

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

Audits of Consolidated Financial Statements

June 30, 2020 and 2019



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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, 2020 and 2019, 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.

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, 2020 and 2019, 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 20, 2020, 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 20, 2020

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH**
Consolidated Statements of Financial Position
June 30, 2020 and 2019

	2020	2019
Assets		
Cash and Cash Equivalents - Unrestricted	\$ 822,583	\$ 1,331,459
Grants Receivable	4,578,794	3,897,392
Due from NNPHI	173,234	444,407
Other Receivables	64,959	16,960
Cash and Cash Equivalents - Restricted	450	1,812
Furniture and Equipment, Net	176,509	237,895
Other Assets	30,344	24,457
	<hr/>	<hr/>
Total Assets	\$ 5,846,873	\$ 5,954,382
	<hr/>	<hr/>
Liabilities		
Accounts Payable	\$ 1,454,123	\$ 2,026,857
Accrued Liabilities	88,534	132,832
Deferred Grant Revenue	1,464,769	820,066
	<hr/>	<hr/>
Total Liabilities	3,007,426	2,979,755
	<hr/>	<hr/>
Net Assets		
Without Donor Restrictions		
Undesignated	1,569,478	1,704,658
Designated by Board	1,250,000	1,250,000
	<hr/>	<hr/>
	2,819,478	2,954,658
With Donor Restrictions	19,969	19,969
	<hr/>	<hr/>
Total Net Assets	2,839,447	2,974,627
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 5,846,873	\$ 5,954,382
	<hr/>	<hr/>

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 Activities and Changes in Net Assets
For the Year Ended June 30, 2019

	Without Donor Restrictions	With Donor Restrictions	Total
Support and Revenue			
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	-	-	-
Total Support and Revenue	17,211,677	-	17,211,677
Expenses			
Program Services and Grants	15,865,754	-	15,865,754
General and Administrative	1,594,944	-	1,594,944
Total Expenses	17,460,698	-	17,460,698
Change in Net Assets	(249,021)	-	(249,021)
Net Assets, Beginning of Year	3,203,679	19,969	3,223,648
Net Assets, End of Year	\$ 2,954,658	\$ 19,969	\$ 2,974,627

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/Training	26,322	6,494	32,816
Outreach Activities	31,005	200	31,205
Taxes	-	29,559	29,559
Dues/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 Statement of Functional Expenses
For the Year Ended June 30, 2019

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

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, 2020 and 2019

	2020	2019
Cash Flows from Operating Activities		
Change in Net Assets	\$ (135,180)	\$ (249,021)
Adjustments to Reconcile Change in Net Assets to Net Cash Used in Operating Activities		
Depreciation	61,386	43,382
Bad Debt Expense	58,610	79,497
(Increase) Decrease in Operating Assets		
Grants Receivable	(681,402)	496,037
Due from NNPHI	271,173	31,150
Other Receivables	(106,609)	(34,817)
Other Assets	(5,887)	(10,557)
(Decrease) Increase in Operating Liabilities		
Accounts Payable	(572,734)	360,789
Accrued Liabilities	(44,298)	7,319
Deferred Grant Revenue	644,703	(1,970,363)
Net Cash Used in Operating Activities	(510,238)	(1,246,584)
Cash Flows from Investing Activities		
Capital Expenditures	-	(255,505)
Net Cash Used in Investing Activities	-	(255,505)
Net Decrease in Cash and Cash Equivalents	(510,238)	(1,502,089)
Cash, Cash Equivalents, and Restricted Cash, Beginning	1,333,271	2,835,360
Cash, Cash Equivalents, and Restricted Cash, Ending	\$ 823,033	\$ 1,333,271
Supplemental Disclosure of Cash Flow Information		
Cash Paid for Income Taxes	\$ -	\$ 9,789

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 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

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

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, 2020 and 2019. 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

Note 1. Summary of Significant Accounting Policies (Continued)

Recent Accounting Pronouncements - Adopted

In November 2016, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230): Restricted Cash (a consensus of the FASB Emerging Issues Task Force)*, which provides guidance on the presentation of restricted cash or restricted cash equivalents in the statement of cash flows. The Organization adopted ASU 2016-18 on the effective date of July 1, 2019. In accordance with ASU 2016-18, the Organization reclassified \$450 and \$1,812 of restricted cash out of investing activities and combined it with cash and cash equivalents in the accompanying consolidated statements of cash flows for the years ended June 30, 2020 and 2019, respectively.

