

CONGRESO DE LATINOS UNIDOS, INC.  
AND AFFILIATES

FINANCIAL STATEMENTS

WITH REPORTING REQUIREMENTS FOR  
UNIFORM GUIDANCE

JUNE 30, 2025 and 2024  
(with supplementary information)

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Contents

	<b><u>Page</u></b>
<b>Independent Auditors' Report</b>	1 - 3
<b>Consolidated Financial Statements</b>	
Statements of financial position as of June 30, 2025 and 2024	4
Statements of activities and changes in net assets for the years ended June 30, 2025 and 2024	5
Statements of functional expenses for the years ended June 30, 2025 and 2024	6
Statements of cash flows for the years ended June 30, 2025 and 2024	8
Notes to financial statements	9 - 24
<b>Consolidating Supplementary Information</b>	
Schedules of financial position as of June 30, 2025 and 2024	25 - 26
Schedules of activities and changes in net assets for the years ended June 30, 2025 and 2024	27 - 28
Schedules of functional expenses for the years ended June 30, 2025 and 2024	29 - 30
<b>Supplementary Information for the City of Philadelphia</b>	
Department of Human Services (DHS)	31 - 33
Office of Homeless Services (OHS)	34 - 43
Division of Housing and Community Development	44 - 61
Office of Behavioral Health/Intellectual Disability Services	62 - 63
AIDS Activities Coordinating Office (AACO)	64 - 65
Office of Maternal, Child and Family Health	66 - 67

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Contents (continued)

	<u>Page</u>
<b>Supplementary Information for Pennsylvania Coalition Against Domestic Violence (PCADV)</b>	
Independent auditors' report on supplementary information for the Pennsylvania Coalition Against Domestic Violence (PCADV)	68
Schedules of budgeted, reported and allowable costs, Contract Number 60-15, Program No. 403003-2025, for the year ended June 30, 2025	
SSBG/Title XX, Act 44 (State), FVPSA ARP, Act 222 (State), SSBG/CLR, SSBG/Welfare – Relocation, Act 44 Medical Advocacy (State), and FVPSA ARP Mobile	69
SSBG/Title XX	70
Act 44 (State)	71
FVPSA ARP	72
Act 222 (State)	73
SSBG/CLR	74
SSBG/Welfare - Relocation	75
Act 44 Medical Advocacy (State)	76
FVPSA ARP Mobile	77
Other information, Contract Number 60-15 Program No. 403003-2025, for the year ended June 30, 2025 SSBG/Title XX, Act 44 (State), FVPSA ARP, Act 222 (State), SSBG/CLR, SSBG/Welfare – Relocation, Act 44 Medical Advocacy (State), and FVPSA ARP Mobile for the year ended June 30, 2025	78
<b>Supplementary Information for Philadelphia Workforce Development Corporation</b>	
Schedule of expenditures of federal and state awards for the year ended June 30, 2025	79
<b>Supplementary Information for U.S. Office of Management and Budget Uniform Guidance</b>	
Schedule of expenditures of federal, state and city awards for the year ended June 30, 2025	80 - 89
Notes to schedule of expenditures of federal, state and city awards	90
Independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with <i>Government Auditing Standards</i>	91 - 92
Independent auditors' report on compliance for each major federal program and report on internal control over compliance required by the Uniform Guidance and the City of Philadelphia <i>Subrecipient Audit Guide</i>	93 - 95
Schedule of findings and questioned costs for the year ended June 30, 2025	96
Independent accountants' report on compliance with specified indirect cost allocation requirements	97

## **INDEPENDENT AUDITORS' REPORT**

To the Board of Directors of  
Congreso de Latinos Unidos, Inc. and Affiliates

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the financial statements of Congreso de Latinos Unidos, Inc. and Affiliates, (the "Organization"), which comprise the consolidated statements of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for each of the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Congreso de Latinos Unidos, Inc. and Affiliates as of June 30, 2025 and 2024, and the changes in their net assets and their cash flows for each of the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States ("*Government Auditing Standards*") and the City of Philadelphia *Subrecipient Audit Guide* (the "Guide"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Responsibilities of Management for the Financial Statements***

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

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

## ***Auditors' Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards* and the Guide will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, *Government Auditing Standards* and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.



## Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The consolidating supplementary information shown on pages 25 to 30 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying supplementary information shown on pages 31 to 67 and 79, as required by the City of Philadelphia *Subrecipient Audit Guide*, is presented for purposes of additional analysis and is also not a required part of the financial statements. The accompanying schedule of expenditures of federal, state and city awards shown on pages 80 to 89, 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*, and the City of Philadelphia *Subrecipient Audit Guide*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2026 on our consideration of the Organization'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 Congreso de Latinos Unidos, Inc. and Affiliates' 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 Congreso de Latinos Unidos, Inc. and Affiliates' internal control over financial reporting and compliance.



EISNERAMPER LLP  
Philadelphia, Pennsylvania  
January 12, 2026



# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidated Statements of Financial Position

	June 30,	
	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Current assets:		
Cash	\$ 1,717,172	\$ 2,113,982
Restricted cash	2,989,693	1,450,449
Accounts receivable:		
Related party	30,786	60,434
Other	38,464	99,419
Contributions receivable:		
Governmental grants and contracts, net of allowance for uncollectibles of \$25,784 in 2025 and \$25,889 in 2024	4,319,387	4,870,780
Current portion of promises to give	1,441,750	771,965
Investments, at fair value	753,413	1,756,652
Prepaid expenses and other assets	366,836	381,802
	<u>11,657,501</u>	<u>11,505,483</u>
Deferred rental income	298,443	264,883
Noncurrent portion of promises to give, net of discount	278,596	856,450
Property and equipment, net of accumulated depreciation of \$13,702,028 in 2025 and \$13,022,786 in 2024	15,636,977	15,469,906
	<u>\$ 27,871,517</u>	<u>\$ 28,096,722</u>
<b>LIABILITIES</b>		
Current liabilities:		
Current portion of long-term debt	\$ 272,499	\$ 376,391
Accounts payable and accrued expenses	1,038,166	939,621
Interest payable	14,059	14,495
Unearned revenue	64,510	108,053
	<u>1,389,234</u>	<u>1,438,560</u>
Long-term debt, net of current portion, discounts and debt issuance costs	10,823,686	11,086,602
	<u>12,212,920</u>	<u>12,525,162</u>
<b>NET ASSETS</b>		
Without donor restrictions	10,183,566	9,793,219
With donor restrictions	5,475,031	5,778,341
	<u>15,658,597</u>	<u>15,571,560</u>
	<u>\$ 27,871,517</u>	<u>\$ 28,096,722</u>

See notes to financial statements.

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidated Statements of Activities and Change in Net Assets

	Year Ended June 30,					
	2025			2024		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
<b>Revenue and support:</b>						
Governmental grants and contracts	\$ 19,544,008	\$ 489,518	\$ 20,033,526	\$ 17,570,992	\$ 419,199	\$ 17,990,191
Corporation and foundation contributions	962,891	1,534,229	2,497,120	898,665	244,472	1,143,137
Fee-for-service revenue	527,574	-	527,574	429,793	-	429,793
Fundraising revenue (net of direct benefit to donors of \$74,725 and \$63,431)	230,692	-	230,692	127,847	-	127,847
Rental income and fees	944,977	-	944,977	952,288	-	952,288
Investment income (loss), net	(5,192)	22,220	17,028	51,235	-	51,235
Contributions and gifts-in-kind	14,396	-	14,396	19,389	-	19,389
Other	432,939	-	432,939	496,942	-	496,942
Net assets released from restrictions	2,349,277	(2,349,277)	-	2,194,650	(2,194,650)	-
	<b>25,001,562</b>	<b>(303,310)</b>	<b>24,698,252</b>	<b>22,741,801</b>	<b>(1,530,979)</b>	<b>21,210,822</b>
<b>Expenses:</b>						
Program services except depreciation:						
Education and workforce services	8,395,263	-	8,395,263	7,331,299	-	7,331,299
Family and housing services	10,944,623	-	10,944,623	10,257,762	-	10,257,762
Health care services	3,083,519	-	3,083,519	2,962,207	-	2,962,207
	<b>22,423,405</b>	<b>-</b>	<b>22,423,405</b>	<b>20,551,268</b>	<b>-</b>	<b>20,551,268</b>
Supporting services except depreciation:						
General and administrative	1,263,720	-	1,263,720	1,533,956	-	1,533,956
Fundraising	244,848	-	244,848	174,834	-	174,834
	<b>23,931,973</b>	<b>-</b>	<b>23,931,973</b>	<b>22,260,058</b>	<b>-</b>	<b>22,260,058</b>
<b>Change in net assets before depreciation</b>	<b>1,069,589</b>	<b>(303,310)</b>	<b>766,279</b>	<b>481,743</b>	<b>(1,530,979)</b>	<b>(1,049,236)</b>
Depreciation	679,242	-	679,242	669,586	-	669,586
<b>Change in net assets</b>	<b>390,347</b>	<b>(303,310)</b>	<b>87,037</b>	<b>(187,843)</b>	<b>(1,530,979)</b>	<b>(1,718,822)</b>
Net assets at beginning of year	9,793,219	5,778,341	15,571,560	9,981,062	7,309,320	17,290,382
<b>Net assets at end of year</b>	<b>\$ 10,183,566</b>	<b>\$ 5,475,031</b>	<b>\$ 15,658,597</b>	<b>\$ 9,793,219</b>	<b>\$ 5,778,341</b>	<b>\$ 15,571,560</b>

See notes to financial statements.

## CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

### Consolidated Statement of Functional Expenses Year Ended June 30, 2025

	Program Services				Supporting Services		
	Education and Workforce Services	Family and Housing Services	Health Care Services	Total	General and Administrative	Fundraising	Total
<b>Expenses:</b>							
Salaries	\$ 4,728,522	\$ 5,434,950	\$ 1,727,025	\$ 11,890,497	\$ 61,455	\$ 147,271	\$ 12,099,223
Fringe benefits	1,178,458	1,388,538	442,912	3,009,908	43,120	13,724	3,066,752
Bad debt recovery	-	-	-	-	(11,223)	-	(11,223)
Other client support costs	216,157	22,740	25,771	264,668	2,640	-	267,308
Communications - telephone	28,965	48,462	12,362	89,789	855	-	90,644
Consumable supplies	217,886	64,917	379,784	662,587	9,754	3,883	676,224
Emergency payments	46,387	228,590	-	274,977	611	-	275,588
Equipment	69,627	98,311	27,171	195,109	20,540	1,936	217,585
Event and meeting costs	41,880	20,319	5,617	67,816	20,115	55,090	143,021
Fees and services	5,057	33,383	661	39,101	171,903	12,425	223,429
Insurance	73,413	86,029	33,233	192,675	114,088	-	306,763
Interest expense, including amortization of debt issuance costs	-	-	-	-	610,429	-	610,429
Marketing and outreach	22,694	5,938	237	28,869	2,901	5,340	37,110
MIS/information technology	134,819	154,961	49,241	339,021	5,889	4,199	349,109
Occupancy	246,879	347,343	224,764	818,986	67,254	-	886,240
Professional fees	1,318,428	365,531	135,805	1,819,764	138,320	-	1,958,084
Rental assistance	-	2,582,339	-	2,582,339	-	-	2,582,339
Training and conference fees	9,155	26,521	1,750	37,426	1,716	114	39,256
Travel and related costs	56,936	35,751	17,186	109,873	3,353	866	114,092
Total expenses before depreciation	8,395,263	10,944,623	3,083,519	22,423,405	1,263,720	244,848	23,931,973
Depreciation	46,010	57,787	124,683	228,479	449,491	1,271	679,242
	8,441,273	11,002,410	3,208,202	22,651,884	1,713,211	246,119	24,611,215
<b>Expenses included with revenues on the consolidated statements of activities and changes in net assets:</b>							
Event and meeting costs	-	-	-	-	-	74,725	74,725
Total expenses	\$ 8,441,273	\$ 11,002,410	\$ 3,208,202	\$ 22,651,884	\$ 1,713,211	\$ 320,844	\$ 24,685,940

See notes to financial statements.

## CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

### Consolidated Statements of Functional Expenses Year Ended June 30, 2024

	Program Services				Supporting Services		
	Education and Workforce Services	Family and Housing Services	Health Care Services	Total	General and Administrative	Fundraising	Total
<b>Expenses:</b>							
Salaries	\$ 4,041,058	\$ 5,146,196	\$ 1,695,293	\$ 10,882,547	\$ 109,862	\$ 87,916	\$ 11,080,325
Fringe benefits	905,170	1,209,905	400,942	2,516,017	28,052	20,516	2,564,585
Bad debt	-	-	-	-	4,069	-	4,069
Client activities and incentives	155,442	35,676	36,703	227,821	5,200	-	233,021
Communications - telephone	33,408	67,956	15,848	117,212	5,498	-	122,710
Consumable supplies	104,898	83,224	285,468	473,590	6,765	-	480,355
Emergency payments	31,558	239,296	93,515	364,369	523	-	364,892
Equipment	112,756	83,334	21,176	217,266	19,138	-	236,404
Event and meeting costs	36,135	23,515	6,113	65,763	30,957	51,681	148,401
Fees and services	13,908	54,059	3,042	71,009	217,962	11,420	300,391
Insurance	48,287	70,961	22,973	142,221	124,487	-	266,708
Interest expense, including amortization of debt issuance costs	-	-	-	-	622,105	-	622,105
Marketing and outreach	7,623	4,003	1,821	13,447	66,274	359	80,080
MIS/information technology	108,528	138,208	45,530	292,266	6,454	2,361	301,081
Occupancy	194,128	364,152	235,554	793,834	71,692	-	865,526
Professional fees	1,439,044	273,274	76,126	1,788,444	195,583	-	1,984,027
Rental assistance	16,733	2,389,443	2,748	2,408,924	-	-	2,408,924
Training and conference fees	7,195	51,771	1,097	60,063	9,897	417	70,377
Travel and related costs	75,428	22,789	18,258	116,475	9,438	164	126,077
Total expenses before depreciation	7,331,299	10,257,762	2,962,207	20,551,268	1,533,956	174,834	22,260,058
Depreciation	40,054	53,853	123,554	217,461	450,893	1,232	669,586
	7,371,353	10,311,615	3,085,761	20,768,729	1,984,849	176,066	22,929,644
<b>Expenses included with revenues on the consolidated statements of activities and changes in net assets:</b>							
Event and meeting costs	-	-	-	-	-	63,431	63,431
Total expenses	<u>\$ 7,371,353</u>	<u>\$ 10,311,615</u>	<u>\$ 3,085,761</u>	<u>\$ 20,768,729</u>	<u>\$ 1,984,849</u>	<u>\$ 239,497</u>	<u>\$ 22,993,075</u>

See notes to financial statements.

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidated Statements of Cash Flows

	Year Ended June 30,	
	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ 87,037	\$ (1,718,822)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	679,242	669,586
Amortization of loan closing costs and bond discounts	9,621	9,865
Bad debt	(11,223)	4,069
Realized and unrealized gain on investments	(17,028)	(51,235)
Deferred rental income	(33,560)	(33,979)
Changes in assets and liabilities:		
Accounts receivable - due from related party	29,648	2,138
Accounts receivable - other	60,955	81,645
Contributions receivable - governmental grants and contracts	562,616	(322,047)
Contributions receivable - promises to give	(91,931)	756,157
Receivable - employee retention credit	-	502,469
Prepaid expenses and other assets	14,966	(89,591)
Accounts payable and accrued expenses	98,545	242,356
Interest payable	(436)	(415)
Unearned revenue	(43,543)	17,457
	<u>1,344,909</u>	<u>69,653</u>
Net cash provided by operating activities		
<b>Cash flows from investing activities:</b>		
Purchase of investments	(345,852)	(1,101,170)
Proceeds from sale of investments	1,366,119	1,654,575
Purchase of property and equipment	(846,313)	(56,208)
	<u>173,954</u>	<u>497,197</u>
Net cash provided by investing activities		
<b>Cash flows from financing activities:</b>		
Principal payments on long-term debt	(376,429)	(383,924)
	<u>1,142,434</u>	<u>182,926</u>
<b>Net increase in cash and restricted cash</b>		
Cash and restricted cash at beginning of year	<u>3,564,431</u>	<u>3,381,505</u>
<b>Cash and restricted cash at end of year</b>	<u>\$ 4,706,865</u>	<u>\$ 3,564,431</u>
<b>Supplemental disclosure of cash flow information:</b>		
Cash paid during the year for interest	<u>\$ 601,244</u>	<u>\$ 612,655</u>

See notes to financial statements.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE A - ORGANIZATION AND BASIS OF PRESENTATION

Congreso de Latinos Unidos, Inc. ("Congreso") is a multi-service social service agency founded in 1977 and headquartered in Eastern North Philadelphia. Its mission is to enable individuals and families in predominantly Latino neighborhoods to achieve economic self-sufficiency and overall well-being.

In fiscal year 2025, Congreso served approximately 13,500 unduplicated clients through a continuum of services offered by its three programmatic divisions: Education and Workforce Services (EWS), Health Care Services (HCS), and Family and Housing Services (FHS).

- EWS provides in-school and out-of-school-time programs, on-site GED instruction and testing, adult education, and workforce development initiatives. These include Commercial Driver's License (CDL) Class A and B courses, ESL classes, digital literacy training, and post-secondary opportunities such as Harcum College at Congreso.
- FHS offers a wide range of services including parenting classes, housing and financial counseling, rental assistance, truancy prevention, the Family Empowerment Center, East Division Crime Victims Services, the Latina Domestic Violence Program, and other social support programs.
- HCS houses Congreso's Federally Qualified Health Center, which provides primary care, pediatrics, family planning, breastfeeding support, and the Esfuerzo HIV/AIDS prevention and medical case management program.

2800 American Street Company ("2800 American") and 216 Somerset Company ("216 Somerset") are wholly owned subsidiaries of Congreso, organized as nonprofit organizations to support Congreso and its mission. Both of these subsidiaries own properties in which Congreso or its related organizations operate programs.

Congreso Business Services LLC ("CBS") is a single member LLC in which Congreso is the sole member. CBS provides facilities management to property owned by 2800 American.

The accompanying financial statements contain the accounts of Congreso, 2800 American, 216 Somerset, and CBS (collectively, the "Organization"). All significant intercompany activity has been eliminated in consolidation.

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following is a summary of the significant accounting policies followed by the Organization in the preparation of the financial statements.

##### [1] Basis of presentation:

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("U.S. GAAP").

##### [2] Classification of net assets:

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

###### (i) Net assets without donor restrictions:

Net assets available for use in general operations and not subject to donor-imposed (or certain grantor-imposed) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for a board-designated endowment.

**CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES**

**Notes to Financial Statements  
June 30, 2025 and 2024**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**[2] Classification of net assets: (continued)**

(ii) *Net assets with donor restrictions:*

Net assets subject to donor-imposed or certain grantor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Net assets with donor 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. The Organization reports contributions with donor restrictions as support without donor restrictions if the restrictions are met in the same reporting period as when the contributions are received.

**[3] Cash and restricted cash:**

Restricted cash represents various amounts that are restricted as to use and are not available for use in operations. Restrictions include escrows for properties that are required by project funders and collateral for debt instruments.

The following table provides a reconciliation of cash and restricted cash reported within the consolidated statements of financial position that sum to the total of the same such amounts shown in the consolidated statements of cash flows:

	<u>2025</u>	<u>2024</u>
Cash	\$ 1,717,172	\$ 2,113,982
Restricted cash	<u>2,989,693</u>	<u>1,450,449</u>
 Total cash and restricted cash shown in the consolidated statements of cash flows	 <u>\$ 4,706,865</u>	 <u>\$ 3,564,431</u>

**[4] Revenue recognition – contributions:**

(i) *Corporations and foundations:*

Foundation and corporate contributions, including unconditional promises to give, are considered to be contribution revenue as donors are not receiving a benefit from the transactions. Contributions are recognized as revenue in the period received. Contributions of assets other than cash are recorded at their estimated fair value at the date of donation. Conditional promises to give - that is, those with a measurable performance or other barrier and a right of return - are not recognized until the conditions on which they depend have been met.

# CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

## Notes to Financial Statements June 30, 2025 and 2024

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

#### [4] Revenue recognition – contributions: (continued)

##### (ii) Government grants and contracts:

Funding for the Organization's activities is achieved substantially through cost reimbursement government grants and contracts. These grants and contracts provide funding to be used for purposes indicated in the grant and contract agreements. As the government is not receiving a benefit as a result of these transactions, the grants and contracts are considered to be contributions to the Organization. The grant and contract agreements contain specific service and/or spending requirements. As these stipulations create a barrier that must be achieved, government grants and contracts are considered to be conditional contributions until such time as the barriers are overcome. Contributions from these grant and contract agreements are therefore recognized as revenue when costs are incurred and specific service requirements are met, as required by the agreements. Conditional government grants and contracts of \$5,616,819 and \$4,061,535 as of June 30, 2025 and 2024, respectively, will be recognized in subsequent years as costs are incurred and service requirements are met.

Until the financial information required by the funding sources is accepted, costs billed for program services under cost reimbursement contracts are subject to review and possible disallowance. In management's opinion, the potential for material disallowances is remote, and, therefore, is not a barrier that would prevent the recognition of revenue.

##### (iii) Donated services:

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

There were numerous volunteer hours that were contributed to the Organization for each of the years ended June 30, 2025 and 2024. The value of these contributed services is not recorded in these financial statements since the services did not meet the criteria for recognition under U.S. GAAP.

#### [5] Revenue recognition – fee-for-service revenue:

Fees and services revenue is primarily generated via counseling services provided to program participants. The Organization recognizes revenue to reflect the transfer of services to program participants in an amount equal to the consideration the Organization is expected to receive for those services as required under Accounting Standard Codification ("ASC") Topic 606 – *Revenue from Contracts with Customers*.

The Organization's sole obligation is to deliver counseling services over a session. A performance obligation is considered satisfied at the point in time a single unit of service is completed; that is, each 15-minute interval over the course of a counseling session. As a result, revenue is recognized as the sessions are completed, which satisfies the performance obligation. There were no performance obligations that were unsatisfied or partially unsatisfied as of June 30, 2025 or 2024.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### [5] Revenue recognition – fee-for-service revenue: (continued)

Amounts earned from the counseling sessions, representing the transaction price, are due from third-party payors (primarily health insurance companies) and are based on predetermined rates, as set by the third-party payor, for the service provided. Generally, the Organization bills third-party payors monthly after the services have been provided to the program participant. Collections are normally 60 to 90 days after billing. Adjustments to the amounts billed are occasionally made by the insurance companies, but these adjustments are generally not significant so are recorded to bad debt expense as they occur.

During the years ended June 30, 2025 and 2024, fees and services revenue recognized amounted to \$527,574 and \$429,793, respectively. Accounts receivable related to these services amounted to \$16,114, \$63,765 and \$87,377 as of June 30, 2025, 2024 and 2023, respectively, which are included in accounts receivable – other on the consolidated statements of financial position.

##### [6] Revenue recognition – rental income and fees:

The Organization accounts for rental income and fees under ASC 842, *Leases* (Topic 842). The Organization has determined that the risks and benefits of ownership remain with the Organization; therefore, leases are accounted for as operating leases. Rental income is recognized on a straight-line basis over the terms of the leases. Lessees are also required to pay additional rents intended to cover most costs, fees, payments and expenses of the properties. Additional rents are determined by the lessors each year based on actual costs incurred and are treated as variable rents. The variable rents are recognized in the period in which the services are provided, or costs are incurred.

Under the straight-line basis, the Organization records the difference between straight-line rental income recognized and amounts received as deferred rental income on the consolidated statements of financial position.

##### [7] Receivables and allowance for credit losses:

Accounts receivable consist of amounts due on fee-for-service arrangements and amounts due for rent. Contributions receivable consists of amounts due on government grants and contracts and amounts due from promises to give.

The Organization establishes an allowance estimate based on history of past write-offs and collections and current credit conditions. This estimate is adjusted for management's assessment of current conditions, reasonable and supportable forecasts regarding future events, and any other factors deemed relevant by the Organization. The Organization believes historical loss information is a reasonable starting point in which to calculate the expected allowance for credit losses as the Organization's portfolio segments have remained constant since the Organization's inception. An account is written off when it is determined that all collection efforts have been exhausted. Management has established an allowance of \$25,784 and \$25,889 as of June 30, 2025 and 2024, respectively, against the governmental grants and contracts receivable based on their analysis. The allowance for the receivable for fee-for-service revenue was not material as of June 30, 2025 and 2024.

All outstanding government grants and contracts reported on the consolidated statements of financial position are expected to be received in less than one year; therefore, no discount is recorded as of June 30, 2025 or 2024. For noncurrent promises to give, outstanding pledges are recorded after discounting to the present value of the expected future cash flows. The discount on promises to give was \$18,404 and \$26,550 as of June 30, 2025 and 2024, respectively.

**CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES**

**Notes to Financial Statements  
June 30, 2025 and 2024**

**NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**[8] Investments:**

Investments in marketable securities are stated at fair value in the consolidated statements of financial position. Interest and dividends are included in other and realized and unrealized gains and losses are included in investment income (loss), net in the accompanying consolidated statements of activities and changes in net assets. Interest and dividends are recognized when earned. Increases and decreases in fair value are recognized in the periods in which they occur.

**[9] Property and equipment and depreciation:**

Property and equipment are stated at cost, less accumulated depreciation. Contributed property and equipment are recorded at fair value at the date of donation. The Organization capitalizes all significant additions of \$5,000 or greater, while all other costs that do not improve or extend the useful lives of the respective assets are expensed in the period in which they occur. Depreciation is provided by the straight-line method over estimated useful lives of:

Building	15 - 50 years
Building improvements	10 - 20 years
Computer equipment and software	3 - 5 years
Furniture and equipment	3 - 5 years

Included with property and equipment are leased assets, which are disclosed more fully in Note G. Management has determined that the same accounting treatment will be used for both leased and nonleased property and equipment. This determination was made based on historical trends of use of the assets by the sole tenant.

Management evaluates the recoverability of the investment in long-lived assets on an ongoing basis and recognizes any impairment in the year of determination. Long-lived assets were tested for impairment as of June 30, 2025 and 2024, and in the opinion of management, there was no impairment. It is reasonably possible that relevant conditions could change in the near term and necessitate a change in management's estimate of the recoverability of these assets.

**[10] Debt issuance costs:**

Debt issuance costs related to a recognized debt liability are presented in the consolidated statements of financial position as a direct deduction from the carrying amount of that debt liability, consistent with debt discounts. Debt issuance costs are amortized to interest expense over the term of the related debt note using the straight-line method, which approximates the effective interest rate method.

**[11] PPP loan payable:**

The Organization has elected to record the Paycheck Protection Program loan ("PPP Loan") as debt. Loan forgiveness was recognized when the conditions for forgiveness were met, and the forgiveness amount was formally approved by the bank and the U.S. Small Business Administration ("SBA") (see Note H).

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

##### [12] Functional allocation of expenses:

Directly identifiable expenses are charged to program services, general and administrative, and fundraising as incurred. Salaries, payroll taxes, and benefits are charged to the different functions based on the employees' actual functions performed. Expenses related to more than one function are allocated among the functions benefited, as follows: communications – telephone, supplies, equipment, insurance, MIS/information technology, and occupancy – based on actual program FTEs. Depreciation is allocated to multiple functions based on total expenses per functional area.

##### [13] Use of estimates:

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

##### [14] Federal tax status:

The Internal Revenue Service has classified Congreso, 2800 American, and 216 Somerset as exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code ("Code"); as organizations, contributions to which are deductible under Section 170(c) of the Code; and as organizations that are not private foundations as defined in Section 509(a) of the Code. CBS is a limited liability company whose sole member is an exempt organization.

U.S. GAAP requires management to evaluate tax positions taken and recognize a tax liability if the Organization has taken an uncertain tax position that more likely than not would not be sustained upon examination by a government authority. Management has analyzed the tax positions taken by the Organization and has concluded that as of June 30, 2025 and 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements.

The Organization recognizes accrued interest and penalties associated with uncertain tax positions, if any. There were no income tax related interest and penalties recorded for either of the years ended June 30, 2025 or 2024. Because Congreso is the sole member of CBS, this LLC is included in Congreso's tax return.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE C - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statements of financial position date, comprise the following as of June 30, 2025 and 2024:

	<u>2025</u>	<u>2024</u>
Financial assets:		
Cash	\$ 1,717,172	\$ 2,113,982
Restricted cash	2,989,693	1,450,449
Accounts receivable:		
Related party	30,786	60,434
Other	38,464	99,419
Contributions receivable:		
Governmental grants and contracts, net	4,319,387	4,870,780
Current portion of promises to give	1,441,750	771,965
Investments	<u>753,413</u>	<u>1,756,652</u>
Financial assets, at year-end	<b>11,290,665</b>	11,123,681
Less: financial assets not available at year-end:		
Board-designated endowment fund	<u>(261,518)</u>	<u>(234,671)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u><b>\$ 11,029,147</b></u>	<u><b>\$ 10,889,010</b></u>

General expenditures include program service expenses, general and administrative expenses, and fundraising expenses expected to be paid in the subsequent year. Restricted cash represents escrow and reserve funds expected to be used in the subsequent year. Investments reflect marketable securities and include amounts associated with the Organization's Board-designated endowment fund.

Although the Organization does not anticipate using funds from the Board-designated endowment fund for general expenditures, in the event of an emergency, the Board retains the authority to release funds from this endowment. Such a release requires a formal vote by the Board, ensuring that any decision to utilize these funds is made with careful consideration and in the best interest of the organization.

As part of the Organization's liquidity management plan, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests cash in excess of daily requirements in short-term liquid investments. As more fully described in Note I, the Organization also has a committed line-of-credit in the amount of \$2,400,000 as of June 30, 2025 and 2024, all of which could have been drawn upon in both years in the event of an unanticipated liquidity need.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE D - CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following as of June 30, 2025 and 2024:

<b>2025</b>					
<b>Due Within</b>	<b>Gross Governmental Grants and Contracts Receivable</b>	<b>Gross Promises to Give</b>	<b>Allowance for Uncollectibles</b>	<b>* Discount</b>	<b>Net Contributions Receivable</b>
1 year	\$ 4,345,171	\$ 1,441,750	\$ (25,784)	\$ -	\$ 5,761,137
1 to 5 years	-	297,000	-	(18,404)	278,596
	<u>\$ 4,345,171</u>	<u>\$ 1,738,750</u>	<u>\$ (25,784)</u>	<u>\$ (18,404)</u>	<u>\$ 6,039,733</u>
<b>2024</b>					
<b>Due Within</b>	<b>Gross Governmental Grants and Contracts Receivable</b>	<b>Gross Promises to Give</b>	<b>Allowance for Uncollectibles</b>	<b>* Discount</b>	<b>Net Contributions Receivable</b>
1 year	\$ 4,896,669	\$ 771,965	\$ (25,889)	\$ -	\$ 5,642,745
1 to 5 years	-	883,000	-	(26,550)	856,450
	<u>\$ 4,896,669</u>	<u>\$ 1,654,965</u>	<u>\$ (25,889)</u>	<u>\$ (26,550)</u>	<u>\$ 6,499,195</u>

\*The gross promises to give that are due in future periods are discounted to present value using an interest rate ranging from 6.61% to 3.10%.

#### NOTE E - FAIR VALUE MEASUREMENTS

ASC 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. Fair value is an estimate of the exit price, representing the amount that would be received to sell an asset in an orderly transaction between market participants (i.e., the exit price at the measurement date). Fair value measurements are not adjusted for transaction costs.

In determining fair value, the Organization uses various valuation approaches, including market, income and/or cost approaches. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements), and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under the topic are described below:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that management has the ability to access.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 2: Inputs to the valuation methodology include (a) quoted prices for similar assets or liabilities in active markets; (b) quoted prices for identical or similar assets or liabilities in inactive markets; (c) inputs other than quoted prices that are observable for the asset or liability; or (d) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The valuation levels are not necessarily an indication of the risk or liquidity associated with the underlying assets.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of June 30, 2025 or 2024.

*Stock ETFs* – Valued at the closing price reported on the active market on which the individual securities are traded.

*Mutual funds* – Valued at the closing price reported on the active market on which the individual mutual funds are traded.

*Corporate bonds and global notes* – Valued at the closing price reported on the active market on which the individual corporate bonds and global notes are traded.

*U.S. government obligations* – Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth, by level, the Organization's investments at fair value, within the aforementioned fair value hierarchy, as of June 30, 2025 and 2024:

	<b>Investment Assets at Fair Value as of</b>			
	<b>June 30, 2025</b>			
	<b>Total</b>	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>
Investments:				
Stock ETFs	\$ 254,140	\$ 254,140	\$ -	\$ -
Corporate bonds and global notes	139,787	139,787	-	-
U.S. government obligations	359,486	359,486	-	-
	<u>753,413</u>	<u>753,413</u>	<u>-</u>	<u>-</u>
Total investment assets at fair value	<u>\$ 753,413</u>	<u>\$ 753,413</u>	<u>\$ -</u>	<u>\$ -</u>

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

	Investment Assets at Fair Value as of June 30, 2024			
	Total	Level 1	Level 2	Level 3
Investments:				
Stock ETFs	\$ 163,165	\$ 163,165	\$ -	\$ -
Mutual funds	60,789	60,789	-	-
Corporate bonds and global notes	451,108	451,108	-	-
U.S. government obligations	<u>1,081,590</u>	<u>1,081,590</u>	-	-
Total investment assets at fair value	<u>\$ 1,756,652</u>	<u>\$ 1,756,652</u>	<u>\$ -</u>	<u>\$ -</u>

#### NOTE F - BOARD-DESIGNATED ENDOWMENT FUND

Board-designated endowment fund is included in the Organization's net assets without donor restrictions and is invested with the purpose of providing permanent funding for the mission of Congreso de Latinos Unidos.

##### Return Objectives and risk parameters

The investment objective is the preservation of the capital as well as providing investment returns over time that exceed inflation without bearing significant market or credit risk.

##### Strategies employed for achieving objectives

To satisfy its long-term rate-of-return objectives, the Organization relies on a strategy in which investment returns are achieved through both capital appreciation (realized and unrealized) and current yield (interest and dividends). The Organization has elected to adopt an asset allocation consistent with its overall long-term investment strategy.

##### Spending policy

The principal of the Board-designated endowment fund is protected and cannot be spent unless specifically authorized by the board of directors for an emergency liquidity need by the Organization. At the discretion of the Board, up to 7% of the 12-quarter rolling average of the fair market value of the endowment fund may be utilized for program and agency expenses.

The Board-designated endowment fund and related activity as of and for the year ended June 30, 2025 consists of the following:

	2025	2024
Balance at the beginning of the year	\$ 234,671	\$ 212,133
Investment gain and fees	<u>26,847</u>	<u>22,538</u>
Balance as the end of the year	<u>\$ 261,518</u>	<u>\$ 234,671</u>

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE G - PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30, 2025 and 2024:

	<b>2025</b>		
	<b>Property and Equipment Held and Used</b>	<b>Property and Equipment Held for Lease</b>	<b>Total Property and Equipment</b>
Building and improvements	\$ 11,594,137	\$ 16,584,013	\$ 28,178,150
Furniture and fixtures	952,063	-	952,063
Equipment	208,792	-	208,792
	<b>12,754,992</b>	<b>16,584,013</b>	<b>29,339,005</b>
Less: accumulated depreciation	<b>8,772,564</b>	<b>4,929,464</b>	<b>13,702,028</b>
	<b>\$ 3,982,428</b>	<b>\$ 11,654,549</b>	<b>\$ 15,636,977</b>
	<b>2024</b>		
	<b>Property and Equipment Held and Used</b>	<b>Property and Equipment Held for Lease</b>	<b>Total Property and Equipment</b>
Building and improvements	\$ 10,843,146	\$ 16,579,729	\$ 27,422,875
Furniture and fixtures	861,025	-	861,025
Equipment	208,792	-	208,792
	<b>11,912,963</b>	<b>16,579,729</b>	<b>28,492,692</b>
Less: accumulated depreciation	<b>8,411,171</b>	<b>4,611,615</b>	<b>13,022,786</b>
	<b>\$ 3,501,792</b>	<b>\$ 11,968,114</b>	<b>\$ 15,469,906</b>

Depreciation on property and equipment held and used was \$361,393 and \$351,900 for the years ended June 30, 2025 and 2024, respectively. Depreciation on property and equipment held for lease was \$317,849 and \$317,686 for the years ended June 30, 2025 and 2024, respectively.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE H - LONG-TERM DEBT

Long-term debt as of June 30, 2025 and 2024 is as follows:

	<u>2025</u>	<u>2024</u>
PNC Bank, \$1,425,000 PPP Loan pursuant to the Coronavirus Aid, Relief and Economic Security Act (the "CARES Act"); neither principal nor interest was due for a six-month deferral period through October 2020; in November 2021, \$956,529 was forgiven by the SBA as Congreso met the requirements in accordance with the guidelines, and the balance of \$468,471 converted to a loan; the outstanding principal that was not forgiven was converted to a term loan with an interest rate of 1% payable in the installments of principal of \$11,426 and interest over the next 40 months, beginning in January 2022; the loan matured in April 20, 2025.	\$ -	\$ 114,261
TD Bank, \$2,560,000 term loan to restructure debt and make capital improvements to property and equipment located at 216 Somerset Street; principal together with interest at 3.52% is due in monthly payments of \$12,912; all outstanding principal and interest are due on May 1, 2031; collateralized by substantially all business assets of 216 Somerset Street.	<b>2,280,386</b>	2,352,568
Philadelphia Authority for Industrial Development ("PAID"); \$7,870,000 obtained by 2800 American through a nonrecourse tax-exempt revenue bond issuance ("Series 2018A") as part of PAID's tax-exempt bond program; bears interest at rates ranging from 5.50% to 5.75%; requires monthly interest payments and matures in varying amounts on July 1 of each year, at which time the associated principal and accrued interest are due; maturities commence on July 1, 2019 with the final maturity on July 1, 2048; on January 1, 2029, PAID has the option to redeem all outstanding Series 2018A bonds scheduled to mature on or after July 1, 2029 upon the written direction of the borrower; subject to certain financial and nonfinancial covenants; collateralized by the property located at 2800 American Street and future revenues received by the Pan American Academy Charter School ("PAACS") from the School District of Philadelphia; as of June 30, 2025, the Organization is in compliance with the covenants.	<b>7,400,000</b>	7,540,000
The Reinvestment Fund loan to refinance the 2800 American property; interest only payment at 5.37% is due for the month of November 2017; beginning on December 1, 2017; principal together with interest is due in monthly payments aggregating approximately \$11,500, with the final payment due on February 1, 2044; collateralized by substantially all business assets of 2800 American.	<b>1,646,781</b>	1,696,767
	<b>11,327,167</b>	11,703,596
Less: current portion	<b>272,499</b>	376,391
Less: unamortized discount on bond issuance	<b>15,136</b>	15,793
Less: unamortized debt issuance costs	<b>215,846</b>	224,810
	<b>\$ 10,823,686</b>	<b>\$ 11,086,602</b>

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE H - LONG-TERM DEBT (CONTINUED)

Scheduled future principal maturities of long-term debt as of June 30, 2025 are as follows:

<u>Year Ending June 30,</u>	
2026	\$ 272,499
2027	288,114
2028	303,782
2029	315,123
2030	331,550
Thereafter	<u>9,816,099</u>
	<u>\$ 11,327,167</u>

Interest expense for long-term debt for the years ended June 30, 2025 and 2024 was \$610,429 and \$622,105, respectively, including amortization of debt issuance costs and bond discount of \$9,621 and \$9,865, respectively.

