

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR
ACHIEVING TOTAL HEALTH**

Audits of Consolidated Financial Statements

June 30, 2025 and 2024



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Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute and
Partnership for Achieving Total Health

Report on the Audits of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements (collectively, the financial statements).

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of June 30, 2025 and 2024, 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 Financial Statements section of our report. We are required to be independent of the Organization 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 opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 the Organization'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization'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 financial statements as a whole. The schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and other schedules listed in the table of contents are presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the accompanying supplementary information is fairly stated in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 19, 2025 on our consideration of the Organization's internal control over financial reporting and 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 the Organization'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 the Organization's internal control over financial reporting and compliance.

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 19, 2025

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2025 and 2024

	2025	2024
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 1,339,871	\$ 178,035
Grants Receivable	3,231,112	4,209,868
Certificate of Deposit	518,423	494,058
Other Receivables	32,500	50,957
Furniture and Equipment, Net	230,714	263,198
Right-of-Use Assets, Operating Leases	1,319,686	1,496,232
Total Assets	\$ 6,672,306	\$ 6,692,348
Liabilities		
Accounts Payable	\$ 503,246	\$ 1,387,592
Accrued Liabilities	685,360	155,951
Deferred Grant Revenue	1,481,453	460,553
Operating Lease Liabilities	1,346,681	1,517,828
Total Liabilities	4,016,740	3,521,924
Net Assets		
Without Donor Restrictions		
Undesignated	1,370,549	1,850,804
Designated by Board	1,250,000	1,250,000
	2,620,549	3,100,804
With Donor Restrictions	35,017	69,620
Total Net Assets	2,655,566	3,170,424
Total Liabilities and Net Assets	\$ 6,672,306	\$ 6,692,348

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 9,583,270	\$ -	\$ 9,583,270
Contributions	-	21,695	21,695
Other Revenue	3,274,332	-	3,274,332
Interest Income	24,843	-	24,843
Net Assets Released from Restrictions	56,298	(56,298)	-
Total Support and Revenue	12,938,743	(34,603)	12,904,140
Expenses			
Program Services and Grants	11,218,495	-	11,218,495
General and Administrative	2,200,503	-	2,200,503
Total Expenses	13,418,998	-	13,418,998
Change in Net Assets	(480,255)	(34,603)	(514,858)
Net Assets, Beginning of Year	3,100,804	69,620	3,170,424
Net Assets, End of Year	\$ 2,620,549	\$ 35,017	\$ 2,655,566

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2024

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 13,249,887	\$ -	\$ 13,249,887
Contributions	-	33,000	33,000
Other Revenue	2,075,164	-	2,075,164
Interest Income	9,976	-	9,976
Net Assets Released from Restrictions	38,803	(38,803)	-
Total Support and Revenue	15,373,830	(5,803)	15,368,027
Expenses			
Program Services and Grants	13,650,283	-	13,650,283
General and Administrative	2,465,213	-	2,465,213
Total Expenses	16,115,496	-	16,115,496
Change in Net Assets	(741,666)	(5,803)	(747,469)
Net Assets, Beginning of Year	3,842,470	75,423	3,917,893
Net Assets, End of Year	\$ 3,100,804	\$ 69,620	\$ 3,170,424

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services and Grants	General and Administrative	Total
Salaries	\$ 4,685,364	\$ 1,449,615	\$ 6,134,979
Contractual	4,671,717	152,662	4,824,379
Benefits	1,095,170	367,906	1,463,076
Rent	169,586	39,537	209,123
Software and Equipment	145,410	-	145,410
Professional Fees	16,204	128,211	144,415
Travel	128,071	8,016	136,087
Depreciation	-	93,125	93,125
Insurance	52,161	37,608	89,769
Outreach Activities	62,594	6,631	69,225
Supplies	34,758	12,608	47,366
Meeting Costs	28,542	11,903	40,445
Telephone	29,362	8,380	37,742
Credit Loss	37,285	-	37,285
Conferences and Training	21,085	10,327	31,412
Dues and Memberships	12,694	17,204	29,898
Sponsorships	10,200	11,000	21,200
Marketing	9,867	-	9,867
Lease Expense	-	5,399	5,399
Bank Fees	1,324	3,430	4,754
Printing	3,465	-	3,465
Postage	1,477	1,719	3,196
Administrative Fee	2,159	-	2,159
Miscellaneous Expense	-	(164,778)	(164,778)
Total	\$ 11,218,495	\$ 2,200,503	\$ 13,418,998

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statement of Functional Expenses
For the Year Ended June 30, 2024

	Program Services and Grants	General and Administrative	Total
Salaries	\$ 6,963,852	\$ 1,239,445	\$ 8,203,297
Contractual	4,129,762	259,813	4,389,575
Benefits	1,700,456	281,852	1,982,308
Travel	194,976	50,893	245,869
Rent	151,859	54,185	206,044
Professional Fees	43,627	143,178	186,805
Depreciation	-	181,775	181,775
Software and Equipment	119,551	21,315	140,866
Credit Loss Expense	67,250	40,368	107,618
Insurance	55,739	26,359	82,098
Outreach Activities	58,114	11,326	69,440
Supplies	30,476	33,474	63,950
Conferences and Training	50,439	9,676	60,115
Meeting Costs	6,490	43,063	49,553
Dues and Memberships	15,951	32,443	48,394
Telephone	35,019	9,019	44,038
Sponsorships	7,530	12,769	20,299
Marketing	10,709	7,860	18,569
Postage	4,041	2,419	6,460
Bank Fees	1,000	3,080	4,080
Printing	2,363	380	2,743
Administrative Fee	1,079	521	1,600
Total	\$ 13,650,283	\$ 2,465,213	\$ 16,115,496

