Epidemiology Capacity 0811	93.323	5 NU50CK000539-05-00		-	1,224,904
G2. HAI_AR - Laboratory Capacity 0911	93.323	5 NU50CK000539-05-00		-	477,063
H1. Vector-bore Core 1011	93.323	5 NU50CK000539-05-00		-	298,683
H2. Vector-borne Enhanced Tier 2&3 1111	93.323	5 NU50CK000539-05-00		274,965	483,643
H1. Vector-borne Core (VRDL) 1211	93.323	5 NU50CK000539-05-00		-	83,607
I1. Mycotics Detect & Prev Fungal Infections 1411	93.323	5 NU50CK000539-05-00		-	225,953

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
J1. Binational Border Infectious Disease Surveillance (BIDS) 1511	93.323	5 NU50CK000539-05-00		155,043	620,424
M1. Rabies Surveillance & Laboratory Capacity 1611	93.323	5 NU50CK000539-05-00		-	9,588
O1. Enhanced Vaccine-Preventable Disease (VPD) 1811	93.323	5 NU50CK000539-05-00		-	329,833
P1. Legionnaire's Disease Prevention 1911	93.323	5 NU50CK000539-05-00		-	148,676
Q1. Influenza Surveillance and Diagnostic Testing 2011	93.323	5 NU50CK000539-05-00		-	216,994
R1. Non-Influenza Resp Diseases Diag, Reptng, & Surveillance 2111	93.323	5 NU50CK000539-05-00		-	32,908
S1. Strengthening US response to Resistant Gonorrhea(SURRG) 2211	93.323	5 NU50CK000539-05-00		151,956	642,051
T1. Gonococcal Isolate Surveillance Project(GISP) 2311	93.323	5 NU50CK000539-05-00		-	53,312
W1. Infants with Congenital Exposure - Surveillance and Monitoring 2411	93.323	5 NU50CK000539-05-00		-	28,034
U1. Catalyzing Congenital Syphilis 3911	93.323	5 NU50CK000539-05-00		-	313,354
F3. Food Water Centers of Excellence 3011	93.323	5 NU50CK000539-05-02		-	28,022
A HantaNET 4911	93.323	5 NU50CK000539-05-02		-	88,738
C1. Health Information Systems Capacity 5011 PART 2	93.323	5 NU50CK000539-05-02		-	420,750
M1. WNV and Other Arboviral 1406	93.323	5NU50CK000410-05-00		-	243
K2. HAI Coordinated Prevention and Stewardship 3306	93.323	5NU50CK000410-05-00		-	2,362
J1.Threat of Antibiotic-Resistant Gonorrhea 4006	93.323	5NU50CK000410-05-00		-	2,323
K1A. HAI Detection Response, Containment, and Prevention - MDL 7406	93.323	5NU50CK000410-05-00		-	2,643
A1.Cross-Cutting: Epidemiology Capacity 0108	93.323	5NU50CK000539-02-00		(2,914)	399,734
F1.Food_Water: Epidemiology Capacity 0608	93.323	5NU50CK000539-02-01		-	29,000
F2.Food_Water: Laboratory Capacity 0708	93.323	5NU50CK000539-02-01		-	99,194
A2. Cross Cutting LAB AMD 0309	93.323	5NU50CK000539-03-00		-	8,364
B1. Leadership, Mgmt & Admin 0409	93.323	5NU50CK000539-03-00		-	11,867
F1. Food_Water-Epidemiology Capacity 0609	93.323	5NU50CK000539-03-00		-	49,089
F2. Food_Water-Laboratory Capacity 0709	93.323	5NU50CK000539-03-00		-	71,888
G1. HAI_AR-Epidemiology Capacity 0809	93.323	5NU50CK000539-03-00		-	32,091
G2. Antimicrobial Resistance MDL 0909	93.323	5NU50CK000539-03-00		-	727
M1. Rabies 1609	93.323	5NU50CK000539-03-00		-	3,282
O1. Enhanced Vaccine-Preventable Disease (VPD) 1809	93.323	5NU50CK000539-03-00		92,355	112,273