Recent Accounting Pronouncements - Not Yet Adopted

In February 2016, the FASB issued Accounting Standards Update (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 31, 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 if any available practical expedients and the manner of the modified retrospective transition approach.

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 ending June 30, 2021, 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.

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

Notes to Consolidated Financial Statements

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:

	2020	2019
Cash and Cash Equivalents - Unrestricted	\$ 822,583	\$ 1,331,459
Grants Receivable	4,578,794	3,897,392
Due from NNPHI	173,234	444,407
Other Receivables	64,959	16,960
Financial Assets Available to Meet Cash Needs for Expenditures Within One Year	\$ 5,639,570	\$ 5,690,218

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 \$450 and \$1,812 at June 30, 2020 and 2019, respectively.

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

Notes to Consolidated Financial Statements

Note 5. Other Revenue and Other Receivables

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

Other receivables consist primarily of amounts due from other agencies and other not-for-profit organizations. Amounts due to LPHI at June 30, 2020 and 2019 totaled \$64,959 and \$16,960, respectively. During 2020 and 2019, LPHI recorded \$58,610 and \$79,497, respectively, in bad debt expense.

Note 6. Furniture and Equipment

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

	2020	2019
Computer Equipment	\$ 292,646	\$ 292,646
Computer Software	<u>8,184</u>	<u>8,184</u>
	300,830	300,830
Less: Accumulated Depreciation	<u>(124,321)</u>	<u>(62,935)</u>
Total	<u>\$ 176,509</u>	<u>\$ 237,895</u>

Depreciation expense for the years ended June 30, 2020 and 2019, totaled \$61,386 and \$43,382, 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, 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

Net assets with donor restrictions activity for the year ended June 30, 2019, 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 follow for the years ending June 30th:

Years	Amount
2021	\$ 279,189
2022	<u>162,860</u>
Total	<u>\$ 442,049</u>

The Organization also leases office facilities on a month-to-month basis.

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

Notes to Consolidated Financial Statements

Note 8. Commitments and Contingencies (Continued)

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 30th:

Years	Amount
2021	\$ 30,840
2022	<u>17,990</u>
Total	<u>\$ 48,830</u>

Rent expense incurred during the years ended June 30, 2020 and 2019, totaled \$306,154 and \$321,214, respectively.

Line of Credit

At June 30, 2020 and 2019, 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, 2020 and 2019.

COVID-19

On January 30, 2020, the World Health Organization declared the 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. The ultimate disruption which may be caused by the outbreak is uncertain; however it may result in a material adverse impact on the Organization's financial position, operations, and cash flows. However, the pandemic has not significantly impacted the Organization's productivity, funding streams, or its ability to deliver on its mission and thereby provide value to the community.

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

Notes to Consolidated Financial Statements

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 \$7,008 and \$10,670 for the years ended 2020 and 2019, 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 seven percent of the participant's eligible compensation. LPHI incurred contribution expense of \$425,859 and \$440,601 for the years ended June 30, 2020 and 2019, 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 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.

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

Notes to Consolidated Financial Statements

Note 12. Subsequent Events

Management has evaluated subsequent events through the date that the consolidated financial statements were available to be issued August 20, 2020, 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, 2020

Schedule I

	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 Financial Position
June 30, 2019

Schedule I (Continued)

	LPHI	PATH	Eliminations	Consolidated
Assets				
Cash and Cash Equivalents - Unrestricted	\$ 1,228,037	\$ 103,422	\$ -	\$ 1,331,459
Grants Receivable	3,897,392	-	-	3,897,392
Due from NNPHI	444,407	-	-	444,407
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
Total Assets	\$ 5,919,779	\$ 120,382	\$ (85,779)	\$ 5,954,382
Liabilities				
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
Total Liabilities	2,979,040	86,494	(85,779)	2,979,755
Net Assets				
Without Donor Restrictions				
Undesignated	1,670,770	33,888	-	1,704,658
Designated by Board	1,250,000	-	-	1,250,000
	<u>2,920,770</u>	<u>33,888</u>	<u>-</u>	<u>2,954,658</u>
With Donor Restrictions	19,969	-	-	19,969
Total Net Assets	2,940,739	33,888	-	2,974,627
Total Liabilities and Net Assets	\$ 5,919,779	\$ 120,382	\$ (85,779)	\$ 5,954,382

