

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

Audits of Consolidated Financial Statements

June 30, 2021 and 2020



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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 Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Louisiana Public Health Institute and the Partnership for Achieving Total Health (collectively, LPHI) which comprise the consolidated statements of financial position as of June 30, 2021 and 2020, 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.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

LOUISIANA • TEXAS

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of LPHI as of June 30, 2021 and 2020, and the changes in net assets and cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. Schedules I - V and 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*, are presented for purposes of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 a report dated August 18, 2021, on our consideration of LPHI'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 LPHI'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 LPHI's internal control over financial reporting and compliance.



A Professional Accounting Corporation

Metairie, LA
August 18, 2021

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2021 and 2020

	2021	2020
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 646,700	\$ 822,583
Grants Receivable	5,101,297	4,578,794
Due from NNPHI	12,000	173,234
Other Receivables	70,383	64,959
Cash and Cash Equivalents - Restricted	-	450
Furniture and Equipment, Net	185,069	176,509
Other Assets	95,253	30,344
Total Assets	\$ 6,110,702	\$ 5,846,873
Liabilities		
Accounts Payable	\$ 1,454,594	\$ 1,454,123
Accrued Liabilities	86,388	88,534
Deferred Grant Revenue	541,243	1,464,769
Total Liabilities	2,082,225	3,007,426
Net Assets		
Without Donor Restrictions		
Undesignated	2,569,153	1,569,478
Designated by Board	1,250,000	1,250,000
	3,819,153	2,819,478
With Donor Restrictions	209,324	19,969
Total Net Assets	4,028,477	2,839,447
Total Liabilities and Net Assets	\$ 6,110,702	\$ 5,846,873

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, 2021

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 12,208,640	\$ -	\$ 12,208,640
Contributions	190	301,900	302,090
Other Revenue	5,449,450	-	5,449,450
Interest Income	497	-	497
Net Assets Released from Restrictions	112,545	(112,545)	-
Total Support and Revenue	17,771,322	189,355	17,960,677
Expenses			
Program Services and Grants	15,160,237	-	15,160,237
General and Administrative	1,611,410	-	1,611,410
Total Expenses	16,771,647	-	16,771,647
Change in Net Assets	999,675	189,355	1,189,030
Net Assets, Beginning of Year	2,819,478	19,969	2,839,447
Net Assets, End of Year	\$ 3,819,153	\$ 209,324	\$ 4,028,477

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, 2020

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
Grants and Contracts	\$ 12,559,165	\$ -	\$ 12,559,165
Other Revenue	2,890,157	-	2,890,157
Interest Income	554	-	554
Net Assets Released from Restrictions	-	-	-
Total Support and Revenue	15,449,876	-	15,449,876
Expenses			
Program Services and Grants	14,221,022	-	14,221,022
General and Administrative	1,364,034	-	1,364,034
Total Expenses	15,585,056	-	15,585,056
Change in Net Assets	(135,180)	-	(135,180)
Net Assets, Beginning of Year	2,954,658	19,969	2,974,627
Net Assets, End of Year	\$ 2,819,478	\$ 19,969	\$ 2,839,447

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, 2021

	Program Services	General and Administrative	Total
Contractual	\$ 7,007,378	\$ 350,985	\$ 7,358,363
Salaries	5,904,522	780,524	6,685,046
Benefits	1,500,471	160,916	1,661,387
Rent	208,102	73,253	281,355
Professional Fees	40,226	77,449	117,675
Bad Debt Expense	65,508	14,769	80,277
Insurance	58,342	19,726	78,068
Supplies	58,673	11,565	70,238
Depreciation	-	68,685	68,685
Software and Equipment	58,950	7,719	66,669
Outreach Activities	64,344	639	64,983
Telephone	47,921	12,972	60,893
Conferences and Training	32,417	4,475	36,892
Student Interns	34,197	-	34,197
Marketing	23,284	2,550	25,834
Meeting Costs	17,169	6,202	23,371
Dues and Memberships	9,460	8,902	18,362
Printing	12,587	25	12,612
Sponsorships	4,991	3,381	8,372
Travel	6,106	1,265	7,371
Postage	3,901	1,317	5,218
Bank Fees	-	3,871	3,871
Administrative Fee	1,688	3	1,691
Taxes	-	217	217
Total	\$ 15,160,237	\$ 1,611,410	\$ 16,771,647