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Q1. Influenza Surveillance and Diagnostic Testing 2009	93.323	5NU50CK000539-03-00		-	10,019
R1. Non Influenza Resp Diseases Diag, Reptng, & Surveillance 2109	93.323	5NU50CK000539-03-00		-	1,092
S1. Threat of Antibiotic-Resistant Gonorrhea Rapid Detect Resp Cap 2209	93.323	5NU50CK000539-03-00		-	35,289
T. Gonococcal Isolate Surveillance (GISP) 0187.2309	93.323	5NU50CK000539-03-00		-	1,229
W1. Infants with Congenital Exposure - Surveillance and Monitoring 2409	93.323	5NU50CK000539-03-00		-	25,630
F3. Food_Water-Centers of Excellence 3009	93.323	5NU50CK000539-03-00		-	221,565
U1. Catalyzing Congenital Syphilis 3909	93.323	5NU50CK000539-03-00		106,832	124,208
W1. Infants with Congenital Exposure - Surveillance and Monitoring SET-NET 4009	93.323	5NU50CK000539-03-00		-	2,010
J1. Binational Border Infectious Disease Surveillance (BIDS) 4109	93.323	5NU50CK000539-03-00		-	368,749
C1. Health Information Systems Capacity 0509	93.323	5NU50CK000539-03-01		-	675
H2. Vector-borne Enhanced Tier 2&3 1109	93.323	5NU50CK000539-03-01		78,597	78,597
J1. Binational Border Infectious Disease Surveillance (BIDS) 1509	93.323	5NU50CK000539-03-01		-	66,485
N1. Parasitic Surveillance 1709	93.323	5NU50CK000539-03-01		-	94
COVID-19 ELC CARES 0180	93.323	6 NU50CK000539-01-08		-	2,472,146
COVID-19 Contra Costa 1280	93.323	6 NU50CK000539-01-08		-	16,483
COVID-19 Madera 2480	93.323	6 NU50CK000539-01-08		-	117,421
COVID-19 Plumas 3680	93.323	6 NU50CK000539-01-08		-	7,907
COVID-19 San Diego 4180	93.323	6 NU50CK000539-01-08		-	586,715
ELC BP4 Data Modernization 2	93.323	6 NU50CK000539-04-04		-	57,762
ELC BP4 NWSS 2	93.323	6 NU50CK000539-04-04		-	367,697
ZIKA - RAL 2017-2018	93.323	6NU50CK000410-04-02		-	1,485
M1. ZIKA Vector Surv. and Control VBDS 5204	93.323	6NU50CK000413-03-06		-	558
COVID-19 Tuolumne 5980	93.323	6NU50CK000539-01-08		-	109,954
COVID-19 Ventura 6080	93.323	6NU50CK000539-01-08		-	83,898
COVID-19 Yuba 6280	93.323	6NU50CK000539-01-08		-	1,617
COVID-19 ELC Enhancing Detection Funding 0170	93.323	6NU50CK000539-01-10		-	1,918,539
ELC Enhancing Detection Funding Contracts 0270	93.323	6NU50CK000539-01-10		26,244,236	26,244,251
ELC Enhancing Detection- Imperial County 0370	93.323	6NU50CK000539-01-10		-	7,656

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Passed Through to Subrecipients	Amount Expended
ELC Enhancing Detection - City of Berkeley 0770	93.323	6NU50CK000539-01-10	-	5,979
ELC Enhancing Detection - Imperial - CRSVV 0870	93.323	6NU50CK000539-01-10	-	6,675
ELC Enhancing Detection – Alameda County 0970	93.323	6NU50CK000539-01-10	-	147,126
COVID-19 ELC Enhancing Detection - Serosurveillance 1170	93.323	6NU50CK000539-01-10	3,722	15,146
ELC Enhancing Detection - San Luis Obispo 1370	93.323	6NU50CK000539-01-10	-	798
ELC Enhancing Detection - Marin 1470	93.323	6NU50CK000539-01-10	-	47,333
ELC Enhancing Detection - Butte 1670	93.323	6NU50CK000539-01-10	-	25,142
ELC Enhancing Detection - Ventura 2070	93.323	6NU50CK000539-01-10	-	276,250
ELC Enhancing Detection - Humboldt County 2170	93.323	6NU50CK000539-01-10	-	136,552
City of Berkeley Staffing MOU 2370	93.323	6NU50CK000539-01-10	-	1,316
Kings County Staffing MOU 2470	93.323	6NU50CK000539-01-10	-	95,817
Imperial County Staffing MOU 2570	93.323	6NU50CK000539-01-10	-	9,551
ELC COVID-19 Firstline Project 0160	93.323	6NU50CK000539-01-11	-	101,062
COVID-19 ELC-AMD Technologies 3308	93.323	6NU50CK000539-02-04	-	87,251
COVID-19 ELC-Public Health Laboratory 3408	93.323	6NU50CK000539-02-04	-	623,654
COVID-19 ELC-Public Health Laboratory - Alameda 3430	93.323	6NU50CK000539-02-04	-	217,795
COVID-19 ELC-Public Health Laboratory - Butte 3431	93.323	6NU50CK000539-02-04	-	11,039
COVID-19 ELC-Public Health Laboratory - Contra Costa 3432	93.323	6NU50CK000539-02-04	-	138,120
COVID-19 ELC-Public Health Laboratory - Monterey 3434	93.323	6NU50CK000539-02-04	-	175,159
COVID-19 ELC-Public Health Laboratory - NSYMM 3435	93.323	6NU50CK000539-02-04	-	80,416
COVID-19 ELC-Public Health Laboratory - Orange 3436	93.323	6NU50CK000539-02-04	-	1,990
COVID-19 ELC-Public Health Laboratory - San Bernardino 3437	93.323	6NU50CK000539-02-04	16,237	33,973
COVID-19 ELC-Public Health Laboratory - San Diego 3438	93.323	6NU50CK000539-02-04	-	77,073
G2. HAI/AR Supplemental 3208	93.323	6NU50CK000539-02-06	-	16,679
COVID-19 ELC Enhancing Detection Coronavirus Response and Relief 0150	93.323	6NU50CK000539-02-07	194,247,760	206,884,879
COVID-19 Enhancing Detection Operating Budget 0250	93.323	6NU50CK000539-02-07	-	206,685
ELC Expansion – Alameda County 0350	93.323	6NU50CK000539-02-07	-	267,163
Kings County Staffing MOU 0450	93.323	6NU50CK000539-02-07	-	7,508