The terms of the loans for the Series 2018A and Series 2018B bond issuances provide for a sinking fund to be funded by monthly payments of \$11,667 as of June 30, 2025. The required payments may change year to year and are set at amounts that ensure that the balance in the sinking fund is sufficient to cover the maturities and related accrued interest of the subsequent year. For the years ended June 30, 2025 and 2024, the balance in the sinking fund was \$729,832 and \$724,832, respectively, and is included in restricted cash on the consolidated statements of financial position.

#### NOTE I - LINE-OF-CREDIT

Congreso has a bank line-of-credit with a maximum borrowing availability of \$2,400,000, bearing interest at 0.894% below the Wall Street Journal Prime Rate (Wall Street Journal Prime Rate was 7.5% as of June 30, 2025). The line-of-credit is secured by all of Congreso's business assets. There was no outstanding balance on the line-of-credit as of June 30, 2025 or 2024. The line-of-credit expires on February 15, 2026. The interest expense incurred on the line-of-credit was \$4,924 and \$1,155, for the years ended June 30, 2025 and 2024, respectively.

#### NOTE J - RELATED PARTY TRANSACTIONS

Congreso has the ability to appoint four of the nine Board members of PAACS.

2800 American has two lease agreements with PAACS, a Pennsylvania nonprofit corporation, whereby PAACS leases space from 2800 American to operate a charter school. The lease agreements call for monthly base rental payments of approximately \$47,000 and \$12,600, respectively, and expire in June 2048 and February 2044, respectively. PAACS is also required to pay additional rents, as stipulated in the agreements.

CBS has an agreement with PAACS whereby CBS provides facility management services. Monthly payments under the agreement vary and are determined yearly when the annual contract renews.

Total rent and other income earned from PAACS amounted to \$981,385 and \$951,137 for the years ended June 30, 2025 and 2024, respectively. Amounts due from PAACS for rent and other services were \$30,786 and \$60,434 as of June 30, 2025 and 2024, respectively, and are included in accounts receivable - related party on the consolidated statements of financial position.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE K - LEASE INCOME

The Organization leases office space to PAACS and a third-party tenant under long-term leases expiring through June 2048. Fixed and variable lease income recognized under these agreements for the years ended June 30, 2025 and 2024 is as follows:

	<b>2025</b>		
	<b>PAACS</b>	<b>Other</b>	<b>Total</b>
Fixed lease income	\$ 754,214	\$ 63,167	\$ 817,381
Variable lease income	<u>127,596</u>	<u>-</u>	<u>127,596</u>
Total lease income	<u>\$ 881,810</u>	<u>\$ 63,167</u>	<u>\$ 944,977</u>

  

	<b>2024</b>		
	<b>PAACS</b>	<b>Other</b>	<b>Total</b>
Fixed lease income	\$ 754,214	\$ 70,478	\$ 824,692
Variable lease income	<u>127,596</u>	<u>-</u>	<u>127,596</u>
Total lease income	<u>\$ 881,810</u>	<u>\$ 70,478</u>	<u>\$ 952,288</u>

Deferred rental income, representing the difference between the amount recorded on a straight-line basis and actual amounts received, amounted to \$298,443 and \$264,881 as of June 30, 2025 and 2024, respectively.

Scheduled future rental receipts under the long-term leases as of June 30, 2025 are as follows:

<b>Year Ending June 30,</b>	<b>PAACS</b>	<b>Other</b>	<b>Total</b>
2026	\$ 725,790	\$ 56,365	\$ 782,155
2027	730,379	37,266	767,645
2028	729,418	38,011	767,429
2029	733,182	38,772	771,954
2030	741,396	39,547	780,943
Thereafter	<u>13,369,193</u>	<u>854,160</u>	<u>14,223,353</u>
	<u>\$ 17,029,358</u>	<u>\$ 1,064,121</u>	<u>\$ 18,093,479</u>

#### NOTE L - RETIREMENT PLAN

Congreso sponsors a 403(b) defined-contribution pension plan (the "Plan") which allows its employees who regularly complete at least 20 hours of work per week to make pre-tax and/or Roth payroll contributions. Congreso will match 50% of an employee's contribution, up to 6%, for those Plan participants who have completed at least one year of service, as defined by the Plan document. Participants are fully vested in their elective deferral and rollover contributions immediately. Participants are fully vested in the matching contributions after three years of service. Pension expense for the years ended June 30, 2025 and 2024 was \$202,479 and \$159,256, respectively.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE M - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of June 30, 2025 and 2024:

	<u>July 1, 2024</u>	<u>Contributions</u>	<u>Satisfaction of Program Restrictions</u>	<u>June 30, 2025</u>
Education and workforce services	\$ 3,108,554	\$ 620,803	\$ (1,355,374)	\$ 2,373,983
Family and housing services	2,491,188	1,278,040	(936,355)	2,832,873
Health care services	168,333	50,088	(57,548)	160,873
Administrative	10,266	97,036	-	107,302
	<u>\$ 5,778,341</u>	<u>\$ 2,045,967</u>	<u>\$ (2,349,277)</u>	<u>\$ 5,475,031</u>

	<u>July 1, 2023</u>	<u>Contributions</u>	<u>Satisfaction of Program Restrictions</u>	<u>June 30, 2024</u>
Education and workforce services	\$ 3,906,401	\$ 456,429	\$ (1,254,276)	\$ 3,108,554
Family and housing services	3,228,444	109,421	(846,677)	2,491,188
Health care services	174,475	71,181	(77,323)	168,333
Administrative	-	26,640	(16,374)	10,266
	<u>\$ 7,309,320</u>	<u>\$ 663,671</u>	<u>\$ (2,194,650)</u>	<u>\$ 5,778,341</u>

#### NOTE N - CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS AND CONTINGENCIES

##### *Concentrations in government grants and contracts*

The Organization receives a significant amount of its funding from the City of Philadelphia. This funding source accounted for 53% and 55% of total governmental grants and contracts revenue for the years ended June 30, 2025 and 2024, respectively. This funding source also accounted for 61% and 66% of total contributions receivable from governmental grants and contracts as of June 30, 2025 and 2024, respectively.

##### *Concentrations in corporation and foundation contributions*

During the year ended June 30, 2025, the Organization received awards from two donors totaling \$1,883,391. These awards accounted for 75% of total corporation and foundation contributions for the year ended June 30, 2025.

## CONGRESO DE LATINOS UNIDOS, INC. AND SUBSIDIARIES

### Notes to Financial Statements June 30, 2025 and 2024

#### NOTE N - CURRENT VULNERABILITY DUE TO CERTAIN CONCENTRATIONS AND CONTINGENCIES (CONTINUED)

##### *Concentration of credit and market risks*

Financial instruments, which potentially expose the Organization to concentrations of credit risk, consist primarily of cash and investments. At times, the Organization may have cash deposits and temporary cash investments with major financial institutions which exceed Federal Deposit Insurance Corporation limits. Management does not believe cash is subject to undue risk when balances exceed federally insured limits.

The Organization invests in investment securities that are exposed to various risks, such as interest rate, market and credit risk. It is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect account balances and the amounts reported in the financial statements.

##### *Legal matters*

In the course of its business operations, the Organization is involved in various legal matters, which are generally covered by insurance. As of June 30, 2025 and 2024, management believes there is no exposure to such matters that, if decided adversely, would be material to the financial statements or are not adequately covered by insurance.

#### NOTE O - SELF-INSURANCE

The Organization self-insures its unemployment compensation for its employees. As of June 30, 2025 and 2024, 224 and 205 employees are covered by the self-insurance, respectively. There is no initial provider expense liability per employee nor maximum insurance limit available to the Organization. The account balance was \$258,799 and \$299,146 as of June 30, 2025 and 2024, respectively. The cumulative stop-loss recovery amount was \$130,156 as of June 30, 2025 and 2024.

#### NOTE P - SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through January 12, 2026, which is the date the financial statements were available to be issued.

## **SUPPLEMENTARY INFORMATION**

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidating Schedule of Financial Position June 30, 2025

	Congreso de Latinos Unidos, Inc. and Subsidiary*	2800 American Street Company	216 Somerset Company	Eliminations	Total
<b>ASSETS</b>					
Current assets:					
Cash	\$ 1,252,305	\$ 68,293	\$ 396,574	\$ -	\$ 1,717,172
Restricted cash	1,839,374	1,150,319	-	-	2,989,693
Accounts receivable:					
Affiliates	137,758	1,427,462	2,636,829	(4,202,049)	-
Related party	16,753	14,033	-	-	30,786
Other	38,464	-	-	-	38,464
Contributions receivable:					
Governmental grants and contracts, net of allowance for uncollectibles of \$25,784	4,319,387	-	-	-	4,319,387
Current portion of promises to give	1,441,750	-	-	-	1,441,750
Investments	753,413	-	-	-	753,413
Prepaid expenses and other assets	366,836	-	-	-	366,836
Total current assets	<u>10,166,040</u>	<u>2,660,107</u>	<u>3,033,403</u>	<u>(4,202,049)</u>	<u>11,657,501</u>
Deferred rental income	-	298,443	-	-	298,443
Noncurrent portion of promises to give, net of discount	278,596	-	-	-	278,596
Property and equipment, net of accumulated depreciation of \$13,702,028	2,386,723	11,840,863	1,409,391	-	15,636,977
Right of use assets	2,444,244	-	-	(2,444,244)	-
	<u>\$ 15,275,603</u>	<u>\$ 14,799,413</u>	<u>\$ 4,442,794</u>	<u>\$ (6,646,293)</u>	<u>\$ 27,871,517</u>
<b>LIABILITIES</b>					
Current liabilities:					
Current portion of long-term debt	\$ -	\$ 197,738	\$ 74,761	\$ -	\$ 272,499
Current portion of lease liability	64,816	-	-	(64,816)	-
Accounts payable and accrued expenses	1,038,166	-	-	-	1,038,166
Interest payable	-	7,369	6,690	-	14,059
Due to affiliate	4,202,049	-	-	(4,202,049)	-
Unearned revenue	39,019	22,658	2,833	-	64,510
Total current liabilities	<u>5,344,050</u>	<u>227,765</u>	<u>84,284</u>	<u>(4,266,865)</u>	<u>1,389,234</u>
Long-term debt, net of current portion, discounts and debt issuance costs	-	8,641,014	2,182,672	-	10,823,686
Long-term lease liability, net of current portion	2,379,428	-	-	(2,379,428)	-
Total liabilities	<u>7,723,478</u>	<u>8,868,779</u>	<u>2,266,956</u>	<u>(6,646,293)</u>	<u>12,212,920</u>
<b>NET ASSETS</b>					
Without donor restrictions	2,077,094	5,930,634	2,175,838	-	10,183,566
With donor restrictions	5,475,031	-	-	-	5,475,031
Total net assets	<u>7,552,125</u>	<u>5,930,634</u>	<u>2,175,838</u>	<u>-</u>	<u>15,658,597</u>
	<u>\$ 15,275,603</u>	<u>\$ 14,799,413</u>	<u>\$ 4,442,794</u>	<u>\$ (6,646,293)</u>	<u>\$ 27,871,517</u>

\* Congreso de Latinos Unidos, Inc. and subsidiary includes the consolidated accounts of Congreso and CBS.

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidating Schedule of Financial Position June 30, 2024

	Congreso de Latinos Unidos, Inc. and Subsidiary*	2800 American Street Company	216 Somerset Company	Eliminations	Total
<b>ASSETS</b>					
Current assets:					
Cash	\$ 1,811,150	\$ 7,585	\$ 295,247	\$ -	\$ 2,113,982
Restricted cash	302,523	1,147,926	-	-	1,450,449
Accounts receivable:					
Affiliates	80,373	1,483,268	2,636,828	(4,200,469)	-
Related party	6,354	54,080	-	-	60,434
Other	99,419	-	-	-	99,419
Contributions receivable:					
Governmental grants and contracts, net of allowance for uncollectibles of \$25,889	4,870,780	-	-	-	4,870,780
Current portion of promises to give	771,965	-	-	-	771,965
Investments	1,756,652	-	-	-	1,756,652
Prepaid expenses and other assets	381,802	-	-	-	381,802
<b>Total current assets</b>	<b>10,081,018</b>	<b>2,692,859</b>	<b>2,932,075</b>	<b>(4,200,469)</b>	<b>11,505,483</b>
Deferred rental income	-	264,883	-	-	264,883
Noncurrent portion of promises to give, net of discount	856,450	-	-	-	856,450
Property and equipment, net of accumulated depreciation of \$13,022,786	1,784,398	12,157,837	1,527,671	-	15,469,906
Right of use assets	2,504,482	-	-	(2,504,482)	-
	<u>\$ 15,226,348</u>	<u>\$ 15,115,579</u>	<u>\$ 4,459,746</u>	<u>\$ (6,704,951)</u>	<u>\$ 28,096,722</u>
<b>LIABILITIES</b>					
Current liabilities:					
Current portion of long-term debt	\$ 114,261	\$ 189,986	\$ 72,144	\$ -	\$ 376,391
Current portion of lease liability	60,237	-	-	(60,237)	-
Accounts payable and accrued expenses	939,621	-	-	-	939,621
Interest payable	-	7,593	6,902	-	14,495
Due to affiliate	4,200,469	-	-	(4,200,469)	-
Unearned revenue	63,248	41,833	2,972	-	108,053
<b>Total current liabilities</b>	<b>5,377,836</b>	<b>239,412</b>	<b>82,018</b>	<b>(4,260,706)</b>	<b>1,438,560</b>
Long-term debt, net of current portion, discounts and debt issuance costs	-	8,829,131	2,257,471	-	11,086,602
Long-term lease liability, net of current portion	2,444,245	-	-	(2,444,245)	-
<b>Total liabilities</b>	<b>7,822,081</b>	<b>9,068,543</b>	<b>2,339,489</b>	<b>(6,704,951)</b>	<b>12,525,162</b>
<b>NET ASSETS</b>					
Without donor restrictions	1,625,926	6,047,036	2,120,257	-	9,793,219
With donor restrictions	5,778,341	-	-	-	5,778,341
<b>Total net assets</b>	<b>7,404,267</b>	<b>6,047,036</b>	<b>2,120,257</b>	<b>-</b>	<b>15,571,560</b>
	<u>\$ 15,226,348</u>	<u>\$ 15,115,579</u>	<u>\$ 4,459,746</u>	<u>\$ (6,704,951)</u>	<u>\$ 28,096,722</u>

\* Congreso de Latinos Unidos, Inc. and subsidiary includes the consolidated accounts of Congreso and CBS.

## CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

### Consolidating Schedule of Activities and Changes in Net Assets Year Ended June 30, 2025

	Congreso de Latinos Unidos, Inc.		2800 American Street Company	216 Somerset Company		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Net Assets Without Donor Restrictions	Net Assets Without Donor Restrictions	Eliminations	Total
<b>Revenue and support:</b>						
Governmental grants and contracts	\$ 19,543,939	\$ 489,518	\$ 69	\$ -	\$ -	\$ 20,033,526
Corporation and foundation contributions	962,891	1,534,229	-	-	-	2,497,120
Fee-for-service revenue	527,574	-	-	-	-	527,574
Fundraising revenue (net of direct benefit to donors of \$74,725)	230,692	-	-	-	-	230,692
Rental income and fees	127,596	-	811,214	248,517	(242,350)	944,977
Investment gain (loss), net	(5,192)	22,220	-	-	-	17,028
Contributions and gifts-in-kind	14,396	-	-	-	-	14,396
Other	187,946	-	371,586	7,931	(134,524)	432,939
Net assets released from restrictions	2,349,277	(2,349,277)	-	-	-	-
	<u>23,939,119</u>	<u>(303,310)</u>	<u>1,182,869</u>	<u>256,448</u>	<u>(376,874)</u>	<u>24,698,252</u>
<b>Expenses:</b>						
Program services:						
Education and workforce services	8,395,263	-	-	-	-	8,395,263
Family and housing services	10,944,623	-	-	-	-	10,944,623
Health care services	3,083,519	-	-	-	-	3,083,519
	<u>22,423,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,423,405</u>
Supporting services:						
General and administrative	592,164	-	965,843	82,587	(376,874)	1,263,720
Fundraising	244,848	-	-	-	-	244,848
	<u>23,260,417</u>	<u>-</u>	<u>965,843</u>	<u>82,587</u>	<u>(376,874)</u>	<u>23,931,973</u>
<b>Change in net assets before depreciation</b>	<u>678,702</u>	<u>(303,310)</u>	<u>217,026</u>	<u>173,861</u>		<u>766,279</u>
Depreciation	227,534	-	333,428	118,280	-	679,242
<b>Change in net assets</b>	<u>451,168</u>	<u>(303,310)</u>	<u>(116,402)</u>	<u>55,581</u>	<u>-</u>	<u>87,037</u>
Net assets at beginning of year	1,625,926	5,778,341	6,047,036	2,120,257	-	15,571,560
<b>Net assets at end of year</b>	<u>\$ 2,077,094</u>	<u>\$ 5,475,031</u>	<u>\$ 5,930,634</u>	<u>\$ 2,175,838</u>	<u>\$ -</u>	<u>\$ 15,658,597</u>

## CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

### Consolidating Schedule of Activities and Changes in Net Assets June 30, 2024

	Congreso de Latinos Unidos, Inc.		2800 American Street Company	216 Somerset Company	Eliminations	Total
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Net Assets Without Donor Restrictions	Net Assets Without Donor Restrictions		
<b>Revenue and support:</b>						
Governmental grants and contracts	\$ 17,570,992	\$ 419,199	\$ -	\$ -	\$ -	\$ 17,990,191
Corporation and foundation contributions	898,665	244,472	-	-	-	1,143,137
Fee-for-service revenue	429,793	-	-	-	-	429,793
Fundraising revenue (net of direct benefit to donors of \$63,431)	127,847	-	-	-	-	127,847
Rental income and fees	127,596	-	811,214	255,828	(242,350)	952,288
Investment gain	51,235	-	-	-	-	51,235
Contributions and gifts-in-kind	19,389	-	-	-	-	19,389
Other	300,383	-	342,100	-	(145,541)	496,942
Net assets released from restrictions	2,194,650	(2,194,650)	-	-	-	-
	<u>21,720,550</u>	<u>(1,530,979)</u>	<u>1,153,314</u>	<u>255,828</u>	<u>(387,891)</u>	<u>21,210,822</u>
<b>Expenses:</b>						
Program services:						
Education and workforce services	7,331,299	-	-	-	-	7,331,299
Family and housing services	10,257,762	-	-	-	-	10,257,762
Health care services	2,962,207	-	-	-	-	2,962,207
	20,551,268	-	-	-	-	20,551,268
Supporting services:						
General and administrative	876,158	-	960,102	85,587	(387,891)	1,533,956
Fundraising	174,834	-	-	-	-	174,834
	<u>21,602,260</u>	<u>-</u>	<u>960,102</u>	<u>85,587</u>	<u>(387,891)</u>	<u>22,260,058</u>
<b>Change in net assets before depreciation</b>	118,290	(1,530,979)	193,212	170,241	-	(1,049,236)
Depreciation	218,749	-	332,557	118,280	-	669,586
<b>Change in net assets</b>	(100,459)	(1,530,979)	(139,345)	51,961	-	(1,718,822)
Net assets at beginning of year	1,726,385	7,309,320	6,186,381	2,068,296	-	17,290,382
<b>Net assets at end of year</b>	<u>\$ 1,625,926</u>	<u>\$ 5,778,341</u>	<u>\$ 6,047,036</u>	<u>\$ 2,120,257</u>	<u>\$ -</u>	<u>\$ 15,571,560</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidating Schedule of Functional Expenses Year Ended June 30, 2025

