

CONGRESO DE LATINOS UNIDOS, INC.
AND AFFILIATES

FINANCIAL STATEMENTS

WITH REPORTING REQUIREMENTS FOR
UNIFORM GUIDANCE

JUNE 30, 2024 and 2023
(with supplementary information)

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

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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, 2024 and 2023, 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, 2024 and 2023, 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.



Report on 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 87, 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 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 25, 2024 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.

The signature of EisnerAmper LLP is written in a cursive, handwritten style in black ink.

EISNERAMPER LLP
Philadelphia, Pennsylvania
November 25, 2024



CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidated Statements of Financial Position

	June 30,	
	2024	2023
ASSETS		
Current assets:		
Cash	\$ 2,113,982	\$ 2,033,950
Restricted cash	1,450,449	1,347,555
Accounts receivable:		
Related party	60,434	62,572
Other	99,419	181,064
Contributions receivable:		
Governmental grants and contracts, net of allowance for uncollectibles of \$25,889 in 2024 and \$25,784 in 2023	4,870,780	4,552,802
Current portion of promises to give	771,965	811,876
Employee retention credit receivable	-	502,469
Investments, at fair value	1,756,652	2,258,822
Prepaid expenses and other assets	381,802	292,211
	11,505,483	12,043,321
Deferred rental income	264,883	230,904
Noncurrent portion of promises to give, net of discount	856,450	1,572,696
Property and equipment, net of accumulated depreciation of \$13,022,786 in 2024 and \$12,353,200 in 2023	15,469,906	16,083,284
	\$ 28,096,722	\$ 29,930,205
LIABILITIES		
Current liabilities:		
Current portion of long-term debt	\$ 376,391	\$ 383,885
Accounts payable and accrued expenses	939,621	697,265
Interest payable	14,495	14,910
Unearned revenue	108,053	90,596
	1,438,560	1,186,656
Long-term debt, net of current portion, discounts and debt issuance costs	11,086,602	11,453,167
	12,525,162	12,639,823
NET ASSETS		
Without donor restrictions	9,793,219	9,981,062
With donor restrictions	5,778,341	7,309,320
	15,571,560	17,290,382
	\$ 28,096,722	\$ 29,930,205

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,					
	2024			2023		
	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue and support:						
Governmental grants and contracts	\$ 17,570,992	\$ 419,199	\$ 17,990,191	\$ 16,692,000	\$ 507,980	\$ 17,199,980
Corporation and foundation contributions	898,665	244,472	1,143,137	1,350,393	3,773,448	5,123,841
Fee-for-service revenue	429,793	-	429,793	320,318	-	320,318
Fundraising revenue (net of direct benefit to donors of \$63,431 and \$76,635)	127,847	-	127,847	211,993	-	211,993
Rental income and fees	952,288	-	952,288	913,309	-	913,309
Investment income	51,235	-	51,235	140,530	-	140,530
Employee retention credit contributions	-	-	-	502,469	-	502,469
Contributions and gifts-in-kind	19,389	-	19,389	15,095	-	15,095
Other	496,942	-	496,942	404,090	-	404,090
Net assets released from restrictions	2,194,650	(2,194,650)	-	2,070,918	(2,070,918)	-
	<u>22,741,801</u>	<u>(1,530,979)</u>	<u>21,210,822</u>	<u>22,621,115</u>	<u>2,210,510</u>	<u>24,831,625</u>
Expenses:						
Program services:						
Education and workforce services	7,331,299	-	7,331,299	7,455,732	-	7,455,732
Family and housing services	10,257,762	-	10,257,762	9,629,131	-	9,629,131
Health promotion and wellness	2,962,207	-	2,962,207	3,035,593	-	3,035,593
	<u>20,551,268</u>	<u>-</u>	<u>20,551,268</u>	<u>20,120,456</u>	<u>-</u>	<u>20,120,456</u>
Supporting services:						
General and administrative	1,533,956	-	1,533,956	1,675,510	-	1,675,510
Fundraising	174,834	-	174,834	203,912	-	203,912
	<u>22,260,058</u>	<u>-</u>	<u>22,260,058</u>	<u>21,999,878</u>	<u>-</u>	<u>21,999,878</u>
Change in net assets before depreciation	481,743	(1,530,979)	(1,049,236)	621,237	2,210,510	2,831,747
Depreciation	669,586	-	669,586	662,225	-	662,225
Change in net assets	(187,843)	(1,530,979)	(1,718,822)	(40,988)	2,210,510	2,169,522
Net assets at beginning of year	9,981,062	7,309,320	17,290,382	10,022,050	5,098,810	15,120,860
Net assets at end of year	\$ 9,793,219	\$ 5,778,341	\$ 15,571,560	\$ 9,981,062	\$ 7,309,320	\$ 17,290,382

See notes to financial statements.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidated Statement of Functional Expenses Year Ended June 30, 2024

	Program Services				Supporting Services		
	Education and Workforce Services	Family and Housing Services	Health Promotion and Wellness	Total	General and Administrative	Fundraising	Total
Expenses:							
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
Other client support costs	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
Expenses included with revenues on the consolidated statements of activities and changes in net assets:							
Event and meeting costs	-	-	-	-	-	63,431	63,431
Total expenses	\$ 7,371,353	\$ 10,311,615	\$ 3,085,761	\$ 20,768,729	\$ 1,984,849	\$ 239,497	\$ 22,993,075

See notes to financial statements.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidated Statements of Functional Expenses Year Ended June 30, 2023