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Contract Agency or Pass Through Number	Passed Through to Subrecipients	Amount Expended
Imperial County Staffing MOU 0650	93.323	6NU50CK000539-02-07	-	327,487
City of Berkeley Staffing MOU 0550	93.323	6NU50CK000539-02-08	-	297,224
ELC Supplemental AMD Sequencing & Analytics 3608	93.323	6NU50CK000539-02-11	4,708,942	6,681,036
ELC Supplemental Strengthening PHL Preparedness 3708	93.323	6NU50CK000539-02-11	71,558	76,460
ELC Supplemental Border Region Partnerships 3808	93.323	6NU50CK000539-02-11	-	137,429
Detection & Mitigation of COVID in Confinement Facilities 0140	93.323	6NU50CK000539-03-01	11,676,381	11,676,381
C2. Data Modernization 2509	93.323	6NU50CK000539-03-01	559,270	559,205
Detection & Mitigation of COVID in Homeless Service Sites & Other Congregate Settings 0130	93.323	6NU50CK000539-03-03	1,991,402	2,080,049
Strengthening HAI & AR Program Capacity (SHARP) 2030	93.323	6NU50CK000539-03-03	78,557	3,422,217
Strengthening HAI & AR program Capacity (SHARP) MDL 3030	93.323	6NU50CK000539-03-03	1,298,927	2,516,272
Travelers Health Year 2 3509	93.323	6NU50CK000539-03-03	934,750	937,250
ELC AMD COstruction 8030	93.323	6NU50CK000539-03-04	49,120	49,120
ELC Reopening Schools 0101	93.323	6NU50CK000539-02-09	426,858	422,164
E. Emerging Issue - AFM 2607	93.323	6NU50CL000539-01-01	-	98,449
E. Emerging Issues - Yellow Fever 2707	93.323	6NU50CL000539-01-01	-	76,414
A2.Cross-Cutting: Laboratory Capacity 2 (RAL) 2907	93.323	6NU50CL000539-01-01	-	151
C1. Health Information Systems Capacity 2 (RAL) 3007	93.323	6NU50CL000539-01-01	-	3,239
K.1. Healthcare Associated Infections - Detection, Containment & Prevention -MDL (CF FY1718) 8606	93.323	6NU50ek000410-05-03	-	2,643
Zika RAL (CF FY1718) 9306	93.323	6NU50ek000410-05-03	-	3,706
K8. AR Gonorrhea: Rapid Detect and Response Capacity (CF FY1617) 9506	93.323	6NU50ek000410-05-03	-	20,804
Nursing Home & Long-Term Care Facility Strike Teams(NH & LTC) 4030	93.323	NU50CK000539-03-03	7,534,166	7,534,166
Nursing Home & Long-Term Care Facility Strike Teams - SNF 6030	93.323	NU50CK000539-03-03	4,676,137	4,701,358
M2. U.S. Zika Pregnancy Registry (CF FY1617) 9706	93.323	6NU50ek000410-05-03	-	1,091
COVID-19 OCHCA Project 2022	93.323	MA-042-22010755	-	214,987
Enhancing Detection Project – Activity 2: PEH, HOU, and Congregate Living 0203	93.323	PH-003152W34	-	290
COVID-19: Enhancing Detection Project – Activity 5 0503	93.323	PH-003152W34	-	220
COVID-19 School-Based Testing in K-12 Schools 0101	93.323	PH-004609	-	18,155,864
Transforming Nursing Home Care Together (TNT) Project Services	93.323	PH-005064	-	1,787,079
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total			255,694,506	316,396,506

