

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

Audits of Consolidated Financial Statements

June 30, 2019 and 2018



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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, 2019 and 2018, and 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.

## **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, 2019 and 2018, 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.

## **Emphasis of a Matter**

As discussed in Note 1 to the financial statements, in 2019, LPHI adopted Accounting Standards Update (ASU) No. 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. Our opinion is not modified with respect to this matter.

## **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 17, 2019, 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 17, 2019

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**  
Consolidated Statements of Financial Position  
June 30, 2019 and 2018

	2019	2018
<b>Assets</b>		
Cash and Cash Equivalents - Unrestricted	\$ 1,331,459	\$ 2,056,145
Grants Receivable	4,341,799	4,837,836
Due from NNPHI	-	31,150
Other Receivables	16,960	61,640
Cash and Cash Equivalents - Restricted	1,812	779,215
Furniture and Equipment, Net	237,895	25,772
Other Assets	24,457	13,900
	<hr/>	<hr/>
<b>Total Assets</b>	<b>\$ 5,954,382</b>	<b>\$ 7,805,658</b>
<b>Liabilities</b>		
Accounts Payable	\$ 2,026,857	\$ 1,666,068
Accrued Liabilities	132,832	125,513
Deferred Grant Revenue	820,066	2,790,429
	<hr/>	<hr/>
<b>Total Liabilities</b>	<b>2,979,755</b>	<b>4,582,010</b>
<b>Net Assets</b>		
Without Donor Restrictions		
Undesignated	1,704,658	1,953,679
Designated by Board	1,250,000	1,250,000
	<hr/>	<hr/>
	2,954,658	3,203,679
With Donor Restrictions	19,969	19,969
	<hr/>	<hr/>
<b>Total Net Assets</b>	<b>2,974,627</b>	<b>3,223,648</b>
	<hr/>	<hr/>
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,954,382</b>	<b>\$ 7,805,658</b>

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, 2019**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>			
Grants and Contracts	\$ 14,776,525	\$ -	\$ 14,776,525
Contributions	2,000	-	2,000
Other Revenue	2,432,691	-	2,432,691
Interest Income	461	-	461
Net Assets Released from Restrictions	-	-	-
<b>Total Support and Revenue</b>	<b>17,211,677</b>	<b>-</b>	<b>17,211,677</b>
<b>Expenses</b>			
Program Services and Grants	15,865,754	-	15,865,754
General and Administrative	1,594,944	-	1,594,944
<b>Total Expenses</b>	<b>17,460,698</b>	<b>-</b>	<b>17,460,698</b>
<b>Change in Net Assets</b>	<b>(249,021)</b>	<b>-</b>	<b>(249,021)</b>
<b>Net Assets, Beginning of Year</b>	<b>3,203,679</b>	<b>19,969</b>	<b>3,223,648</b>
<b>Net Assets, End of Year</b>	<b>\$ 2,954,658</b>	<b>\$ 19,969</b>	<b>\$ 2,974,627</b>

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, 2018**

	Without Donor Restrictions	With Donor Restrictions	Total
<b>Support and Revenue</b>			
Grants and Contracts	\$ 17,916,625	\$ -	\$ 17,916,625
Contributions	5	-	5
Other Revenue	2,708,048	-	2,708,048
Interest Income	845	-	845
Net Assets Released from Restrictions	822	(822)	-
<b>Total Support and Revenue</b>	<b>20,626,345</b>	<b>(822)</b>	<b>20,625,523</b>
<b>Expenses</b>			
Program Services and Grants	18,505,315	-	18,505,315
General and Administrative	1,440,711	-	1,440,711
<b>Total Expenses</b>	<b>19,946,026</b>	<b>-</b>	<b>19,946,026</b>
<b>Change in Net Assets</b>	<b>680,319</b>	<b>(822)</b>	<b>679,497</b>
<b>Net Assets, Beginning of Year</b>	<b>2,523,360</b>	<b>20,791</b>	<b>2,544,151</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,203,679</b>	<b>\$ 19,969</b>	<b>\$ 3,223,648</b>

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, 2019**

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries	\$ 5,905,986	\$ 774,863	\$ 6,680,849
Benefits	1,528,797	167,048	1,695,845
Contractual	6,992,068	159,917	7,151,985
Student Interns	47,267	-	47,267
Professional Fees	176,724	96,804	273,528
Conferences/Training	46,255	14,569	60,824
Printing	18,603	-	18,603
Supplies	69,848	21,037	90,885
Telephone	59,441	37,797	97,238
Postage	3,042	1,525	4,567
Software and Equipment	85,781	22,886	108,667
Outreach Activities	97,960	-	97,960
Marketing	33,272	194	33,466
Recruitment	-	300	300
Sponsorships	57,377	6,760	64,137
Meeting Costs	153,476	21,817	175,293
Travel	235,132	32,046	267,178
Rent	251,815	69,399	321,214
Insurance	21,261	32,154	53,415
Dues/Memberships	47,576	11,743	59,319
Bad Debt Expense	32,500	46,997	79,497
Bank Fees	1,573	4,394	5,967
Taxes	-	29,312	29,312
Depreciation	-	43,382	43,382
<b>Total</b>	<b>\$ 15,865,754</b>	<b>\$ 1,594,944</b>	<b>\$ 17,460,698</b>