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in Net Assets	\$ (514,858)	\$ (747,469)
Adjustments to Reconcile Change in Net Assets to Net		
Cash Provided by Operating Activities		
Depreciation	93,125	181,775
Credit Loss Expense	37,285	107,618
Right-of-Use Assets Amortization	176,547	173,751
Decrease (Increase) in Operating Assets		
Grants Receivable	978,756	568,939
Other Receivables	(18,828)	(78,452)
Other Assets	-	9,718
(Decrease) Increase in Operating Liabilities		
Accounts Payable	(884,347)	298,767
Accrued Liabilities	529,409	44,232
Deferred Grant Revenue	1,020,900	(267,280)
Net Cash Provided by Operating Activities	1,417,989	291,599
Cash Flows from Investing Activities		
Principal Payment Lease Liability	(171,146)	(162,953)
Increase in Certificate of Deposit	(24,365)	(494,058)
Capital Expenditures	(60,642)	(21,035)
Net Cash Used in Investing Activities	(256,153)	(678,046)
Net Increase (Decrease) in Cash and Cash Equivalents	1,161,836	(386,447)
Cash and Cash Equivalents, Beginning	178,035	564,482
Cash and Cash Equivalents, Ending	\$ 1,339,871	\$ 178,035

The accompanying notes are an integral part of these consolidated financial statements.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies

Nature of Activities

The Louisiana Public Health Institute (LPHI) is an independent 501(c)(3) organization established in 1997. In delivering on its mission, LPHI leads and partners with communities to ensure that everyone has fair and just opportunities to be healthy and well. This is accomplished through implementing strategies which span a broad continuum of efforts that seek to address the social determinants of health in communities and enhance the health care delivery systems to improve health outcomes.

During October 2013, the Partnership for Achieving Total Health (PATH) was formed as a 509(a)(3) supporting organization to LPHI. The objective of PATH is to support LPHI through collaborative efforts in health information, research, educational and training opportunities, and to promote positive health practices through collaboration in program initiatives and policy development, operating a Health Information Exchange, and other activities. LPHI and PATH (collectively, the Organization) utilize the same management and support services. LPHI controls PATH by maintaining a controlling interest on the PATH board; therefore, the financial statements require consolidation.

Basis of Accounting

The accompanying consolidated financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), involving the application of accrual accounting; consequently, revenues and gains are recognized when earned, and expenses and losses are recognized when incurred.

Basis of Presentation

The consolidated financial statements are presented in accordance with the *Not-for-Profit Entities* Topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC).

Principles of Consolidation

The consolidated financial statements include the accounts of PATH, a supporting organization to LPHI. All significant intercompany amounts and transactions have been eliminated in consolidation.

Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Furniture and Equipment

Furniture and equipment, with an estimated useful life of greater than one year and having an individual acquisition cost in excess of \$5,000, are capitalized. Furniture and equipment are carried at cost or, if donated, at the approximate fair value at the date of the donation. Depreciation is computed using primarily the straight-line method over the estimated useful lives of the assets.

Contributions

Contributions are recorded as support with donor restrictions or without donor restrictions depending on the existence or nature of any donor restrictions. Support that is restricted by a donor is reported as an increase in net assets with donor restrictions. When the restriction expires (that is, when a stipulated time restriction ends or a purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities and changes in net assets as net assets released from donor restrictions. Contributions which are conditional are recognized as revenue when the conditions are substantially met.

Contributed Services

No amounts have been reflected in the consolidated financial statements for contributed services since the recognition criteria under accounting principles generally accepted in the United States of America have not been met.

Revenue and Expenses

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. LPHI also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of LPHI. Grant revenue is recognized when the qualifying expenditures have been incurred and all other grant requirements have been met. Grant funding received in advance of expenditures for allowable grant purposes is recognized as deferred revenue. Expenditures are to be made in accordance with grant budgets that have been adopted.

Receivables

Receivables are stated at the amount the Organization expects to collect from outstanding balances. The Organization carries its accounts receivables net of an allowance for credit losses. The measurement and recognition of credit losses involves the use of judgment. Management's assessment of expected credit losses includes consideration of current and expected economic conditions, market and industry factors affecting the Organization's customers (including their financial condition), the aging of account balances, historical credit loss experience, customer concentrations, and customer creditworthiness. Management evaluates its experience with historical losses and then applies this historical loss ratio to financial assets with similar characteristics.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Receivables (Continued)

The Organization's historical loss ratio or its determination of risk pools may be adjusted for changes in customer, economic, market, or other circumstances. The Organization may also establish an allowance for credit losses for specific receivables when it is probable that the receivable will not be collected and the loss can be reasonably estimated. Amounts are written off against the allowance when they are considered to be uncollectible, and reversals of previously reserved amounts are recognized if a specifically reserved item is settled for an amount exceeding the previous estimate. As of June 30, 2025 and 2024, the total allowance recorded for credit losses was \$-0-.

Receivables as of July 1, 2023 totaled \$4,778,807.

Cash and Cash Equivalents

For the purposes of the consolidated statements of cash flows, the Organization considers all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or that can be fulfilled or removed by actions of the Organization pursuant to those stipulations such as completion of construction projects. Other donor-imposed restrictions are perpetual in nature (also referred to as an endowment fund), where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. As restrictions are met or until released in accordance with the Organization's spending policy, assets are reclassified to net assets without donor restrictions. There were no net asset restrictions that were perpetual in nature as of June 30, 2025 and 2024. The Organization reports gifts of cash and other assets as restricted support if they are received with donor-imposed restrictions or requirements that limit the use of the donation. A donor restriction ends when a time restriction is met, or a purpose restriction is accomplished. As restrictions are met, assets are reclassified to net assets without donor restrictions.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Income Taxes

Both LPHI and PATH are exempt from federal income tax as an organization described in Section 501(c)(3) of the Internal Revenue Code.

Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses are allocated on a reasonable basis that is consistently applied. When possible, expenses are first allocated by direct identification and then allocation if an expenditure benefits more than one program or function. Payroll expense is allocated on the basis of estimates of time and effort.

Leases

The Organization determines if an arrangement is or contains a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. A contract is or contains a lease when (i) explicitly or implicitly identified assets have been deployed in the contract, and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract. The Organization also considers whether its service arrangements include the right to control the use of an asset.

The Organization recognizes most leases on its statement of financial position as a right-of-use (ROU) asset representing the right to use an underlying asset and a lease liability representing the obligation to make lease payments over the lease term, measured on a discounted basis. Leases are classified as either finance leases or operating leases based on certain criteria. Classification of the lease affects the pattern of expense recognition in the statement of activities and changes in net assets.

The Organization made an accounting policy election available not to recognize ROU assets and lease liabilities for leases with a term of 12 months or less. For all other leases, ROU assets and lease liabilities are measured based on the present value of future lease payments over the lease term at the commencement date of the lease. The ROU assets also include any initial direct costs incurred and lease payments made at or before the commencement date and are reduced by any lease incentives received. To determine the present value of lease payments, the Organization made an accounting policy election available to non-public companies to utilize a risk-free borrowing rate, which is aligned with the lease term at the lease commencement date.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Leases (Continued)

Future lease payments may include fixed-rent escalation clauses or payments that depend on an index (such as the consumer price index), which is initially measured using the index or rate at lease commencement. Subsequent changes of an index and other periodic market-rate adjustments to base rent are recorded in variable lease expense in the period incurred. Residual value guarantees or payments for terminating the lease are included in the lease payments only when it is probable they will be incurred.

The Organization has made an accounting policy election to account for lease and non-lease components in its contracts as a single lease component for its real estate asset class. The non-lease components typically represent additional services transferred to the Organization, such as common area maintenance for real estate, which are variable in nature and recorded in variable lease expense in the period incurred.

Note 2. Revenue Recognition

Financial Accounting Standards Board (FASB) ASC Topic 606, *Revenue from Contracts with Customers*, requires revenues to be recognized when control of promised goods or services is transferred to a customer in an amount that reflects the consideration expected to be received for those goods or services.

Grant Revenue

Grant revenue is derived from cost-reimbursable federally, state, local, private, or foundation funded contracts, which are conditioned upon performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract provisions.

Deliverable Based Revenue

Deliverable based revenue is where services are performed, and revenue is recorded when contracted deliverable milestones are met (either by time completion or product deliverable) and is recorded as "Other Revenue".

Contributions

Contributions are recorded as revenue when an unconditional promise to give has been made. Contributions and grants are considered available for the Organization's general programs unless specifically restricted by the donor. Amounts received that are designated for future periods or restricted by the donor are reported as increases in net assets with donor restrictions. Amounts received with donor restrictions that are met in the same reporting period are reported as increases in net assets without donor restrictions.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 3. Liquidity and Availability of Financial Assets

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	2025	2024
Cash and Cash Equivalents - Unrestricted	\$ 1,339,871	\$ 178,035
Grants Receivable	3,231,112	4,209,868
Certificate of Deposit	518,423	494,058
Other Receivables	32,500	50,957
	<u>5,121,906</u>	<u>4,932,918</u>
Less: Donor Restricted Net Assets	<u>35,017</u>	<u>69,620</u>
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	\$ 5,086,889	\$ 4,863,298

The Organization has \$1,250,000 of net assets designated by the Board of Directors for liquidity support. While these funds are not intended for general operating expenses, the Board has made them available to be drawn upon in the event of cash flow shortfalls.

Note 4. Concentration of Risk

Economic Dependency

Support for the Organization is provided primarily by grants funded by private foundations and by state and federal agencies. The Organization also receives support through its role as an administrator of funds utilized in alignment with the mission and purpose of the Organization. The continued operations of the Organization are dependent upon the renewal of current grants and/or the procurement of additional funding sources.

Cash Deposits

The Organization maintains deposits in financial institutions that exceed the insured amount of \$250,000 by the U.S. Federal Deposit Insurance Corporation (FDIC). The Organization believes it is not exposed to any significant credit risk to cash. The Organization utilizes a sweep account in order to help mitigate risk associated with deposit accounts. At June 30, 2025 and 2024, the amount the Organization had in excess of the FDIC insured limit totaled \$1,175,439 and \$723,852, respectively.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 5. Other Revenue and Other Receivables

The Organization enters into fee for service arrangements to provide technology, media and communications, evaluation, clinical research support, health information exchange, and other services carried out in alignment with its mission. Revenues derived from these contractual arrangements are included in "Other Revenue" in the consolidated statements of activities and changes in net assets.

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to the Organization at June 30, 2025 and 2024 totaled \$32,500 and \$50,957, respectively. During 2025 and 2024, the Organization recorded \$37,285 and \$107,618, respectively, in credit loss expense.

Note 6. Furniture and Equipment

Furniture and equipment consisted of the following at June 30th:

	2025	2024
Computer Equipment	\$ 572,311	\$ 511,669
Furniture and Fixtures	225,255	225,255
Leasehold Improvements	44,113	44,113
Computer Software	8,184	8,184
	849,863	789,221
Less: Accumulated Depreciation	(619,149)	(526,023)
Total	\$ 230,714	\$ 263,198

Depreciation expense for the years ended June 30, 2025 and 2024 totaled \$93,125 and \$181,775, respectively.