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

	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
Consolidating Statement of Activities and Changes in Net Assets
For the Year Ended June 30, 2019

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	\$ 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	-	-	-	-	-	-	-	-
Total Support and Revenue	17,091,179	-	131,168	-	(10,670)	17,211,677	-	17,211,677
Expenses								
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
Total Expenses	17,262,137	-	209,231	-	(10,670)	17,460,698	-	17,460,698
Change in Net Assets	(170,958)	-	(78,063)	-	-	(249,021)	-	(249,021)
Net Assets, Beginning of Year	3,091,728	19,969	111,951	-	-	3,203,679	19,969	3,223,648
Net Assets, End of Year	\$ 2,920,770	\$ 19,969	\$ 33,888	\$ -	\$ -	\$ 2,954,658	\$ 19,969	\$ 2,974,627

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, 2020 and 2019**

Schedule III

Program/Grant	2020	2019
Louisiana Campaign for Tobacco-Free Living	\$ 4,595,201	\$ 4,507,488
PCORI: CRN PCORnet Infrastructure	1,429,457	-
HIE Integration Assistance Program	1,007,811	-
Children's Special Health Services	652,269	725,737
Medicaid Provider Outreach Initiative	628,216	-
OPH: Chronic Disease Prevention & Health Promotion	477,662	-
Tobacco Control Program	408,649	771,184
NNPHI: Hurricane Response Hub	334,497	53,193
OPH: Child Health	326,775	281,790
Adolescent/Reproductive Health Mapping - Phase II	300,210	159,619
Patient Safety Organization Initiative	222,100	-
Reengaging and Retaining HIV/AIDS Patients in Care Using Financial Incentives	204,602	267,381
OPH: MIECHV	151,039	157,807
PCORI: PaCR HeH	148,652	134,700
Maternal and Child Health Program	143,340	125,766
OPH: Core Injury	138,738	63,368
OPH: NVDRS	132,491	115,615
OPH: PRAMS	127,993	114,937
CDC: NACDD: MENDS	115,840	-
Impact of Targeted Health Policies to Prevent Diabetes and its Complications	106,640	102,578
OPH: Maternity	105,966	86,549
Louisiana Healthy Homes: Lead Program	101,839	97,964
Maternal, Infant, and Childhood Home Visitation Program - Phase III	98,030	63,610
Gulf Region Health Outreach Program	96,927	1,504,544
Information Services Special Projects	93,472	93,519
OPH: SSDI	85,643	84,311
REACHnet Query Service Contracts	84,737	130,527
PCORI - Opioid Surveillance	72,146	526,921
OBH: Samhsa: PIPBHC	71,521	-
REACHnet Data and Research Services	68,696	-
OPH: SUID	65,618	54,148
Health Services Research Portfolio	64,387	61,831
United Way: TIC Phase III	62,127	45,825
Smoking Cessation Trust	60,695	115,835
OPH: Newborn Screening Evaluation	52,213	-
Gulf of Mexico Alliance Project	52,191	18,239
BUILD Health Challenge (UMC Match)	47,294	73,218
OPH: Early Hearing	47,140	46,607
Healthy School Food Collaborative	46,859	46,877
PCORI: PaCR Mood Network	44,229	40,211
LINKS Integration and Education Initiative	43,761	-
Adaptation Health: LA Medicaid Innovation Challenge	42,930	-

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, 2020 and 2019**

Schedule III (Continued)