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, 2018**

	<b>Program Services</b>	<b>General and Administrative</b>	<b>Total</b>
Salaries	\$ 6,344,964	\$ 823,944	\$ 7,168,908
Benefits	1,649,683	187,543	1,837,226
Contractual	9,148,382	69,896	9,218,278
Student Interns	55,230	1,844	57,074
Professional Fees	180,710	71,866	252,576
Conferences/Training	63,348	23,180	86,528
Printing	21,846	-	21,846
Supplies	50,763	26,416	77,179
Telephone	85,657	41,232	126,889
Postage	2,433	761	3,194
Software and Equipment	67,758	21,430	89,188
Outreach Activities	9,209	-	9,209
Marketing	46,803	-	46,803
Recruitment	-	-	-
Sponsorships	72,118	12,750	84,868
Meeting Costs	143,697	29,439	173,136
Travel	210,567	14,566	225,133
Rent	301,923	52,839	354,762
Insurance	24,631	30,532	55,163
Dues/Memberships	22,298	16,730	39,028
Bad Debt Expense	-	-	-
Bank Fees	3,295	4,921	8,216
Taxes	-	-	-
Depreciation	-	10,822	10,822
<b>Total</b>	<b>\$ 18,505,315</b>	<b>\$ 1,440,711</b>	<b>\$ 19,946,026</b>

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, 2019 and 2018**

	2019	2018
<b>Cash Flows from Operating Activities</b>		
Change in Net Assets	\$ (249,021)	\$ 679,497
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation	43,382	10,822
Bad Debt Expense	79,497	-
(Increase) Decrease in Operating Assets		
Grants Receivable	496,037	1,439,354
Due from NNPHI	31,150	(19,982)
Other Receivables	(34,817)	(53,658)
Other Assets	(10,557)	123,407
Increase (Decrease) in Operating Liabilities		
Accounts Payable	360,789	(1,648,603)
Accrued Liabilities	7,319	(4,158)
Deferred Grant Revenue	(1,970,363)	(4,548,705)
<b>Net Cash Used in Operating Activities</b>	<b>(1,246,584)</b>	<b>(4,022,026)</b>
<b>Cash Flows from Investing Activities</b>		
Capital Expenditures	(255,505)	(27,986)
Decrease in Restricted Cash	777,403	5,638,851
<b>Net Cash Provided by Investing Activities</b>	<b>521,898</b>	<b>5,610,865</b>
<b>Net (Decrease) Increase in Cash and Cash Equivalents</b>	<b>(724,686)</b>	<b>1,588,839</b>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<b>2,056,145</b>	<b>467,306</b>
<b>Cash and Cash Equivalents, End of Year</b>	<b>\$ 1,331,459</b>	<b>\$ 2,056,145</b>
<b>Supplemental Disclosure of Cash Flow Information</b>		
Cash Paid for Income Taxes	\$ 9,789	\$ -
Cash Paid for Interest	\$ -	\$ -

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**

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**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 uncovers complementary connections across sectors to combine social, economic, and human capital needed to “align action for health.” 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**

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**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 court settlement 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**

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**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, 2019 and 2018. 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 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**

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**Note 1. Summary of Significant Accounting Policies (Continued)**

**Recent Accounting Pronouncements - Adopted**

In August 2016, the FASB issued Accounting Standards Update (ASU) 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*.

The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization implemented ASU 2016-14 and have adjusted the presentation in these financial statements accordingly. The ASU has been applied retrospectively to all periods presented. Implementation did not result in a change in net assets.

**Recent Accounting Pronouncements - Not Yet Adopted**

In May 2014, the FASB issued ASU 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which amends the existing accounting standards for revenue recognition. ASU 2014-09 is based on principles that govern the recognition of revenue at an amount an entity expects to be entitled to when products are transferred to customers. ASU 2014-09 will be effective for the Organization beginning in the year ended June 30, 2020, though early adoption is permitted. The new revenue standard may be applied retrospectively as of the date of adoption. The Organization is currently evaluating the impact of adopting the new revenue standard on its financial statements and does not expect to experience a significant impact.