	Program Services				Supporting Services		
	Education and Workforce Services	Family and Housing Services	Health Promotion and Wellness	Total	General and Administrative	Fundraising	Total
Expenses:							
Salaries	\$ 4,006,851	\$ 4,388,313	\$ 1,753,869	\$ 10,149,033	\$ 285,980	\$ 86,831	\$ 10,521,844
Fringe benefits	925,365	1,066,235	427,531	2,419,131	74,427	21,071	2,514,629
Bad debt	-	-	-	-	46,743	-	46,743
Client activities and incentives	352,986	14,097	32,058	399,141	3,640	-	402,781
Communications - telephone	37,079	61,108	19,704	117,891	5,607	-	123,498
Consumable supplies	121,710	73,041	179,619	374,370	7,766	8	382,144
Emergency payments	8,194	189,338	13,985	211,517	1,000	-	212,517
Equipment	235,943	88,098	27,987	352,028	26,696	1,309	380,033
Event and meeting costs	36,476	11,646	5,933	54,055	21,488	77,742	153,285
Fees and services	7,520	33,818	5,501	46,839	197,697	12,183	256,719
Insurance	107,240	130,390	42,191	279,821	139,634	-	419,455
Interest expense, including amortization of debt issuance costs	-	-	-	-	653,409	-	653,409
Marketing and outreach	29,173	11,901	11,437	52,511	16,770	1,945	71,226
MIS/information technology	108,616	118,956	47,543	275,115	10,852	2,354	288,321
Occupancy	176,395	307,702	241,316	725,413	99,074	-	824,487
Professional fees	1,188,386	277,333	132,812	1,598,531	78,613	-	1,677,144
Rental assistance	51,312	2,821,540	66,058	2,938,910	-	-	2,938,910
Training and conference fees	6,613	17,977	5,980	30,570	4,002	275	34,847
Travel and related costs	55,873	17,638	22,069	95,580	2,112	194	97,886
Total expenses before depreciation	7,455,732	9,629,131	3,035,593	20,120,456	1,675,510	203,912	21,999,878
Depreciation	37,931	47,215	122,756	207,902	452,968	1,355	662,225
	7,493,663	9,676,346	3,158,349	20,328,358	2,128,478	205,267	22,662,103
Expenses included with revenues on the consolidated statements of activities and changes in net assets:							
Event and meeting costs	-	-	-	-	-	76,635	76,635
Total expenses	<u>\$ 7,493,663</u>	<u>\$ 9,676,346</u>	<u>\$ 3,158,349</u>	<u>\$ 20,328,358</u>	<u>\$ 2,128,478</u>	<u>\$ 281,902</u>	<u>\$ 22,738,738</u>

See notes to financial statements.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidated Statements of Cash Flows

	Year Ended June 30,	
	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ (1,718,822)	\$ 2,169,522
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	669,586	662,225
Amortization of loan closing costs and bond discounts	9,865	12,550
Bad debt	4,069	46,743
Realized and unrealized gain on investments	(51,235)	(143,163)
Deferred rental income	(33,979)	(39,941)
Changes in assets and liabilities:		
Accounts receivable - due from related party	2,138	(9,816)
Accounts receivable - other	81,645	(22,533)
Contributions receivable - governmental grants and contracts	(322,047)	523,562
Contributions receivable - promises to give	756,157	(2,362,697)
Receivable - employee retention credit	502,469	(502,469)
Prepaid expenses and other assets	(89,591)	42,290
Accounts payable and accrued expenses	242,356	(157,954)
Interest payable	(415)	(398)
Unearned revenue	17,457	71,891
Net cash provided by operating activities	<u>69,653</u>	<u>289,812</u>
Cash flows from investing activities:		
Purchase of investments	(1,101,170)	(2,978,853)
Proceeds from sale of investments	1,654,575	4,467,272
Purchase of property and equipment	(56,208)	(89,191)
Net cash provided by investing activities	<u>497,197</u>	<u>1,399,228</u>
Cash flows from financing activities:		
Payments on long-term debt	(383,924)	(374,248)
Net increase (decrease) in cash and restricted cash	182,926	1,314,792
Cash and restricted cash at beginning of year	<u>3,381,505</u>	<u>2,066,713</u>
Cash and restricted cash at end of year	<u><u>\$ 3,564,431</u></u>	<u><u>\$ 3,381,505</u></u>
Supplemental disclosure of cash flow information:		
Cash paid during the year for interest	<u><u>\$ 612,655</u></u>	<u><u>\$ 641,256</u></u>

See notes to financial statements.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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 with a mission to enable individuals and families in predominantly Latino neighborhoods to achieve economic self-sufficiency and well-being. In fiscal year 2024, Congreso was able to serve 13,623 unduplicated clients with a continuum of services through its three programmatic divisions: Education and Workforce Services (“EWS”), Health Care Services (“HCS”), and Family and Housing Services (“FHS”). EWS encompasses in-school and out-of-school-time programs, on-site GED instruction and a GED testing center, adult education and workforce programming including Commercial Driver’s License Class A courses, ESL courses, digital literacy courses, and post-secondary options such as Harcum College at Congreso. Services in FHS include parenting classes, housing and financial counseling, rental assistance, truancy prevention and services, the Family Empowerment Center, East Division Crime Victims Services, the Latina Domestic Violence Program, and additional social services. The HCS Division houses Congreso’s Federally Qualified Health Center which offers a variety of primary care, pediatrics, and family planning as well as the breastfeeding and 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 AFFILIATES

**Notes to Consolidated Financial Statements
June 30, 2024 and 2023**

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>2024</u>	<u>2023</u>
Cash	\$ 2,113,982	\$ 2,033,950
Restricted cash	<u>1,450,449</u>	<u>1,347,555</u>
 Total cash and restricted cash shown in the consolidated statements of cash flows	 <u>\$ 3,564,431</u>	 <u>\$ 3,381,505</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 AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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 \$4,061,535 and \$2,846,246 as of June 30, 2024 and 2023, 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) *Employee retention credit contributions:*

The CARES Act provides an employee retention credit ("CARES Employee Retention credit"), which is a refundable tax credit against certain employment taxes. From March 12, 2020 through December 31, 2020, the tax credit is equal to 50% of qualified wages up to \$10,000 or a maximum credit of up to \$5,000 per employee. From January 1, 2021 through June 30, 2021, the tax credit is equal to 70% of qualified wages up to \$10,000 during a quarter or a maximum credit of up to \$14,000 per employee (or \$7,000 per quarter). During the fiscal years ended June 30, 2024 and 2023, the Organization recorded \$0 and \$502,469, respectively, related to the CARES Employee Retention credit in employee retention credit revenue on the consolidated statement of activity and changes in net assets.

(iv) *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, 2024 and 2023. 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, 2024 or 2023.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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, 2024 and 2023, fees and services revenue recognized amounted to \$429,793 and \$320,318, respectively. Accounts receivable related to these services amounted to \$63,765, \$87,377 and \$67,285 as of June 30, 2024, 2023 and 2022, 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 \$25,889 and \$25,784 as of June 30, 2024 and 2023, 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, 2024 and 2023.

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, 2024 or 2023. 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 \$26,550 and \$75,304 as of June 30, 2024 and 2023, respectively.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Notes to Consolidated Financial Statements
June 30, 2024 and 2023**

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 and realized and unrealized gains and losses are included in other 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, 2024 and 2023, 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 AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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, 2024 and 2023, 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, 2024 or 2023. Because Congreso is the sole member of CBS, this LLC is included in Congreso's tax return.