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, 2020

	Program Services	General and Administrative	Total
Salaries	\$ 5,822,006	\$ 703,999	\$ 6,526,005
Contractual	5,911,945	129,626	6,041,571
Benefits	1,498,171	138,399	1,636,570
Rent	237,742	68,412	306,154
Professional Fees	81,263	87,267	168,530
Travel	159,110	4,148	163,258
Software and Equipment	114,634	33,025	147,659
Sponsorships	64,425	5,250	69,675
Telephone	46,652	20,153	66,805
Depreciation	-	61,386	61,386
Bad Debt Expense	54,300	4,310	58,610
Supplies	37,740	18,746	56,486
Insurance	32,966	20,701	53,667
Marketing	41,860	1,699	43,559
Meeting Costs	29,520	11,447	40,967
Conferences and Training	26,322	6,494	32,816
Outreach Activities	31,005	200	31,205
Taxes	-	29,559	29,559
Dues and Memberships	10,112	15,154	25,266
Student Interns	10,959	24	10,983
Administrative Fee	2,530	10	2,540
Postage	3,240	486	3,726
Printing	4,476	26	4,502
Bank Fees	44	3,513	3,557
Total	\$ 14,221,022	\$ 1,364,034	\$ 15,585,056

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, 2021 and 2020

	2021	2020
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,189,030	\$ (135,180)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation	68,685	61,386
Bad Debt Expense	80,277	58,610
(Increase) Decrease in Operating Assets		
Grants Receivable	(522,503)	(681,402)
Due from NNPHI	161,234	271,173
Other Receivables	(85,701)	(106,609)
Other Assets	(64,909)	(5,887)
Increase (Decrease) in Operating Liabilities		
Accounts Payable	471	(572,734)
Accrued Liabilities	(2,146)	(44,298)
Deferred Grant Revenue	(923,526)	644,703
Net Cash Used in Operating Activities	(99,088)	(510,238)
Cash Flows from Investing Activities		
Capital Expenditures	(77,245)	-
Net Cash Used in Investing Activities	(77,245)	-
Net Decrease in Cash and Cash Equivalents	(176,333)	(510,238)
Cash, Cash Equivalents, and Restricted Cash, Beginning	823,033	1,333,271
Cash, Cash Equivalents, and Restricted Cash, Ending	\$ 646,700	\$ 823,033

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, 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

The Organization considers its receivables to be fully collectible; accordingly, no allowance for doubtful accounts is provided. If amounts become uncollectible, they are charged to operations when that determination is made. The use of this method does not differ materially from the allowance method required by accounting principles generally accepted in the United States of America.

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.

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

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

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, 2021 and 2020. 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.

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.

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

Notes to Consolidated Financial Statements

Note 1. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements - Adopted

The Organization has adopted Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, as further described in Note 2, as management believes the standard improves the usefulness and understandability of the Organization's financial reporting. Analysis of various provisions of this standard resulted in no significant changes in the way the Organization recognizes revenue, and therefore no changes to previously issued audited financial statements were required on a retrospective basis. The presentation and disclosures of revenue have been enhanced in accordance with the standard.

Recent Accounting Pronouncements - Not Yet Adopted

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842)*. The guidance in this ASU supersedes the leasing guidance in Topic 840, *Leases*. Under the new guidance, lessees are required to recognize lease assets and lease liabilities on the balance sheet for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of income. A modified retrospective transition is required. An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative-effect adjustment recognized at the beginning of the earliest comparative period presented, or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The new standard also provides a number of practical expedients. ASU 2016-02 is effective for financial statements issued for annual periods beginning after December 15, 2021. Management is currently evaluating the impact of the pending adoption of the new standard on its consolidated financial statements, as well as the election of any available practical expedients and the manner of the modified retrospective transition approach.

Note 2. Revenue Recognition

Financial Accounting Standards Board (FASB) Accounting Standards Codification (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. This standard does not impact the Organization's recognition of revenue.

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.

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

Notes to Consolidated Financial Statements

Note 2. Revenue Recognition (Continued)

Deliverable Based Revenue

Deliverable based revenue 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.

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:

	2021	2020
Cash and Cash Equivalents - Unrestricted	\$ 646,700	\$ 822,583
Grants Receivable	5,101,297	4,578,794
Due from NNPHI	12,000	173,234
Other Receivables	70,383	64,959
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	\$ 5,830,380	\$ 5,639,570

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.

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

Notes to Consolidated Financial Statements

Note 4. Concentration of Risk (Continued)

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. At June 30, 2021 and 2020, the amount the Organization had in excess of the FDIC insured limit totaled \$1,107,255 and \$1,087,729, respectively.