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					
Imperial County Public Health Staffing Agreement 0102	93.354	0927	County of Imperial	-	83,687
CDPH MPOX Staffing Agreement (Federal) 0101	93.354	1 NU90TP922197-01-00		-	1,090,367
LAC Mobile Vaccine - Monkeypox Clinics (Federal CDC) - 0703	93.354	PH-004647	County of Los Angeles	-	920,700
LAC Mobile Vaccine - Medical Countermeasure Dispensing - 0803	93.354	PH-004647	County of Los Angeles	-	48,400
LA County SCHOOL COVID-19 PREVENTION PARTNERSHIP 0101	93.354	PH-004755	County of Los Angeles	-	698,543
LA County Schools COVID Prevention Partnership - Mini Grants Tier 2-0201	93.354	PH-004755	County of Los Angeles	-	888,427
LA County Schools COVID Prevention Partnership - Mini Grants Tier 3-0301	93.354	PH-004755	County of Los Angeles	-	36,235
LA County Schools COVID Prevention Partnership - Mini Grants Tier 1 RFP #2	93.354	PH-004755	County of Los Angeles	-	302,436
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response Total				-	4,068,795
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	County of Alameda	-	854,914
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises Total				-	854,914
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	-	10,311
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	-	8,036
NACCHO - OCHCA 0103	93.421	2022-101903	National Association of County & City Health Officials (NACCHO)	-	4,879
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health Total				-	23,226
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		-	789
The Affordable Care Act: Building Epidemiology, Laboratory and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for ELC and EIP Cooperative Agreements Total				-	789
Refugee and Entrant Assistance State/Replacement Designee Administered Programs					
Refugee Health Assessment Program (RHAP) 0505	93.566	1000008932	State of California City and County of San Francisco	-	22,684
Refugee Health Assessment Program (RHAP) 0506	93.566	1000008932	State of California City and County of San Francisco	-	37,324
Refugee Health Promotion Project (RHPP) & Ukrainian Refugee Health Promotion (URHP) Supplemental 0605	93.566	1000008932	State of California City and County of San Francisco	-	21,025
Refugee Health Assessment Program & Refugee Health Promotion Project (RHPP) 0806	93.566	1000008932	State of California City and County of San Francisco	-	26,485
Refugee and Entrant Assistance State/Replacement Designee Administered Programs Total				-	107,518

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
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 0202	93.686	ph-004881		-	3,105,263
Ending the HIV Epidemic Services in LA County 0203	93.686	ph-004881		-	2,160,123
Ending the HIV Epidemic: A Plan for America — Ryan White HIV/AIDS Program Parts A and B Total				-	5,265,386
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					
B. Laboratory and BioSafety 2902	93.815	3U50CK000410/6NU50CK000410-01-12		-	17,155
E. Laboratory Biosafety & Biosecurity (Non-PPHF) (CF FY 16-17) - 2905	93.815	6-NU50CK000410-04-04		-	768
Domestic Ebola Supplement to the Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) Total				-	17,923
Capacity Building Assistance (CBA) for High-Impact HIV Prevention					
SFDPH High Impact CBA Program 0103	93.834	0547.0103	City and County of San Francisco	-	917
SFDPH High Impact CBA Program 0105	93.834	0547.0105	City and County of San Francisco	-	634,508
SFDPH High Impact CBA Program 0205	93.834	0547.0205	City and County of San Francisco	-	41,403
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	1 NU65PS923683		530,192	1,201,568
Provision of Training Sessions on CDC approved HIP Courses 0105	93.834	CDC-PS19-1904	Cicatelli Associates, Inc	-	22,707
Capacity Building Assistance (CBA) for High-Impact HIV Prevention Total				530,192	1,901,103
Antimicrobial Resistance Surveillance in Retail Food Specimens					
NARMS Retail Food Surveillance Program 0108	93.876	U01FD007141		67,143	75,012
NARMS Retail Food Surveillance Program 0107	93.876	U01FD007141		9,689	11,381
Antimicrobial Resistance Surveillance in Retail Food Specimens Total				76,832	86,393
HIV Emergency Relief Project Grants					
Transitional Case Mgmt 0111	93.914	PH-000598	County of Los Angeles	-	20,812
HIV Emergency Relief Project Grants Total				-	20,812
HIV Prevention Activities_ Health Department Based					
Ending the HIV Epidemic (EHE): Component C Expansion 0705	93.940	1000016119	City and County of San Francisco	-	103,010
Ending the HIV Epidemic (EHE) Comp A Expansion 0805	93.940	1000016119	City and County of San Francisco	-	25,560
Ending the HIV Epidemic (EHE): Component C 0505	93.940	1000016119	City and County of San Francisco	-	93,662
Ending the HIV Epidemic (EHE): Component C Mpox Supplement 0605	93.940	1000016119	City and County of San Francisco	-	28,515
CORE Surveillance 0106	93.940	1000008913	City and County of San Francisco	-	133,102
Part A - HIV Prevention 0103	93.940	1000008917	City and County of San Francisco	-	107
Part A - HIV Prevention 0106	93.940	1000008917	City and County of San Francisco	-	257,797
CDC EtHE Component A-0605	93.940	1000008917	City and County of San Francisco	-	76,576
CDC EtHE Component A-0606	93.940	1000008917	City and County of San Francisco	-	478,723
CDC EtHE Component C - 0704	93.940	1000008917	City and County of San Francisco	-	23,686
Cross Regional PrEP Social Marketing Campaign 0806	93.940	1000009844	City and County of San Francisco	-	40,816
Social Marketing Community Engagement - 1007	93.940	1000009844	City and County of San Francisco	-	511,540
Social Marketing Community Engagement 1207	93.940	1000009844	City and County of San Francisco	-	140,304
CHEP Opt in Support: HIV Comp A	93.940	1000011928	City and County of San Francisco	-	486,177
CHEP Opt in Support 0406	93.940	1000011928	City and County of San Francisco	-	246,810
Ending the HIV Epidemic Services in LA County 0102	93.940	PH-004881	City and County of San Francisco	-	571,793
Ending the HIV Epidemic Services in LA County 0103	93.940	PH-004881	City and County of San Francisco	-	700,869
Ending the HIV Epidemic (EHE) Comp A 0905	93.940	1000016119		-	145,644
HIV Prevention Activities_ Health Department Based Total				-	4,064,691