[15] Adoption of accounting pronouncement:

Effective July 1, 2023, the Organization adopted Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2016-13, *Financial Instruments – Credit Losses (Topic 326) – Measurement of Credit Losses on Financial Instruments*, as amended. ASU 2016-13 replaces the "incurred loss" credit losses framework with an expected loss methodology that is referred to as the current expected credit loss ("CECL") methodology which requires management's measurement of the allowance for credit losses to be based on a broader range of reasonable and supportable information for lifetime credit loss estimates. The measurement of expected credit losses under the CECL methodology is applicable to financial assets measured at amortized costs. The Organization adopted ASU 2016-13 for the year ended June 30, 2024. Results for the year ended June 30, 2023 continue to be reported in accordance with previously applicable U.S. GAAP. The adoption and application of the standard had no material effect on these financial statements.

[16] Reclassifications:

Certain reclassifications have been made to the 2023 presentation to conform to the 2024 presentation. Unbilled revenue for the government contracts was included in accounts receivable-other in the prior year. This was included in contributions receivable for governmental grants and contracts in these financial statements. Receivable for fee-for-service revenue, which was included in contributions receivable for governmental grants and contracts in the prior year, is included in accounts receivable-other in these financial statements. Net change to these two accounts was \$424,403 as of June 30, 2023.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Financial assets:		
Cash	\$ 2,113,982	\$ 2,033,950
Restricted cash	1,450,449	1,347,555
Accounts receivable:		
Related party	60,434	62,572
Other	99,419	181,064
Contributions receivable:		
Governmental grants and contracts, net	4,870,780	4,552,802
Current portion of promises to give	771,965	811,876
Employee retention credit receivable	-	502,469
Investments	<u>1,756,652</u>	<u>2,258,822</u>
Financial assets, at year-end	11,123,681	11,751,110
Less: financial assets not available at year-end:		
Board-designated endowment fund	<u>(234,671)</u>	<u>(212,133)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 10,889,010</u>	<u>\$ 11,538,977</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, 2024 and 2023, 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 AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE D - CONTRIBUTIONS RECEIVABLE

Contributions receivable consist of the following as of June 30, 2024 and 2023:

2024					
Due Within	Gross Governmental Grants and Contracts Receivable	Gross Promises to Give	Allowance for Uncollectibles	* Discount	Net Contributions Receivable
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>
2023					
Due Within	Gross Governmental Grants and Contracts Receivable	Gross Promises to Give	Allowance for Uncollectibles	* Discount	Net Contributions Receivable
1 year	\$ 4,578,586	\$ 811,876	\$ (25,784)	\$ -	\$ 5,364,678
1 to 5 years	-	1,648,000	-	(75,304)	1,572,696
	<u>\$ 4,578,586</u>	<u>\$ 2,459,876</u>	<u>\$ (25,784)</u>	<u>\$ (75,304)</u>	<u>\$ 6,937,374</u>

*The gross promises to give that are due in future periods are discounted to present value using an interest rate of 3.10% as of June 30, 2023.

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 AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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, 2024 or 2023.

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, 2024 and 2023:

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	1,081,590	1,081,590	-	-
Total investment assets at fair value	\$ 1,756,652	\$ 1,756,652	\$ -	\$ -

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE E - FAIR VALUE MEASUREMENTS (CONTINUED)

	Investment Assets at Fair Value as of June 30, 2023			
	Total	Level 1	Level 2	Level 3
Investments:				
Stock ETFs	\$ 147,637	\$ 147,637	\$ -	\$ -
Mutual funds	59,602	59,602	-	-
Corporate bonds and global notes	788,223	788,223	-	-
U.S. government obligations	1,263,360	1,263,360	-	-
Total investment assets at fair value	<u>\$ 2,258,822</u>	<u>\$ 2,258,822</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, 2024 consists of the following:

	<u>2024</u>	<u>2023</u>
Balance at the beginning of the year	\$ 212,133	\$ 196,348
Investment gain and fees	<u>22,538</u>	<u>15,785</u>
Balance as the end of the year	<u>\$ 234,671</u>	<u>\$ 212,133</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE G - PROPERTY AND EQUIPMENT

Property and equipment consist of the following as of June 30, 2024 and 2023:

	2024		
	Property and Equipment Held and Used	Property and Equipment Held for Lease	Total Property and Equipment
Building and improvements	\$ 10,843,146	\$ 16,579,729	\$ 27,422,875
Furniture and fixtures	861,025	-	861,025
Equipment	208,792	-	208,792
	<u>11,912,963</u>	<u>16,579,729</u>	<u>28,492,692</u>
Less: accumulated depreciation	<u>8,411,171</u>	<u>4,611,615</u>	<u>13,022,786</u>
	<u>\$ 3,501,792</u>	<u>\$ 11,968,114</u>	<u>\$ 15,469,906</u>
	2023		
	Property and Equipment Held and Used	Property and Equipment Held for Lease	Total Property and Equipment
Building and improvements	\$ 10,808,539	\$ 16,579,729	\$ 27,388,268
Furniture and fixtures	839,424	-	839,424
Equipment	208,792	-	208,792
	<u>11,856,755</u>	<u>16,579,729</u>	<u>28,436,484</u>
Less: accumulated depreciation	<u>8,059,271</u>	<u>4,293,929</u>	<u>12,353,200</u>
	<u>\$ 3,797,484</u>	<u>\$ 12,285,800</u>	<u>\$ 16,083,284</u>

Depreciation on property and equipment held and used was \$351,900 and \$344,539 for the years ended June 30, 2024 and 2023, respectively. Depreciation on property and equipment held for lease was \$317,686 for both of the years ended June 30, 2024 and 2023.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE H - LONG-TERM DEBT

Long-term debt as of June 30, 2024 and 2023 is as follows:

	<u>2024</u>	<u>2023</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 matures in April 20, 2025	\$ 114,261	\$ 251,375
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	2,352,568	2,422,000
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; 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, 2024, the Organization is in compliance with the covenants	7,540,000	7,670,000
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	1,696,767	1,744,145
	11,703,596	12,087,520
Less current portion	376,391	383,885
Less unamortized discount on bond issuance	15,793	16,452
Less unamortized debt issuance costs	224,810	234,016
	\$ 11,086,602	\$ 11,453,167

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE H - LONG-TERM DEBT (CONTINUED)

Scheduled future principal maturities of long-term debt as of June 30, 2024 are as follows:

<u>Year Ending June 30,</u>	
2025	\$ 376,391
2026	272,501
2027	288,114
2028	303,782
2029	315,123
Thereafter	<u>10,147,685</u>
	<u>\$ 11,703,596</u>