Program/Grant	2020	2019
Univ of Wisconsin: Baby's First	42,714	-
OPH: ECCS	42,585	63,403
OPH: Children and Youth Special Healthcare Needs	42,470	91,761
Project Management Office	40,706	10,643
Trauma-Informed Collaborative Care for Low-income African Americans with PTSD	39,484	52,895
OPH: Statewide Primary Care Needs Assessment	39,262	-
Communications Special Projects	38,382	15,468
OPH: LA Pool Safety Collaborative	37,665	15,726
OPH: Erase Maternal Morbidity & Mortality	37,546	-
NNPHI Services Agreement	34,927	29,501
Evaluation Special Projects	33,758	110,538
BUILD Health Challenge	33,605	143,574
Duke: Ignite Phase I	28,248	-
Community Health Needs Assessments	28,039	49,071
PCOR: Duke Surveillance Project	26,187	20,302
Duke: BP Control Data Transfer Project	23,796	-
OPH: Opioid Surveillance	23,032	-
BJA: OPDA: Innovative Prosecution	22,466	-
Communications and Advocacy Campaign for Comprehensive Sexuality Education in Louisiana - Phase II	22,391	118,551
Influenza Like Illness Surveillance Reporting	18,280	-
OPH: EHR Migration Support	17,474	-
OPH: Overdose to Action	17,258	-
CrescentCare: SAMHSA Evaluation	16,187	17,689
UnitedWay SELA: LA-PRI	15,703	-
R6 Public Health Center Training	15,025	10,998
OBH: SAMHSA: PIPBHC	14,541	42,324
RWJF: Reducing Inequities in Tobacco	13,624	-
Center for Translational Viral Oncology - COBRE Evaluation	12,652	13,188
Foundation for Louisiana 2019	12,423	20,094
OPH: Newborn Screening	11,376	11,197
Project Evaluation of Medication Assisted Treatment Program	11,158	27,559
City of BatonRouge: ReCast	10,893	-
GNOF: Disaster Response & Restoration Fund	10,810	-
PCOR: Harvard Geo Linkage	10,767	-
Duke: IGNITE II: Pragmatic Clinical Trials	10,550	-
Aspirin Dosing: A Patient Centric Trial Assessing Benefits and Long Term Effectiveness	10,113	117,499
Clinical Transformation Portfolio	9,801	55,406
OPH: LCD	9,329	-
New York City Clinical Data Research Network (CRG)	8,784	15,786
PCOR: UFL-CRGCVMH	8,603	8,789
PCOR: OCHIN-Health Disparities	8,411	8,032
Behavioral Health Portfolio	8,167	-
CNO: NOLA Reentry Evaluation	7,409	24,595
OPH_CHS: ED Surveillance	7,244	-
Task Force For Global Health: CODI	6,333	-
PCOR: Duke: HERO HCQ	5,679	-
IPHI: DASH-C4C4	5,064	15,949
Tobacco Prevention Portfolio	4,772	6,618
HIT Week Symposium	4,685	-
Health Communities Portfolio	4,462	8,055
Southern AIDS Coalition	4,368	-
LDH: MOM Implementation Project	4,213	-
CCANO: Poverty Pilot Evaluation	2,744	-
BCM: Financial Sustainability Fellowship	2,680	11,223
Federally Qualified Health Centers: Behavioral Health Integration	2,420	21,159
NNPHI: CDC-LTBI Surveillance Project	2,197	18,461

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, 2020 and 2019**

Schedule III (Continued)