	Congreso de Latinos Unidos, Inc.					2800	216	Eliminations	Total	
	Education and Workforce Services	Family and Housing Services	Health Care Services	General and Administrative	Fundraising	American Street Company	Somerset Company			
						General and Administrative	General and Administrative			
<b>Expenses:</b>										
Salaries	\$ 4,728,522	\$ 5,434,950	\$ 1,727,025	\$ 61,455	\$ 147,271	\$ 12,099,223	\$ -	\$ -	\$ -	\$ 12,099,223
Fringe benefits	1,178,458	1,388,538	442,912	43,120	13,724	3,066,752	-	-	-	3,066,752
Bad debt recovery	-	-	-	(11,223)	-	(11,223)	-	-	-	(11,223)
Client activities and incentives	216,157	22,740	25,771	2,640	-	267,308	-	-	-	267,308
Communications - telephone	28,965	48,462	12,362	855	-	90,644	-	-	-	90,644
Consumable supplies	217,886	64,917	379,784	9,754	3,883	676,224	-	-	-	676,224
Emergency payments	46,387	228,590	-	611	-	275,588	-	-	-	275,588
Equipment	69,627	98,311	27,171	20,540	1,936	217,585	-	-	-	217,585
Event and meeting costs	41,880	20,319	5,617	20,115	55,090	143,021	-	-	-	143,021
Fees and services	5,057	33,383	661	171,288	12,425	222,814	615	-	-	223,429
Insurance	73,413	86,029	33,233	15,345	-	208,020	98,743	-	-	306,763
Interest expense	-	-	-	5,453	-	5,453	522,389	82,587	-	610,429
Marketing and outreach	22,694	5,938	237	2,901	5,340	37,110	-	-	-	37,110
MIS/information technology	134,819	154,961	49,241	1,752	4,199	344,972	4,137	-	-	349,109
Occupancy	246,879	347,343	224,764	104,169	-	923,155	339,959	-	(376,874)	886,240
Professional fees	1,318,428	365,531	135,805	138,320	-	1,958,084	-	-	-	1,958,084
Rental assistance	-	2,582,339	-	-	-	2,582,339	-	-	-	2,582,339
Training and conferences	9,155	26,521	1,750	1,716	114	39,256	-	-	-	39,256
Travel and related costs	56,936	35,751	17,186	3,353	866	114,092	-	-	-	114,092
<b>Total expenses before depreciation</b>	<b>8,395,263</b>	<b>10,944,623</b>	<b>3,083,519</b>	<b>592,164</b>	<b>244,848</b>	<b>23,260,417</b>	<b>965,843</b>	<b>82,587</b>	<b>(376,874)</b>	<b>23,931,973</b>
Depreciation	46,010	57,787	124,683	(2,217)	1,271	227,534	333,428	118,280	-	679,242
	8,441,273	11,002,410	3,208,202	589,947	246,119	23,487,951	1,299,271	200,867	(376,874)	24,611,215
<b>Expenses included with revenues on the consolidated statements of activities and changes in net assets:</b>										
Event and meeting costs	-	-	-	-	74,725	74,725	-	-	-	74,725
<b>Total expenses</b>	<b>\$ 8,441,273</b>	<b>\$ 11,002,410</b>	<b>\$ 3,208,202</b>	<b>\$ 589,947</b>	<b>\$ 320,844</b>	<b>\$ 23,562,676</b>	<b>\$ 1,299,271</b>	<b>\$ 200,867</b>	<b>\$ (376,874)</b>	<b>\$ 24,685,940</b>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Consolidating Schedule of Functional Expenses Year Ended June 30, 2024

	Congreso de Latinos Unidos, Inc.						2800 American Street Company	216 Somerset Company	Eliminations	Total
	Education and Workforce Services	Family and Housing Services	Health Care Services	General and Administrative	Fundraising	Total	General and Administrative	General and Administrative		
<b>Expenses:</b>										
Salaries	\$ 4,041,058	\$ 5,146,196	\$ 1,695,293	\$ 109,862	\$ 87,916	\$ 11,080,325	\$ -	\$ -	\$ -	\$ 11,080,325
Fringe benefits	905,170	1,209,905	400,942	28,052	20,516	2,564,585	-	-	-	2,564,585
Bad debt	-	-	-	3,381	-	3,381	688	-	-	4,069
Client activities and incentives	155,442	35,676	36,703	5,200	-	233,021	-	-	-	233,021
Communications - telephone	33,408	67,956	15,848	5,498	-	122,710	-	-	-	122,710
Consumable supplies	104,898	83,224	285,468	6,765	-	480,355	-	-	-	480,355
Emergency payments	31,558	239,296	93,515	523	-	364,892	-	-	-	364,892
Equipment	112,756	83,334	21,176	19,138	-	236,404	-	-	-	236,404
Event and meeting costs	36,135	23,515	6,113	30,957	51,681	148,401	-	-	-	148,401
Fees and services	13,908	54,059	3,042	216,199	11,420	298,628	1,763	-	-	300,391
Insurance	48,287	70,961	22,973	26,033	-	168,254	98,454	-	-	266,708
Interest expense	-	-	-	3,080	-	3,080	533,438	85,587	-	622,105
Marketing and outreach	7,623	4,003	1,821	66,274	359	80,080	-	-	-	80,080
MIS/information technology	108,528	138,208	45,530	2,951	2,361	297,578	3,503	-	-	301,081
Occupancy	194,128	364,152	235,554	137,327	-	931,161	322,256	-	(387,891)	865,526
Professional fees	1,439,044	273,274	76,126	195,583	-	1,984,027	-	-	-	1,984,027
Rental assistance	16,733	2,389,443	2,748	-	-	2,408,924	-	-	-	2,408,924
Training and conferences	7,195	51,771	1,097	9,897	417	70,377	-	-	-	70,377
Travel and related costs	75,428	22,789	18,258	9,438	164	126,077	-	-	-	126,077
<b>Total expenses before depreciation</b>	<b>7,331,299</b>	<b>10,257,762</b>	<b>2,962,207</b>	<b>876,158</b>	<b>174,834</b>	<b>21,602,260</b>	<b>960,102</b>	<b>85,587</b>	<b>(387,891)</b>	<b>22,260,058</b>
Depreciation	40,054	53,853	123,554	56	1,232	218,749	332,557	118,280	-	669,586
	7,371,353	10,311,615	3,085,761	876,214	176,066	21,821,009	1,292,659	203,867	(387,891)	22,929,644
<b>Expenses included with revenues on the consolidated statements of activities and changes in net assets:</b>										
Event and meeting costs	-	-	-	-	63,431	63,431	-	-	-	63,431
<b>Total expenses</b>	<b>\$ 7,371,353</b>	<b>\$ 10,311,615</b>	<b>\$ 3,085,761</b>	<b>\$ 876,214</b>	<b>\$ 239,497</b>	<b>\$ 21,884,440</b>	<b>\$ 1,292,659</b>	<b>\$ 203,867</b>	<b>\$ (387,891)</b>	<b>\$ 22,993,075</b>

**SUPPLEMENTARY INFORMATION FOR  
THE CITY OF PHILADELPHIA**

**DEPARTMENT OF HUMAN SERVICES (DHS)**

REPORT OF REVENUE BY FUNCTIONAL PROGRAM	Congreso De Latinos Unidos, Inc. 216 West Somerset Street Philadelphia, PA 19133								City of Philadelphia Department of Human Services	
		Domestic Violence Sexual Assault	Rapid Rehousing	Truancy Prevention Program	Family Empowerment Services	OCF Community Schools	OCF-Next Level Learning Next Level Learning	CRAMP CCC	Community Schools-Webster	TOTAL
	Year Ended June 30, 2025	Contract No.	Contract No.	Contract No.	Contract No.	307012-2025	307020-2025	508008-2025	508010-2025	
Sources of Revenue	Total All Functions	DHS Contract No. 2220177-03	DHS Contract No. 2220178-03	DHS Contract No. 2320164	DHS Contract No. 2320162	DHS Contract No. 2220509	DHS Contract No. 2420262	DHS Contract No. 2420252	DHS Contract No. 2420183	All Other Functions
60 Federal Government	-	-	-	-	-	-	-	-	-	-
61 Title I	-	-	-	-	-	-	-	-	-	-
62 Title II	-	-	-	-	-	-	-	-	-	-
63 Title XIX	-	-	-	-	-	-	-	-	-	-
64 Title XX	36,080	-	-	-	-	-	-	-	-	36,080
65 Other Federal (Not Specific to Titles Above)	10,342,923	-	-	-	-	-	-	-	-	10,342,923
66	-	-	-	-	-	-	-	-	-	-
67	-	-	-	-	-	-	-	-	-	-
68	-	-	-	-	-	-	-	-	-	-
69	-	-	-	-	-	-	-	-	-	-
70	-	-	-	-	-	-	-	-	-	-
71 State Government	5,069,470	214,760	576,338	972,159	1,410,941	-	-	268,267	219,997	1,407,008
72 City Government	3,477,689	53,690	117,442	243,040	352,735	324,200	124,608	67,067	54,999	2,139,908
73	-	-	-	-	-	-	-	-	-	-
74 Phila. DHS	-	-	-	-	-	-	-	-	-	-
75 Phila. DHS Comm. Block Grants	-	-	-	-	-	-	-	-	-	-
76 Other Counties	-	-	-	-	-	-	-	-	-	-
77	-	-	-	-	-	-	-	-	-	-
78	-	-	-	-	-	-	-	-	-	-
79	-	-	-	-	-	-	-	-	-	-
80 Board of Education	-	-	-	-	-	-	-	-	-	-
81 OAS	-	-	-	-	-	-	-	-	-	-
82 MH/MR	-	-	-	-	-	-	-	-	-	-
83 Other	1,785,391	-	-	-	-	-	-	-	-	1,785,391
84	-	-	-	-	-	-	-	-	-	-
85 Private Fundraising	-	-	-	-	-	-	-	-	-	-
86 Investment Income	17,028	-	-	-	-	-	-	-	-	17,028
87	-	-	-	-	-	-	-	-	-	-
88 Rental Income	944,977	-	-	-	-	-	-	-	-	944,977
89 Endowment Funds	-	-	-	-	-	-	-	-	-	-
90 Foundations and Corporations	2,491,408	-	-	-	-	-	-	-	-	2,491,408
91 United Way	5,712	-	-	-	-	-	-	-	-	5,712
92 Program Income	-	-	-	-	-	-	-	-	-	-
93 Client Fee	527,574	-	-	-	-	-	-	-	-	527,574
94	-	-	-	-	-	-	-	-	-	-
95 Grand Total	24,698,252	268,450	693,780	1,215,199	1,763,676	324,200	124,608	335,334	274,996	19,698,009
Accounting Method Used	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	Accrual	

REPORT OF FUNCTIONAL EXPENDITURES	Agency name: Congreso De Latinos Unidos, Inc. Address: 216 West Somerset Street Philadelphia, PA 19133		City of Philadelphia Department of Human Services							
	Domestic Violence Sexual Assault Contract No.		Rapid Rehousing Contract No.	Truancy Prevention Program Contract No.	Family Empowerment Services Contract No.	OCF Community Schools 307012-2025	OCF-Next Level Learning Next Level Learning 307020-2025	CRAMP CCC 508008-2025	Community Schools-Webster 508010-2025	
	Total All Functions	DHS Contract No. 2220177-03	DHS Contract No. 2220178-03	DHS Contract No. 2320164	DHS Contract No. 2320162	DHS Contract No. 2220509	DHS Contract No. 2420262	DHS Contract No. 2420252	DHS Contract No. 2420183	All Other Functions
<b>SALARIES AND WAGES</b>										
1 Administrative	-	-	-	-	-	-	-	-	-	-
2 Professional	3,036,550	57,280	143,046	143,210	301,439	32,421	12,461	44,471	45,590	2,256,632
3 Clerical	-	-	-	-	-	-	-	-	-	-
4 Maintenance and Services	-	-	-	-	-	-	-	-	-	-
5 Child Care and Activities	-	-	-	-	-	-	-	-	-	-
6 F.I.C.A. (Employer's Share)	-	-	-	-	-	-	-	-	-	-
7 Unemployment Compensation	-	-	-	-	-	-	-	-	-	-
8 Workers' Compensation	-	-	-	-	-	-	-	-	-	-
9 Program Salary and Fringe	12,129,425	179,966	216,456	842,015	1,126,440	253,386	99,413	230,131	167,556	9,014,062
10 Other (Indirect Admin and Fringe)	-	-	-	-	-	-	-	-	-	-
<b>30 TOTAL SALARIES AND WAGES</b>	<b>15,165,975</b>	<b>237,246</b>	<b>359,502</b>	<b>985,225</b>	<b>1,427,879</b>	<b>285,807</b>	<b>111,874</b>	<b>274,602</b>	<b>213,146</b>	<b>11,270,694</b>
<b>OPERATING EXPENSE AND ADMIN.</b>										
31 Prof. Fees and Contract Payments	1,958,084	-	-	27,458	17,673	-	-	-	1,750	1,911,203
32 Supplies	676,224	5,421	6,093	4,528	14,693	4,652	558	7,418	2,960	629,901
33 Telephone	90,644	1,344	1,532	12,611	19,076	1,624	668	1,348	1,273	51,168
34 Postage and Shipping	-	-	-	-	-	-	-	-	-	-
35 Local Transportation	114,092	-	1,470	9,384	9,761	513	-	842	1,658	90,464
36 Outside Printing, Artwork Etc.	-	-	-	-	-	-	-	-	-	-
37 Conferences, Conventions, Mtgs.	182,277	1,590	1,019	10,274	12,376	-	-	767	2,165	154,086
38 Subscriptions, Publications	-	-	-	-	-	-	-	-	-	-
39 Membership Dues	-	-	-	-	-	-	-	-	-	-
40 Awards and Grants	-	-	-	-	-	-	-	-	-	-
41 Equip. Furn and Mtr Vehicles Rental	217,585	3,667	1,702	6,209	7,875	1,734	695	1,447	1,552	192,704
42 Equip. Furn and Mtr Vehicles Depr	679,242	-	-	-	-	-	-	-	-	679,242
43 Fundraising and Marketing	37,110	-	-	1,165	4,698	-	-	-	-	31,247
44 Other (Information Technology and Fees and Svcs)	572,538	5,103	7,653	38,433	46,416	7,424	2,790	9,755	14,180	440,784
45 Other (Interest and Bad Debt Expense)	599,206	-	-	-	-	-	-	-	-	599,206
<b>46 Total Social Services and Child Care</b>	<b>5,127,002</b>	<b>17,125</b>	<b>19,469</b>	<b>110,062</b>	<b>132,568</b>	<b>15,947</b>	<b>4,711</b>	<b>21,577</b>	<b>25,538</b>	<b>4,780,005</b>
47 Operating Expense - Incentives, Stipends	267,308	-	-	5,167	8,401	2,710	-	7,065	3,838	240,127
48 Operating Expense - Emergency Payments	275,588	-	12,605	39,200	98,707	-	-	14,662	12,477	97,937
49 Operating Expense - Rental Assistance	2,582,339	-	281,648	-	-	-	-	-	-	2,300,691
<b>50 TOTAL OPER. EXPENSE AND ADMIN.</b>	<b>8,252,237</b>	<b>17,125</b>	<b>313,722</b>	<b>154,429</b>	<b>239,676</b>	<b>18,657</b>	<b>4,711</b>	<b>43,304</b>	<b>41,853</b>	<b>7,418,760</b>
<b>OCCUPANCY</b>										
51 Occupancy	896,240	11,512	16,711	61,343	78,079	15,787	6,429	14,150	16,310	665,919
52 Bldg and Bldg Equip Insurance	306,763	2,567	3,845	14,202	18,042	3,949	1,594	3,278	3,687	255,599
53	-	-	-	-	-	-	-	-	-	-
54	-	-	-	-	-	-	-	-	-	-
55	-	-	-	-	-	-	-	-	-	-
56	-	-	-	-	-	-	-	-	-	-
57	-	-	-	-	-	-	-	-	-	-
58	-	-	-	-	-	-	-	-	-	-
59	-	-	-	-	-	-	-	-	-	-
<b>62 TOTAL OCCUPANCY EXPENSE</b>	<b>1,193,003</b>	<b>14,079</b>	<b>20,556</b>	<b>75,545</b>	<b>96,121</b>	<b>19,736</b>	<b>8,023</b>	<b>17,428</b>	<b>19,997</b>	<b>921,518</b>
<b>81 GRAND TOTAL ALL EXPENSES</b>	<b>24,611,215</b>	<b>268,450</b>	<b>693,780</b>	<b>1,215,199</b>	<b>1,763,676</b>	<b>324,200</b>	<b>124,608</b>	<b>335,334</b>	<b>274,996</b>	<b>19,810,972</b>
Excess Revenue / (Expenses)	87,037	-	-	-	-	-	-	-	-	87,037

REPORT OF EXCESS REVENUE City of Philadelphia Department of Human Services Year Ended June 30, 2025	Agency name: Congreso De Latinos Unidos, Inc. Address: 216 West Somerset Street Philadelphia, PA 19133									City of Philadelphia Department of Human Services
	Total DHS Services	Domestic Violence Sexual Assault Contract No. DHS Contract No. 2220177-03	Rapid Rehousing Contract No. DHS Contract No. 2220178-03	Truancy Prevention Program Contract No. DHS Contract No. 2320164	Family Empowerment Services Contract No. DHS Contract No. 2320162	OCF Community Schools 307012-2025 DHS Contract No. 2220509	OCF-Next Level Learning Next Level Learning 307020-2025 DHS Contract No. 2420262	CRAMP CCC 508008-2025 DHS Contract No. 2420252	Community Schools-Webster 508010-2025 DHS Contract No. 2420183	All Other Functions
<b>Total DHS Revenue</b>	5,000,243	268,450	693,780	1,215,199	1,763,676	324,200	124,608	335,334	274,996	19,698,009
<b>Deduct Expenditures for Phila. DHS services:</b>										
Salaries and Wages	3,895,281	237,246	359,502	985,225	1,427,879	285,807	111,874	274,602	213,146	11,270,694
Operating and Admin	486,480	-	294,253	44,367	107,108	2,710	-	21,727	16,315	2,638,755
Occupancy	271,485	14,079	20,556	75,545	96,121	19,736	8,023	17,428	19,997	921,518
Child Care and Social Services	346,997	17,125	19,469	110,062	132,568	15,947	4,711	21,577	25,538	4,780,005
<b>Total DHS Expenses</b>	5,000,243	268,450	693,780	1,215,199	1,763,676	324,200	124,608	335,334	274,996	19,610,972
<b>Excess Revenue / (Expenses)</b>	-	-	-	-	-	-	-	-	-	87,037