Interest expense for long-term debt for the years ended June 30, 2024 and 2023 was \$622,105 and \$653,409, respectively, including amortization of debt issuance costs and bond discount of \$9,865 and \$12,550, 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 \$10,417 as of June 30, 2024. 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, 2024 and 2023, the balance in the sinking fund was \$724,832 and \$693,118, 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 8.5% as of June 30, 2024). 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, 2024 or 2023. The line-of-credit expires on February 15, 2026. The interest expense incurred on the line-of-credit was \$1,155 and \$17,278, for either of the years ended June 30, 2024 and 2023, 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 the 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 \$951,137 and \$953,613 for the years ended June 30, 2024 and 2023, respectively. Amounts due from PAACS for rent and other services were \$60,434 and \$62,572 as of June 30, 2024 and 2023, respectively, and are included in accounts receivable - related party on the consolidated statements of financial position.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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, 2024 and 2023 is as follows:

	2024		
	PAACS	Other	Total
Fixed lease income	\$ 754,214	\$ 70,478	\$ 824,692
Variable lease income	<u>127,596</u>	-	<u>127,596</u>
Total lease income	<u>\$ 881,810</u>	<u>\$ 70,478</u>	<u>\$ 952,288</u>
	2023		
	PAACS	Other	Total
Fixed lease income	\$ 754,214	\$ 31,499	\$ 785,713
Variable lease income	<u>127,596</u>	-	<u>127,596</u>
Total lease income	<u>\$ 881,810</u>	<u>\$ 31,499</u>	<u>\$ 913,309</u>

Deferred rental income, representing the difference between the amount recorded on a straight-line basis and actual amounts received, amounted to \$264,881 and \$230,904 as of June 30, 2024 and 2023, respectively.

Scheduled future rental receipts under the long-term leases as of June 30, 2024 are as follows:

Year Ending June 30,	PAACS	Other	Total
2025	\$ 720,651	\$ 69,236	\$ 789,887
2026	725,790	56,365	782,155
2027	730,379	37,266	767,645
2028	729,418	31,571	760,989
2029	733,182	-	733,182
Thereafter	<u>14,110,589</u>	-	<u>14,110,589</u>
	<u>\$ 17,750,009</u>	<u>\$ 194,438</u>	<u>\$ 17,944,447</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, 2024 and 2023 was \$159,256 and \$154,679, respectively.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

NOTE M - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes as of June 30, 2024 and 2023:

	<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 promotion and wellness	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>
			<u>Satisfaction of Program Restrictions</u>	<u>June 30, 2023</u>
Education and workforce services	\$ 532,290	\$ 3,836,237	\$ (462,126)	\$ 3,906,401
Family and housing services	4,306,257	411,931	(1,489,744)	3,228,444
Health promotion and wellness	260,263	33,260	(119,048)	174,475
	<u>\$ 5,098,810</u>	<u>\$ 4,281,428</u>	<u>\$ (2,070,918)</u>	<u>\$ 7,309,320</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 55% and 52% of total governmental grants and contracts revenue for the years ended June 30, 2024 and 2023, respectively. This funding source also accounted for 66% and 55% of total contributions receivable from governmental grants and contracts as of June 30, 2024 and 2023, respectively.

Concentrations in corporation and foundation contributions

During the year ended June 30, 2023, the Organization received an award from one donor for \$3,385,000. This award accounted for 68% of total corporation and foundation contributions for the year ended June 30, 2023.

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.

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Consolidated Financial Statements June 30, 2024 and 2023

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

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, 2024 and 2023, 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, 2024 and 2023, 205 and 202 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 \$299,146 and \$250,955 as of June 30, 2024 and 2023, respectively. The cumulative stop-loss recovery amount was \$130,156 and as of June 30, 2024 and 2023.

NOTE P - SUBSEQUENT EVENTS

The Organization has evaluated all subsequent events through November 25, 2024, 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, 2024

	Congreso de Latinos Unidos, Inc. and Subsidiary*	2800 American Street Company	216 Somerset Company	Eliminations	Total
ASSETS					
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
Employee retention credit receivable	-	-	-	-	-
Investments	1,756,652	-	-	-	1,756,652
Prepaid expenses and other assets	381,802	-	-	-	381,802
Total current assets	<u>10,081,018</u>	<u>2,692,859</u>	<u>2,932,075</u>	<u>(4,200,469)</u>	<u>11,505,483</u>
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 \$13,022,785	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>
LIABILITIES					
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
Total current liabilities	<u>5,377,836</u>	<u>239,412</u>	<u>82,018</u>	<u>(4,260,706)</u>	<u>1,438,560</u>
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)	-
Total liabilities	<u>7,822,081</u>	<u>9,068,543</u>	<u>2,339,489</u>	<u>(6,704,951)</u>	<u>12,525,162</u>
NET ASSETS					
Without donor restrictions	1,625,926	6,047,036	2,120,257	-	9,793,219
With donor restrictions	5,778,341	-	-	-	5,778,341
Total net assets	<u>7,404,267</u>	<u>6,047,036</u>	<u>2,120,257</u>	<u>-</u>	<u>15,571,560</u>
	<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 Financial Position June 30, 2023

	Congreso de Latinos Unidos, Inc. and Subsidiary*	2800 American Street Company	216 Somerset Company	Eliminations	Total
ASSETS					
Current assets:					
Cash	\$ 1,803,184	\$ 39,264	\$ 191,502	\$ -	\$ 2,033,950
Restricted cash	277,987	1,069,568	-	-	1,347,555
Accounts receivable:					
Affiliates	-	1,520,908	2,636,828	(4,157,736)	-
Related party	6,354	56,218	-	-	62,572
Other	178,471	-	2,593	-	181,064
Contributions receivable:					
Governmental grants and contracts, net of allowance for uncollectibles of \$25,784	4,552,802	-	-	-	4,552,802
Current portion of promises to give	811,876	-	-	-	811,876
Employee retention credit receivable	502,469	-	-	-	502,469
Investments	2,258,822	-	-	-	2,258,822
Prepaid expenses and other assets	292,211	-	-	-	292,211
Total current assets	10,684,176	2,685,958	2,830,923	(4,157,736)	12,043,321
Deferred rental income	-	230,904	-	-	230,904
Noncurrent portion of promises to give, net of discount	1,572,696	-	-	-	1,572,696
Property and equipment, net of accumulated depreciation of \$12,353,200	1,953,727	12,483,606	1,645,951	-	16,083,284
Right of use assets	2,560,462	-	-	(2,560,462)	-
	\$ 16,771,061	\$ 15,400,468	\$ 4,476,874	\$ (6,718,198)	\$ 29,930,205
LIABILITIES					
Current liabilities:					
Current portion of long-term debt	\$ 137,114	\$ 177,379	\$ 69,392	\$ -	\$ 383,885
Current portion of lease liability	55,980	-	-	(55,980)	-
Accounts payable and accrued expenses	677,856	19,409	-	-	697,265
Interest payable	-	7,805	7,105	-	14,910
Due to affiliate	4,157,736	-	-	(4,157,736)	-
Unearned revenue	87,927	-	2,669	-	90,596
Total current liabilities	5,116,613	204,593	79,166	(4,213,716)	1,186,656
Long-term debt, net of current portion, discounts and debt issuance costs	114,261	9,009,494	2,329,412	-	11,453,167
Long-term lease liability, net of current portion	2,504,482	-	-	(2,504,482)	-
Total liabilities	7,735,356	9,214,087	2,408,578	(6,718,198)	12,639,823
NET ASSETS					
Without donor restrictions	1,726,385	6,186,381	2,068,296	-	9,981,062
With donor restrictions	7,309,320	-	-	-	7,309,320
Total net assets	9,035,705	6,186,381	2,068,296	-	17,290,382
	\$ 16,771,061	\$ 15,400,468	\$ 4,476,874	\$ (6,718,198)	\$ 29,930,205