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
HIV/Acquired Immunodeficiency Virus Syndrome Surveillance					
NHBS 0112	93.944	1000028935	City and County of San Francisco	-	107,104
NHBS - Trans 0212	93.944	1000028935	City and County of San Francisco	-	210,748
NHBS – Hep 0412	93.944	1000028935	City and County of San Francisco	-	33,632
Medical Monitoring Project (MMP) 0112	93.944	7468	City and County of San Francisco	-	404,740
Medical Monitoring Project (MMP) 0113	93.944	7468	City and County of San Francisco	-	34,314
NHBS 0111	93.944	7714	City and County of San Francisco	46,479	162,546
NHBS - Trans 0211	93.944	7714	City and County of San Francisco	-	359,747
NHBS – Hep 0411	93.944	7714	City and County of San Francisco	-	36,326
			HIV/Acquired Immunodeficiency Virus Syndrome Surveillance Total	46,479	1,349,157
Sexually Transmitted Diseases (STD) Prevention and Control Grants					
SF STD Surveillance Network (SSuN) Project 0104	93.977	1000011620	City and County of San Francisco	-	6,390
SF STD Surveillance Network (SSuN) Project 0105	93.977	1000011620	City and County of San Francisco	-	57,187
Strengthening STD Prevention & Control for Health Department (PCHD) 0105	93.977	1000016119	City and County of San Francisco	-	45,075
Strengthening STD Prevention & Control for Health Department (PCHD) 0106	93.977	1000016119	City and County of San Francisco	-	26,485
Strengthening STD Prevention & Control for Health Department (PCHD) Supplemental 0405	93.977	1000016119	City and County of San Francisco	-	408,108
Strengthening STD Prevention & Control for Health Department (PCHD) Supplemental 0406	93.977	1000016119	City and County of San Francisco	-	286,206
			Sexually Transmitted Diseases (STD) Prevention and Control Grants Total	-	829,451
Sexually Transmitted Diseases (STD) Provider Education Grants					
CA STD HIV Prevention Center 0112	93.978	12083sc	Regents of the University of California-San Francisco	-	88,219
CAPTC Clinical Subaward (0168.0113)	93.978	12083sc	Regents of the University of California-San Francisco	-	23,644
STD/HIV Intervention Training Centers Track C: Regional Instructor-led Centers	93.978	13466sc	Regents of the University of California-San Francisco	-	20,743
STD/HIV Disease Intervention Training Centers (DITC)	93.978	14266sc	Regents of the University of California-San Francisco	-	90,453
CAPTC STD/HIV Disease Intervention Training Centers (DITC) Track B FY25	93.978	14266sc	Regents of the University of California-San Francisco	-	37,511
CAPTC MPX Clinical Supplement 2	93.978	14476sc	Regents of the University of California-San Francisco	-	97,642
Clinical A1 Supplement	93.978	14604sc	Regents of the University of California-San Francisco	-	90,465
Clinical A1 Supplement Yr 5	93.978	14604sc	Regents of the University of California-San Francisco	-	22,299
CAPTC DIS Track C Core	93.978	14795sc	Regents of the University of California-San Francisco	-	86,524
DITC Track C Core 0102	93.978	14795sc	Regents of the University of California-San Francisco	-	64,295
DITC Track C Supplement #3	93.978	TBD	Regents of the University of California-San Francisco	-	179,611
			Sexually Transmitted Diseases (STD) Provider Education Grants Total	-	801,406
Subtotal United States Department of Health and Human Services				\$ 258,582,605	\$ 346,734,239
Subtotal Other Awards				\$ 258,582,605	\$ 414,484,722