Note 7. Net Assets Without Donor Restrictions

Net assets without donor restrictions represent resources available for use at the discretion of the Organization's Board and management, without limitations imposed by donors. At June 30, 2025 and 2024, these net assets included \$1,250,000 designated by the Board for cash flow needs. Although not restricted by donors, these designations reflect the Board's internal decision to reserve funds to establish a minimum threshold for net assets. The Board retains the authority to modify or remove these designations at any time.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 8. Net Assets With Donor Restrictions

Net assets with donor restrictions activity for the years ended June 30, 2025 and 2024 consisted of the following:

2025	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
General Donations	-	1,467	(1,467)	-
Healthy Blue: Community of Practice	34,283	-	(34,283)	-
Foundation for Louisiana	15,368	-	(4,674)	10,694
Honorariums & Speaker Fees	-	7,927	(6,045)	1,882
Albert Schweitzer Fellowship - Donations	-	1,816	-	1,816
Tobacco Free Kids Contribution	-	10,485	(9,829)	656
Total	\$ 69,620	\$ 21,695	\$ (56,298)	\$ 35,017

2024	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
General Donations	-	1,000	(1,000)	-
Healthy Blue: Community of Practice	55,454	-	(21,171)	34,283
Foundation for Louisiana	-	25,000	(9,632)	15,368
FRESH Speaker Awards	-	7,000	(7,000)	-
Total	\$ 75,423	\$ 33,000	\$ (38,803)	\$ 69,620

Note 9. Commitments and Contingencies

Leases

The Organization leases a real estate under operating lease agreement that have initial term of 10 years. The Organization's operating lease do not contain any material restrictive covenants or residual value guarantees.

Operating lease cost is recognized on a straight-line basis over the lease term. Operating lease cost incurred during the years ended June 30, 2025 and 2024 totaled \$209,123 and \$199,763, respectively.

Supplemental information related to leases is as follows as of June 30, 2025 and 2024:

	2025	2024
Weighted-Average Remaining Lease Term (in Years): Operating Leases	7	8
Weighted-Average Discount Rate Applied (%): Operating Leases	1.63	1.63

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 9. Commitments and Contingencies (Continued)

Leases (Continued)

Future undiscounted cash flows for each of the next five years and thereafter and a reconciliation to the lease liabilities recognized on the statement of financial position are as follows as of June 30, 2025:

Year Ending June 30,	Amount
2026	\$ 194,364
2027	199,763
2028	199,763
2029	205,162
2030	205,162
Thereafter	<u>421,122</u>
Total Lease Payments	1,425,336
Less imputed interest	<u>(78,655)</u>
Total Present Value of Operating Lease Liabilities	<u>\$ 1,346,681</u>

Line of Credit

At June 30, 2025 and 2024, the Organization had an unsecured line of credit of \$750,000 and \$500,000, respectively, available from a financial institution. The line of credit bears interest at 7.50% per annum and matures on January 31, 2026. The Organization had no balance outstanding with the line of credit as of June 30, 2025 and 2024.

Note 10. Related-Party Transactions

Grants and Contracts

Several of the Organization's board members are employed by organizations with which the Organization has grant agreements or contracts for services.

PATH

LPHI provided management, personnel, and support services to PATH, a consolidated entity; for the provision of these services, LPHI charged PATH a flat rate of 8% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$3,715 and \$-0- for the years ended 2025 and 2024 respectively. Revenues and expenses derived from these services were eliminated in the consolidated statements of activities and changes in net assets.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**

Notes to Consolidated Financial Statements

Note 11. Retirement Plan

The Organization sponsors a defined contribution 401(k) profit sharing plan covering all employees who meet certain eligibility requirements. Under the plan, participants are allowed to contribute up to their annual pretax compensation, as defined in the plan, not to exceed the limits of Internal Revenue Code Section 401(k). The plan provides for a contribution by LPHI equal to seven percent of the participant's eligible compensation. LPHI incurred contribution expense of \$364,997 and \$506,076 for the years ended June 30, 2025 and 2024, respectively.

Note 12. Uncertain Tax Positions

The Organization follows the provisions of the *Accounting for Uncertainty in Income Taxes* Topic of the ASC, which clarifies the accounting and recognition for income tax positions taken or expected to be taken in the Organization's income tax returns.

Accounting principles generally accepted in the United States of America provide accounting and disclosure guidance about positions taken by an entity in its tax returns that might be uncertain. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

Penalties and interest assessed by income taxing authorities, if any, would be included in general and administrative expenses.

Note 13. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 19, 2025, and determined that no events occurred that required disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

SUPPLEMENTARY INFORMATION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2025**

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,169,760	\$ 170,111	\$ -	\$ 1,339,871
Grants Receivable	3,231,112	-	-	3,231,112
Certificate of Deposit	-	518,423	-	518,423
Due from PATH	25,962	-	(25,962)	-
Other Receivables	-	32,500	-	32,500
Furniture and Equipment, Net	230,714	-	-	230,714
Right-of-Use Assets, Operating Leases	1,319,686	-	-	1,319,686
Total Assets	\$ 5,977,234	\$ 721,034	\$ (25,962)	\$ 6,672,306
Liabilities				
Accounts Payable	\$ 503,246	\$ -	\$ -	\$ 503,246
Accrued Liabilities	685,360	-	-	685,360
Due to LPHI	-	25,962	(25,962)	-
Deferred Grant Revenue	1,481,453	-	-	1,481,453
Operating Lease Liabilities	1,346,681	-	-	1,346,681
Total Liabilities	4,016,740	25,962	(25,962)	4,016,740
Net Assets				
Without Donor Restrictions				
Undesignated	675,477	695,072	-	1,370,549
Designated by Board	1,250,000	-	-	1,250,000
	1,925,477	695,072	-	2,620,549
With Donor Restrictions	35,017	-	-	35,017
Total Net Assets	1,960,494	695,072	-	2,655,566
Total Liabilities and Net Assets	\$ 5,977,234	\$ 721,034	\$ (25,962)	\$ 6,672,306