* 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, 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		
Revenue and support:						
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>
Expenses:						
Program services:						
Education and workforce services	7,331,299	-	-	-	-	7,331,299
Family and housing services	10,257,762	-	-	-	-	10,257,762
Health promotion and wellness	2,962,207	-	-	-	-	2,962,207
	<u>20,551,268</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,551,268</u>
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>
Change in net assets before depreciation	118,290	(1,530,979)	193,212	170,241	-	(1,049,236)
Depreciation	218,749	-	332,557	118,280	-	669,586
Change in net assets	(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
Net assets at end of year	\$ 1,625,926	\$ 5,778,341	\$ 6,047,036	\$ 2,120,257	\$ -	\$ 15,571,560

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidating Schedule of Activities and Changes in Net Assets June 30, 2023

	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		
Revenue and support:						
Governmental grants and contracts	\$ 16,692,000	\$ 507,980	\$ -	\$ -	\$ -	\$ 17,199,980
Corporation and foundation contributions	1,350,393	3,773,448	-	-	-	5,123,841
Fee-for-service revenue	320,318	-	-	-	-	320,318
Fundraising revenue (net of direct benefit to donors of \$76,635)	211,993	-	-	-	-	211,993
Rental income and fees	127,596	-	811,214	216,849	(242,350)	913,309
Investment gain	140,530	-	-	-	-	140,530
Employee retention credit contributions	502,469	-	-	-	-	502,469
Contributions and gifts-in-kind	15,095	-	-	-	-	15,095
Other	200,891	-	334,064	60	(130,925)	404,090
Net assets released from restrictions	2,070,918	(2,070,918)	-	-	-	-
	<u>21,632,203</u>	<u>2,210,510</u>	<u>1,145,278</u>	<u>216,909</u>	<u>(373,275)</u>	<u>24,831,625</u>
Expenses:						
Program services:						
Education and workforce services	7,455,732	-	-	-	-	7,455,732
Family and housing services	9,629,131	-	-	-	-	9,629,131
Health promotion and wellness	3,035,593	-	-	-	-	3,035,593
	<u>20,120,456</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,120,456</u>
Supporting services:						
General and administrative	1,000,054	-	958,246	90,485	(373,275)	1,675,510
Fundraising	203,912	-	-	-	-	203,912
	<u>21,324,422</u>	<u>-</u>	<u>958,246</u>	<u>90,485</u>	<u>(373,275)</u>	<u>21,999,878</u>
Change in net assets before depreciation	<u>307,781</u>	<u>2,210,510</u>	<u>187,032</u>	<u>126,424</u>	<u>-</u>	<u>2,831,747</u>
Depreciation	<u>210,118</u>	<u>-</u>	<u>333,827</u>	<u>118,280</u>	<u>-</u>	<u>662,225</u>
Change in net assets	<u>97,663</u>	<u>2,210,510</u>	<u>(146,795)</u>	<u>8,144</u>	<u>-</u>	<u>2,169,522</u>
Net assets at beginning of year	<u>1,628,722</u>	<u>5,098,810</u>	<u>6,333,176</u>	<u>2,060,152</u>	<u>-</u>	<u>15,120,860</u>
Net assets at end of year	<u>\$ 1,726,385</u>	<u>\$ 7,309,320</u>	<u>\$ 6,186,381</u>	<u>\$ 2,068,296</u>	<u>\$ -</u>	<u>\$ 17,290,382</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidating Schedule of Functional Expenses Year Ended June 30, 2024

	Congreso de Latinos Unidos, Inc.					2800	216	Eliminations	Total	
	Education and Workforce Services	Family and Housing Services	Health Promotion and Wellness	General and Administrative	Fundraising	American Street Company	Somerset Company			
						General and Administrative	General and Administrative			
Expenses:										
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
Total expenses before depreciation	7,331,299	10,257,762	2,962,207	876,158	174,834	21,602,260	960,102	85,587	(387,891)	22,260,058
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
Expenses included with revenues on the consolidated statements of activities and changes in net assets:										
Event and meeting costs	-	-	-	-	63,431	63,431	-	-	-	63,431
Total expenses	\$ 7,371,353	\$ 10,311,615	\$ 3,085,761	\$ 876,214	\$ 239,497	\$ 21,884,440	\$ 1,292,659	\$ 203,867	\$ (387,891)	\$ 22,993,075

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Consolidating Schedule of Functional Expenses Year Ended June 30, 2023