**Note 2. 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:

	<b>2019</b>	2018
Cash and Cash Equivalents - Unrestricted	<b>\$ 1,331,459</b>	\$ 2,056,145
Grants Receivable	<b>4,341,799</b>	4,837,836
Due from NNPHI	-	31,150
Other Receivables	<b>16,960</b>	61,640
<b>Financial Assets Available to Meet Cash Needs for Expenditures Within One Year</b>	<b><u>\$ 5,690,218</u></b>	<b><u>\$ 6,986,771</u></b>

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

**Notes to Consolidated Financial Statements**

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**Note 3. 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 court settlement 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**

Although the Organization maintains cash in bank accounts in excess of FDIC insured limits, it has entered an agreement with its financial institution to invest its cash in overnight repurchase agreements in order to secure its cash balances.

**Note 4. Cash and Cash Equivalents - Restricted**

During the year ended June 30, 2012, LPHI entered into a grant agreement with BP Exploration & Production Inc., and BP American Production Company (collectively referred to as BP) as part of the Gulf Region Health Outreach program to expand capacity for and access to high quality, sustainable, community-based healthcare services. As required by the grant agreement, LPHI is to maintain all unspent or uncommitted grant funds in highly liquid interest-bearing or income-earning investments. Any interest or other income generated by the grant must be applied to the purpose of the project. Cash and cash equivalents restricted for BP totaled \$1,812 and \$779,215 at June 30, 2019 and 2018, 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, 2019 and 2018 totaled \$16,960 and \$61,640, respectively. During 2019 and 2018, LPHI recorded \$79,497 and \$-0-, respectively, in bad debt expense.

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

**Notes to Consolidated Financial Statements**

**Note 6. Furniture and Equipment**

Furniture and equipment consist of the following at June 30<sup>th</sup>:

	<b>2019</b>	2018
Computer Equipment	<b>\$ 292,646</b>	\$ 226,173
Computer Software	<b>8,184</b>	8,184
Office Furniture	<b>-</b>	6,584
	<b>300,830</b>	240,941
Less: Accumulated Depreciation	<b>(62,935)</b>	(215,169)
<b>Total</b>	<b>\$ 237,895</b>	<b>\$ 25,772</b>

Depreciation expense for the years ended June 30, 2019 and 2018, totaled \$43,382 and \$10,822, respectively.

**Note 7. Net Assets With Donor Restrictions**

Net assets with donor restrictions activity for the year ended June 30, 2019, consisted of the following:

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

Net assets with donor restrictions activity for the year ended June 30, 2018, consisted of the following:

	<b>Beginning Balance</b>	<b>Contributions Received</b>	<b>Releases</b>	<b>Ending Balance</b>
Louisiana Community AIDS Partnership Program	\$ 822	\$ -	\$ (822)	\$ -
Pfizer: Krewe de Quit	19,969	-	-	19,969
<b>Total</b>	<b>\$ 20,791</b>	<b>\$ -</b>	<b>\$ (822)</b>	<b>\$ 19,969</b>

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

**Notes to Consolidated Financial Statements**

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**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 follow for the years ending June 30<sup>th</sup>:

<b>Years</b>	<b>Amount</b>
2020	\$ 324,274
2021	329,540
2022	<u>192,232</u>
<b>Total</b>	<b><u>\$ 846,046</u></b>

The Organization subleases a portion of its office facilities to a third-party. Minimum future sublease rental payments to be received under this agreement follow for the years ending June 30<sup>th</sup>:

<b>Years</b>	<b>Amount</b>
2020	\$ 30,350
2021	30,840
2022	<u>17,990</u>
<b>Total</b>	<b><u>\$ 79,180</u></b>

The Organization also leases office facilities on a month-to-month basis. Rent expense incurred during the years ended June 30, 2019 and 2018, totaled \$321,808 and \$354,762, respectively.

**Line of Credit**

At June 30, 2019 and 2018, 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, 2019 and 2018.

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

**Notes to Consolidated Financial Statements**

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**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 \$10,670 and \$1,892 for the years ended 2019 and 2018, respectively. Revenues and expenses derived from these services were eliminated in the consolidated statement 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 7 percent of the participant's eligible compensation. LPHI incurred contribution expense of \$440,601 and \$473,670 for the years ended June 30, 2019 and 2018, respectively.

**Note 11. Uncertain Tax Positions**

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

Accounting principals 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.