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 LPHI at June 30, 2021 and 2020 totaled \$70,383 and \$64,959, respectively. During 2021 and 2020, LPHI recorded \$80,277 and \$58,610, respectively, in bad debt expense.

Note 6. Furniture and Equipment

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

	2021	2020
Computer Equipment	\$ 369,890	\$ 292,646
Computer Software	8,184	8,184
	378,074	300,830
Less: Accumulated Depreciation	(193,005)	(124,321)
Total	\$ 185,069	\$ 176,509

Depreciation expense for the years ended June 30, 2021 and 2020 totaled \$68,685 and \$61,386, respectively.

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

Notes to Consolidated Financial Statements

Note 7. Net Assets With Donor Restrictions

Net assets with donor restrictions activity for the year ended June 30, 2021, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
MHFA Training Services	-	20,000	(20,000)	-
Racial Equity Training	-	281,900	(92,545)	189,355
Total	\$ 19,969	\$ 301,900	\$ (112,545)	\$ 209,324

Net assets with donor restrictions activity for the year ended June 30, 2020, consisted of the following:

	Beginning Balance	Contributions Received	Releases	Ending Balance
Pfizer: Krewe de Quit	\$ 19,969	\$ -	\$ -	\$ 19,969
Total	\$ 19,969	\$ -	\$ -	\$ 19,969

Note 8. Commitments and Contingencies

Leases

The Organization leases office facilities under an operating lease which expires in January 2022. Minimum future rental payments under this lease for the year ending June 30, 2022 total \$162,860. The Organization also leases office facilities on a month-to-month basis.

The Organization subleases a portion of its office facilities to a third-party. Minimum future sublease rental payments to be received under this agreement for the year ending June 30, 2022 total \$17,990.

Rent expense incurred during the years ended June 30, 2021 and 2020 totaled \$281,355 and \$306,154, respectively.

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

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

Line of Credit

At June 30, 2021 and 2020, the Organization had a \$500,000 unsecured line of credit available from a financial institution. The Organization had no balance outstanding with the line of credit as of June 30, 2021 and 2020.

COVID-19

On January 30, 2020, the World Health Organization declared the coronavirus (COVID-19) outbreaks a "Public Health Emergency of International Concern", and on March 10, 2020, declared it to be a pandemic. Actions taken around the world to help mitigate the spread of COVID-19 included restrictions on travel, stay home orders, quarantines in certain areas, and forced closures for certain types of public places and businesses. COVID-19 and the actions taken to mitigate it have and are expected to continue to have an adverse impact in the economies and financial markets of many countries, including the geographical area in which the Organization operates. It is unknown how long these conditions will last and what the complete financial effect will be to the Organization.

Note 9. Related-Party Transactions

Grants and Contracts

Several of LPHI's board members are employed by organizations with which LPHI 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 7% on all direct billed costs as a management fee. As a result, LPHI recognized management fee revenues totaling \$6,353 and \$7,008 for the years ended 2021 and 2020, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statements of activities and changes in net assets.

Note 10. Retirement Plan

LPHI 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 \$443,260 and \$425,859 for the years ended June 30, 2021 and 2020, respectively.

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

Notes to Consolidated Financial Statements

Note 11. 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 12. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 18, 2021, 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, 2021

Schedule I

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 370,471	\$ 276,229	\$ -	\$ 646,700
Grants Receivable	5,101,297	-	-	5,101,297
Due from NNPHI	12,000	-	-	12,000
Due from PATH	97,114	-	(97,114)	-
Other Receivables	2,133	68,250	-	70,383
Furniture and Equipment, Net	185,069	-	-	185,069
Other Assets	95,253	-	-	95,253
Total Assets	\$ 5,863,337	\$ 344,479	\$ (97,114)	\$ 6,110,702
Liabilities				
Accounts Payable	\$ 1,453,879	\$ 715	\$ -	\$ 1,454,594
Accrued Liabilities	86,388	-	-	86,388
Due to LPHI	-	97,114	(97,114)	-
Deferred Grant Revenue	541,243	-	-	541,243
Total Liabilities	2,081,510	97,829	(97,114)	2,082,225
Net Assets				
Without Donor Restrictions				
Undesignated	2,322,503	246,650	-	2,569,153
Designated by Board	1,250,000	-	-	1,250,000
	3,572,503	246,650	-	3,819,153
With Donor Restrictions	209,324	-	-	209,324
Total Net Assets	3,781,827	246,650	-	4,028,477
Total Liabilities and Net Assets	\$ 5,863,337	\$ 344,479	\$ (97,114)	\$ 6,110,702