	Congreso de Latinos Unidos, Inc.					2800 American Street Company	216 Somerset Company	Eliminations	Total	
	Education and Workforce Services	Family and Housing Services	Health Promotion and Wellness	General and Administrative	Fundraising	General and Administrative	General and Administrative			
Expenses:										
Salaries	\$ 4,006,851	\$ 4,388,313	\$ 1,753,869	\$ 285,980	\$ 86,831	\$ 10,521,844	\$ -	\$ -	\$ -	\$ 10,521,844
Fringe benefits	925,365	1,066,235	427,531	74,427	21,071	2,514,629	-	-	-	2,514,629
Bad debt	-	-	-	46,743	-	46,743	-	-	-	46,743
Client activities and incentives	352,986	14,097	32,058	3,640	-	402,781	-	-	-	402,781
Communications - telephone	37,079	61,108	19,704	5,607	-	123,498	-	-	-	123,498
Consumable supplies	121,710	73,041	179,619	7,766	8	382,144	-	-	-	382,144
Emergency payments	8,194	189,338	13,985	1,000	-	212,517	-	-	-	212,517
Equipment	235,943	88,098	27,987	26,696	1,309	380,033	-	-	-	380,033
Event and meeting costs	36,476	11,646	5,933	21,488	77,742	153,285	-	-	-	153,285
Fees and services	7,520	33,818	5,501	194,874	12,183	253,896	2,823	-	-	256,719
Insurance	107,240	130,390	42,191	47,572	-	327,393	92,062	-	-	419,455
Interest expense	-	-	-	20,583	-	20,583	542,341	90,485	-	653,409
Marketing and outreach	29,173	11,901	11,437	16,770	1,945	71,226	-	-	-	71,226
MIS/information technology	108,616	118,956	47,543	7,752	2,354	285,221	3,100	-	-	288,321
Occupancy	176,395	307,702	241,316	154,429	-	879,842	317,920	-	(373,275)	824,487
Professional fees	1,188,386	277,333	132,812	78,613	-	1,677,144	-	-	-	1,677,144
Rental assistance	51,312	2,821,540	66,058	-	-	2,938,910	-	-	-	2,938,910
Training and conferences	6,613	17,977	5,980	4,002	275	34,847	-	-	-	34,847
Travel and related costs	55,873	17,638	22,069	2,112	194	97,886	-	-	-	97,886
Total expenses before depreciation	7,455,732	9,629,131	3,035,593	1,000,054	203,912	21,324,422	958,246	90,485	(373,275)	21,999,878
Depreciation	37,931	47,215	122,756	861	1,355	210,118	333,827	118,280	-	662,225
	7,493,663	9,676,346	3,158,349	1,000,915	205,267	21,534,540	1,292,073	208,765	(373,275)	22,662,103
Expenses included with revenues on the consolidated statements of activities and changes in net assets:										
Event and meeting costs	-	-	-	-	76,635	76,635	-	-	-	76,635
Total expenses	\$ 7,493,663	\$ 9,676,346	\$ 3,158,349	\$ 1,000,915	\$ 281,902	\$ 21,611,175	\$ 1,292,073	\$ 208,765	\$ (373,275)	\$ 22,738,738

**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		FAMILY EMPOWERMENT		RAPID REHOUSING		COMMUNITY SCHOOLS-CRAMP	OCF HSE	OCF	TOTAL
	403004-2024		511003-2024		508002-2024		505039-2024	508008-2024	307012-2024	307020-2024
Year Ended June 30, 2024	Total All Functions	DHS Contract No. 2220177	DHS Contract No. 2320162	DHS Contract No. 2320164	DHS Contract No. 2220178	DHS Contract No. 2420252	DHS Contract No. 2220509	DHS Contract No. 2420262	All Other Functions	
60 Federal Government	-	-	-	-	-	-	-	-	-	
61 Title I	-	-	-	-	-	-	-	-	-	
62 Title II	-	-	-	-	-	-	-	-	-	
63 Title XIX	-	-	-	-	-	-	-	-	-	
64 Title XX	36,125	-	-	-	-	-	-	-	36,125	
65 Other Federal (Not Specific to Titles Above)	9,303,560	-	-	-	-	-	-	-	9,303,560	
66	-	-	-	-	-	-	-	-	-	
67	-	-	-	-	-	-	-	-	-	
68	-	-	-	-	-	-	-	-	-	
69	-	-	-	-	-	-	-	-	-	
70	-	-	-	-	-	-	-	-	-	
71 State Government	3,807,346	176,534	1,315,912	918,089	515,507	124,930	-	-	756,374	
72 City Government	3,590,932	44,134	328,978	229,522	92,859	135,070	281,632	94,947	2,383,790	
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	1,896,406	-	-	-	-	-	-	-	1,896,406	
84	-	-	-	-	-	-	-	-	-	
85 Private Fundraising	-	-	-	-	-	-	-	-	-	
86 Investment Income	51,235	-	-	-	-	-	-	-	51,235	
87	-	-	-	-	-	-	-	-	-	
88 Rental Income	952,288	-	-	-	-	-	-	-	952,288	
89 Endowment Funds	-	-	-	-	-	-	-	-	-	
90 Foundations and Corporations	1,132,480	-	-	-	-	-	-	-	1,132,480	
91 United Way	10,657	-	-	-	-	-	-	-	10,657	
92 Program Income	-	-	-	-	-	-	-	-	-	
93 Client Fee	429,793	-	-	-	-	-	-	-	429,793	
94	-	-	-	-	-	-	-	-	-	
95 Grand Total	21,210,822	220,668	1,644,890	1,147,611	608,366	260,000	281,632	94,947	16,952,708	