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

**Notes to Consolidated Financial Statements**

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**Note 12. Subsequent Events**

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 17, 2019, 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, 2019**

**Schedule I**

	LPHI	PATH	Eliminations	Consolidated
<b>Assets</b>				
Cash and Cash Equivalents - Unrestricted	\$ 1,228,037	\$ 103,422	\$ -	\$ 1,331,459
Grants Receivable	4,341,799	-	-	4,341,799
Due from PATH	85,779	-	(85,779)	-
Other Receivables	-	16,960	-	16,960
Cash and Cash Equivalents - Restricted	1,812	-	-	1,812
Furniture and Equipment, Net	237,895	-	-	237,895
Other Assets	24,457	-	-	24,457
<b>Total Assets</b>	<b>\$ 5,919,779</b>	<b>\$ 120,382</b>	<b>\$ (85,779)</b>	<b>\$ 5,954,382</b>
<b>Liabilities</b>				
Accounts Payable	\$ 2,026,142	\$ 715	\$ -	\$ 2,026,857
Accrued Liabilities	132,832	-	-	132,832
Due to LPHI	-	85,779	(85,779)	-
Deferred Grant Revenue	820,066	-	-	820,066
<b>Total Liabilities</b>	<b>2,979,040</b>	<b>86,494</b>	<b>(85,779)</b>	<b>2,979,755</b>
<b>Net Assets</b>				
Without Donor Restrictions				
Undesignated	1,670,770	33,888	-	1,704,658
Designated by Board	1,250,000	-	-	1,250,000
	2,920,770	33,888	-	2,954,658
With Donor Restrictions	19,969	-	-	19,969
<b>Total Net Assets</b>	<b>2,940,739</b>	<b>33,888</b>	<b>-</b>	<b>2,974,627</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 5,919,779</b>	<b>\$ 120,382</b>	<b>\$ (85,779)</b>	<b>\$ 5,954,382</b>

See independent auditor's report.

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Supplementary Information  
Consolidating Statement of Financial Position  
June 30, 2018**

**Schedule I (Continued)**

	LPHI	PATH	Eliminations	Consolidated
<b>Assets</b>				
Cash and Cash Equivalents - Unrestricted	\$ 1,996,153	\$ 59,992	\$ -	\$ 2,056,145
Grants Receivable	4,837,836	-	-	4,837,836
Due from NNPHI	31,150	-	-	31,150
Due from PATH	-	36,961	(36,961)	-
Other Receivables	15,000	46,640	-	61,640
Cash and Cash Equivalents - Restricted	779,215	-	-	779,215
Furniture and Equipment, Net	25,772	-	-	25,772
Other Assets	13,900	-	-	13,900
<b>Total Assets</b>	<b>\$ 7,699,026</b>	<b>\$ 143,593</b>	<b>\$ (36,961)</b>	<b>\$ 7,805,658</b>
<b>Liabilities</b>				
Accounts Payable	\$ 1,663,957	\$ 2,111	\$ -	\$ 1,666,068
Accrued Liabilities	125,513	-	-	125,513
Due to LPHI	36,961	-	(36,961)	-
Deferred Grant Revenue	2,760,898	29,531	-	2,790,429
<b>Total Liabilities</b>	<b>4,587,329</b>	<b>31,642</b>	<b>(36,961)</b>	<b>4,582,010</b>
<b>Net Assets</b>				
Without Donor Restrictions				
Undesignated	1,841,728	111,951	-	1,953,679
Designated by Board	1,250,000	-	-	1,250,000
	<u>3,091,728</u>	<u>111,951</u>	<u>-</u>	<u>3,203,679</u>
With Donor Restrictions	19,969	-	-	19,969
<b>Total Net Assets</b>	<b>3,111,697</b>	<b>111,951</b>	<b>-</b>	<b>3,223,648</b>
<b>Total Liabilities and Net Assets</b>	<b>\$ 7,699,026</b>	<b>\$ 143,593</b>	<b>\$ (36,961)</b>	<b>\$ 7,805,658</b>

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, 2019**

**Schedule II**

	LPHI		PATH		Eliminations	Consolidated		Total
	Without Donor Restrictions	With Donor Restrictions	Without Donor Restrictions	With Donor Restrictions		Without Donor Restrictions	With Donor Restrictions	
<b>Support and Revenue</b>								
Grants and Contracts	\$ 14,740,072	\$ -	\$ 36,453	\$ -	\$ -	\$ 14,776,525	\$ -	\$ 14,776,525
Contributions	2,000	-	-	-	-	2,000	-	2,000
Other Revenue	2,348,646	-	94,715	-	(10,670)	2,432,691	-	2,432,691
Interest Income	461	-	-	-	-	461	-	461
Net Assets Released from Restrictions	-	-	-	-	-	-	-	-
<b>Total Support and Revenue</b>	<b>17,091,179</b>	<b>-</b>	<b>131,168</b>	<b>-</b>	<b>(10,670)</b>	<b>17,211,677</b>	<b>-</b>	<b>17,211,677</b>
<b>Expenses</b>								
Program Services and Grants	15,684,291	-	181,463	-	-	15,865,754	-	15,865,754
General and Administrative	1,577,846	-	27,768	-	(10,670)	1,594,944	-	1,594,944
<b>Total Expenses</b>	<b>17,262,137</b>	<b>-</b>	<b>209,231</b>	<b>-</b>	<b>(10,670)</b>	<b>17,460,698</b>	<b>-</b>	<b>17,460,698</b>
<b>Change in Net Assets</b>	<b>(170,958)</b>	<b>-</b>	<b>(78,063)</b>	<b>-</b>	<b>-</b>	<b>(249,021)</b>	<b>-</b>	<b>(249,021)</b>
<b>Net Assets, Beginning of Year</b>	<b>3,091,728</b>	<b>19,969</b>	<b>111,951</b>	<b>-</b>	<b>-</b>	<b>3,203,679</b>	<b>19,969</b>	<b>3,223,648</b>
<b>Net Assets, End of Year</b>	<b>\$ 2,920,770</b>	<b>\$ 19,969</b>	<b>\$ 33,888</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,954,658</b>	<b>\$ 19,969</b>	<b>\$ 2,974,627</b>