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Supplementary Information
Consolidating Statement of Financial Position
June 30, 2020

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 711,441	\$ 111,142	\$ -	\$ 822,583
Grants Receivable	4,578,794	-	-	4,578,794
Due from NNPHI	173,234	-	-	173,234
Due from PATH	97,054	-	(97,054)	-
Other Receivables	20,390	44,569	-	64,959
Cash and Cash Equivalents - Restricted	450	-	-	450
Furniture and Equipment, Net	176,509	-	-	176,509
Other Assets	30,344	-	-	30,344
Total Assets	\$ 5,788,216	\$ 155,711	\$ (97,054)	\$ 5,846,873
Liabilities				
Accounts Payable	\$ 1,453,408	\$ 715	\$ -	\$ 1,454,123
Accrued Liabilities	88,534	-	-	88,534
Due to LPHI	-	97,054	(97,054)	-
Deferred Grant Revenue	1,462,269	2,500	-	1,464,769
Total Liabilities	3,004,211	100,269	(97,054)	3,007,426
Net Assets				
Without Donor Restrictions				
Undesignated	1,514,036	55,442	-	1,569,478
Designated by Board	1,250,000	-	-	1,250,000
	2,764,036	55,442	-	2,819,478
With Donor Restrictions	19,969	-	-	19,969
Total Net Assets	2,784,005	55,442	-	2,839,447
Total Liabilities and Net Assets	\$ 5,788,216	\$ 155,711	\$ (97,054)	\$ 5,846,873

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, 2021

Schedule II

	LPHI		PATH			Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions	Eliminations	Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 12,208,640	\$ -	\$ -	\$ -	\$ -	\$ 12,208,640	\$ -	\$ 12,208,640
Contributions	190	301,900	-	-	-	190	301,900	302,090
Other Revenue	5,159,053	-	296,750	-	(6,353)	5,449,450	-	5,449,450
Interest Income	497	-	-	-	-	497	-	497
Net Assets Released from Restrictions	112,545	(112,545)	-	-	-	112,545	(112,545)	-
Total Support and Revenue	17,480,925	189,355	296,750	-	(6,353)	17,771,322	189,355	17,960,677
Expenses								
Program Services and Grants	15,088,596	-	71,641	-	-	15,160,237	-	15,160,237
General and Administrative	1,583,862	-	33,901	-	(6,353)	1,611,410	-	1,611,410
Total Expenses	16,672,458	-	105,542	-	(6,353)	16,771,647	-	16,771,647
Change in Net Assets	808,467	189,355	191,208	-	-	999,675	189,355	1,189,030
Net Assets, Beginning of Year	2,764,036	19,969	55,442	-	-	2,819,478	19,969	2,839,447
Net Assets, End of Year	\$ 3,572,503	\$ 209,324	\$ 246,650	\$ -	\$ -	\$ 3,819,153	\$ 209,324	\$ 4,028,477

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, 2020

Schedule II (Continued)

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
Support and Revenue								
Grants and Contracts	\$ 12,535,117	\$ -	\$ 24,048	\$ -	\$ -	\$ 12,559,165	\$ -	\$ 12,559,165
Other Revenue	2,786,540	-	110,625	-	(7,008)	2,890,157	-	2,890,157
Interest Income	554	-	-	-	-	554	-	554
Net Assets Released from Restrictions	-	-	-	-	-	-	-	-
Total Support and Revenue	15,322,211	-	134,673	-	(7,008)	15,449,876	-	15,449,876
Expenses								
Program Services and Grants	14,148,367	-	75,093	-	(2,438)	14,221,022	-	14,221,022
General and Administrative	1,330,578	-	38,026	-	(4,570)	1,364,034	-	1,364,034
Total Expenses	15,478,945	-	113,119	-	(7,008)	15,585,056	-	15,585,056
Change in Net Assets	(156,734)	-	21,554	-	-	(135,180)	-	(135,180)
Net Assets, Beginning of Year	2,920,770	19,969	33,888	-	-	2,954,658	19,969	2,974,627
Net Assets, End of Year	\$ 2,764,036	\$ 19,969	\$ 55,442	\$ -	\$ -	\$ 2,819,478	\$ 19,969	\$ 2,839,447