Program/Grant	2020	2019
Duke: CV Mobius HER Study	1,698	-
School Health Connection: Supplemental Funding	1,083	7,919
WK Kellogg Foundation: Addressing Health Gaps	780	-
Education Research Alliance	650	32,934
Aetna: CT Barriers Study	55	5,243
Louisiana Medicaid - Cooperative Endeavor Agreement	-	1,178,981
PCRF: PCORnet 2.0 Project	-	920,633
Research Action for Health Network - Phase II	-	480,967
Patient Reported Outcomes Project	-	258,494
Behavioral Health Summit	-	113,273
Clinical Staff as Unique Stakeholders	-	112,062
Urbank Institute: 500 Cities Data Challenge	-	73,244
Trauma-Informed Approaches to Improve School Safety	-	72,916
Equity in Patient Engagement in Biomedical Research	-	53,126
REACHnet Engagement Recruitment Services	-	47,374
Adolescent/Reproductive Health Mapping	-	44,014
Wisner: City of New Orleans Behavioral Health Council Coordination	-	40,071
Tuberculosis Prevention & Control	-	40,000
Behavioral Health Learning Community	-	34,283
BCM: FQHC's BHI Capacity Building	-	27,307
Financial Sustainability Fellowship (Implementation)	-	27,073
Gulf Coast Healthy Communities	-	26,138
St. Thomas Community Clinic	-	24,673
Oral Health Workforce Assessment	-	22,262
New Orleans Trauma-Informed Schools Learning Collaborative	-	21,900
Adolescent Reproductive Care, Capacity, and Collaboration Program	-	19,638
City of New Orleans Opioid Media Campaign	-	19,411
ViiV Healthcare Grant - 17-18	-	18,165
NOHD: SAMHSA	-	17,034
LA-PRI Data Development Project	-	16,228
USF: NIH: Characterizing Opioid Use and Disorder	-	14,513
HM/STI Portfolio	-	13,620
Nursing Consultation Contract	-	12,634
Edward Wisner Foundation	-	12,458
Growing Up Fit Implementation	-	10,029
Xavier University: 3rd Hand Smoke Research	-	8,262
Diabetes Prevention Program - Research Support	-	5,442
NOLA for Life Fund Support	-	4,009
Other *	-	3,121
Data 4 Action Project	-	1,400
Open Forum	-	(400)
Patient Choice Tech Project	-	(4,113)
Total Program Services and Grants - LPHI	\$ 14,148,331	\$ 15,684,291

* 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, 2020**

Schedule IV

Unrestricted Support and Revenue	
Grants Revenue - Government	\$ 4,595,201
Total Unrestricted Support and Revenue	<u>4,595,201</u>
Expenses	
Salaries	1,452,886
Cell Phone Stipend	11,346
Payroll Tax Expense	105,852
Health Insurance	115,392
Dental Insurance	6,952
Life Insurance	317
Retirement Expense	96,434
Worker's Comp	6,532
Monthly Parking	17,841
Unemployment Tax Expense	1,334
Contractual	2,463,148
Professional Fees - Audit	12,000
Professional Fees - Other	10,524
Conferences/ Training	5,890
Printing/ Duplicating	2,405
Supplies	7,637
Telephone/ Communications	16,983
Postage	1,921
Software	15,985
Equipment	10,521
Marketing	14,178
Sponsorships	58,675
Meeting Costs	5,515
Travel	66,148
Rent	71,284
Insurance - General Liability	10,000
Dues/ Membership	7,501
Total Expenses	<u>4,595,201</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, 2020

Schedule V

Agency Head

Shelina Davis, Chief Executive Officer

Purpose	Amount *
Salary	\$117,555
Benefits - Insurance	\$3,973
Benefits - Retirement	\$8,229
Benefits - Other	\$9,845
Car Allowance	\$0
Vehicle Provided by Government	\$0
Per Diem	\$0
Reimbursements	\$1,577
Travel	\$2,667
Notary Fee	\$9
Registration Fees	\$799
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, 2020**