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Special Education Cluster (IDEA)					
United States Department of Education					
Special Education Grants to States (Formula Grants)					
CKFRC TASK TRAINING YR1	84.027A	0926 YR1	State of California	\$ -	\$ 1,127
CKFRC TASK Training YR2	84.027A	0926 YR2	State of California TASK	-	632
ELAFRC Family Empowerment Center	84.027A	21-14301-AA648-00	State of California	-	127,914
ELAFRC FEC FY22-23	84.027A	22-14301-AA648-00	State of California	-	144,596
ELAFRC FEC FY23-24	84.027A	23-14301	State of California	-	14,472
			Special Education Grants to States (Formula Grants)Total	-	288,741
			U.S. Department of Education Total	-	288,741
			Subtotal Special Education Cluster (IDEA)	\$ -	\$ 288,741
Research and Development Cluster					
U.S. Department of Agriculture Food and Nutrition Service					
Research Innovation and Development Grants in Economic (RIDGE)					
USDA RIDGE Partnership for Food and Nutrition Assistance Research 0101	10.255	PO EP0229395	University of Kansas RTI International	\$ -	\$ 51,328
USDA RIDGE Partnership for Food and Nutrition Assistance Research 0102	10.255	PO EP0229395	University of Kansas RTI International	-	2,908
			Research Innovation and Development Grants in Economic (RIDGE) Total	-	54,236
U.S. 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 Yr2	93.136	R01CE003364		-	128,337
Leveraging Psychological Autopsies to Accelerate Research into Stimulant Overdose Mortality Yr3	93.136	R01CE003364		11,475	178,372
			Injury Prevention and Control Research and State and Community Based Programs Total	11,475	306,709
U.S. Department of Health and Human Services National Institutes of Health					
Mental Health Research Grants					
T'cher New Orleans 0102	93.242	0907	NO/AIDS Task Force dba Crescent Care	-	1,154
CAPS Mission Wellness 0101	93.242	14833sc	Regents of the University of California-San Francisco	-	1,067
PrEP 3D 0105	93.242	1R01MH119956		42,854	241,791
Defining a Crisis: Engagement with Crisis Call Centers and Mobile Crisis Teams	93.242	1R03MH130798		-	21,555
Defining a Crisis: Engagement with Crisis Call Centers and Mobile Crisis Teams 0102	93.242	1R03MH130798		-	38,139
SHINE Strong 0103	93.242	1R25MH119858-03A3		4,806	22,184
SHINE Strong 0104	93.242	1R25MH119858-04A4		148,006	315,684
Breaking Systems Barriers 0103	93.242	1R34MH124626-01		6,689	19,247
PrEPmate 211 0103	93.242	5R34MH121139-03		-	128,593
T'cher Take Charge 0101	93.242	R01MH128049-03		34,447	488,283
Bridge Clinic 0101	93.242	R01MH132488		106,973	320,440
Bridge Clinic 0102	93.242	R01MH132488		-	317,771
MyPrEP Plus 0101	93.242	R34MH132405		-	97,291
CAPTC/RAND Development of an Online Provider Intervention 0103	93.242	SCON-00000411	RAND Corporation	-	37,913
			Mental Health Research Grants Total	343,775	2,051,112