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, 2021 and 2020**

Schedule III

Program/Grant	2021	2020
Louisiana Campaign for Tobacco-Free Living	\$ 3,668,826	\$ 4,595,201
HIE Integration Assistance Program	2,062,347	1,007,811
LDH: Vaccine Equity Project (VEP)	1,173,431	-
PCORI: CRN PCORnet Infrastructure	1,017,522	1,429,457
Children's Special Health Services	505,192	652,269
Medicaid Provider Outreach Initiative	484,027	628,216
Tobacco Control Program	453,192	408,649
OPH: Child Health	395,813	326,775
Adolescent/Reproductive Health Mapping - Phase II	344,285	300,210
Patient Safety Organization Initiative	298,080	222,100
RWJF: Reducing Inequities in Tobacco	264,269	13,624
OPH: Chronic Disease Prevention & Health Promotion	249,333	477,662
OPH: NVDRS	210,785	132,491
REACHnet Data and Research Services	189,312	68,696
Maternal, Infant, and Childhood Home Visitation Program - Phase III	167,004	249,069
OPH: Core Injury	149,249	138,738
PCORI: PaCR HeH	131,611	148,652
PCORI: UCSF: COVID-19 Citizens Science	128,800	-
OPH: PRAMS	124,111	127,993
Maternal and Child Health	123,181	143,340
NNPHI: Hurricane Response Hub	120,028	334,497
Reengaging and Retaining HIV/AIDS Patients in Care Using Financial Incentives	106,970	204,602
Information Services Special Projects	106,167	93,472
Louisiana Healthy Homes: Lead Program	93,547	101,839
OPH: SSDI	88,736	85,643
OPH: ID: Bureau of Regional and Clinical OPs	87,945	-
WK Kellogg Foundation: Addressing Health Gaps	83,456	780
OPH: Erase Maternal Morbidity & Mortality	82,325	37,546
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	79,739	106,640
Racial Equity Training	71,518	-
Communications Special Projects	71,371	38,382
Southern AIDS Coalition	68,689	4,368
OPH: Overdose to Action	65,624	17,258
CDC: NACDD: MENDS	63,585	115,840
OBH: Samhsa: PIPBHC	62,015	86,062
University of Wisconsin: Baby's First	58,442	42,714
LDH: MOM Implementation Project	55,415	4,213
OPH: Newborn Screening Evaluation	54,897	52,213
CHNA: Ochsner North LA	54,391	-
OPH: Maternity	53,741	105,966
PCORI: Research Ready 2	52,726	-
Smoking Cessation Trust	50,523	60,695

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, 2021 and 2020**

Schedule III (Continued)

Program/Grant	2021	2020
REACHnet Query Service Contracts	48,219	84,737
United Way: TIC Phase III	47,955	62,127
OPH: Early Hearing	46,021	47,140
PCORI: PaCR Mood Network	45,566	44,229
CDC: Tulane: NEXT D-3	44,106	-
MHCNO: Community Needs Assessment	41,977	-
OPH: LA Pool Safety Collaborative	40,362	37,665
OPH: MCH: COVID Supplemental	39,928	-
LSU: Colorectal Screening Program	39,627	-
OPH: SUID	38,563	65,618
CDC: PHII: COVID-19	38,492	-
BCM: Mapping Behavioral Health Treatment	38,137	-
OPH: Children and Youth Special Healthcare Needs	37,944	42,470
HHS: NHSA: AIM-CC	37,538	-
Health Services Research Portfolio	34,973	64,387
RWJF: Covid Impact-Jefferson Parish	34,342	-
OPH: SHA Toolkit	34,056	-
OPH_CHS: ED Surveillance	33,660	7,244
BRAF: Covid19-Health Equity Task Force	31,737	-
DUKE: Ignite Phase I	30,669	28,248
NNPHI Svcs Agreement	30,381	34,927
BCBSFLA: MS KICK	25,262	-
Albert Schweitzer Fellowship - New Orleans	24,460	-
PCORI: Tulane: LEAD Covid Supplemental	24,296	-
Project Management Office	23,052	40,706
Tulane: NIJ_Trauma Informed Care	22,818	-
OPH: ID: SEET	22,630	-
City of BatonRouge: ReCast	21,132	10,893
Community Health Needs Assessments	20,269	28,039
Evaluation-Special Projects	20,203	33,758
BJA: OPDA: Innovative Prosecution	17,807	22,466
MHFA Training Services	17,644	-
UnitedWay SELA: LA-PRI	16,409	15,703
R6 Public Health Center Training	15,705	15,025
BUILD Health Challenge (UMC Match)	13,417	47,294
Special Olympics of Louisiana	13,224	-
National Council: Delta Center	12,755	-
OPH: Opioid Surveillance	12,613	23,032
PCORI: Duke: HERO HCQ	11,596	5,679
OPH-FH: EMS C Targeted Issue	11,506	-
OPH: Newborn Screening	11,495	11,376
Foundation for Louisiana 2019	11,247	12,423