**OFFICE OF HOMELESS SERVICES (OHS)**

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2220363 Program No. 505036-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 114,963	\$ -	\$ 114,963
Fringe Benefits	32,190	-	32,190
Staff Travel	841	-	841
Training/Conferences	-	-	-
<b>SUBTOTAL: Personnel Services</b>	<b>147,994</b>	<b>-</b>	<b>147,994</b>
<b>OPERATING EXPENSES</b>			
Rent/Occupancy	11,730	-	11,730
Communications/Telephone	1,109	-	1,109
Travel_Events	193	-	193
Supplies (Office/Program)	685	-	685
Equipment Leasing	1,208	-	1,208
Insurance	2,702	-	2,702
Professional Fees	-	-	-
Management Information System	4,966	-	4,966
<b>SUBTOTAL: Operating Expenses</b>	<b>22,593</b>	<b>-</b>	<b>22,593</b>
<b>FIXED ASSETS</b>			
<b>SUBTOTAL: Fixed Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE COSTS</b>			
Personnel - allocated costs	32,652	-	32,652
Benefits	9,143	-	9,143
Indirect Cost	-	-	-
<b>SUBTOTAL: Administrative Costs</b>	<b>41,795</b>	<b>-</b>	<b>41,795</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2220363 Program No. 505036-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES (continued)</b>			
<b>PARTICIPANTS</b>			
Rental Assistance	241,173	-	241,173
<b>SUBTOTAL: Participants</b>	<b>241,173</b>	<b>-</b>	<b>241,173</b>
<b>OHS CONTRACT</b>			
<b>BUDGET/EXPENDITURES</b>	<b>453,555</b>	<b>-</b>	<b>453,555</b>
<b>TOTAL</b>	<b>453,555</b>	<b>-</b>	<b>453,555</b>
<b>Funding sources:</b>			
Federal	453,555	-	453,555
Total funding sources	453,555	-	453,555
<b>Excess of expenditures over funding sources</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420277 Program No. 505042-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Per Audit Report</b>
<b>BUDGET CATEGORIES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 26,266	\$ -	\$ 26,266
Fringe Benefits	7,354	-	7,354
Staff Travel	-	-	-
Training/Conferences	-	-	-
<b>SUBTOTAL: Personnel Services</b>	<b>33,620</b>	<b>-</b>	<b>33,620</b>
<b>OPERATING EXPENSES</b>			
Rent/Occupancy	1,885	-	1,885
Communications/Telephone	182	-	182
Postage	-	-	-
Supplies (Office/Program)	213	-	213
Equipment Leasing	195	-	195
Insurance	433	-	433
Professional Fees	-	-	-
Management Information System	772	-	772
<b>SUBTOTAL: Operating Expenses</b>	<b>3,680</b>	<b>-</b>	<b>3,680</b>
<b>FIXED ASSETS</b>			
<b>SUBTOTAL: Fixed Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE COSTS</b>			
Personnel - allocated costs	16,372	-	16,372
Benefits	4,584	-	4,584
Indirect Cost	-	-	-
<b>SUBTOTAL: Administrative Costs</b>	<b>20,956</b>	<b>-</b>	<b>20,956</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420277 Program No. 505042-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES (continued)</b>			
<b>PARTICIPANTS</b>			
Rental Assistance	137,844	-	137,844
<b>SUBTOTAL: Participants</b>	<b>137,844</b>	<b>-</b>	<b>137,844</b>
<b>OHS CONTRACT</b>			
<b>BUDGET/EXPENDITURES</b>	<b>196,100</b>	<b>-</b>	<b>196,100</b>
<b>TOTAL</b>	<b>196,100</b>	<b>-</b>	<b>196,100</b>
<b>Funding sources:</b>			
Federal	196,100	-	196,100
Total funding sources	196,100	-	196,100
<b>Excess of funding sources over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320573 Program No. 403015-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 133,388	\$ -	\$ 133,388
Fringe Benefits	37,349	-	37,349
Staff Travel	93	-	93
Training/Conferences	-	-	-
<b>SUBTOTAL: Personnel Services</b>	<b>170,830</b>	<b>-</b>	<b>170,830</b>
<b>OPERATING EXPENSES</b>			
Rent/Occupancy	11,164	-	11,164
Communications/Telephone	1,063	-	1,063
Postage	-	-	-
Supplies (Office/Program)	2,346	-	2,346
Equipment Leasing	1,134	-	1,134
Insurance	2,601	-	2,601
Professional Fees	126,119	-	126,119
Management Information System	4,695	-	4,695
Other	712	-	712
<b>SUBTOTAL: Operating Expenses</b>	<b>149,834</b>	<b>-</b>	<b>149,834</b>
<b>FIXED ASSETS</b>			
<b>SUBTOTAL: Fixed Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE COSTS</b>			
Personnel - allocated costs	19,247	-	19,247
Benefits	5,389	-	5,389
Indirect Cost	44,594	-	44,594
<b>SUBTOTAL: Administrative Costs</b>	<b>69,230</b>	<b>-</b>	<b>69,230</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320573 Program No. 403015-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES (continued)</b>			
<b>PARTICIPANTS</b>			
Rental Assistance	62,251	-	62,251
Security Deposit	29,674	-	29,674
Utility Assistance	2,279	-	2,279
Other Assistance	1,562	-	1,562
Relocating Expenses	2,525	-	2,525
<b>SUBTOTAL: Participants</b>	<b>98,291</b>	<b>-</b>	<b>98,291</b>
<b>OHS CONTRACT</b>			
<b>BUDGET/EXPENDITURES</b>	<b>488,185</b>	<b>-</b>	<b>488,185</b>
<b>TOTAL</b>	<b>488,185</b>	<b>-</b>	<b>488,185</b>
<b>Funding sources:</b>			
City of Philadelphia, OHS	488,185	-	488,185
<b>Total funding sources</b>	<b>488,185</b>	<b>-</b>	<b>488,185</b>
<b>Excess of funding sources over expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420420 Program No. 403022-2024

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to December 31, 2024

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 33,449	\$ -	\$ 33,449
Fringe Benefits	8,916	-	8,916
Staff Travel	-	-	-
Training/Conferences	-	-	-
<b>SUBTOTAL: Personnel Services</b>	<b>42,365</b>	<b>-</b>	<b>42,365</b>
<b>OPERATING EXPENSES</b>			
Rent/Occupancy	-	-	-
Communications/Telephone	-	-	-
Postage	-	-	-
Supplies (Office/Program)	-	-	-
Equipment Leasing	-	-	-
Insurance	-	-	-
Professional Fees	-	-	-
Management Information System	-	-	-
<b>SUBTOTAL: Operating Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FIXED ASSETS</b>			
<b>SUBTOTAL: Fixed Assets</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>ADMINISTRATIVE COSTS</b>			
Personnel - allocated costs	3,843	-	3,843
Benefits	1,057	-	1,057
Indirect Cost	-	-	-
<b>SUBTOTAL: Administrative Costs</b>	<b>4,900</b>	<b>-</b>	<b>4,900</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420420 Program No. 403022-2024

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to December 31, 2024

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES (continued)</b>			
<b>PARTICIPANTS</b>			
Rental Assistance	22,518	-	22,518
Transportation	-	-	-
Program Supplies	-	-	-
Subcontracted Partners	-	-	-
<b>SUBTOTAL: Participants</b>	<u>22,518</u>	<u>-</u>	<u>22,518</u>
<b>OHS CONTRACT</b>			
<b>BUDGET/EXPENDITURES</b>	<u>69,783</u>	<u>-</u>	<u>69,783</u>
<b>TOTAL</b>	<u>69,783</u>	<u>-</u>	<u>69,783</u>
<b>Funding sources:</b>			
Federal	<u>69,783</u>	<u>-</u>	<u>69,783</u>
<b>Total funding sources</b>	<u>69,783</u>	<u>-</u>	<u>69,783</u>
<b>Excess of funding sources over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420420 Program No. 403022-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

January 1, 2025 to June 30, 2025

	<u>1</u> Agency Total Contract Expenditures	<u>2</u> Other Adjustments	<u>3</u> Amount Per Audit Report
<b>BUDGET CATEGORIES</b>			
<b>PERSONNEL SERVICES</b>			
Salaries	\$ 19,549	\$ -	\$ 19,549
Fringe Benefits	5,474	-	5,474
Staff Travel	-	-	-
Training/Conferences	-	-	-
<b>SUBTOTAL: Personnel Services</b>	<u>25,023</u>	<u>-</u>	<u>25,023</u>
<b>OPERATING EXPENSES</b>			
Rent/Occupancy	-	-	-
Communications/Telephone	-	-	-
Postage	-	-	-
Supplies (Office/Program)	-	-	-
Equipment Leasing	-	-	-
Insurance	-	-	-
Professional Fees	-	-	-
Management Information System	-	-	-
<b>SUBTOTAL: Operating Expenses</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FIXED ASSETS</b>			
<b>SUBTOTAL: Fixed Assets</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>ADMINISTRATIVE COSTS</b>			
Personnel - allocated costs	3,372	-	3,372
Benefits	944	-	944
Indirect Cost	-	-	-
<b>SUBTOTAL: Administrative Costs</b>	<u>4,316</u>	<u>-</u>	<u>4,316</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420420 Program No. 403022-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

January 1, 2025 to June 30, 2025

	<b>1</b>	<b>2</b>	<b>3</b>
	<b>Agency Total Contract Expenditures</b>	<b>Other Adjustments</b>	<b>Amount Per Audit Report</b>
<b>BUDGET CATEGORIES (continued)</b>			
<b>PARTICIPANTS</b>			
Rental Assistance	22,752	-	22,752
Transportation	-	-	-
Program Supplies	-	-	-
Subcontracted Partners	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
<b>SUBTOTAL: Participants</b>	<u>22,752</u>	<u>-</u>	<u>22,752</u>
<b>OHS CONTRACT</b>			
<b>BUDGET/EXPENDITURES</b>	<u>52,091</u>	<u>-</u>	<u>52,091</u>
<b>TOTAL</b>	<u>52,091</u>	<u>-</u>	<u>52,091</u>
<b>Funding sources:</b>			
Federal	<u>52,091</u>	<u>-</u>	<u>52,091</u>
<b>Total funding sources</b>	<u>52,091</u>	<u>-</u>	<u>52,091</u>
<b>Excess of funding sources over expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**DIVISION OF HOUSING AND COMMUNITY DEVELOPMENT**

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2420052 Program No. 505004-2024  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2025	
	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds
Direct Personnel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Direct Fringe Benefits	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Occupancy	-	-	-	-	-	-	-	-
Consumable Supplies	-	-	-	-	-	-	-	-
Equipment Rental/Lease	-	-	-	-	-	-	-	-
Other Costs	<b>138,859</b>	<b>138,859</b>	-	-	<b>138,859</b>	<b>138,859</b>	<b>138,859</b>	<b>138,859</b>
<b>Total costs</b>	<b>\$ 138,859</b>	<b>\$ 138,859</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 138,859</b>	<b>\$ 138,859</b>	<b>\$ 138,859</b>	<b>\$ 138,859</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2420052 Program No. 505004-2024  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<b>Amount Per Books and Records</b>	<b>Amount Per June 30, 2025 Subrecipient Invoice</b>	<b>Difference</b>
<b>Contract amount</b>	<u>\$ 138,859</u>	<u>\$ 138,859</u>	<u>\$ -</u>
<b>Program costs:</b>			
Current year	\$ 138,859	\$ 138,859	\$ -
Cumulative	<u>138,859</u>	<u>138,859</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	138,859	138,859	-
Cumulative	<u>138,859</u>	<u>138,859</u>	<u>-</u>
<b>Total funds available for disposition</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Division of Housing and Community Development  
City of Philadelphia Contract No. 2420052 Program No. 505004-2024  
Statement of Source and Status of Funds  
Year Ended June 30, 2025**

	<b>DHCD Funds</b>
<b>Total contract (Final authorized budget)</b>	<b>\$ 138,859</b>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<b>138,859</b>
<b>Total funds drawn down</b>	<b>138,859</b>
<b>Funds still available for drawdown</b>	<b>\$ -</b>
<b>Add:</b>	
Program income	<b>\$ -</b>
<b>Total funds received</b>	<b>138,859</b>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<b>138,859</b>
<b>Total funds applied (actual expenses)</b>	<b>138,859</b>
<b>Total funds due to funding source</b>	<b>\$ -</b>
<b>Total funds available for disposition</b>	<b>\$ -</b>
<b>Funds DHCD is due from Congreso</b>	<b>\$ -</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520081 Program No. 505004-2025  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2025	
	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds
Direct Personnel	\$ 185,634	\$ 185,634	\$ -	\$ -	\$ 183,007	\$ 183,007	\$ 183,007	\$ 183,007
Direct Fringe Benefits	49,657	49,657	-	-	48,954	48,954	48,954	48,954
Travel	4,000	4,000	-	-	3,828	3,828	3,828	3,828
Occupancy	12,617	12,617	-	-	11,119	11,119	11,119	11,119
Consumable Supplies	-	-	-	-	-	-	-	-
Equipment Rental/Lease	1,196	1,196	-	-	1,131	1,131	1,131	1,131
Other Costs	890,596	890,596	-	-	880,395	880,395	880,395	880,395
<b>Total costs</b>	<b>\$ 1,143,700</b>	<b>\$ 1,143,700</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,128,434</b>	<b>\$ 1,128,434</b>	<b>\$ 1,128,434</b>	<b>\$ 1,128,434</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520081 Program No. 505004-2025  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<u>Amount Per Books and Records</u>	<u>Amount Per June 30, 2025 Subrecipient Invoice</u>	<u>Difference</u>
<b>Contract amount</b>	<u>\$ 1,143,700</u>	<u>\$ 1,143,700</u>	<u>\$ -</u>
<b>Program costs:</b>			
Current year	\$ 1,128,434	\$ 1,128,434	\$ -
Cumulative	<u>1,128,434</u>	<u>1,128,434</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	1,128,434	1,128,434	-
Cumulative	<u>1,128,434</u>	<u>1,128,434</u>	<u>-</u>
<b>Total funds available for disposition</b>	<u>\$ 15,266</u>	<u>\$ 15,266</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
City of Philadelphia Contract No. 2520081 Program No. 505004-2025  
Statement of Source and Status of Funds  
Year Ended June 30, 2025

	<b>DHCD Funds</b>
<b>Total contract (Final authorized budget)</b>	<b>\$ 1,143,700</b>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<b>1,128,434</b>
<b>Total funds drawn down</b>	<b>1,128,434</b>
<b>Funds still available for drawdown</b>	<b>\$ 15,266</b>
<b>Add:</b>	
Program income	-
<b>Total funds received</b>	<b>1,128,434</b>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<b>1,128,434</b>
<b>Total funds applied (actual expenses)</b>	<b>1,128,434</b>
<b>Total funds due to funding source</b>	<b>\$ -</b>
<b>Total funds available for disposition</b>	<b>\$ 15,266</b>
<b>Funds DHCD is due from Congreso</b>	<b>\$ -</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2420063 Program No. 505801-2024  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2025	
	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds
Direct Personnel	\$ 68,621	\$ 68,621	\$ -	\$ -	\$ 54,465	\$ 54,465	\$ 54,465	\$ 54,465
Direct Fringe Benefits	14,236	14,236	-	-	14,161	14,161	14,161	14,161
Occupancy	5,453	5,453	-	-	3,304	3,304	3,304	3,304
Consumable Supplies	2,603	2,603	-	-	-	-	-	-
Equipment Rental/Lease	517	517	-	-	409	409	409	409
Other Costs	8,570	8,570	-	-	12,125	12,125	12,125	12,125
<b>Total</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 84,464</b>	<b>\$ 84,464</b>	<b>\$ 84,464</b>	<b>\$ 84,464</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2420063 Program No. 505801-2024  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<b>Amount Per Books and Records</b>	<b>Amount Per June 30, 2025 Subrecipient Invoice</b>	<b>Difference</b>
<b>Contract amount</b>	<b><u>\$ 100,000</u></b>	<b><u>\$ 100,000</u></b>	<b><u>\$ -</u></b>
<b>Program costs:</b>			
Current year	\$ 84,464	\$ 84,464	\$ -
Cumulative	<u>84,464</u>	<u>84,464</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	84,464	84,464	-
Cumulative	<u>84,464</u>	<u>84,464</u>	<u>-</u>
<b>Total funds available for disposition</b>	<b><u>\$ 15,536</u></b>	<b><u>\$ 15,536</u></b>	<b><u>\$ -</u></b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2420063 Program No. 505801-2024  
 Statement of Source and Status of Funds  
 Year Ended June 30, 2025

	<u>DHCD Funds</u>
<b>Total contract</b> (Final authorized budget)	<u>\$ 100,000</u>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>84,464</u>
<b>Total funds drawn down</b>	<u>84,464</u>
<b>Funds still available for drawdown</b>	<u>\$ 15,536</u>
<b>Add:</b>	
Program income	<u>\$ -</u>
<b>Total funds received</b>	<u>84,464</u>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>84,464</u>
<b>Total funds applied (actual expenses)</b>	<u>84,464</u>
<b>Total funds due to funding source</b>	<u>\$ -</u>
<b>Total funds available for disposition</b>	<u>\$ 15,536</u>
<b>Funds DHCD is due from Congreso</b>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520205 Program No. 505801-2025  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2025	
	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds
Direct Personnel	\$ 179,278	\$ 179,278	\$ -	\$ -	\$ 113,445	\$ 113,445	\$ 113,445	\$ 113,445
Direct Fringe Benefits	50,198	50,198	-	-	30,346	30,346	30,346	30,346
Occupancy	15,890	15,890	-	-	7,624	7,624	7,624	7,624
Consumable Supplies	564	564	-	-	-	-	-	-
Equipment Rental/Lease	1,507	1,507	-	-	831	831	831	831
Other Costs	44,480	44,480	-	-	12,572	12,572	12,572	12,572
<b>Total</b>	<b>\$ 291,917</b>	<b>\$ 291,917</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 164,818</b>	<b>\$ 164,818</b>	<b>\$ 164,818</b>	<b>\$ 164,818</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520205 Program No. 505801-2025  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<b>Amount Per Books and Records</b>	<b>Amount Per June 30, 2025 Subrecipient Invoice</b>	<b>Difference</b>
<b>Contract amount</b>	<b><u>\$ 291,917</u></b>	<b><u>\$ 291,917</u></b>	<b><u>\$ -</u></b>
<b>Program costs:</b>			
Current year	\$ 164,818	\$ 164,818	\$ -
Cumulative	<u>164,818</u>	<u>164,818</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	164,818	164,818	-
Cumulative	<u>164,818</u>	<u>164,818</u>	<u>-</u>
<b>Total funds available for disposition</b>	<b><u>\$ 127,099</u></b>	<b><u>\$ 127,099</u></b>	<b><u>\$ -</u></b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
City of Philadelphia Contract No. 2520205 Program No. 505801-2025  
Statement of Source and Status of Funds  
Year Ended June 30, 2025

	<u>DHCD Funds</u>
<b>Total contract (Final authorized budget)</b>	<b>\$ 291,917</b>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>164,818</u>
<b>Total funds drawn down</b>	<u>164,818</u>
<b>Funds still available for drawdown</b>	<u>\$ 127,099</u>
<b>Add:</b>	
Program income	<u>\$ -</u>
<b>Total funds received</b>	<u>164,818</u>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>164,818</u>
<b>Total funds applied (actual expenses)</b>	<u>164,818</u>
<b>Total funds due to funding source</b>	<u>\$ -</u>
<b>Total funds available for disposition</b>	<u>\$ 127,099</u>
<b>Funds DHCD is due from Congreso</b>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520204 Program No. 505061-2025  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30 2025	
	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds
Direct Personnel	\$ 142,593	\$ 142,593	\$ -	\$ -	\$ 133,211	\$ 133,211	\$ 133,211	\$ 133,211
Direct Fringe Benefits	38,144	38,144	-	-	35,634	35,634	35,634	35,634
Occupancy	11,871	11,871	-	-	10,322	10,322	10,322	10,322
Consumable Supplies	448	448	-	-	80	80	80	80
Equipment Rental/Lease	1,126	1,126	-	-	1,011	1,011	1,011	1,011
Other Costs	555,818	555,818	-	-	547,857	547,857	547,857	547,857
<b>Total costs</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 728,115</b>	<b>\$ 728,115</b>	<b>\$ 728,115</b>	<b>\$ 728,115</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2520204 Program No. 505061-2025  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<u>Amount Per Books and Records</u>	<u>Amount Per June 30, 2025 Subrecipient Invoice</u>	<u>Difference</u>
<b>Contract amount</b>	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>
<b>Program costs:</b>			
Current year	\$ 728,115	\$ 728,115	\$ -
Cumulative	<u>728,115</u>	<u>728,115</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	728,115	728,115	-
Cumulative	<u>728,115</u>	<u>728,115</u>	<u>-</u>
<b>Total funds available for disposition</b>	<u>\$ 21,885</u>	<u>\$ 21,885</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
City of Philadelphia Contract No. 2520204 Program No. 505061-2025  
Statement of Source and Status of Funds  
Year Ended June 30, 2025