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2024**

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 86,908	\$ 91,127	\$ -	\$ 178,035
Grants Receivable	4,209,868	-	-	4,209,868
Certificate of Deposit	-	494,058	-	494,058
Due from PATH	1,177	-	(1,177)	-
Other Receivables	4,707	46,250	-	50,957
Furniture and Equipment, Net	263,198	-	-	263,198
Right-of-Use Assets, Operating Leases	1,496,232	-	-	1,496,232
Total Assets	\$ 6,062,090	\$ 631,435	\$ (1,177)	\$ 6,692,348
Liabilities				
Accounts Payable	\$ 1,386,878	\$ 714	\$ -	\$ 1,387,592
Accrued Liabilities	155,951	-	-	155,951
Due to LPHI	-	1,177	(1,177)	-
Deferred Grant Revenue	460,553	-	-	460,553
Operating Lease Liabilities	1,517,828	-	-	1,517,828
Total Liabilities	3,521,210	1,891	(1,177)	3,521,924
Net Assets				
Without Donor Restrictions				
Undesignated	1,221,260	629,544	-	1,850,804
Designated by Board	1,250,000	-	-	1,250,000
	2,471,260	629,544	-	3,100,804
With Donor Restrictions	69,620	-	-	69,620
Total Net Assets	2,540,880	629,544	-	3,170,424
Total Liabilities and Net Assets	\$ 6,062,090	\$ 631,435	\$ (1,177)	\$ 6,692,348

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2025

Schedule II

	LPHI		PATH			Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue								
Grants and Contracts	\$ 9,583,270	\$ -	\$ -	\$ -	\$ -	\$ 9,583,270	\$ -	\$ 9,583,270
Contributions	-	21,695	-	-	-	-	21,695	21,695
Other Revenue	3,149,451	-	128,596	-	(3,715)	3,274,332	-	3,274,332
Interest Income	478	-	24,365	-	-	24,843	-	24,843
Net Assets Released from Restrictions	56,298	(56,298)	-	-	-	56,298	(56,298)	-
Total Support and Revenue	12,789,497	(34,603)	152,961	-	(3,715)	12,938,743	(34,603)	12,904,140
Expenses								
Program Services and Grants	11,134,777	-	87,433	-	(3,715)	11,218,495	-	11,218,495
General and Administrative	2,200,503	-	-	-	-	2,200,503	-	2,200,503
Total Expenses	13,335,280	-	87,433	-	(3,715)	13,418,998	-	13,418,998
Change in Net Assets	(545,783)	(34,603)	65,528	-	-	(480,255)	(34,603)	(514,858)
Net Assets, Beginning of Year	2,471,260	69,620	629,544	-	-	3,100,804	69,620	3,170,424
Net Assets, End of Year	\$ 1,925,477	\$ 35,017	\$ 695,072	\$ -	\$ -	\$ 2,620,549	\$ 35,017	\$ 2,655,566

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2024**

Schedule II (Continued)

	LPHI		PATH			Consolidated		
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue								
Grants and Contracts	\$ 13,249,887	\$ -	\$ -	\$ -	\$ -	\$ 13,249,887	\$ -	\$ 13,249,887
Contributions	-	33,000	-	-	-	-	33,000	33,000
Other Revenue	1,912,874	-	162,290	-	-	2,075,164	-	2,075,164
Interest Income	918	-	9,058	-	-	9,976	-	9,976
Net Assets Released from Restrictions	38,803	(38,803)	-	-	-	38,803	(38,803)	-
Total Support and Revenue	15,202,482	(5,803)	171,348	-	-	15,373,830	(5,803)	15,368,027
Expenses								
Program Services and Grants	13,579,337	-	70,946	-	-	13,650,283	-	13,650,283
General and Administrative	2,461,923	-	3,290	-	-	2,465,213	-	2,465,213
Total Expenses	16,041,260	-	74,236	-	-	16,115,496	-	16,115,496
Change in Net Assets	(838,778)	(5,803)	97,112	-	-	(741,666)	(5,803)	(747,469)
Net Assets, Beginning of Year	3,310,038	72,423	532,432	-	-	3,842,470	75,423	3,917,893
Net Assets, End of Year	\$ 2,471,260	\$ 66,620	\$ 629,544	\$ -	\$ -	\$ 3,100,804	\$ 69,620	\$ 3,170,424

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI
For the Years Ended June 30, 2025 and 2024**