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, 2021 and 2020**

Schedule III (Continued)

Program/Grant	2021	2020
Clinical Transformation Portfolio	11,247	9,801
BCM: Graphic Design_C19 BH Assessment	9,801	-
GNOF: Disaster Response & Restoration Fund	9,774	10,810
NOHD: SAMHSA	9,360	-
CrescentCare: SAMHSA Evaluation	8,471	16,187
Trauma-Informed Collaborative Care for Low-income African Americans with PTSD	8,282	39,484
Family Health Portfolio	7,844	-
CCANO: Poverty Pilot Evaluation	7,222	2,744
Adaptation Health: LA Medicaid Innovation Challenge	7,070	42,930
Duke: CV Mobius HER Study	6,897	1,698
Propeller: HSFC Manuscript	6,743	-
OPH: ECCS	6,479	42,585
Center for Translational Viral Oncology - COBRE Evaluation	5,825	12,652
Task Force For Global Health: CODI	5,788	6,333
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	5,221	10,113
Duke: BP Control Data Transfer Project	4,755	23,796
Project Evaluation of Medication Assisted Treatment Program	3,584	11,158
DUKE: HERO Registry	3,036	-
ADHS: Arizona Tobacco Control Program	2,569	-
Xavier University: 3rd HandSmoke Research	2,105	-
Health Communities Portfolio	1,403	4,462
School Health Connection: Supplemental Funding	1,100	1,083
Gulf Region Health Outreach Program	-	96,927
PCORI - Opioid Surveillance	-	72,146
Gulf of Mexico Alliance Project	-	52,191
Healthy School Food Collaborative	-	46,859
LINKS Integration and Education Initiative	-	43,761
OPH: Statewide Primary Care Needs Assessment	-	39,262
BUILD Health Challenge	-	33,605
PCORI: Duke Surveillance Project	-	26,187
Communications and Advocacy Campaign for Comprehensive Sexuality Education in Louisiana - Phase II	-	22,391
Influenza Like Illness Surveillance Reporting	-	18,280
OPH: EHR Migration Support	-	17,474
PCORI: Harvard Geo Linkage	-	10,767
Duke: IGNITE II: Pragmatic Clinical Trials	-	10,550
OPH: LCD	-	9,329
New York City Clinical Data Research Network (CRG)	-	8,784
PCORI: UFL-CRG CVH	-	8,603
PCORI: OCHIN-Health Disparities	-	8,411
Behavioral Health Portfolio	-	8,167
CNO: NOLA Reentry Evaluation	-	7,409

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, 2021 and 2020**

Schedule III (Continued)

Program/Grant	2021	2020
IPHI: DASH-C4C4	-	5,064
HIT Week Symposium	-	4,685
BCM: Financial Sustainability Fellowship	-	2,680
Federally Qualified Health Centers: Behavioral Health Integration	-	2,420
NNPHI: CDC-LTBI Surveillance Project	-	2,197
Education Research Alliance	-	650
Aetna: CT Barriers Study	-	91
Tobacco Prevention Portfolio	(1,991)	4,772
Total Program Services and Grants - LPHI	\$ 15,088,596	\$ 14,148,367

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, 2021

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 3,668,826
Total Unrestricted Support and Revenue	<u>3,668,826</u>
Expenses	
Salaries	1,300,720
Cell Phone Stipend	10,679
Payroll Tax Expense	87,221
Health Insurance	107,818
Dental Insurance	5,403
Life Insurance	280
Retirement Expense	88,304
Worker's Comp	6,115
Monthly Parking	10,594
Unemployment Tax Expense	1,033
Contractual	1,874,274
Professional Fees - Audit	12,000
Professional Fees - Other	3,859
Conferences/ Training	4,546
Printing/ Duplicating	12,127
Supplies	1,903
Telephone/ Communications	18,435
Postage	1,428
Software	18,542
Outreach Activities	3,184
Marketing	11,348
Recruitment	290
Sponsorships	3,479
Meeting Costs	5,036
Travel	2,712
Rent	52,673
Insurance - General Liability	10,000
Dues/ Membership	5,448
Grants	9,375
Total Expenses	<u>3,668,826</u>
Revenues in Excess of Expenses	<u>\$ -</u>