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Alcohol Research Programs					
A-HACK: Addressing Heavy Alcohol Consumption with Kudzu 0105	93.273	11013sc	Regents of the University of California-San Francisco	-	252,222
ASTERISK - 0102	93.273	14083sc	Regents of the University of California-San Francisco	-	53,883
ASTERISK - 0103	93.273	14083sc	Regents of the University of California-San Francisco	-	21,813
Alcohol Research Programs Total				-	327,918
Drug Abuse and Addiction Research Programs					
HiNT: Intermittent Naltrexone for Methamphetamine Use 0102	93.279	0896	Regents of the University of California-San Francisco	-	25,845
HiNT: Intermittent Naltrexone for Methamphetamine Use 0103	93.279	0896	Regents of the University of California-San Francisco	-	178,391
Integrated Care and Treatment for Severe Infectious Diseases and Substance Use Disorders among Hospitalized Patients 0103	93.279	0902	University of Miami	-	14,630
Integrated Care and Treatment for Severe Infectious Diseases and Substance Use Disorders among Hospitalized Patients 0104	93.279	0902	University of Miami	-	13,625
A mixed-methods study of polysubstance use to inform opioid overdose prevention;	93.279	0904	RTI International	-	3,181
CTN-0109 CURB-2 Study - 0101	93.279	0953	University of Texas Southwestern Medical Center	-	1,638
CTN-0109 CURB-2 Study - 0102	93.279	0953	University of Texas Southwestern Medical Center	-	297,761
CTN-0109 CURB-2 Study - 0103	93.279	0953	University of Texas Southwestern Medical Center	-	154,859
Methamphetamine Injection, Associated Health Risk, and Causes of Overdose Deaths	93.279	1-312-0218793-67078I	RTI International	-	48,165
Methamphetamine Injection, Associated Health Risk, and Causes of Overdose Deaths Y2	93.279	1-312-0218793-67078I	RTI International	-	119,794
Assessing the Reach, Effectiveness, and Implementation of Multiple Harm Reduction Interventions - Phase 1	93.279	1-312-0218840-67084L	RTI International	-	87,465
Assessing the Reach, Effectiveness, and Implementation of Multiple Harm Reduction Interventions - Phase 1 0102	93.279	1-312-0218840-67084L	RTI International	-	73,187
Western States Node of the National Drug Abuse Treatment Clinical Trails Network 0305	93.279	1000016790	Francisco	-	7,909
SURU K24 Mid Career 0101	93.279	1000028303	City and County of San Francisco	-	13,120
SURU K24 Mid Career 0102	93.279	1000028303	City and County of San Francisco	-	10,344
BEATS: Binge drinking Ecological Antecedents with Transdermal alcohol monitoring Study	93.279	15071sc	Regents of the University of California-San Francisco	-	85,414
REBOOT 2 NIH 0105	93.279	1R01DA045690		315,481	646,388
RE-REBOOT Administrative Supplemental 0202	93.279	1R01DA045690		14,343	26,730
PrEP Intervention for People Who Inject Methamphetamine 0104	93.279	1R01DA051850		79,148	542,715
Tailoring Delivery of LongActing PrEP for Cisgender (MSM) 0101	93.279	1R21DA058575-01A1		7,979	70,905
SHARP Research Program 0110	93.279	1R25DA043441		2,550	82,030
SHARP Research Program 0111	93.279	1R25DA043441		-	38,805
Mirtazapine for Methamphetamine Use Disorder Drug-Drug Interaction Study (M3) 0102	93.279	1U01DA051080		325,444	840,823
Improving equitable access to Naloxone to prevent opioid overdose deaths with syringe service programs	93.279	2-312-0218757-67374L	RTI International	-	137,039
MUSC CTN PEER Study-0104	93.279	A00-322-S003	Medical University of South Carolina	-	12,673
HIV/HCV Testing Strategies - 0106	93.279	GG010654	Columbia University	-	9,685
Drug Abuse and Addiction Research Programs Total				744,945	3,543,121
Trans-NIH Research Support					
RadX.0102	93.310	0945.0102	University of Kansas RTI International	-	39,850
RadX 0103	93.310	1-312-0218471-66891L	University of Kansas RTI International	-	39,081
Trans-NIH Research Support Total				-	78,931