Schedule III

Program/Grant	2025	2024
TFL: General & Admin	\$ 2,331,927	2,395,154
PCORI: CRN Infrastructure 4.0	1,128,032	-
PCORI: CRN Infrastructure 3.0	927,427	1,576,679
OPH: Chronic Disease Prevention & Health Promotion	741,871	626,083
PCORI: ACHD Rare Disease	710,653	1,117,689
CMS: LDH: CEA Orchestrator Model	660,592	871,577
TG: Special Projects	365,255	238,058
GNO CHNAs	259,857	-
PCORI-PS3 Expansion	233,770	165,700
CEA 2.0	205,583	-
RWJF: Bridging Southern Health	187,158	-
NNPHI_CDC_TA-Hub	177,888	395,799
Department of Children and Family Services	166,610	11,394
WKKF: Birth Registry	139,889	20,937
OBH: Behavioral Health-Wellbeing Program	119,998	148,124
RWJF: Reducing Inequities in Tobacco	119,281	340,866
Kresge Foundation: General Operating	118,461	-
CDC: NACDD: MENDS	106,851	96,316
SAMHSA: UWSELA: MHFA-ReCAST	102,816	29,940
SAMHSA_MHAF	94,665	75,653
PCORI: PS7: CDM Enhancement	90,110	-
Healthier Northshore CHNAs 2024	88,682	9,714
AHA: Duke: Food is Medicine	85,009	143,529
CDC: LSU: Colorectal Screening Program	82,542	78,697
Evaluation-Special Projects	80,333	82,859
CDC: Tulane: NEXT D-3	76,845	110,579
PCORI_PS6_Query Infrastructure Enhancement	72,297	-
Packard Foundation-Pregnancy Registry	65,845	-
Portfolio: Health Services Research	62,374	58,191
Communications: SpPro	61,345	35,547
NIH: NYU: NYU Opioid	60,426	53,501
NNPHI: CDC: PHIG	58,800	-
REACHnet Query Services	58,279	21,509
NIH: Weill Cornell Medicine: RECOVER	58,068	86,561
CDC: PHII: COVID-19	57,438	82,113
PCORI Innovation Workgroup	48,235	28,442
Ascension Parish	47,207	-
Albert Schweitzer Fellowship - New Orleans	45,345	25,936
RWJF: National Council: Delta Center Phase 2	44,763	87,925
SAMHSA: OBH: PIPBHC	44,675	52,791
OPH: Child Health	41,239	168,040
Ochsner Bayou CHNAs	40,074	-
Gulf Coast Housing Partnership	36,967	525
UW: MHSD Faith-Based MHFA recertification	35,000	-
Packard: Advancing Sexual & Reproductive Health	31,571	-
REACHnet Data and Research Services	30,651	-
SELAHEC: PLWHSI	29,896	-
IPHI CIE	29,254	-

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2025 and 2024**

Schedule III

Program/Grant	2025	2024
OPH: Children and Youth Special Healthcare Needs	28,905	451,376
BCBS: Doula Integration, Community of Practice	27,948	-
PCORI+CRI_ACHD Science of Engagement	26,941	-
LRHA: Heart Disease	26,907	-
MHSD-CCBHC	25,271	23,881
PCORI: Mental & Behavioral Health	24,943	13,470
United Way SELA Jefferson	24,701	32,121
Project Management Office	23,574	9,593
Casey Family Programs	23,073	2,672
H&A Wilson Foundation	23,054	-
DCFS - MCC - MATCH	20,897	-
Amerihealth Caritas LA - Deliverable	20,753	12,249
UW LA-PRI 2025	20,701	-
Bloomberg	20,280	-
LPIC-Geaux-Far	19,129	17,771
NIH: DUKE: Ignite PhaseI	16,820	17,979
OPH: DAT: Comprehensive Suicide Prevention	16,201	285,377
University of Wisconsin: Baby's 1st Years	15,523	-
PCORI: UCSF: COVID-19 Citizens Science	13,653	18,162
DHH-TCP	13,353	591,443
HHS: NHSA: AIM-CC	12,311	16,273
Emeril Lagasse Foundation	11,143	1,000
OPH: ID: Bureau of Regional and Clinical OPs	10,709	125,221
Kresge Foundation: General Operating	10,651	-
NIH: LSU: COBRE (Evaluation)	10,212	12,343
NIH: UCSF: U01 COVID Disparities	10,128	13,981
ACT GHRB NASEM	10,039	-
Tobacco Free Kids Contribution	9,829	-
UnitedWay SELA: LA-PRI	9,663	19,133
LDH: BFH MCH Assessment	9,636	-
OPH-DAT: MIECHV Traditional	8,327	144,921
Portfolio: Family Health	7,589	1,212
Racial Equity Training	7,500	7,500
NSF: UAMS: Engines Access-to-food&health	7,136	13,009
OPH: NVDRS	6,962	169,400
OPH: DAT: Maternal Death due to Violence	6,627	112,238
OPH: PRAMS	6,493	155,019
OPH: Erase Maternal Morbidity & Mortality	6,003	162,065
United Way Acadiana	5,895	3,497
NOHD Preeclampsia	5,726	-
ID: SEET: EPHT 0017	5,569	74,082
Portfolio: Clinical Transformation	5,171	6,841
OPH: Newborn Screening	4,835	4,871
Duke: CV Mobius HER Study	4,800	11,300
Sankofa Fresh Stop	4,742	-

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Program Services and Grant Expenses - LPHI (Continued)
For the Years Ended June 30, 2025 and 2024**

Schedule III

Program/Grant	2025	2024
OPH: LA Healthy Homes_Lead Program	4,572	91,065
OPH: SSDI	4,125	76,268
OPH: ID: SEET	3,773	118,314
OPH: SPACE: Child Health	3,210	167,155
ID: BRCO: WBS Element	2,991	74,089
North Oaks Health Systems	2,789	-
March of Dimes GBI Rx	2,476	-
Sankofa: Community Development	2,020	4,777
NHSA: AIM CCI	2,016	-
PCORI: Duke: Empa DKD Data Study	2,000	-
OPH: DAT: Block_0105	1,644	41,135
OPH: MIECHV	1,470	27,723
LCRC-Travel	1,367	-
OPH: ID: Bureau of Infectious Diseases	1,227	32,713
ID: SEET: 0037 STAT	1,227	33,658
CHIP 2025	1,208	-
NIH: Northwestern: RISE	1,013	27,601
MHFA Training Services	926	-
OPH: SPACE: Maternity	891	46,572
OPH: SUID	591	37,366
OPH: DAT: Early Child Comp Systems	546	12,588
OPH: SPACE: Early Child Comp Systems	373	10,514
NAS: Gulf Health and Resilience Board	145	13,442
OPH: Maternal Child Health	-	98,758
Community Health Needs Assessments 2015-16	-	672
Portfolio: BH	-	857
Packard: Reproductive Health Education (2018-20)	-	279,392
Univ of Wisconsin: Baby's First	-	3,707
OPH: Overdose to Action	-	26,009
BCBSFLA: MS KICK	-	3,480
OPH-FH: EMS C Targeted Issue	-	14,384
RWJF: National Council: Delta Center	-	34,002
WKKF: Vaccine Equity	-	60,232
Healthy Blue: Community of Practice	-	16,377
OPH: SPACE: Pediatric Mental Health Care Access	-	2,007
LDH: Covid19 Equity Evaluation	-	57,773
NHSA: AIM-CCI and Pregnancy Registry	-	22,095
CDC: NNPHI: COVID-19 Health Equity TA	-	179,564
CDC: NNPHI_COVID19_Health Equity Evaluations	-	79,516
PCORI-PS2	-	14,373
RWJF: University-of-Wisconsin-Baby-First-Suppl	-	3,980
RWJF: FRESH Speaker Academy	-	6,300
NOHD: Syphilis Media Campaign	-	2,186
Ochsner North CHNA 2024	-	82,633
Foundation for Louisiana: General Operating	-	9,632
Total Program Services and Grants - LPHI	\$ 11,134,777	\$ 13,579,337