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, 2021

Schedule V

Agency Head

Shelina Davis, Chief Executive Officer

Purpose	Amount *
Salary	\$135,137
Benefits - Insurance	\$4,568
Benefits - Retirement	\$9,556
Benefits - Other	\$8,689
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$0
Travel	\$172
Notary Fee	\$0
Registration Fees	\$43
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, 2021**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. CONSUMER PRODUCT SAFETY COMMISSION					
Passed through the Louisiana Department of Health: Virginia Graeme Baker Pool and Spa Safety	87.002	LA Pool Safety Collaborative	2000506440	\$ -	\$ 45,205
Total U.S. Consumer Product Safety Commission				-	45,205
U.S. Department of Homeland Security					
Passed through the Louisiana Department of Health: Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Bring Back Louisiana (COVID-19 Vaccine)	2000562295	\$ -	1,238,852
Total U.S. Department of Homeland Security				-	1,238,852
U.S. Department of Health and Human Services					
Passed through Louisiana Department of Health: Request for Applications NCMHD Centers of Excellence In Partnerships for Community Outreach, Research on Health Disparities and Training	93.100	OPH: Newborn Screening Evaluation	2000431670	-	66,095
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: SSDI	2000506440	-	99,384
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: ECCS	2000506440	-	7,257
Emergency Medical Services for Children Targeted Issues Program	93.127	OPH-FH: EMS C Targeted Issue	2000506440	-	12,887
National Center for Injury Prevention and Control	93.136	OPH: Core Injury	2000506440	-	167,159
National Center for Injury Prevention and Control	93.136	OPH: NVDRS	2000506440	-	236,080
National Center for Injury Prevention and Control	93.136	OPH: Opioid Surveillance	2000478454	-	15,193
National Center for Injury Prevention and Control	93.136	OPH_CHS: ED Surveillance	2000431670	-	40,527
National Center for Injury Prevention and Control	93.136	OPH: Overdose to Action	2000506440	-	73,498
National Center for Injury Prevention and Control	93.136	OPH: ID: SEET	2000497983	-	25,346
National Center for Injury Prevention and Control	93.136	OPH: MCH: COVID Supplemental	2000506440	-	60,220
Childhood Lead Poisoning Prevention Program	93.197	OPH: La Healthy Homes Lead Project	2000431670	-	112,631
Family Planning Services	93.217	Maternal and Child Health (MCH) Program	2000506440	-	147,957
SAMHSA Projects of Regional and National Significance	93.243	OPH: PIPBHC	2000377388	-	74,667
Early Hearing Detection and Intervention	93.251	OPH: Newborn Screening	2000506440	-	12,874
Occupational Safety and Health Training Project Grants	93.301	OPH Tobacco Control Program	2000506703	-	93,048
EHDI Information System	93.314	OPH: Early Hearing	2000506440	-	52,058
Prevention and Control of Emerging Infectious Diseases	93.323	OPH: ID: Bureau of Regional and Clinical OPs	2000497983	-	98,498
State Actions to Improve Oral Health Outcomes	93.366	OPH Tobacco Control Program	2000506703	-	58,694
National and State Tobacco Control Program	93.387	OPH Tobacco Control Program	2000506703	-	65,650
National and State Tobacco Control Program	93.387	OPH: Chronic Disease Prevention & Health Promotion	1000226172	-	271,005
Improving the Health of Americans Through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	OPH Tobacco Control Program	2000506703	-	88,600
Diabetes and Heart Disease & Stroke Prevent Programs	93.435	OPH Tobacco Control Program	2000506703	-	106,001
Well-integrated Screening And Evaluation For Women Across The Nation	93.436	OPH Tobacco Control Program	2000506703	-	53,234
Preventing Maternal Deaths: Supporting Maternal Mortality Review Committees	93.478	OPH: Erase Maternal Morbidity & Mortality	2000506440	-	92,204
Maternal Opioid Misuse (MOM) Model	93.687	LDH: MOM Implementation Project	2000537513	-	72,301
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	OPH: MIECHV	2000506440	-	147,621
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	OPH: MIECHV	2000506440	-	42,084
Safe Motherhood and Infant Health	93.946	OPH: PRAMS	2000506440	-	139,002
Safe Motherhood and Infant Health	93.946	OPH: SUID	2000506440	-	42,676