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, 2018**

**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	
<b>Support and Revenue</b>								
Grants and Contracts	\$ 17,907,002	\$ -	\$ 57,017	\$ -	\$ (47,394)	\$ 17,916,625	\$ -	\$ 17,916,625
Contributions	5	-	-	-	-	5	-	5
Other Revenue	2,606,190	-	103,750	-	(1,892)	2,708,048	-	2,708,048
Interest Income	845	-	-	-	-	845	-	845
Net Assets Released from Restrictions	822	(822)	-	-	-	822	(822)	-
<b>Total Support and Revenue</b>	<b>20,514,864</b>	<b>(822)</b>	<b>160,767</b>	<b>-</b>	<b>(49,286)</b>	<b>20,626,345</b>	<b>(822)</b>	<b>20,625,523</b>
<b>Expenses</b>								
Program Services and Grants	18,543,087	-	9,622	-	(47,394)	18,505,315	-	18,505,315
General and Administrative	1,403,675	-	38,928	-	(1,892)	1,440,711	-	1,440,711
<b>Total Expenses</b>	<b>19,946,762</b>	<b>-</b>	<b>48,550</b>	<b>-</b>	<b>(49,286)</b>	<b>19,946,026</b>	<b>-</b>	<b>19,946,026</b>
<b>Change in Net Assets</b>	<b>568,102</b>	<b>(822)</b>	<b>112,217</b>	<b>-</b>	<b>-</b>	<b>680,319</b>	<b>(822)</b>	<b>679,497</b>
<b>Net Assets, Beginning of Year</b>	<b>2,523,626</b>	<b>20,791</b>	<b>(266)</b>	<b>-</b>	<b>-</b>	<b>2,523,360</b>	<b>20,791</b>	<b>2,544,151</b>
<b>Net Assets, End of Year</b>	<b>\$ 3,091,728</b>	<b>\$ 19,969</b>	<b>\$ 111,951</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,203,679</b>	<b>\$ 19,969</b>	<b>\$ 3,223,648</b>

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, 2019 and 2018**

**Schedule III**

<b>Program/Grant</b>	<b>2019</b>	<b>2018</b>
Louisiana Campaign for Tobacco-Free Living	\$ 4,507,488	\$ 4,632,346
Gulf Region Health Outreach Program	1,504,544	4,316,815
Louisiana Medicaid - Cooperative Endeavor Agreement	1,178,981	1,695,840
PCRF: PCORnet 2.0 Project	920,633	-
Tobacco Control Program	771,184	581,959
Children's Special Health Services	725,737	689,627
PCORI - Opioid Surveillance	526,921	16,987
Research Action for Health Network - Phase II	480,967	1,948,687
OPH: Child Health	281,790	-
Reengaging and Retaining HIV/AIDS Patients in Care Using Financial Incentives	267,381	40,986
Patient Reported Outcomes Project	258,494	37,785
Adolescent/Reproductive Health Mapping - Phase II	159,619	65,486
OPH: MIECHV	157,807	-
BUILD Health Challenge	143,574	82,315
PCORI: PaCR HeH	134,700	-
REACHnet Query Service Contracts	130,527	56,096
Maternal and Child Health Program	125,766	1,131,745
Communications and Advocacy Campaign for Comprehensive Sexuality Education in Louisiana - Phase II	118,551	187,135
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	117,499	119,663
Smoking Cessation Trust	115,835	115,700
OPH: NVDRS	115,615	-
OPH: PRAMS	114,937	-
Clinical Staff as Unique Stakeholders	112,062	76,392
Evaluation Special Projects	110,538	41,446
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	102,578	116,056
Behavioral Health Summit	101,967	10,707
Louisiana Healthy Homes: Lead Program	97,964	28,329
Information Services Special Projects	93,519	46,976
OPH: Children and Youth Special Healthcare Needs	91,761	-
OPH: Maternity	86,549	-
OPH: SSDI	84,311	-
Urbank Institute: 500 Cities Data Challenge	73,244	-
BUILD Health Challenge (UMC Match)	73,218	24,303
Trauma-Informed Approaches to Improve School Safety	72,916	69,536
Maternal, Infant, and Childhood Home Visitation Program - Phase III	63,610	143,828
OPH: ECCS	63,403	-
OPH: Core Injury	63,368	-
Health Services Research Portfolio	61,831	-
Clinical Transformation Portfolio	55,406	5,439
OPH: SUID	54,148	-
NNPHI: Hurricane Response Hub	53,193	-
Equity in Patient Engagement in Biomedical Research	53,126	112,298
Trauma-Informed Collaborative Care for Low-income African Americans with PTSD	52,895	51,563
Community Health Needs Assessments	49,071	2,836
REACHnet Engagement Recruitment Services	47,374	-
Healthy School Food Collaborative	46,877	9,872
OPH: Early Hearing	46,607	-