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Supplementary Information
Schedule of Revenues and Expenditures - TFL
For the Year Ended June 30, 2025**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 2,331,927
Total Unrestricted Support and Revenue	2,331,927
Expenses	
Salaries	1,416,880
Contractual	399,346
Payroll Tax Expense	105,271
Health Insurance	97,138
Retirement Expense	88,512
Rent	46,402
Travel	46,150
Outreach Activities	19,832
Software	15,628
Supplies	12,804
Monthly Parking	11,782
Professional Fees - Audit	11,590
Cell Phone Stipend	9,961
Telephone/ Communications	9,680
Other Employee Benefits	9,518
Insurance - General Liability	5,877
Worker's Comp	5,563
Dental Insurance	5,070
Meeting Costs	3,511
Printing/ Duplicating	3,202
Conferences/ Training	2,863
Unemployment Tax Expense	1,193
Postage	988
Bank Fees	972
Marketing	825
Dues/ Membership	792
Life Insurance	353
Professional Fees - Other	224
Total Expenses	2,331,927
Revenues in Excess of Expenses	\$ -

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Schedule of Compensation, Benefits, and Other Payments
to Agency Head
For the Year Ended June 30, 2025

Schedule V

Agency Head

Shelina Davis, Chief Executive Officer

Purpose	Amount *
Salary	\$113,881
Benefits - Insurance	\$4,538
Benefits - Retirement	\$7,524
Benefits - Other	\$7,936
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$278
Travel	\$5,570
Notary Fee	\$0
Registration Fees	\$75
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

* Amounts consist of public funds only.

See independent auditor's report.

UNIFORM GUIDANCE SECTION

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per ALN)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures	Total Federal Program Expenditures
National Science Foundation (NSF)						
R&D Cluster						
Passed through University of Arkansas System NSF Technology, Innovation and Partnerships	47.084	Access-to-Food & Health	2000497983	\$ -	\$ 8,491	\$ 8,491
Total R&D Cluster					8,491	8,491
Total National Science Foundation (NSF)				-	8,491	8,491
U.S. Department of Health and Human Services						
Direct Award						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Substance Abuse and Mental Health Services Administration	1H79SM084362-01	-	113,824	274,468
Passed through Louisiana Department of Health:						
Environmental Public Health and Emergency Response	93.070	OPH: ID: SEET 0017	2000497983	-	6,238	6,238
Request for Applications NCMHD Centers of Excellence in Partnerships for Community Outreach, Research on Health Disparities and Training	93.110	OPH: Newborn Screening Evaluation	2000506440	-	4,620	25,359
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Pediatric Mental Health Care Access		-		25,359
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Early Child Comp Systems	2000575913	-	612	25,359
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SPACE: Non-Fatal Suicide	2000575913	-	417	25,359
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: NVDRS	2000506440	-	7,797	33,058
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: Overdose to Action	2000506440	-		33,058
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: DAT: Comprehensive Suicide Prevention	2000575913	-	17,839	33,058
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: DAT: Maternal Death due to Violence	2000575913	-	7,422	33,058
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	OPH: La Healthy Homes Lead Project	2000431670	-	5,121	5,121
Family Planning Services	93.217	OPH: ID: Bureau of Regional and Clinical OPs	U3266531.0323	-	3,350	3,350
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	OPH: PIPBHC	2000377388	-	49,947	274,468
Early Hearing Detection and Intervention	93.251	OPH: Newborn Screening	2000506440	-	5,415	5,415
Occupational Safety and Health Program	93.262	OPH: ID: SEET: 0179	200049783	-	4,226	4,226
Actions Related to Cognitive Health, Cognitive Impairment, and Caregiving at the State and Local Levels	93.334	OPH Tobacco Control Program	2000506703	-	14,955	14,955