Accounting Method Used

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							
	Year Ended June 30, 2024	DOMESTIC	FAMILY	TRUANCY	RAPID	COMMUNITY	OCF	OCF		All Other Functions
		VIOLENCE	EMPOWERMENT		REHOUSING	SCHOOLS-CRAMP	HSE	307020-2024		
Objects of Expense	Total All Functions	DHS Contract No. 2220177	DHS Contract No. 2320162	DHS Contract No. 2320164	DHS Contract No. 2220178	DHS Contract No. 2420252	DHS Contract No. 2220509	DHS Contract No. 2420262		
SALARIES AND WAGES										
1 Administrative	-	-	-	-	-	-	-	-	-	-
2 Professional	11,080,325	148,692	196,648	111,000	56,138	154,268	166,654	60,410	10,186,515	
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	2,564,585	40,853	1,122,415	854,290	226,708	42,424	45,830	14,965	217,100	
10 Other (Indirect Admin and Fringe)	-	-	-	-	-	-	-	-	-	
30 TOTAL SALARIES AND WAGES	13,644,910	189,545	1,319,063	965,290	282,846	196,692	212,484	75,375	10,403,615	
OPERATING EXPENSE AND ADMIN.										
31 Prof. Fees and Contract Payments	1,984,027	-	26,847	-	-	-	-	-	1,957,180	
32 Supplies	480,355	6,535	26,419	9,544	360	2,510	2,230	107	432,650	
33 Telephone	122,710	1,363	19,695	17,753	2,018	1,792	2,239	755	77,095	
34 Postage and Shipping	-	-	-	-	-	-	-	-	-	
35 Local Transportation	126,077	124	6,025	5,599	1,915	394	-	-	112,020	
36 Outside Printing, Artwork Etc.	-	-	-	-	-	-	-	-	-	
37 Conferences, Conventions, Mtgs.	218,778	3,317	15,821	7,635	1,415	8,654	-	-	181,936	
38 Subscriptions, Publications	-	-	-	-	-	-	-	-	-	
39 Membership Dues	-	-	-	-	-	-	-	-	-	
40 Awards and Grants	-	-	-	-	-	-	-	-	-	
41 Equip. Furn and Mtr Vehicles Rental	236,404	1,022	21,180	7,509	3,515	7,626	1,697	594	193,261	
42 Equip. Furn and Mtr Vehicles Depr	669,586	-	-	-	-	-	-	-	669,586	
43 Fundraising and Marketing	80,080	-	-	432	132	175	-	-	79,341	
44 Other (Information Technology and Fees and Svcs)	601,472	3,937	31,019	23,589	5,776	4,743	9,169	2,052	521,187	
45 Other (Interest and Bad Debt Expense)	626,174	-	-	-	-	-	28,163	9,495	588,516	
46 Total Social Services and Child Care	5,145,663	16,298	147,006	72,061	15,131	25,894	43,498	13,003	4,812,772	
47 Operating Expense - Incentives, Stipends	233,021	1,620	5,460	2,922	-	8,142	6,708	633	207,536	
48 Operating Expense - Emergency Payments	364,892	1,509	76,681	30,615	13,649	14,294	-	-	228,144	
49 Operating Expense - Rental Assistance	2,408,924	-	-	-	279,907	-	-	-	2,129,017	
50 TOTAL OPER. EXPENSE AND ADMIN.	8,152,500	19,427	229,147	105,598	308,687	48,330	50,206	13,636	7,377,469	
OCCUPANCY										
51 Occupancy	865,526	9,653	80,516	64,524	14,349	13,379	15,609	5,068	662,428	
52 Bldg and Bldg Equip Insurance	266,708	2,043	16,164	12,199	2,484	1,599	3,333	868	228,018	
53	-	-	-	-	-	-	-	-	-	
54	-	-	-	-	-	-	-	-	-	
55	-	-	-	-	-	-	-	-	-	
56	-	-	-	-	-	-	-	-	-	
57	-	-	-	-	-	-	-	-	-	
58	-	-	-	-	-	-	-	-	-	
59	-	-	-	-	-	-	-	-	-	
62 TOTAL OCCUPANCY EXPENSE	1,132,234	11,696	96,680	76,723	16,833	14,978	18,942	5,936	890,446	
81 GRAND TOTAL ALL EXPENSES	22,929,644	220,668	1,644,890	1,147,611	608,366	260,000	281,632	94,947	18,671,530	
Excess Revenue / (Expenses)	(1,718,822)	-	-	-	-	-	-	-	(1,718,822)	

REPORT OF EXCESS REVENUE City of Philadelphia Department of Human Services Year Ended June 30, 2024	Agency name: Congreso De Latinos Unidos, Inc. Address: 216 West Somerset Street Philadelphia, PA 19133							City of Philadelphia Department of Human Services						
	DOMESTIC VIOLENCE 403004-2024		FAMILY EMPOWERMENT 511003-2024		TRUANCY 508002-2024		RAPID REHOUSING 505039-2024		COMMUNITY SCHOOLS-CRAMP 508008-2024		OCF HSE 307012-2024		OCF 307020-2024	
	Total DHS Services	DHS Contract No. 2220177	DHS Contract No. 2320162	DHS Contract No. 2320164	DHS Contract No. 2220178	DHS Contract No. 2420252	DHS Contract No. 2220509	DHS Contract No. 2420262	All Other Functions					
Total DHS Revenue	4,258,114	220,668	1,644,890	1,147,611	608,366	260,000	281,632	94,947	16,952,708					
Deduct Expenditures for Phila. DHS services:														
Salaries and Wages	3,241,295	189,545	1,319,063	965,290	282,846	196,692	212,484	75,375	10,403,615					
Operating and Admin	442,140	3,129	82,141	33,537	293,556	22,436	6,708	633	2,564,697					
Occupancy	241,788	11,696	96,680	76,723	16,833	14,978	18,942	5,936	890,446					
Child Care and Social Services	332,891	16,298	147,006	72,061	15,131	25,894	43,498	13,003	4,812,772					
Total DHS Expenses	4,258,114	220,668	1,644,890	1,147,611	608,366	260,000	281,632	94,947	18,671,530					
Excess Revenue / (Expenses)	-	-	-	-	-	-	-	-	(1,718,822)					

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. 505036-2024

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

July 1, 2023 to June 30, 2024

	1	2	3
	Agency Total	Other	Amount
	Contract	Adjustments	Per
	Expenditures	Expenditures	Audit Report
BUDGET CATEGORIES			
PERSONNEL SERVICES			
Salaries	\$ 117,316	\$ -	\$ 117,316
Fringe Benefits	32,262	-	32,262
Staff Travel	-	-	-
Training/Conferences	-	-	-
SUBTOTAL: Personnel Services	149,578	-	149,578
OPERATING EXPENSES			
Rent/Occupancy	12,473	-	12,473
Communications/Telephone	1,756	-	1,756
Travel Events	602	-	602
Supplies (Office/Program)	409	-	409
Equipment Leasing	1,326	-	1,326
Insurance	2,474	-	2,474
Professional Fees	-	-	-
Management Information System	4,269	-	4,269
SUBTOTAL: Operating Expenses	23,309	-	23,309
FIXED ASSETS			
SUBTOTAL: Fixed Assets	-	-	-
ADMINISTRATIVE COSTS			
Personnel - allocated costs	25,883	-	25,883
Benefits	7,118	-	7,118
Indirect Cost	-	-	-
SUBTOTAL: Administrative Costs	33,001	-	33,001

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2220363 Program No. 505036-2024

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

July 1, 2023 to June 30, 2024

	1 Agency Total Contract Expenditures	2 Other Adjustments	3 Amount Per Audit Report
BUDGET CATEGORIES (continued)			
PARTICIPANTS			
Rental Assistance	225,566	-	225,566
SUBTOTAL: Participants	225,566	-	225,566
OHS CONTRACT			
BUDGET/EXPENDITURES	431,454	-	431,454
TOTAL	431,454	-	431,454
Funding sources:			
City of Philadelphia, OHS	431,454	-	431,454
Total funding sources	431,454	-	431,454
Excess of expenditures over funding sources	\$ -	\$ -	\$ -

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420277 Program No. 505042-2024

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

July 1, 2023 to June 30, 2024

	1	2	3
	Agency Total Contract Expenditures	Other Adjustments	Per Audit Report
BUDGET CATEGORIES			
PERSONNEL SERVICES			
Salaries	\$ 33,953	\$ -	\$ 33,953
Fringe Benefits	9,337	-	9,337
Staff Travel	-	-	-
Training/Conferences	-	-	-
SUBTOTAL: Personnel Services	43,290	-	43,290
OPERATING EXPENSES			
Rent/Occupancy	3,026	-	3,026
Communications/Telephone	423	-	423
Postage	-	-	-
Supplies (Office/Program)	312	-	312
Equipment Leasing	312	-	312
Insurance	587	-	587
Professional Fees	24	-	24
Management Information System	1,106	-	1,106
SUBTOTAL: Operating Expenses	5,790	-	5,790
FIXED ASSETS			
SUBTOTAL: Fixed Assets	-	-	-
ADMINISTRATIVE COSTS			
Personnel - allocated costs	12,103	-	12,103
Benefits	3,328	-	3,328
Indirect Cost	-	-	-
SUBTOTAL: Administrative Costs	15,431	-	15,431