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, 2019 and 2018**

**Schedule III (Continued)**

<b>Program/Grant</b>	<b>2019</b>	<b>2018</b>
United Way: TIC Phase III	45,825	-
Adolescent/Reproductive Health Mapping	44,014	118,932
OBH: SAMHSA: PIPBHC	42,324	-
PCORI: PaCR Mood Network	40,211	-
Wisner: City of New Orleans Behavioral Health Council Coordination	40,071	24,738
Tuberculosis Prevention & Control	40,000	48,000
Behavioral Health Learning Community	34,283	68,076
Education Research Alliance	32,934	7,047
NNPHI Services Agreement	29,501	29,600
Project Evaluation of Medication Assisted Treatment Program	27,559	47,739
BCM: FQHC's BHI Capacity Building	27,307	-
Financial Sustainability Fellowship (Implementation)	27,073	9,625
Gulf Coast Healthy Communities	26,138	215,710
St. Thomas Community Clinic	24,673	-
CNO: NOLA Reentry Evaluation	24,595	-
Oral Health Workforce Assessment	22,262	19,162
New Orleans Trauma-Informed Schools Learning Collaborative	21,900	61,332
Federally Qualified Health Centers: Behavioral Health Integration	21,159	63,078
PCORI: Duke Surveillance Project	20,302	-
Foundation for Louisiana 2019	20,094	-
Adolescent Reproductive Care, Capacity, and Collaboration Program	19,638	42,417
City of New Orleans Opioid Media Campaign	19,411	193,006
NNPHI: CDC-LTBI Surveillance Project	18,461	-
Gulf of Mexico Alliance Project	18,239	26,830
ViiV Healthcare Grant - 17-18	18,165	22,883
CrescentCare: SAMHSA Evaluation	17,689	-
NOHD: SAMHSA	17,034	-
LA-PRI Data Development Project	16,228	17,681
IPHI: DASH-C4C4	15,949	-
New York City Clinical Data Research Network (CRG)	15,786	7,432
OPH: LA Pool Safety Collaborative	15,726	-
Communications Special Projects	15,468	23,231
USF: NIH: Characterizing Opioid Use and Disorder	14,513	-
HIV/STI Portfolio	13,620	-
Center for Translational Viral Oncology - COBRE Evaluation	13,188	14,254
Nursing Consultation Contract	12,634	30,495
Edward Wisner Foundation	12,458	-
BCM: Financial Sustainability Fellowship	11,223	-
OPH: Newborn Screening	11,197	-
R6 Public Health Center Training	10,998	17,708
Project Management Office	10,643	7,568
Growing Up Fit Implementation	10,029	14,482
PCORI: UFL-CRG CVH	8,789	-
Xavier University: 3rd HandSmoke Research	8,262	-
Health Communities Portfolio	8,055	-
PCORI: OCHIN-Health Disparities	8,032	-
School Health Connection: Supplemental Funding	7,919	2,900