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	2000265762	\$ -	\$ 42,184
Total U.S. Department of Housing and Urban Development				-	42,184
U.S. Department of Health and Human Services					
Passed through Louisiana Department of Health and Hospitals					
Small Rural Hospital Improvement Grant Program	93 309	OPH Tobacco Control Program	2000428842	-	44,275
Maternal and Child Health Federal Consolidated Programs	93 110	OPH ECCS	2000265762	-	47,696
Maternal and Child Health Federal Consolidated Programs	93 110	OPH SSDI	2000265762	-	95,920
National State Based Tobacco Control Programs	93 305	OPH Tobacco Control Program	2000428842	-	21,488
State Actions to Improve Oral Health Outcomes and Partner Actions to Improve Oral Health Outcomes	93 366		2000428842	-	56,545
National Center for Injury Prevention and Control	93 136	OPH Core Injury	2000265762	-	155,386
National Center for Injury Prevention and Control	93 136	OPH NVDRS	2000265762	-	148,390
Childhood Lead Poisoning Prevention Program	93 197	OPH LA Healthy Homes Lead Project	2000431670	-	122,615
Family Planning Services	93 217	Maternal and Child Health (MCH) Program	2000265762	-	174,261
National and State Tobacco Control Program	93 387	OPH Tobacco Control Program	2000428842	-	67,084
SAMHSA Projects of Regional and National Significance	93 243	OPH PIPBHC	2000377388	-	86,112
Early Hearing and Detection Intervention	93 251	OPH Newborn Screening	2000265762	-	12,742
Well-Integrated Screening and Evaluation for Women Across the Nation	93 436	OPH Tobacco Control Program	2000428842	-	30,662
EDHI Information System	93 314	OPH Early Hearing	2000265762	-	52,797
Preventive Health and Health Services Block Grant	93 991	OPH Tobacco Control Program	2000428842	-	29,517
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93 426	OPH Tobacco Control Program	2000428842	-	122,987
State Public Health Approaches for Ensuring Qutline Capacity	93 735	OPH Chronic Disease Prevention & Health Promotion	2000437607	-	213,608
National State Based Tobacco Control Programs	93 305	OPH Chronic Disease Prevention & Health Promotion	2000437607	-	33,600
Health Disparities in Minority Health	93 100	OPH Newborn Screening Evaluation	2000431670	-	62,865
Preventing Maternal Deaths Supporting Maternal Mortality Review Committees	93 478	OPH Erase Maternal Morbidity & Mortality	2000265762	-	42,033
State Public Health Approaches for Ensuring Qutline Capacity	93 735	OPH Tobacco Control Program	2000428842	-	85,130
Maternal Opioid Misuse Model	93 687	LDH MOM Implementation Project	None	-	5,075
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH Opioid Surveillance	2000478454	-	27,745
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH-CHS ED Surveillance	2000431670	-	8,723

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, 2020**

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
Passed through Louisiana Department of Health and Hospitals (Continued)					
Injury Prevention and Control Research and State and Community Based Programs	93 136	OPH Overdose to Action	2000265762	-	19,330
Maternal, Infant and Early Childhood Home Visiting Grant Program	93 870	OPH MIECHV	2000265762	-	169,164
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93 946	OPH PRAMS	2000265762	-	143,352
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs	93 946	OPH SUD	2000265762	-	73,492
Maternal and Child Health Services Block Grant to the States	93 994	OPH Child Health	2000265762	-	365,988
Maternal and Child Health Services Block Grant to the States	93 994	Children's Special Health Services	2000431670	-	785,333
Maternal and Child Health Services Block Grant to the States	93 994	Children and Youth Special Healthcare Network	2000265762	-	47,567
Maternal and Child Health Services Block Grant to the States	93 994	OPH Maternity	2000265762	-	118,682
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	108,486	401,312
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	-	3,066
Passed through Crescent Care					
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93 243	SAMHSA Project	None	-	21,250
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	-	16,228
Passed through Duke University					
Human Genome Research	93 172	Duke Ignite GUARDD	A032836	-	39,960
Human Genome Research	93 172	Duke Ignite II Pragmatic Trials	A032836	-	14,586
Passed through The Orleans Parish District Attorney's Office					
Smart Prosecution Initiative	16 825	BJA OPDA Innovative Prosecution	2020-08-01	-	28,059
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	2412020	-	130,349
Passed through Louisiana State University Health Sciences Center					
Biomedical Research and Research Training	93 859	COBRE Evaluation	18-91-011	-	15,238
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	-	13,394
Total U.S. Department of Health and Human Services				108,486	4,153,606
Total Expenditures of Federal Awards				\$ 108,486	\$ 4,195,790

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, 2020

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, 2020. 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, 2020 and 2019, 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 20, 2020.

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 handwritten signature in cursive script that reads "LaPorte".

A Professional Accounting Corporation

Metairie, LA
August 20, 2020

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, 2020. 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, 2020.

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 charges 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 20, 2020

**LOUISIANA PUBLIC HEALTH INSTITUTE
AND PARTNERSHIP FOR ACHIEVING TOTAL HEALTH
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2020**

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
Cooperative Agreements to Support State-Based Safe Motherhood and Infant Health Initiative Programs Technical Assistance	93.946
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, 2020**

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, 2020

Prior Year Findings

None.