	<u>DHCD Funds</u>
<b>Total contract</b> (Final authorized budget)	<u>\$ 750,000</u>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>728,115</u>
<b>Total funds drawn down</b>	<u>728,115</u>
<b>Funds still available for drawdown</b>	<u>\$ 21,885</u>
<b>Add:</b>	
Program income	<u>\$ -</u>
<b>Total funds received</b>	<u>728,115</u>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>728,115</u>
<b>Total funds applied (actual expenses)</b>	<u>728,115</u>
<b>Total funds due to funding source</b>	<u>\$ -</u>
<b>Total funds available for disposition</b>	<u>\$ 21,885</u>
<b>Funds DHCD is due from Congreso</b>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2320184-05 Program No. 505048-2025  
 Statement of Program Expenditures  
 Year Ended June 30, 2025

**Program Expenditures**

<b>Categories</b>	<b>Project Budget</b>		<b>Accrued Expenditures Prior to Beginning of Year</b>		<b>Accrued Expenditures During Contract Year</b>		<b>Accrued Expenditures Cumulative to June 30, 2025</b>	
	<b>Housing Retention Funds</b>	<b>Total Funds</b>	<b>Housing Retention Funds</b>	<b>Total Funds</b>	<b>Housing Retention Funds</b>	<b>Total Funds</b>	<b>Housing Retention Funds</b>	<b>Total Funds</b>
	Direct Personnel	\$ 62,967	\$ 62,967	\$ -	\$ -	\$ 56,612	\$ 56,612	\$ 56,612
Direct Fringe Benefits	17,631	17,631	-	-	15,851	15,851	15,851	15,851
Travel	-	-	-	-	-	-	-	-
Occupancy	4,687	4,687	-	-	3,650	3,650	3,650	3,650
Consumable Supplies	-	-	-	-	-	-	-	-
Equipment Rental/Lease	445	445	-	-	374	374	374	374
Other Costs	114,270	114,270	-	-	112,667	112,667	112,667	112,667
<b>Total costs</b>	<b>\$ 200,000</b>	<b>\$ 200,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 189,154</b>	<b>\$ 189,154</b>	<b>\$ 189,154</b>	<b>\$ 189,154</b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Division of Housing and Community Development  
 City of Philadelphia Contract No. 2320184-05 Program No. 505048-2025  
 Reconciliation Schedule  
 Year Ended June 30, 2025

	<b>Amount Per Books and Records</b>	<b>Amount Per June 30, 2025 Subrecipient Invoice</b>	<b>Difference</b>
<b>Contract amount</b>	<b><u>\$ 200,000</u></b>	<b><u>\$ 200,000</u></b>	<b><u>\$ -</u></b>
<b>Program costs:</b>			
Current year	\$ 189,154	\$ 189,154	\$ -
Cumulative	<u>189,154</u>	<u>189,154</u>	<u>-</u>
<b>Funds drawn down:</b>			
Current year	189,154	189,154	-
Cumulative	<u>189,154</u>	<u>189,154</u>	<u>-</u>
<b>Total funds available for disposition</b>	<b><u>\$ 10,846</u></b>	<b><u>\$ 10,846</u></b>	<b><u>\$ -</u></b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Division of Housing and Community Development  
City of Philadelphia Contract No. 2320184-05 Program No. 505048-2025  
Statement of Source and Status of Funds  
Year Ended June 30, 2025**

	<u>DHCD Funds</u>
<b>Total contract (Final authorized budget)</b>	<b>\$ 200,000</b>
<b>Less:</b>	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>189,154</u>
<b>Total funds drawn down</b>	<b>189,154</b>
<b>Funds still available for drawdown</b>	<b>\$ 10,846</b>
<b>Add:</b>	
Program income	<u>\$ -</u>
<b>Total funds received</b>	<b>189,154</b>
<b>Less:</b>	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>189,154</u>
<b>Total funds applied (actual expenses)</b>	<b>189,154</b>
<b>Total funds due to funding source</b>	<b>\$ -</b>
<b>Total funds available for disposition</b>	<b>\$ 10,846</b>
<b>Funds DHCD is due from Congreso</b>	<b>\$ -</b>

**OFFICE OF BEHAVIORAL HEALTH/INTELLECTUAL DISABILITY SERVICES**

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Department of Behavioral Health/Intellectual disAbility Services  
 City of Philadelphia Contract No. 2120003-02 Program No. 103002-2025  
 Statement of Functional Expenditures by Contract/Program and Revenue by Funding Sources  
 July 1, 2024 to June 30, 2025**

	<b><u>Hunting Park Beacon (Prevention)</u></b>
<b>Expenditures by cost center:</b>	
Personnel services:	
Client oriented salaries	\$ 155,894
Client oriented fringe benefits	<u>43,650</u>
<b>        Total personnel services</b>	<b><u>199,544</u></b>
Operating expenses:	
Rent	14,876
Insurance	3,545
Communication	1,559
Office program materials	2,808
Consultant expenses	-
Staff/client travel	515
Other, administration	<u>63,910</u>
<b>        Total operating expenses</b>	<b><u>87,213</u></b>
<b>        Total expenditures by cost center</b>	<b>286,757</b>
<b>Funding sources:</b>	
Federal	<u>286,757</u>
<b>Excess of expenditures over funding sources</b>	<b><u>\$ -</u></b>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Department of Behavioral Health/Intellectual disAbility Services  
 City of Philadelphia Contract No. 2120003-02 Program No. 103002-2025  
 Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue  
 July 1, 2024 to June 30, 2025

	<u>According to Fiscal Report</u>	<u>Other Adjustments</u>	<u>According to Audit Report</u>
<b>Expenditures by cost center:</b>			
Personnel services:			
Client oriented salaries	\$ 155,894	\$ -	\$ 155,894
Client oriented fringe benefits	43,650	-	43,650
<b>Total personnel services</b>	<u>199,544</u>	<u>-</u>	<u>199,544</u>
Operating expenses:			
Rent	14,876	-	14,876
Insurance	3,545	-	3,545
Communication	1,559	-	1,559
Office program materials	2,808	-	2,808
Consultant expenses	-	-	-
Staff/client travel	515	-	515
Other, administration	63,910	-	63,910
<b>Total operating expenses</b>	<u>87,213</u>	<u>-</u>	<u>87,213</u>
<b>Total expenditures by cost center</b>	<u>286,757</u>	<u>-</u>	<u>286,757</u>
<b>Funding sources:</b>			
Federal	<u>286,757</u>	<u>-</u>	<u>286,757</u>
<b>Excess of expenditures over funding sources</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**AIDS ACTIVITIES COORDINATING OFFICE (AAO)**

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

City of Philadelphia, Department of Health  
 AIDS Activities Coordinating Office (AACO) Awards  
 Statement of Program Revenue and Expenditures by Awards  
 Year Ended June 30, 2025

Contract period	07/01/24- 02/28/25	07/01/24- 02/29/25	03/01/25- 06/30/25	07/01/24 - 06/30/25	07/01/24- 06/30/25
Contract number	EH4066	RW4405	RW5405	SR5024	SR5020
Funding source	Federal	Federal	Federal	State	State
Congreso program no.	<u>504608-2025</u>	<u>504604-2024</u>	<u>504604-2025</u>	<u>504716-2025</u>	<u>504812-2025</u>
<b>Personnel services:</b>					
Salaries	\$ 6,916	\$ 19,119	\$ 11,673	\$ 7,278	\$ 19,006
Benefits	1,936	5,258	3,268	2,038	5,322
<b>Total personnel services</b>	<u>8,852</u>	<u>24,377</u>	<u>14,941</u>	<u>9,316</u>	<u>24,328</u>
<b>Other operating costs:</b>					
Travel	-	-	-	-	-
Equipment/network	-	-	-	-	-
Supplies, office	-	-	-	-	2,714
Supplies, program	-	-	-	1,490	-
Food	-	-	-	-	-
Rent	52	616	358	238	785
Utilities	50	350	243	123	427
Communication	-	203	94	78	251
Leased equipment	20	193	120	75	248
Insurance	-	-	-	-	-
Postage	-	-	-	-	-
Client incentives	-	-	-	-	-
Marketing	-	-	-	-	-
Repairs and maintenance	60	770	549	283	1,049
Other (MIS Technology)	77	684	645	287	1,046
Subcontract (professional fees)	<u>9,500</u>	<u>3,884</u>	<u>-</u>	<u>-</u>	<u>29,488</u>
<b>Total other operating costs</b>	<u>9,759</u>	<u>6,700</u>	<u>2,009</u>	<u>2,574</u>	<u>36,008</u>
<b>Indirect costs</b>	<u>1,389</u>	<u>2,859</u>	<u>1,559</u>	<u>1,094</u>	<u>5,551</u>
<b>Total expenditures</b>	<u>20,000</u>	<u>33,936</u>	<u>18,509</u>	<u>12,984</u>	<u>65,887</u>
<b>Program revenue</b>	<u>(20,000)</u>	<u>(33,936)</u>	<u>(18,509)</u>	<u>(12,984)</u>	<u>(65,887)</u>
<b>Net AACO funded expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

City of Philadelphia, Department of Health  
 AIDS Activities Coordinating Office (AACO) Awards  
 Statement of Program Revenue and Expenditures by Awards (continued)  
 Year Ended June 30, 2025

Contract period	07/01/24- 02/29/25	03/01/25- 06/30/25	07/01/24- 06/30/25	07/01/24- 02/29/25	03/01/24- 06/30/25
Contract number	RS4549	RS5549	SR5117	RM4845	RM5845
Funding source	Federal	Federal	State	Federal	Federal
Congreso program no.	504901-2024	504901-2025	504905-2025	504907-2024	504907-2025
<b>Personnel services:</b>					
Salaries	\$ 9,863	\$ 2,897	\$ 60,995	\$ 227,031	\$ 97,246
Benefits	2,712	811	17,079	62,434	27,229
<b>Total personnel services</b>	<b>12,575</b>	<b>3,708</b>	<b>78,074</b>	<b>289,465</b>	<b>124,475</b>
<b>Other operating costs:</b>					
Travel	-	-	-	495	134
Equipment/network	-	-	-	-	-
Supplies, program	-	-	-	-	-
Food	-	-	-	-	-
Rent	400	95	2,218	7,617	2,963
Utilities	237	80	1,229	4,075	1,972
Communication	129	24	711	2,569	764
Leased equipment	129	36	705	2,358	977
Insurance	-	-	-	-	-
Postage	-	-	-	-	-
Printing	-	-	-	-	-
Repairs and maintenance	497	178	2,956	9,498	4,465
Other (MIS Technology)	454	165	2,880	8,395	5,289
Subcontract (professional fees)	15,150	6,561	-	-	-
<b>Total other operating costs</b>	<b>16,996</b>	<b>7,139</b>	<b>10,699</b>	<b>35,007</b>	<b>16,564</b>
<b>Indirect costs</b>	<b>2,720</b>	<b>998</b>	<b>8,167</b>	<b>29,851</b>	<b>12,975</b>
<b>Total expenditures</b>	<b>32,291</b>	<b>11,845</b>	<b>96,940</b>	<b>354,323</b>	<b>154,014</b>
<b>Program revenue</b>	<b>(32,291)</b>	<b>(11,845)</b>	<b>(96,940)</b>	<b>(354,323)</b>	<b>(154,014)</b>
<b>Net AACO funded expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**OFFICE OF MATERNAL, CHILD AND FAMILY HEALTH**

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Maternal, Child and Family Health

City of Philadelphia Contract No. 2120221-03 Program No. 402004-2025

Statement of Functional Expenditures by Contract/Program and Revenue by Funding Sources

July 1, 2024 to June 30, 2025

	<u><b>Outreach Services</b></u>
<b>Expenditures by cost center:</b>	
Personnel services:	
Client oriented services salaries	\$ 53,968
Client oriented services benefits	<u>15,111</u>
<b>Total personnel services</b>	<u>69,079</u>
Operating expenses:	
Administrative overhead	11,209
Rent	-
Insurance	-
Communications	-
Supplies	268
Postage	-
MIS Technologies	-
Staff/client travel	57
Food and clothing	365
Training	<u>-</u>
<b>Total operating expenses</b>	<u>11,899</u>
<b>Total expenditures by cost center</b>	80,978
<b>Funding sources:</b>	
Federal	<u>80,978</u>
<b>Excess of expenditures over funding sources</b>	<u><u>\$ -</u></u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Office of Maternal, Child and Family Health

City of Philadelphia Contract No. 2120221-03 Program No. 402004-2025

Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue

July 1, 2024 to June 30, 2025

	<u>According to Fiscal Report</u>	<u>Other Adjustments</u>	<u>According to Audit Report</u>
<b>Expenditures by cost center:</b>			
Personnel services:			
Client oriented services salaries	\$ 53,968	\$ -	\$ 53,968
Client oriented services benefits	15,111	-	15,111
<b>Total personnel services</b>	<u>69,079</u>	<u>-</u>	<u>69,079</u>
Operating expenses:			
Administrative overhead	11,209	-	11,209
Rent	-	-	-
Insurance	-	-	-
Communications	-	-	-
Supplies	268	-	268
Postage	-	-	-
MIS Technologies	-	-	-
Staff/client travel	57	-	57
Food and clothing	365	-	365
Equipment	-	-	-
<b>Total operating expenses</b>	<u>11,899</u>	<u>-</u>	<u>11,899</u>
<b>Total expenditures by cost center</b>	<u>80,978</u>	<u>-</u>	<u>80,978</u>
<b>Funding sources:</b>			
Federal	<u>80,978</u>	<u>-</u>	<u>80,978</u>
<b>Excess of expenditures over funding sources</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUPPLEMENTARY INFORMATION FOR  
PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE (PCADV)**

**INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION FOR THE PENNSYLVANIA COALITION AGAINST DOMESTIC VIOLENCE (PCADV)**

To the Board of Directors of  
Congreso de Latinos Unidos, Inc. and Affiliates

We have audited the financial statements of Congreso de Latinos Unidos, Inc. and Affiliates as of and for the year ended June 30, 2025, and our report thereon dated January 12, 2026, which expressed an unmodified opinion on those financial statements, appears on pages 1 to 3.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of budgeted, reported and allowable costs and other information of Congreso de Latinos Unidos, Inc. and Affiliates on pages 69 to 77, arising from a contract with the Pennsylvania Coalition Against Domestic Violence for the year ended June 30, 2025, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.



EISNERAMPER LLP  
Philadelphia, Pennsylvania  
January 12, 2026

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence**

**Contract No. 60-15**

**SSBG/Title XX, Act 44 (State), FVPSA ARP, Act 222 (State), SSBG/CLR, SSBG/Welfare - Relocation, ACT 44 Medical Advocacy (State), and FVPSA ARP Mobile**

**Combined Schedule of Budgeted, Reported and Allowable Costs**

**Year Ended June 30, 2025**

	<b>Allowable Costs Per Unit</b>			
	<b>Outreach Services</b>	<b>Reported Costs</b>	<b>Over (Under) Budget</b>	<b>Questioned Costs</b>
<b>Budget categories:</b>				
SSBG/Title XX:				
Personnel	\$ 31,501	\$ 31,021	\$ (480)	\$ -
Operations	6,087	6,103	16	-
Act 44 (State):				
Personnel	174,872	177,741	2,869	-
Operations	29,035	26,166	(2,869)	-
FVPSA ARP:				
Personnel	44,414	44,877	463	-
Operations	6,530	6,067	(463)	-
Act 222 (State):				
Personnel	1,044	1,071	27	-
Operations	106	68	(38)	-
SSBG/CLR:				
Personnel	131,418	131,717	299	-
Operations	18,582	16,817	(1,765)	-
SSBG/Welfare - Relocation:				
Personnel	-	-	-	-
Operations	14,948	14,948	-	-
Act 44 Medical Advocacy (State):				
Personnel	51,072	50,972	(100)	-
Operations	8,928	5,581	(3,347)	-
FVPSA ARP Mobile:				
Personnel	13,000	11,512	(1,488)	-
Operations	-	1,487	1,487	-
<b>Total</b>	<b>\$ 531,537</b>	<b>\$ 526,148</b>	<b>\$ (5,389)</b>	<b>\$ -</b>
<b>Funding reconciliation:</b>				
<b>Approved contract - total received as of June 30, 2025</b>	<b>\$ -</b>	<b>\$ 331,279</b>		
<b>Allowable costs:</b>				
Approved costs	526,148	526,148		
Questioned costs	-	-		
<b>Due from PCADV</b>		<b>\$ 194,869</b>		

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Pennsylvania Coalition Against Domestic Violence  
 SSBG/Title XX  
 Contract No. 60-15  
 Schedule of Budgeted, Reported and Allowable Costs  
 Year Ended June 30, 2025

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 25,000	\$ 24,474	\$ (526)	\$ -
Fringe benefits	6,501	6,547	46	-
	<u>31,501</u>	<u>31,021</u>	<u>(480)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	212	232	20	-
Food	-	-	-	-
Insurance	893	549	(344)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	2,139	2,353	214	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	1,616	1,777	161	-
Telephone	339	215	(124)	-
Other	888	977	89	-
Utilities	-	-	-	-
	<u>6,087</u>	<u>6,103</u>	<u>16</u>	<u>-</u>
	<u>\$ 37,588</u>	<u>\$ 37,124</u>	<u>\$ (464)</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Pennsylvania Coalition Against Domestic Violence

Act 44

Contract No. 60-15

Schedule of Budgeted, Reported and Allowable Costs

Year Ended June 30, 2025

	Allowable Costs Per Unit			Questioned Costs
	Outreach Services	Reported Costs	Over (Under) Budget	
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 137,966	\$ 140,229	\$ 2,263	\$ -
Fringe benefits	36,906	37,512	606	-
	<u>174,872</u>	<u>177,741</u>	<u>2,869</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	999	1,099	100	-
Food	4,124	3,986	(138)	-
Insurance	4,194	2,580	(1,614)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	1,050	830	(220)	-
Professional fees/contracted services	-	-	-	-
Occupancy	10,043	10,770	727	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	1,650	30	(1,620)	-
Supplies	906	997	91	-
Telephone	1,595	953	(642)	-
Travel	300	330	30	-
Utilities	4,174	4,591	417	-
	<u>29,035</u>	<u>26,166</u>	<u>(2,869)</u>	<u>-</u>
	<u>\$ 203,907</u>	<u>\$ 203,907</u>	<u>\$ -</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