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, 2019 and 2018**

**Schedule III (Continued)**

<b>Program/Grant</b>	<b>2019</b>	<b>2018</b>
Tobacco Prevention Portfolio	6,618	10,000
Diabetes Prevention Program - Research Support	5,442	12,398
Aetna: CT Barriers Study	5,243	-
NOLA for Life Fund Support	4,009	18,086
Data 4 Action Project	1,400	11,580
Communications and Advocacy Campaign for Comprehensive Sexuality Education in Louisiana	-	157,484
Louisiana Integrated Center for Care	-	100,009
Louisiana Health Center Controlled Networks	-	89,719
Financial Sustainability Fellowship (Planning)	-	57,588
Antibiotics Obesity Trial	-	49,377
New Orleans Trauma-Informed Schools Learning Collaborative	-	43,970
Tuberculosis Case Management Services	-	40,836
Maternal, Infant, and Childhood Home Visitation Program	-	35,589
FitNola Program Evaluation	-	29,830
NYU: MAP: LAB	-	23,776
Capacity Building through Communications (ViaLink)	-	23,732
Health is Power	-	22,988
Medical Research Analytics and Informatics Alliance Contract	-	22,399
Bariatrics-Obesity Trial	-	20,145
Peer PrEP Program	-	16,308
Mississippi Delta Health Collaborative	-	14,273
PCORI Patient Engagement Award Program	-	12,987
HIV Consulting Contract	-	9,074
Central Appalachian Regional Education Research Center (CARERC)	-	8,100
Out of the Box Initiative - Phase II	-	7,327
Duke: Ignite Phase I	-	-
Other *	14,427	27,414
Open Forum	(400)	12,149
Patient Choice Tech Project	(4,113)	72,640
<b>Total Program Services and Grants - LPHI</b>	<b>\$ 15,684,291</b>	<b>\$ 18,542,457</b>

\* Amount may vary from year to year depending on the level of significance for individual Program/Grant.

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, 2019**

**Schedule IV**

<b>Unrestricted Support and Revenue</b>	
Grants Revenue - Government	\$ 4,507,488
<b>Total Unrestricted Support and Revenue</b>	<u>4,507,488</u>
<b>Expenses</b>	
Salaries	1,311,307
Cell Phone Stipend	5,866
Payroll Tax Expense	94,463
Health Insurance	100,277
Dental Insurance	5,389
Life Insurance	257
Retirement Expense	83,832
Worker's Comp	6,169
Monthly Parking	14,512
Unemployment Tax Expense	2,519
Contractual	2,572,148
Professional Fees - Audit	7,438
Professional Fees - Other	13,152
Conferences/ Training	10,633
Printing/ Duplicating	461
Supplies	14,705
Telephone/ Communications	25,788
Postage	1,374
Software	19,357
Equipment	5,574
Marketing	18,769
Sponsorships	37,309
Meeting Costs	14,151
Travel	64,904
Rent	57,371
Insurance - Directors	483
Insurance - General Liability	7,728
Bank Fees	500
Dues/ Membership	11,052
<b>Total Expenses</b>	<u>4,507,488</u>
<b>Revenues in Excess of Expenses</b>	<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, 2019**

**Schedule V**

**Agency Head**

Shelina Davis, Chief Executive Officer \*

<b>Purpose</b>	<b>Amount **</b>
Salary	\$17,303
Benefits - Insurance	\$460
Benefits - Retirement	\$1,017
Benefits - Other	\$1,540
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$6,264
Travel	\$2,894
Registration Fees	\$0
Conference Travel	Included in Travel
Continuing Professional Education Fees	\$0
Housing	\$0
Unvouchered Expenses	\$0
Special Meals	\$0

\* - Ms. Davis' employment as CEO began on May 1, 2019

\*\* - 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, 2019**

<b>FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)</b>	<b>Federal CFDA Number</b>	<b>Program Name</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
<b>U.S. CONSUMER PRODUCT SAFETY COMMISSION</b>					
Passed through the Louisiana Department of Health: Virginia Graeme Baker Pool and Spa Safety	87.002	LA Pool Safety Collaborative	2000265762	\$ -	\$ 17,613
Total U.S. Department of Housing and Urban Development				-	17,613
<b>U.S. Department of Housing and Urban Development</b>					
Passed through the City of New Orleans: Second Chance Act Reentry Initiative	16.812	CNO: NOLA ReEntry Evaluation	K18-989A	-	29,613
Total U.S. Department of Housing and Urban Development				-	29,613.00
<b>U.S. Department of Justice</b>					
Passed through The Administrators of the Tulane Educational Fund: National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Natural Experiements Network	TUL-SCC-554337-15/16	-	123,504
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560	Trauma Informed Care	TUL-SCC-554331-15/16	-	85,677
Total U.S. Department of Justice				-	209,181
<b>U.S. Department of Health and Human Services</b>					
Passed through Louisiana Department of Health and Hospitals:					
Cooperative Agreements to Promote Adolescent Health through School-Based HIV/STD Prevention and School-Based Surveillance	93.079	OPH Tobacco Control Program	2000277411	73214	73,214
Maternal and Child Health Federal Consolidated Programs	93.110	OPH: ECCS	2000265762	-	71,011
Maternal and Child Health Federal Consolidated Programs Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.110	OPH: SSDI	2000265762	-	94,428
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	TB: Prevention & Control	2000196395	40,000	41,200
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Nursing Consultation Contract	2000164823	12,634	13,234
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: Core Injury	2000265762	-	70,972
Injury Prevention and Control Research and State and Community Based Programs	93.136	OPH: NVDRS	2000265762	-	129,489
Childhood Lead Poisoning Prevention Program	93.197	OPH: LA Healthy Homes Lead Project	2000243992	-	109,724
Family Planning Services	93.217	Maternal and Child Health (MCH) Program	2000265762	-	140,858
Grants to States to Support Oral Health Workforce Activities	93.236	OPH: Oral Health Workforce Assessment	2000265762	-	24,934
SAMHSA Projects of Regional and National Significance	93.243	OPH: PIPBHC	2000377368	-	50,958
Early Hearing and Detection Intervention Centers for Disease Control and Prevention: Investigations and Technical Assistance	93.251	OPH: Newborn Screening	2000265762	-	12,541
Technical Assistance	93.283	OPH Tobacco Control Program	2000277411	-	70,983
Early Hearing and Detection Intervention Information System	93.314	OPH: Early Hearing	2000265762	-	52,200
National Health Service Corps Loan Repayment	93.401	OPH Tobacco Control Program	2000277411	-	25,401
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	OPH Tobacco Control Program	200027411	-	19,230