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PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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>U.S. Department of Health and Human Services Centers for Disease Control</u>					
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	State of Rhode Island Care Transformation Collaborative Rhode Island	-	134,591
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke Total				-	134,591
<u>U.S. Department of Health and Human Services National Institutes of Health</u>					
Allergy and Infectious Diseases Research					
HVTN 117/118 0104	93.855	0000965941	Fred Hutchinson Cancer Center	-	76
HVTN Protocol Funding (PF) 0111	93.855	0001139995	Fred Hutchinson Cancer Center	-	150,217
HVTN Protocol Funding (PF) 0112	93.855	0001172832	Fred Hutchinson Cancer Center	-	43,929
HVTN Clinical Trial 706 0101	93.855	0628	Fred Hutchinson Cancer Center	-	229,664
AMBER 0103	93.855	1-312-0217681-66231L	RTI International	-	100,937
COVID-19 Prevention Network (CoVPN) 0101	93.855	1033147	Fred Hutchinson Cancer Center	-	4,179
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	-	180,390
CFAR P30 0101	93.855	13795sc	Regents of the University of California-San Francisco	-	13,422
CFAR P30 0102	93.855	13795sc	Regents of the University of California-San Francisco	-	68,336
CFAR Ehc Supplement 0101	93.855	13835sc	Regents of the University of California-San Francisco	-	3,860
Multidisciplinary Treatment Approaches to Ending the HIV Epidemic - 102	93.855	14041	Regents of the University of California-San Francisco	-	5,336
PrEP Choice Dev 0101	93.855	14992sc	Regents of the University of California-San Francisco	-	25,200
Biomedical Prevention - Brazil 0104	93.855	1R01AI149627-01		21,917	71,450
SF Bay Clinical Trials Unit 0111	93.855	2UM1A1069496-15		906,927	1,082,054
SF Bay Clinical Trials Unit 0112	93.855	2UM1A1069496-15		324,114	577,615
CTU COVID-19 Testing 0208	93.855	3UM1A1069496-14S1		-	44,980
Bridge HIV HPTN 083 0101	93.855	PO17001865	Family Health International	-	461,155
HPTN 091 0101	93.855	PO20001163	Family Health International	-	109,677
HPTN DMID Bexsero 0101	93.855	PO22001411	Family Health International	-	458,807
BLISS 0102	93.855	1000028127	City and County of San Francisco	-	104,730
One Ballroom - UCI - 0102	93.855	2023-1885	Regents of the University of California-Irvine	-	6,166
One Ballroom - UCI - 0103	93.855	2023-1885	Regents of the University of California-Irvine	-	6,099
Allergy and Infectious Diseases Research Total				1,252,958	3,748,279
Child Health and Human Development Extramural Research					
RTI Community Violence and Reproductive Health among Youth in Salinas, CA 0103	93.865	0980.0103	RTI International	-	196,468
ATN Consortium Site 0101	93.865	1UM2HD111076-02S1-SA015	Westat	66,880	252,331
Florida State ATN 0101	93.865	R000003158	Florida State University	-	3,778
PrEP Choice (Choose) 0102	93.865	R000003158	Florida State University	-	58,119
BeT intervention to reduce HIV prevention and care disparities among young transwomen in Rio De Janeiro 0105	93.865	UH3HD096914-05		141,573	192,617
Child Health and Human Development Extramural Research Total				208,453	703,313
HIV Care Formula Grants					
TWUHC LINC3 0306	93.917	1000010711	City and County of San Francisco	-	111,197
TWUHC LINC3 0307	93.917	1000010711	City and County of San Francisco	-	34,718
HIV Care Formula Grants Total				-	145,915

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.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

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
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health					
Project Invest	93.967	1000030086	City and County of San Francisco	-	6,896
Project Invest 0102	93.967	1000030086	City and County of San Francisco	-	41,105
Project Invest 0202	93.967	1000030086	City and County of San Francisco	-	40,286
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health Total				-	88,287
International Research and Research Training					
Sweekar 0101	93.989	R01TW012397		6,025	6,025
Sweekar 0102	93.989	R01TW012397		105,279	138,339
International Research and Research Training Total				111,304	144,364
Opioid STR					
LACHP SSP Low Barrier Opioid Treatment	93.788	CA23MAT030	Sierra Health Foundation	-	177,349
Opioid STR Total				-	177,349
Subtotal United States Department of Health and Human Services				2,672,910	11,449,889
Subtotal Research and Development Cluster				\$ 2,672,910	\$ 11,504,125
Medicaid Cluster					
United States Department of Health and Human Services					
Medical Assistance Program					
MCAH - PTBi-CA 0106	93.778	1000007616	City and County of San Francisco	-	526
MCAH - PTBi-CA 0107	93.778	1000007616	City and County of San Francisco	-	554,776
Medical Assistance Program Total				-	555,302
Subtotal United States Department of Health and Human Services				-	555,302
Subtotal Medicaid Cluster				\$ -	\$ 555,302
Total Expenditures of Federal Awards				\$ 261,255,515	\$ 426,832,890

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.
DBA HELUNA HEALTH
(A California Non-Profit Corporation)

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2024

(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, 2024. 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, 2024.

(3) Contingencies

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

AUDIT RESULTS

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

**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024**

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)
93.940	HIV Prevention Activities_ Health Department Based
93.686	Ending the HIV Epidemic: A Plan for America – Ryan White HIV/AIDS Program Parts A and B
21.027	Coronavirus State and Local Fiscal Recovery Funds

**PUBLIC HEALTH FOUNDATION ENTERPRISES, INC.
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**Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2024**

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