Pennsylvania Coalition Against Domestic Violence

FVPSA ARP

Contract No. 60-15

Schedule of Budgeted, Reported and Allowable Costs

Year Ended June 30, 2025

	<u>Allowable Costs Per Unit</u>			
	<u>Outreach Services</u>	<u>Reported Costs</u>	<u>Over (Under) Budget</u>	
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 35,250	\$ 35,406	\$ 156	\$ -
Fringe benefits	9,164	9,471	307	-
	<u>44,414</u>	<u>44,877</u>	<u>463</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	293	316	23	-
Food	-	-	-	-
Insurance	1,230	746	(484)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	2,950	2,965	15	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	359	395	36	-
Telephone	469	293	(176)	-
Travel	-	-	-	-
Utilities	1,229	1,352	123	-
	<u>6,530</u>	<u>6,067</u>	<u>(463)</u>	<u>-</u>
	<u>\$ 50,944</u>	<u>\$ 50,944</u>	<u>\$ -</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence  
 Act 222  
 Contract No. 60-15  
 Schedule of Budgeted, Reported and Allowable Costs  
 Year Ended June 30, 2025**

	<b>Allowable Costs Per Unit</b>			
	<b>Outreach Services</b>	<b>Reported Costs</b>	<b>Over (Under) Budget</b>	<b>Questioned Costs</b>
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 829	\$ 845	\$ 16	\$ -
Fringe benefits	215	226	11	-
	<u>1,044</u>	<u>1,071</u>	<u>27</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	5	3	(2)	-
Food	-	-	-	-
Insurance	21	9	(12)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	50	38	(12)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	-	-	-	-
Telephone	8	4	(4)	-
Travel	-	-	-	-
Utilities	22	14	(8)	-
	<u>106</u>	<u>68</u>	<u>(38)</u>	<u>-</u>
	<u>\$ 1,150</u>	<u>\$ 1,139</u>	<u>\$ (11)</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence**

**SSBG/CLR**

**Contract No. 60-15**

**Schedule of Budgeted, Reported and Allowable Costs**

**Year Ended June 30, 2025**

	<b>Allowable Costs Per Unit</b>			
	<b>Outreach Services</b>	<b>Reported Costs</b>	<b>Over (Under) Budget</b>	
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 104,300	\$ 103,930	\$ (370)	\$ -
Fringe benefits	27,118	27,787	669	-
	<u>131,418</u>	<u>131,717</u>	<u>299</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	590	516	(74)	-
Food	-	-	-	-
Insurance	2,480	2,406	(74)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	3,000	3,204	204	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	5,943	5,080	(863)	-
Relocations	-	-	-	-
Other	2,300	2,325	25	-
Staff development	500	397	(103)	-
Supplies	354	236	(118)	-
Telephone	944	480	(464)	-
Travel	-	-	-	-
Utilities	2,471	2,173	(298)	-
	<u>18,582</u>	<u>16,817</u>	<u>(1,765)</u>	<u>-</u>
	<u>\$ 150,000</u>	<u>\$ 148,534</u>	<u>\$ (1,466)</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence  
 SSBG/Welfare - Relocation  
 Contract No. 60-15  
 Schedule of Budgeted, Reported and Allowable Costs  
 Year Ended June 30, 2025**

	<b>Allowable Costs Per Unit</b>			
	<b>Outreach Services</b>	<b>Reported Costs</b>	<b>Over (Under) Budget</b>	<b>Questioned Costs</b>
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	-	-	-	-
Food	-	-	-	-
Insurance	-	-	-	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	-	-	-	-
Relocations	<b>14,948</b>	<b>14,948</b>	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	-	-	-	-
Telephone	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
	<u><b>14,948</b></u>	<u><b>14,948</b></u>	<u>-</u>	<u>-</u>
	<u><b>\$ 14,948</b></u>	<u><b>\$ 14,948</b></u>	<u><b>\$ -</b></u>	<u><b>\$ -</b></u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence  
 ACT 44 Medical Advocacy  
 Contract No. 60-15  
 Schedule of Budgeted, Reported and Allowable Costs  
 Year Ended June 30, 2025**

	Allowable Costs Per Unit			Questioned Costs
	Outreach Services	Reported Costs	Over (Under) Budget	
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 39,900	\$ 39,822	\$ (78)	\$ -
Fringe benefits	11,172	11,150	(22)	-
	<u>51,072</u>	<u>50,972</u>	<u>(100)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	366	275	(91)	-
Food	-	-	-	-
Insurance	1,538	660	(878)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	3,688	2,710	(978)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	900	279	(621)	-
Supplies	317	232	(85)	-
Telephone	586	260	(326)	-
Travel	-	-	-	-
Utilities	1,533	1,165	(368)	-
	<u>8,928</u>	<u>5,581</u>	<u>(3,347)</u>	<u>-</u>
	<u>\$ 60,000</u>	<u>\$ 56,553</u>	<u>\$ (3,447)</u>	<u>\$ -</u>

**CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES**

**Pennsylvania Coalition Against Domestic Violence  
 FVPSA ARP Mobile  
 Contract No. 60-15  
 Schedule of Budgeted, Reported and Allowable Costs  
 Year Ended June 30, 2025**

	<b>Allowable Costs Per Unit</b>			
	<b>Outreach Services</b>	<b>Reported Costs</b>	<b>Over (Under) Budget</b>	<b>Questioned Costs</b>
<b>Budget categories:</b>				
Personnel:				
Salaries	\$ 11,960	\$ 10,591	\$ (1,369)	\$ -
Fringe benefits	1,040	921	(119)	-
	<u>13,000</u>	<u>11,512</u>	<u>(1,488)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Indirect	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	-	-	-	-
Food	-	-	-	-
Insurance	-	-	-	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	1,335	1,335	-
Professional fees/contracted services	-	-	-	-
Occupancy	-	-	-	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	-	152	152	-
Telephone	-	-	-	-
Other	-	-	-	-
Utilities	-	-	-	-
	<u>-</u>	<u>1,487</u>	<u>1,487</u>	<u>-</u>
	<u>\$ 13,000</u>	<u>\$ 12,999</u>	<u>\$ (1)</u>	<u>\$ -</u>

## CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Pennsylvania Coalition Against Domestic Violence  
SSBG/Title XX, Act 44 (State), FVPSA ARP, Act 222 (State), SSBG/CLR, SSBG/Welfare - Relocation,  
ACT 44 Medical Advocacy (State), and FVPSA ARP Mobile  
Contract No. 60-15  
Other Information  
Year Ended June 30, 2025

### Administrative Costs

The Organization was required to submit to PCADV an administrative cost payment of 2% of the original contract allocation.

Details of the administrative cost payment are as follows:

Original cost allocation (net of SSBG funds not subject to 2% match)	\$ 498,201
Administrative cost percentage	<u>2%</u>
Administrative cost payment required	<u>\$ 9,964</u>

Installment payments were made as shown below:

<u>Date</u>	<u>Payment</u>
November 22, 2024	\$5,036
April 4, 2025	\$5,036

### Interest Income

There was no interest earned relating to the PCADV program.

### Community Support Requirement

During the contract year ended June 30, 2025, the Organization has raised and expended locally generated matching funds for the provision of domestic violence services, which exceed 20% of the Organization's original PCADV cost allocation.

### Federal Financial Assistance

The Organization received federal financial awards in excess of \$750,000 on an Organization-wide basis during the contract year ended June 30, 2025.

### Cost Allocation Plan

The Organization's cost allocation plan is in compliance.

**SUPPLEMENTARY INFORMATION FOR  
PHILADELPHIA WORKFORCE DEVELOPMENT CORPORATION**

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Philadelphia Workforce Development Corporation  
 Schedule of Expenditures of Federal and State Awards  
 Year Ended June 30, 2025

Grantor/Pass-Through Grantor/Program Title	Funding Source Code	Congreso Contract Number	Federal Assistance Listing Number	Pass- Through Grantor's Number	Contract Period		Award Amount	Cash Receipts	Accounts Receivable	Revenue Recognized	Expenditures
					Start	End					
Temporary Assistance for Needy Families	VS24-131	106025-2024	93.558	PA DPW	7/1/2024	3/31/2025	\$ 120,779	\$ 110,616	\$ -	\$ 110,616	\$ 110,616
Temporary Assistance for Needy Families (Commercial Driver's License)	VS24-130	302007-2024	93.558	PA DPW	7/1/2025	3/31/2025	142,918	142,918	-	142,918	142,918
Temporary Assistance for Needy Families (EMT)	VS24-036	302025-2025	93.558	PA DPW	7/1/2024	9/30/2024	3,051	2,916	-	2,916	2,916
<b>Total AL 93.558</b>							<b>266,748</b>	<b>256,450</b>	<b>-</b>	<b>256,450</b>	<b>256,450</b>
WIOA Adult Program(CMA Program)	VS24-131	106025-2024	17.258	PA DPW	7/1/2024	3/31/2025	73,494	67,314	-	67,314	67,314
WIOA Adult Program(CDL Program)	VS24-130	302007-2024	17.258	PA DPW	7/1/2024	3/31/2025	1,081,820	1,081,779	-	1,081,779	1,081,779
WIOA Adult Program(EMT)	VS24-036	302025-2025	17.258	PA DPW	7/1/2024	9/30/2024	20,154	19,259	-	19,259	19,259
WIOA Adult Program(CDL-B)	PW24-070	302060-2024	17.258	PA DPW	7/1/2024	9/30/2024	58,092	23,952	-	23,952	23,952
WIOA Adult Program(CDL-B)	PW25-066	302060-2025	17.258	PA DPW	11/1/2024	6/30/2025	149,813	121,098	-	121,098	121,098
<b>Total AL 17.258</b>							<b>1,383,373</b>	<b>1,313,402</b>	<b>-</b>	<b>1,313,402</b>	<b>1,313,402</b>
WIOA Youth Activities (Next Step)	Y024-016	106015-2024	17.259	PA DPW	7/1/2024	2/28/2025	680,575	537,019	125,666	662,685	662,685
WIOA Youth Activities (Next Step)	Y025-165	106015-2025	17.259	PA DPW	5/1/2025	6/30/2025	200,000	-	166,797	166,797	166,797
<b>Total AL 17.259</b>							<b>880,575</b>	<b>537,019</b>	<b>292,463</b>	<b>829,482</b>	<b>829,482</b>
WIOA Dislocated Worker Formula Grants (CMA Program)	VS24-131	106025-2024	17.278	PA DPW	7/1/2024	3/31/2025	55,809	51,385	-	51,385	51,385
WIOA Dislocated Worker Formula Grants (CDL Program)	VS24-130	302007-2024	17.278	PA DPW	7/1/2024	3/31/2025	19,205	19,205	-	19,205	19,205
WIOA Dislocated Worker Formula Grants (EMT)	VS24-036	302025-2025	17.278	PA DPW	7/1/2024	9/30/2024	2,119	2,025	-	2,025	2,025
WIOA Dislocated Worker Formula Grants (CDL-B)	PW24-070	302060-2024	17.278	PA DPW	7/1/2024	9/30/2024	58,092	23,952	-	23,952	23,952
WIOA Dislocated Worker Formula Grants (CDL-B)	PW25-066	302060-2025	17.278	PA DPW	11/1/2024	6/30/2025	100,187	38,370	22,531	60,901	60,901
<b>Total AL 17.278</b>							<b>235,412</b>	<b>134,937</b>	<b>22,531</b>	<b>157,468</b>	<b>157,468</b>
Economic Adjustment Assistance Program (EMS-GOOD JOBS Program)	PW25-107	106030-2025	11.307	PA DPW	11/1/2024	6/30/2025	300,387	224,960	60,669	285,629	285,629
Economic Adjustment Assistance Program (EMS-GOOD JOBS Program)	GJ25-108	302070-2025	11.307	PA DPW	4/1/2025	6/30/2025	138,000	98,788	32,284	131,072	131,072
<b>Total AL 11.307</b>							<b>438,387</b>	<b>323,748</b>	<b>92,953</b>	<b>416,701</b>	<b>416,701</b>
							<b>\$ 3,204,495</b>	<b>\$ 2,565,556</b>	<b>\$ 407,947</b>	<b>\$ 2,973,503</b>	<b>\$ 2,973,503</b>