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2025**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures	Total Federal Program Expenditures
U.S. Department of Health and Human Services (Continued)						
Passed through Louisiana Department of Health (Continued):						
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees (B)	93.478	OPH: Erase Maternal Morbidity & Mortality	2000506440	-	6,724	6,724
Allergy and Infectious Diseases Research	93.855	OPH: DAT: Block _0105	2000753906	-	1,841	3,041
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	OPH-DAT: MIECHV Traditional	2000506440	-	1,646	10,973
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	OPH: MIECHV	2000506440	-	9,327	10,973
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: PRAMS	2000506440	-	7,273	7,935
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: SUID	2000506440	-	662	7,935
Block Grants for Community Mental Health Services	93.958	OBH: Behavioral Health-Wellbeing Program	2000743992	-	144,013	144,013
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	OPH: ID: SEET WBS	2000497983	-	1,374	1,374
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Children and Youth Special Healthcare Needs	2000506440	-	32,373	82,826
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Maternity	2000506440	-	998	82,826
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Child Health	2000506440	-	45,860	82,826
Maternal and Child Health Services Block Grant to the States	93.994	OPH: SPACE: Children/Youth SpHC Needs	2000575913	-	3,595	82,826
Passed through Louisiana State University Health Sciences Center:						
Organized Approaches to Increase Colorectal Cancer Screening	93.800	CDC: LSUHSC: Colorectal Screening Program	PH-21-111-009	-	98,866	98,866
Biomedical Research and Research Training	93.859	LSU: COBRE (Evaluation)	23-91-007	-	12,101	12,101
Passed through United Way Southeast Louisiana:						
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	UWSELA-MHFA-ReCAST	002	-	110,697	274,468

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Expenditures of Federal Awards (Continued)
For the Year Ended June 30, 2025

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal Assistance Listing Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures	Total Federal Program Expenditures
U.S. Department of Health and Human Services (Continued)						
Passed through New York University: Drug Abuse and Addiction Research Programs	93.279	NYU Opiod	23-A0-00-1009368	-	78,217	78,217
Passed through The Administrators of the Tulane Educational Fund: Assistance Programs for Chronic Disease Prevention and Control	93.945	CDC: Tulane: Next D-3	TUL-HSC-560572-22/23	-	113,140	113,140
Passed through Duke University: Human Genome Research	93.172	Duke: Ignite GUARDD	A033772	-	20,576	20,576
Pass through National Healthy Start: Maternal and Child Health Federal Consolidated Programs	93.110	HRSA: NHSA: AIM CCI	None	-	16,975	25,359
Maternal and Child Health Federal Consolidated Programs	93.110	HRSA: NHSA: AIM CCI	U7BMC33635	-	2,735	25,359
Pass-through Board of Regents of the University of Wisconsin: Child Health and Human Development Extramural Research	93.865	University of Wisconsin: Baby's First Qualitative Study	00000000054	-	21,244	21,244
Pass-through National Network of Public Health Institutes Mental Health Research Grants	93.242	COVID-19 - 599 - NIH: UCSF: U01 COVID Disparities	13115sc	-	12,642	12,642
CDC's Collaboration with Academia to Strengthen Public Health	93.967	NNPHI_CDC_TA-Hub	G2511 AG-1140		214,695	294,447
CDC's Collaboration with Academia to Strengthen Public Health	93.967	NNPHI_CDC_TA-Hub	G3214_AG-1781		79,752	294,447
Pass-through Northwestern University: Allergy and Infectious Diseases Research	93.855	Northwestern: RISE	60062808 LPHI		1,200	3,041
Pass-through Joan & Sanford I. Weill Medical College of Cornell University: Lung Diseases Research	93.838	NIH: Weill Cornell Medicine: RECOVER	220367-16	-	74,438	74,438
Total U.S. Department of Health and Human Services				-	1,354,747	
Total Expenditures of Federal Awards				\$ -	\$ 1,363,238	

See accompanying notes to schedule of expenditures of federal awards.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2025**

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Louisiana Public Health Institute (LPHI) under programs of the federal government for the year ended June 30, 2025. 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 LPHI, it is not intended to and does not present the financial position, changes in net assets, or cash flows of LPHI.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, or the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

LPHI has elected not to use the 10 percent de minimis indirect cost rate.

**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**

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Louisiana Public Health Institute and Partnership for Achieving Total Health (collectively, the Organization) which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities and changes in net assets and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 19, 2025.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's 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 may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated 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 consolidated 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 the entity'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.

Under Louisiana Revised Statute 24:513, this report is distributed by the Louisiana Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA
August 19, 2025

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

Independent Auditor's Report

To the Board of Directors
Louisiana Public Health Institute
and Partnership for Achieving Total Health

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited Louisiana Public Health Institute and Partnership for Achieving Total Health's (the Organization) 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 the Organization's major federal programs for the year ended June 30, 2025. The Organization'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, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2025.

Basis for Opinion on the 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; 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 responsibility 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 the Organization 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 the major federal programs. Our audit does not provide a legal determination of the Organization'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 the Organization'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 the Organization'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 a 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 the Organization's compliance with the requirements of the major federal programs 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 the Organization'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 the Organization'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 the Organization'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.

A handwritten signature in cursive script, appearing to read "LaForte".

A Professional Accounting Corporation

Metairie, LA
August 19, 2025

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2025**

Part I - Summary of Auditor's Results

Financial Statement Section

Type of Auditor's Report Issued:	Unmodified
Internal Control over Financial Reporting:	
Material Weakness(es) Identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Noncompliance Material to Financial Statements Noted?	No

Federal Awards Section

Internal Control over Major Programs:	
Material Weakness(es) identified?	No
Significant Deficiency(ies) Identified not Considered to be Material Weakness(es)?	None Reported
Type of Auditor's Report Issued on Compliance for Major Federal Programs:	Unmodified
Any Audit Findings Disclosed that are Required to be Reported in Accordance with 2 CFR 200.516(a)?	No

Identification of Major Programs:

<u>Title</u>	<u>AL Number</u>
CDC's Collaboration with Academia to Strengthen Public Health	93.967

Dollar Threshold used to Determine Type A Programs:	\$750,000
Auditee Qualified as Low-Risk Auditee?	Yes

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 2025**

Part II - Schedule of Financial Statement Findings Section

No findings were noted.

Part III - Federal Awards Findings and Questioned Costs Section

No findings were noted.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Prior Year Findings
For the Year Ended June 30, 2025**

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.