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, 2021**

FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)	Federal CFDA Number	Program Name	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Passed through Louisiana Department of Health and Hospitals (Continued):					
Improving Student Health and Academic Achievement through Nutrition, Physical Activity and the Management of Chronic Conditions in Schools Preventive Health and Health Services Block Grant	93.981	OPH Tobacco Control Program	2000506703	-	37,274
Maternal and Child Health Services Block Grant to the States	93.991	OPH Tobacco Control Program	2000506703	-	5,074
Maternal and Child Health Services Block Grant to the States	93.994	Children's Special Health Services	2000431670	-	608,251
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Children and Youth Special Healthcare Needs	2000506440	-	42,497
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Maternity	2000506440	-	60,190
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Child Health	2000506440	-	443,240
Passed through Louisiana State University Health Sciences Center:					
Biomedical Research and Research Training	93.859	LSU: COBRE	18-91-011-A2	-	7,015
Louisiana Colorectal Health Project	93.800	CDC: LSUHSC: Colorectal Screening Program	PH-21-111-009	-	47,734
Passed through the National Network of Public Health Institutes:					
Activities to Support State, Tribal, Local and Territorial Health Department Responses to Public Health or Healthcare Crises	93.391	NNPHI: Hurricane Hub	G1308	75,811	129,062
Passed through the Task Force for Global Health:					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC: Task Force: COVID-19 Electronic Health Data	3830	-	52,959
Passed through Crescent Care:					
Substance Abuse and Mental Health Services: Projects of Regional and National Significance	93.243	SAMHSA Project	None	-	11,143
Passed through The Administrators of the Tulane Educational Fund:					
Affordable Care Act Public Health Training Centers Program	93.516	Tulane: R6 Public Health Center Training	TUL-HSC-557374-19/20	-	16,962
Passed through Duke University					
Human Genome Research	93.172	Duke: Ignite GUARDD	A033772	-	43,977
Passed through RAND Corporation:					
Mental Health Research Grants	93.242	NIH: RAND: Vista NOLA	SCON-0000068	-	9,971
Passed through National Association of Chronic Disease Directors:					
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	CDC: NACDD: MENDS	242-1423-3	-	97,321
Pass through National Healthy Start					
Maternal and Child Health Federal Consolidated Programs	93.11	HRSA: NHSA: AIM CCI	None		<u>46,478</u>
Total U.S. Department of Health and Human Services				<u>75,811</u>	<u>4,233,599</u>
U.S. Department of Justice					
Passed through The Orleans Parish District Attorney's Office					
Innovative Prosecution Solutions for Combatting Violent Crime and Illegal Opioids	16.825	BJA: OPDA: Innovative Prosecution	2020-08-01	-	<u>22,204</u>
Total U.S. Department of Justice				-	<u>22,204</u>
Total Expenditures of Federal Awards				<u>\$ 75,811</u>	<u>\$ 5,539,860</u>

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, 2021

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, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of 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 the Partnership for Achieving Total Health (collectively, the Organization), which comprise the consolidated financial statements of financial position as of June 30, 2021 and 2020, the related consolidated statements of activities, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated August 18, 2021.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions 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 the Organization's internal control.

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

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

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 Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

This report is intended for the information of the Board of Directors, management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

A handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Metairie, LA
August 18, 2021

**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 Each Major Federal Program

We have audited Louisiana Public Health Institute and the Partnership for Achieving Total Health's (collectively, the Organization) compliance with the types of compliance requirements described 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, 2021. 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.

Management's Responsibility

Management is responsible for compliance with federal laws, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance with those requirements.

Opinion on Each Major Federal Program

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 each of its major federal programs for the year ended June 30, 2021.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

This report is intended for the information and use of the Board of Directors, management, federal awarding agencies and pass-through entities, and the Legislative Auditor of the State of Louisiana, and is not intended to be, and should not be, used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.



A Professional Accounting Corporation

Metairie, LA
August 18, 2021

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2021

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>CFDA Number</u>
Maternal and Child Health Services Block Grant to the States	93.994
Maternal, Infant, and Early Childhood Home Visiting Program	93.870
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036
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, 2021**

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.

Financial Statement Findings

None.

Federal Award Findings and Questioned Costs

None.

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Schedule of Prior Year Findings
For the Year Ended June 30, 2021

Prior Year Findings

None.