**SUPPLEMENTARY INFORMATION FOR  
U.S. OFFICE OF MANAGEMENT AND BUDGET UNIFORM GUIDANCE**

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
Year Ended June 30, 2025

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>FEDERAL AWARDS</u></b>				
<b><u>United States Department of Commerce:</u></b>				
Pass-Through Philadelphia Works:				
Economic Adjustment Assistance (EMS-GOOD JOBS Program)	11.307	GJ25-108	4/1/2025-6/30/2025	131,072
Economic Adjustment Assistance (EMS-GOOD JOBS Program)	11.307	PW25-107	11/1/2024-6/30/2025	285,629
<b>Total United States Department of Commerce and No. 11.307</b>				<u>416,701</u>
<b><u>US Department of Housing &amp; Urban Development:</u></b>				
Pass-Through UNIDOS:				
Housing Counseling Program Homeownership Initiative (UNIDOS-HUD)	14.022	HC200011021	7/1/2024-6/30/2025	33,600
<b>Total under No. 14.022</b>				<u>33,600</u>
Pass-Through UNIDOS:				
Housing Counseling Assistance Program (UNIDOS-HUD)	14.169	HC230011015	10/1/23-9/30/2024	29,655
Housing Counseling Assistance Program (UNIDOS-HUD)	14.169	HC240011007	10/1/2024-6/30/2025	16,018
<b>Total under No. 14.169</b>				<u>45,673</u>
Pass-through Energy Coordinating Agency:				
Community Development Block Grants/Entitlement Grants (Energy Coordinating Agency)	14.218	2521022	7/1/2024-6/30/2025	43,163
Pass-through Philadelphia Division of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants (OHCD Housing Counseling)	14.218	2420063	7/1/2024-9/30/2024	16,318
Community Development Block Grants/Entitlement Grants (OHCD Housing Counseling)	14.218	2520205	10/1/2024-6/30/2025	32,794
<b>Total under No. 14.218</b>				92,275
Pass-Through Philadelphia Office of Homeless Services:				
Emergency Solutions Grant Program (Diversion Program)	14.231	2420277	7/1/2024-6/30/2025	196,100
Emergency Solutions Grant Program (Rapid Rehousing Program)	14.231	2220363	7/1/2024-6/30/2025	453,555
<b>Total under No. 14.231</b>				<u>649,655</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>FEDERAL AWARDS</u></b> (continued)				
<b><u>United States Department of Housing and Urban Development</u></b> (continued):				
Pass-Through Philadelphia Division of Housing and Community Development:				
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	2420052	7/1/2024-9/30/2024	138,859
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	2520081	10/1/2024-6/30/2025	<u>1,128,434</u>
<b>Total under No. 14.241</b>				<u>1,267,293</u>
Economic Development Initiative - Community Project Funding and Miscellaneous Grants	14.251	B-23-CP-PA-1270	7/1/2024-6/30/2025	<u>656,424</u>
<b>Total under No. 14.251</b>				<u>656,424</u>
Pass-Through Philadelphia Office of Homeless Services:				
Continuum of Care Program	14.267	2420420	7/1/2024-12/31/2024	69,783
Continuum of Care Program	14.267	2420420	1/1/2025-12/31/2025	<u>52,091</u>
<b>Total under No. 14.267</b>				<u>121,874</u>
<b>Total United States Department of Housing and Urban Development</b>				<u>2,866,794</u>
<b><u>United States Department of Justice:</u></b>				
Culturally and Linguistically Specific Services Program	16.016	15-POVC-21-GG-00594-ASSI	7/1/2024-9/30/2024	37,677
Culturally and Linguistically Specific Services Program	16.016	15-POVC-21-GG-00594-ASSI	10/1/2024-6/30/2025	<u>103,310</u>
<b>Total under No. 16.016</b>				<u>140,987</u>
Pass-Through Pennsylvania Commission on Crime and Delinquency:				
Crime Victim Assistance (Domestic Violence Advocacy Expansion)	16.575	40354	7/1/2024-9/30/2024	241,377
Crime Victim Assistance (Domestic Violence Advocacy Expansion)	16.575	40354-2	10/1/2024-9/30/2025	<u>581,773</u>
<b>Total under No. 16.575</b>				<u>823,150</u>
Transitional Housing Assistance for Victims of Domestic Violence, Dating Violence, Stalking, or Sexual Assault	16.736	15JOVW-24-GG-02799-TRAN	10/1/2024-6/30/2025	<u>6,868</u>
<b>Total under No. 16.736</b>				<u>6,868</u>
<b>Total United States Department of Justice</b>				<u>971,005</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>FEDERAL AWARDS (continued)</u></b>				
<b><u>United States Department of Labor:</u></b>				
<b>WIOA Cluster:</b>				
Pass-Through Philadelphia Works:				
WIOA Adult Program(CMA Program)	17.258	VS24-131	7/1/2024-3/31/2025	67,314
WIOA Adult Program(CDL Program)	17.258	VS24-130	7/1/2024-3/31/2025	1,081,779
WIOA Adult Program(EMT)	17.258	VS24-036	7/1/2024-9/30/2024	19,259
WIOA Adult Program(CDL-B)	17.258	PW24-070	7/1/2024-9/30/2024	23,952
WIOA Adult Program(CDL-B)	17.258	PW25-066	10/1/2024-6/30/2025	121,098
<b>Total under No. 17.258</b>				<b>1,313,402</b>
Pass-Through Philadelphia Youth Network:				
WIOA Youth Activities (Next Step)	17.259	Y024-016	7/1/2024-2/28/2025	662,685
WIOA Youth Activities (Next Step)	17.259	Y025-165	5/1/2025-6/30/2025	166,797
<b>Total under No. 17.259</b>				<b>829,482</b>
Pass-Through Philadelphia Works:				
WIOA Dislocated Worker Formula Grants (CMA Program)	17.278	VS24-131	7/1/2024-3/31/2025	51,385
WIOA Dislocated Worker Formula Grantsm (CDL-B)	17.278	PW24-070	7/1/2024-9/30/2024	23,952
WIOA Dislocated Worker Formula Grants (CDL-B)	17.278	PW25-066	10/1/2024-6/30/2025	60,901
WIOA Dislocated Worker Formula Grants (CDL Program)	17.278	VS24-130	7/1/2024-3/31/2025	19,205
WIOA Dislocated Worker Formula Grants (EMT)	17.278	VS24-036	7/1/2024-9/30/2024	2,025
<b>Total under No. 17.278</b>				<b>157,468</b>
<b>Total United States Department of Labor and WIOA Cluster</b>				<b>2,300,352</b>
<b><u>United States Department of Treasury - Internal Revenue Service</u></b>				
Volunteer Income Tax Assistance (VITA) Matching Grant Program	21.009	25VITA0058	10/1/2024-6/30/2025	29,631
<b>Total under United States Department of Treasury and No. 21.009</b>				<b>29,631</b>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b>FEDERAL AWARDS (continued)</b>				
<b><u>United States Department of Education:</u></b>				
Pass-Through Pennsylvania Department of Education:				
Twenty-First Century Community Learning Centers (Cohort Middle 12 year 1)	84.287	4100097326	7/1/2024-2/28/2025	135,750
Twenty-First Century Community Learning Centers (Cohort Middle 12 year 2)	84.287	4100097326	3/1/2025-6/30/2025	59,497
Twenty-First Century Community Learning Centers (Cohort 12 High School year 1)	84.287	4100097325	7/1/2024-2/28/2025	95,799
Twenty-First Century Community Learning Centers (Cohort 12 High School year 2)	84.287	4100097325	3/1/2025-6/30/2025	38,718
Twenty-First Century Community Learning Centers (Cohort 12A Elementary year 1)	84.287	4100099408	3/1/2025-6/30/2025	29,897
<b>Total United States Department of Education and No. 84.287</b>				<u>359,661</u>
<b><u>United States Department of Health and Human Services:</u></b>				
Pass-Through AccessMatters:				
Family Planning Services (Management of The Family Planning Program)	93.217	214101-1	7/1/2024-3/31/2025	36,282
<b>Total under No. 93.217</b>				36,282
Pass-Through SAMHSA:				
Substance Abuse and Mental Health Services Projects of Regional and National Significance (Latino Prevention Navigation)	93.243	SP83857-01	7/1/2024-9/29/2024	89,044
Substance Abuse and Mental Health Services Projects of Regional and National Significance (Latino Prevention Navigation)	93.243	SP83857-01	9/30/2024-6/30/2025	210,589
<b>Total under No. 93.243</b>				299,633
<b>TANF Cluster:</b>				
Pass-Through Philadelphia Works:				
Temporary Assistance for Needy Families (CMA Program)	93.558	VS24-131	7/1/2024-3/31/2025	110,616
Temporary Assistance for Needy Families (Commercial Driver's License)	93.558	VS24-130	7/1/2024-3/31/2025	142,918
Temporary Assistance for Needy Families (EMT)	93.558	VS22-073	7/1/2024-9/30/2024	2,916
Pass-Through Public Health Management Corporation:				
Temporary Assistance for Needy Families (JDB Elementary)	93.558	N/A	7/1/2024-6/30/2025	157,307
Temporary Assistance for Needy Families (Pan American Academy Elementary)	93.558	N/A	7/1/2024-6/30/2025	175,946
Temporary Assistance for Needy Families (Kensington High School)	93.558	N/A	7/1/2024-6/30/2025	66,007
Temporary Assistance for Needy Families (Edison High)	93.558	N/A	7/1/2024-6/30/2025	113,461
Pass-Through School District of Philadelphia:				
Temporary Assistance for Needy Families (School District - Elect)	93.558	4100089876	7/1/2024-6/30/2025	542,950
<b>Total under No. 93.558 and TANF Cluster</b>				<u>1,312,121</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Grantor's Number	Grant Period	Expenditures
<b>FEDERAL AWARDS (continued)</b>				
<b><u>United States Department of Health and Human Services (continued):</u></b>				
Pass-Through Pennsylvania Department of Human Services, Pennsylvania Coalition Against Domestic Violence:				
Social Services Block Grant (SSBG/Title XX)	93.667	60-15	7/1/2024-6/30/2025	37,124
Social Services Block Grant (Civil Legal Representations - SSBG)	93.667	60-15	7/1/2024-6/30/2025	148,534
Social Services Block Grant (Relocation - SSBG)	93.667	60-15	7/1/2024-6/30/2025	14,948
Pass-Through AccessMatters:				
Social Services Block Grant (Management of The Family Planning Program Title XX)	93.667	234101-2	7/1/2024-3/31/2025	34,438
<b>Total under No. 93.667</b>				<u>235,044</u>
Pass-Through Pennsylvania Department of Human Services, Pennsylvania Coalition Against Domestic Violence:				
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (FVPSA ARP)	93.671	60-15	7/1/2024-6/30/2025	50,944
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (FVPSA ARP Mobile)	93.671	60-15	7/1/2024-6/30/2025	12,999
<b>Total under No. 93.671</b>				<u>63,943</u>
Pass-Through Pennsylvania Department of Health, Philadelphia Department of Public Health, AIDS Activities Coordinating Office (AACO):				
Ending the HIV Epidemic: A Plan for America Ryan WHite HIV/AIDS Program Parts A and B (EHE HIV Aging)	93.686	EH4066	7/1/2024-2/28/2025	20,000
<b>Total under No. 93.686</b>				<u>20,000</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>FEDERAL AWARDS</u></b> (continued)				
<b><u>United States Department of Health and Human Services</u></b> (continued):				
Pass-Through Pennsylvania Department of Health, Philadelphia Department of Public Health, AIDS Activities Coordinating Office (AACO):				
HIV Emergency Relief Project Grants (Food & Meals)	93.914	RS4549	7/1/2024-2/28/2025	32,291
HIV Emergency Relief Project Grants (Food & Meals)	93.914	RS5549	3/1/2025-6/30/2025	11,845
HIV Emergency Relief Project Grants (DHH MAI Care)	93.914	RM4845	7/1/2024-2/28/2025	354,323
HIV Emergency Relief Project Grants (DHH MAI Care)	93.914	RM5845	3/1/2025-6/30/2025	154,014
HIV Emergency Relief Project Grants (Outpatient Ambulatory Medical Care)	93.914	RW4405	7/1/2024-2/28/2025	33,936
HIV Emergency Relief Project Grants (Outpatient Ambulatory Medical Care)	93.914	RW5405	3/1/2025-6/30/2025	18,509
Pass-Through Pennsylvania Department of Health, Philadelphia Department of Public Health, Public Health Management Corporation				
Transportation Reimbursement	93.914	N/A	7/1/2024-6/30/2025	11,719
<b>Total under No. 93.914</b>				<u>616,637</u>
Pass-Through AccessMatters:				
HIV Prevention Activities Non-Governmental Organization Based (CDC Collaborative )	93.939	NU62PS924708	7/1/2024-6/30/2025	483,464
<b>Total under No. 93.939</b>				<u>483,464</u>
Pass-Through Philadelphia Department of Public Health, Department of Behavioral Health/Intellectual disAbility Services, Office of Addiction Services:				
Block Grants for Prevention and Treatment of Substance Abuse (Hunting Park Beacon Prevention)	93.959	2120003-02	7/1/2024-6/30/2025	286,757
<b>Total under No. 93.959</b>				<u>286,757</u>
Pass-Through Philadelphia Department of Public Health, Office of Maternal, Child and Family Health:				
Maternal and Child Health Services Block Grant to the States (HIP Lactation Program)	93.994	2120221-03	7/1/2024-6/30/2025	80,978
<b>Total under No. 93.994</b>				<u>80,978</u>
<b>Total United States Department of Health and Human Services</b>				<u>3,434,859</u>
<b>TOTAL FEDERAL AWARDS</b>				<u>10,379,003</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>STATE AWARDS</u></b>				
<b><u>Pennsylvania Department of Health:</u></b>				
Pass-Through Philadelphia Department of Public Health, AIDS Activities Coordinating Office (AACO):				
Care Services Case Management Part B	N/A	SR5117	7/1/2024-6/30/2025	96,940
Psychosocial Support Services	N/A	SR5024	7/1/2024-6/30/2025	12,984
Food Bank/ Home Del. Meals	N/A	SR5020	7/1/2024-6/30/2025	65,887
Pass-Through Philadelphia Department of Human Services:				
Domestic Violence Sexual Assault	N/A	2220177-03	7/1/2024-6/30/2025	214,760
Truancy Prevention Program	N/A	2320164	7/1/2024-6/30/2025	972,159
Rapid Rehousing	N/A	2220178-03	7/1/2024-6/30/2025	576,338
FEC Family Empowerment Services	N/A	2320162	7/1/2024-6/30/2025	1,410,941
Community Schools-Webster	N/A	2420183	7/1/2024-6/30/2025	219,997
Community Schools-CRAMP	N/A	2420252	7/1/2024-6/30/2025	268,267
Pass-Through Public Health Management Corporation:				
Enhancing Parenting Skills	N/A	86620062107	7/1/2024-6/30/2025	105,578
<b>Total Pennsylvania Department of Health</b>				3,943,851
<b><u>Pennsylvania Department of Human Services:</u></b>				
Pass-Through Public Health Management Corporation:				
PHMC - Pan American Elementary (School Year)	N/A	N/A	7/1/2024-6/30/2025	108,363
PHMC - Kensington High School (School year)	N/A	N/A	7/1/2024-6/30/2025	40,653
PHMC - Edison High School (School year)	N/A	N/A	7/1/2024-6/30/2025	69,879
PHMC - JDB Elementary (School year)	N/A	N/A	7/1/2024-6/30/2025	96,883
Pass-Through Pennsylvania Coalition Against Domestic Violence:				
ACT 44	N/A	60-15	7/1/2024-6/30/2025	203,907
ACT 222	N/A	60-15	7/1/2024-6/30/2025	1,139
MAP	N/A	60-15	7/1/2024-6/30/2025	56,553
Pass-Through AccessMatters:				
Breast Cancer Services	N/A	214101-1	4/1/2024-3/31/2025	735
<b>Total Department of Human Services</b>				578,112

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>STATE AWARDS</u></b> (continued)				
<b><u>Pennsylvania Department of Labor:</u></b>				
PA Smart	N/A	25721-1	7/1/2024-6/30/2025	76,470
Career Connected Learning-C2L	N/A	25721-1	10/1/2024-6/30/2025	118,416
Career Connected Learning-C2L	N/A	25721-2	4/1/2024-9/30/2025	<u>71,439</u>
<b>Total Pennsylvania Department of Labor</b>				<u>266,325</u>
<b><u>Pennsylvania Housing Finance:</u></b>				
PHARE	N/A	RTT-077	7/1/2024-6/30/2025	<u>75,000</u>
<b>Total Pennsylvania Housing Finance Agency</b>				<u>75,000</u>
<b><u>Pennsylvania Commission on Crime and Delinquency:</u></b>				
Violence Intervention and Prevention (VIP)	N/A	43987	7/1/2024-3/31/2025	146,398
Violence Intervention and Prevention (VIP)	N/A	43987	4/1/2025-6/30/2025	<u>59,784</u>
<b>Total Pennsylvania Commission on Crime and Delinquency</b>				<u>206,182</u>
<b>TOTAL STATE AWARDS</b>				<u>5,069,470</u>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>CITY AWARDS</u></b>				
<b><u>Philadelphia Department of Human Services:</u></b>				
Truancy Prevention Program	N/A	2320164	7/01/2024-6/30/2025	243,040
Rapid Rehousing	N/A	2220178-03	7/01/2024-6/30/2025	117,442
Family Empowerment Services (FEC)	N/A	2320162	7/01/2024-6/30/2025	352,735
Domestic Violence Sexual Assault	N/A	2220177-03	7/01/2024-6/30/2025	53,690
Philadelphia Department of Adult Education-Community Schools	N/A	2220509	7/01/2024-6/30/2025	324,200
Philadelphia Department of Adult Education-OCF Grant	N/A	2420262	7/01/2024-6/30/2025	124,608
Philadelphia Department of Adult Education-Webster	N/A	2420183	7/01/2024-6/30/2025	54,999
Philadelphia Department of Adult Education-CRAMP CCC	N/A	2420252	7/01/2024-6/30/2025	67,067
Pass-Through Public Health Management Corporation:				
PHMC - Pan American Elementary (School Year)	N/A	17-20211-02	7/01/2024-6/30/2025	35,535
PHMC - Kensington High School (School year)	N/A	17-20211-02	7/01/2024-6/30/2025	13,331
PHMC - Edison High School (School year)	N/A	17-20211-02	7/01/2024-6/30/2025	22,915
PHMC - JDB Elementary (School year)	N/A	17-20211-02	7/01/2024-6/30/2025	31,770
Pass-Through Public Health Management Corporation:				
Enhancing Parenting Skills	N/A	86620062307	7/01/2024-6/30/2025	26,395
Pass-Through JEVS Human Services:				
Philadelphia Department of Adult Education-C2L	N/A	25721-1	10/01/2024-6/30/2025	17,860
Philadelphia Department of Adult Education-C2L	N/A	25721-2	7/01/2024-9/30/2025	29,604
<b>Total Philadelphia Department of Human Services</b>				<b>1,515,191</b>
<b><u>Philadelphia Division of Housing and Community Development</u></b>				
Community Development Block Grants/Entitlement Grants (Housing Counseling - DHCD)	N/A	2420063	7/01/2024-9/30/2024	68,146
Community Development Block Grants/Entitlement Grants (Housing Counseling - DHCD)	NA	2520205	10/01/2024-6/30/2025	132,024
Community Development Block Grants/Entitlement Grants (HTF Rapid- DHCD)	N/A	2520204	7/01/2024-6/30/2025	728,115
Emergency & Temporary Housing	N/A	2320184-05	7/01/2024-6/30/2025	189,154
<b>Total Philadelphia Division of Housing and Community Development</b>				<b>1,117,439</b>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Schedule of Expenditures of Federal, State and City Awards  
 Year Ended June 30, 2025  
 (continued)

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<b><u>CITY AWARDS (continued)</u></b>				
<b><u>Philadelphia Office of Homeless Services:</u></b>				
Pass-Through Office of Homeless Services: Emergency Solutions Grant Program (Domestic Violence)	N/A	2320573	7/01/2024-12/31/2024	488,185
Pass-Through Women Against Abuse, Inc.				
Emergency Solutions Grant Program (Women Against Abuse Hotline)	N/A	2320548	7/01/2024-12/31/2024	25,516
Emergency Solutions Grant Program (Women Against Abuse Hotline)	N/A	2320548	1/01/2025-6/30/2025	35,550
Pass-Through Philadelphia Mental Health Corporation: One Time Funding-Facilities Grant	N/A	N/A	7/01/2024-6/30/2025	81,046
<b>Total Philadelphia Office of Homeless Services</b>				<b>630,297</b>
<b><u>Philadelphia Department of Commerce</u></b>				
HSP	N/A	2420012	7/01/2024-6/30/2025	100,000
<b>Total Philadelphia Department of Commerce</b>				<b>100,000</b>
<b><u>Philadelphia Poverty Action Fund</u></b>				
Pass-Through Local Initiatives Support Corporation	N/A	41639-0006	7/01/2024-6/30/2025	114,763
<b>Total Philadelphia Poverty Action Fund</b>				<b>114,763</b>
<b>TOTAL CITY AWARDS</b>				<b>3,477,689</b>
<b>TOTAL FEDERAL, STATE AND CITY AWARDS</b>				<b>18,926,162</b>

# CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

## Notes to Schedule of Expenditures of Federal, State and City Awards June 30, 2025

### NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal, state and city awards includes all federal, state and city grant activity of Congreso de Latinos Unidos, Inc. and Affiliates (the "Organization" or "Congreso"). The information in this schedule of expenditures of federal, state and city awards is presented in accordance with the requirements of the Uniform Guidance and the City of Philadelphia *Subrecipient Audit Guide*. The activities that are funded by the City of Philadelphia with state and city awards and are required to be disclosed by the City of Philadelphia *Subrecipient Audit Guide* are also included in the accompanying schedule of expenditures of federal, state and city awards. Because the schedule of expenditures of federal, state and city awards presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the consolidated financial position, changes in net assets or cash flows of the Organization.

### NOTE B - RELATIONSHIP TO BASIC CONSOLIDATED FINANCIAL STATEMENTS

Expenditures reported on the schedule of expenditures of federal, state, and city awards are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

### NOTE C - CITY OF PHILADELPHIA, DIVISION OF HOUSING AND COMMUNITY DEVELOPMENT ("DHCD") SUBRECIPIENT FUNDING

The DHCD contract awards included in the accompanying schedule of expenditures of federal, state and city awards do not include subcontract awards.

### NOTE D - RECONCILIATION OF EXPENSES TO SCHEDULE OF EXPENDITURES OF FEDERAL, STATE AND CITY AWARDS

Governmental grants and contracts per consolidated financial statements	\$ 20,033,526
Less:	
Nongovernmental revenue passed through governmental agencies	990,839
Governmental grants and contracts recognized for accrued expenses not recognized on the schedule of expenditures of federal, state and city awards	<u>116,525</u>
	<u><u>\$ 18,926,162</u></u>

### NOTE E - INDIRECT COST RATE

Congreso has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

## **INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Congreso de Latinos Unidos, Inc. and Affiliates

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Congreso de Latinos Unidos, Inc. and Affiliates (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 12, 2026.

### **Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the 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 Organization'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 or significant deficiencies may exist that have not been identified.

## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Congreso de Latinos Unidos, Inc. and Affiliates' financial statements are free from material misstatement, we performed tests of their compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of 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.

*EisnerAmper LLP*

EISNERAMPER LLP  
Philadelphia, Pennsylvania  
January 12, 2026

EISNERAMPER  
LLP



## **INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND THE CITY OF PHILADELPHIA *SUBRECIPIENT AUDIT GUIDE***

To the Board of Directors of  
Congreso de Latinos Unidos, Inc. and Affiliates

### **Report on Compliance for Each Major Federal Program**

#### ***Opinion on Each Major Program***

We have audited Congreso de Latinos Unidos, Inc. and Affiliates' (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the City of Philadelphia *Subrecipient Audit Guide* that could have a direct and material effect on each of Congreso de Latinos Unidos, Inc. and Affiliates' major federal programs for the year ended June 30, 2025. Congreso de Latinos Unidos, Inc. and Affiliates' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Congreso de Latinos Unidos, Inc. and Affiliates 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, 2025.

#### ***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America ("GAAS"), the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, Audit Requirements for Federal Awards* (Uniform Guidance), and the City of Philadelphia *Subrecipient Audit Guide* (the "Guide"). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, regulations, rules and provisions of contracts or grant agreements applicable to the Organization's federal programs.

## ***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to on the previous page occurred, whether due to fraud or error, and express an opinion on Congreso de Latinos Unidos, Inc. and Affiliates' compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and the Guide will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to on the previous page is considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user of the report on compliance about Congreso de Latinos Unidos, Inc. and Affiliates' compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the Guide, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Congreso de Latinos Unidos, Inc. and Affiliates' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## **Report on Internal Control Over Compliance**

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



Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined on the previous page. However, material weaknesses or significant deficiencies may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

*EisnerAmper LLP*

EISNERAMPER LLP  
Philadelphia, Pennsylvania  
January 12, 2026

EISNERAMPER  
LLP





## INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SPECIFIED INDIRECT COST ALLOCATION REQUIREMENTS (FOR THE YEAR ENDED JUNE 30, 2025)

To the Board of Directors of  
Congreso de Latinos Unidos, Inc. and Affiliates

We have examined Congreso de Latinos Unidos, Inc. and Affiliates' compliance with allocating indirect costs reflected in the City of Philadelphia, Department of Human Services Consolidated Report of Functional Expenditures as required by the Commonwealth of Pennsylvania, Department of Human Services, Section 3170.60 of the Chapter 3170 Regulations; and the "Indirect Cost Allocations" section of the City of Philadelphia *Subrecipient Audit Guide* – "Instructions for Completing the Report of Functional Expenditures" (Section 2000, Exhibit B), during the year ended June 30, 2025. Management of Congreso de Latinos Unidos, Inc. and Affiliates is responsible for Congreso de Latinos Unidos, Inc. and Affiliates' compliance with the specified requirements. Our responsibility is to express an opinion on Congreso de Latinos Unidos, Inc. and Affiliates' compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA and the standards applicable to attestation engagements contained in Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether Congreso de Latinos Unidos, Inc. and Affiliates complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether Congreso de Latinos Unidos, Inc. and Affiliates complied with the specific requirements. The nature, timing, and extent of the procedures selected depend on our judgement, including an assessment of the risk of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the examination engagement.

Our examination does not provide a legal determination on Congreso de Latinos Unidos, Inc. and Affiliates' compliance with specified requirements.

In our opinion, Congreso de Latinos Unidos, Inc. and Affiliates complied, in all material respects, with allocating indirect costs reflected in the City of Philadelphia, Department of Human Services Consolidated Report of Functional Expenditures as required by the Commonwealth of Pennsylvania, Department of Human Services, Section 3170.60 of the Chapter 3170 Regulations; and the "Indirect Cost Allocations" section of the City of Philadelphia *Subrecipient Audit Guide* – "Instructions for Completing the Report of Functional Expenditures" (Section 2000, Exhibit B), during the year ended June 30, 2025.

This report is intended for the information and use of the Board of Directors and management of Congreso de Latinos Unidos, Inc. and Affiliates and the City of Philadelphia, Department of Human Services and is not intended to be, and should not be, used by anyone other than these specified parties.



EISNERAMPER LLP  
Philadelphia, Pennsylvania  
January 12, 2026