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, 2019**

<b>FEDERAL GRANTOR/ PASS-THROUGH AGENCY/ PROGRAM TITLE (per CFDA)</b>	<b>Federal CFDA Number</b>	<b>Program Name</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Passed Through to Subrecipients</b>	<b>Total Federal Expenditures</b>
Passed through Louisiana Department of Health and Hospitals (Continued): Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	OPH Tobacco Control Program	2000277411	13,910	42,051
Community Transformation Grants and National Dissemination and Support for Community Transformation Grants	93.531	OPH Tobacco Control Program	2000277411	-	70,983
The Patient Protection and Affordable Care Act of 2010	93.544	OPH Tobacco Control Program	2000277411	-	70,984
State Public Health Approaches for Ensuring Quitline Capacity	93.735	OPH Tobacco Control Program	2000277411	129,414	129,414
Preventative Health and Health Services Block Grant Funded Solely with Prevention and Public Health Funds (PPHF)	93.758	OPH Tobacco Control Program	2000277411	-	12,227
Passed through Louisiana Department of Health and Hospitals (Continued): Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	Maternal, Infant, and Childhood Home Visitation Program - Phase III	2000258679	-	76,587
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	OPH: MIECHV	2000265762	-	176,744
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: PRAMS	2000265762	-	128,729
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93.946	OPH: SUD	2000265762	-	60,645
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Child Health	2000265762	-	315,605
Maternal and Child Health Services Block Grant to the States	93.994	Children's Special Health Services	2000243992	-	873,849
Maternal and Child Health Services Block Grant to the States	93.994	Children and Youth Special Healthcare Network	2000265762	-	102,773
Maternal and Child Health Services Block Grant to the States	93.994	OPH: Maternity	2000265762	-	96,935
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	-	69,626
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NNPHI: CDC LTBI Survey Project	C1276	-	25,779
Passed through Crescent Care: Substance Abuse and Mental Health Services: Projects of Regional and National Significance	93.243	SAMHSA Project	None	-	24,289
Passed through The Administrators of the Tulane Educational Fund: Public Health Training Centers Program	93.249	Region 6 Public Health Center Training Grant	TUL-HSC-553776-15/16	-	11,878
Passed through University of South Florida Board of Trustees Occupational Safety and Health Program	93.262	USF: Opioid Use Disorder	6402-1095-03-H	4,000	16,185
Passed through the City of Baton Rouge: SAMHSA Projects of Regional and National Significance	93.243	City of Baton Rouge: ReCast	None	-	3,888
Passed through Louisiana State University Health Sciences Center: Biomedical Research and Research Training	93.859	COBRE Evaluation	18-91-011	-	15,883
Passed through Metropolitan Human Services District: Block Grants for Prevention and Treatment of Substance Abuse	93.959	Project Evaluation of Medication Assisted Treatment Program	17405	-	33,082
Total U.S. Department of Health and Human Services				273,172	3,358,513
<b>Total Expenditures of Federal Awards</b>				<b>\$ 273,172</b>	<b>\$ 3,614,920</b>

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, 2019**

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**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, 2019. 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, 2019 and 2018, and 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 17, 2019.

**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) to determine 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 determination of consolidated financial statement amounts. 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 Professional Accounting Corporation

Metairie, LA  
August 17, 2019

## **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, 2019. 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, 2019.

## **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 17, 2019

**LOUISIANA PUBLIC HEALTH INSTITUTE  
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH  
Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2019**

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**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>
National Institute of Justice Research, Evaluation, and Development Project Grants	16.560
Centers for Disease Control and Prevention Investigations and Technical Assistance	93.283
Community Transformation Grants and National Dissemination and Support for Community Transformation Grants	93.531
The Patient Protection and Affordable Care Act of 2010	93.544
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, 2019**

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**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, 2019**

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**Prior Year Findings**

None.