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2420277 Program No. 505042-2024

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

July 1, 2023 to June 30, 2024

	<u>1</u>	<u>2</u>	<u>3</u>
	Agency Total Contract Expenditures	Other Adjustments	Amount Per Audit Report
BUDGET CATEGORIES (continued)			
PARTICIPANTS			
Rental Assistance	<u>83,149</u>	<u>-</u>	<u>83,149</u>
SUBTOTAL: Participants	<u>83,149</u>	<u>-</u>	<u>83,149</u>
OHS CONTRACT			
BUDGET/EXPENDITURES	<u>147,660</u>	<u>-</u>	<u>147,660</u>
TOTAL	<u>147,660</u>	<u>-</u>	<u>147,660</u>
Funding sources:			
Federal	<u>147,660</u>	<u>-</u>	<u>147,660</u>
Total funding sources	<u>147,660</u>	<u>-</u>	<u>147,660</u>
Excess of expenditures over funding sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320573 Program No. 403015-23Y2

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

July 1, 2023 to June 30, 2024

	<u>1</u> Agency Total Contract Expenditures	<u>2</u> Other Adjustments	<u>3</u> Amount Per Audit Report
BUDGET CATEGORIES			
PERSONNEL SERVICES			
Salaries	\$ 138,159	\$ -	\$ 138,159
Fringe Benefits	38,496	-	38,496
Staff Travel	36	-	36
Training/Conferences	83	-	83
SUBTOTAL: Personnel Services	<u>176,774</u>	<u>-</u>	<u>176,774</u>
OPERATING EXPENSES			
Rent/Occupancy	11,004	-	11,004
Communications/Telephone	1,479	-	1,479
Postage	-	-	-
Supplies (Office/Program)	4,300	-	4,300
Equipment Leasing	1,176	-	1,176
Insurance	1,913	-	1,913
Professional Fees	153,546	-	153,546
Management Information System	3,999	-	3,999
Other	947	-	947
SUBTOTAL: Operating Expenses	<u>178,364</u>	<u>-</u>	<u>178,364</u>
FIXED ASSETS			
SUBTOTAL: Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
ADMINISTRATIVE COSTS			
Personnel - allocated costs	17,824	-	17,824
Benefits	4,961	-	4,961
Indirect Cost	40,601	-	40,601
SUBTOTAL: Administrative Costs	<u>63,386</u>	<u>-</u>	<u>63,386</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320573 Program No. 403015-23Y2

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

July 1, 2023 to June 30, 2024

	1	2	3
	Agency Total Contract Expenditures	Other Adjustments	Amount Per Audit Report
BUDGET CATEGORIES (continued)			
PARTICIPANTS			
Rental Assistance	43,109	-	43,109
Security Deposit	-	-	-
Utility Assistance	-	-	-
Other Assistance	43,592	-	43,592
Relocating Expenses	9,921	-	9,921
SUBTOTAL: Participants	96,622	-	96,622
OHS CONTRACT			
BUDGET/EXPENDITURES	515,146	-	515,146
TOTAL	515,146	-	515,146
Funding sources:			
City of Philadelphia, OHS	515,146	-	515,146
Total funding sources	515,146	-	515,146
Excess of expenditures over funding sources	\$ -	\$ -	\$ -

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320638 Program No. 403022-2023

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

July 1, 2023 to June 30, 2024

	<u>1</u> <u>Agency Total</u> <u>Contract</u> <u>Expenditures</u>	<u>2</u> <u>Other</u> <u>Adjustments</u>	<u>3</u> <u>Amount</u> <u>Per</u> <u>Audit Report</u>
BUDGET CATEGORIES			
PERSONNEL SERVICES			
Salaries	\$ 13,281	\$ -	\$ 13,281
Fringe Benefits	3,745	-	3,745
Staff Travel	-	-	-
Training/Conferences	-	-	-
SUBTOTAL: Personnel Services	<u>17,026</u>	<u>-</u>	<u>17,026</u>
OPERATING EXPENSES			
Rent/Occupancy	-	-	-
Communications/Telephone	-	-	-
Postage	-	-	-
Supplies (Office/Program)	-	-	-
Equipment Leasing	-	-	-
Insurance	-	-	-
Professional Fees	-	-	-
Management Information System	-	-	-
SUBTOTAL: Operating Expenses	<u>-</u>	<u>-</u>	<u>-</u>
FIXED ASSETS			
SUBTOTAL: Fixed Assets	<u>-</u>	<u>-</u>	<u>-</u>
ADMINISTRATIVE COSTS			
Personnel - allocated costs	1,883	-	1,883
Benefits	531	-	531
Indirect Cost	-	-	-
SUBTOTAL: Administrative Costs	<u>2,414</u>	<u>-</u>	<u>2,414</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Homeless Services (OHS)

City of Philadelphia Contract No. 2320638 Program No. 403022-2023

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

July 1, 2023 to June 30, 2024

	1	2	3
	Agency Total Contract Expenditures	Other Adjustments	Amount Per Audit Report
	<u> </u>	<u> </u>	<u> </u>
BUDGET CATEGORIES (continued)			
PARTICIPANTS			
Rental Assistance	9,136	-	9,136
Transportation	-	-	-
Program Supplies	-	-	-
Subcontracted Partners	-	-	-
	<u> </u>	<u> </u>	<u> </u>
SUBTOTAL: Participants	<u>9,136</u>	<u>-</u>	<u>9,136</u>
	OHS CONTRACT		
	BUDGET/EXPENDITURES		
	<u>28,576</u>	<u>-</u>	<u>28,576</u>
	TOTAL		
	<u>28,576</u>	<u>-</u>	<u>28,576</u>
Funding sources:			
Federal	<u>28,576</u>	<u>-</u>	<u>28,576</u>
Total funding sources	<u>28,576</u>	<u>-</u>	<u>28,576</u>
Excess of expenditures over funding sources	<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, 2024

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30 2024	
	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds	HOPWA Funds	Total Funds
Direct Personnel	\$ 185,643	\$ 185,643	\$ -	\$ -	\$ 150,982	\$ 150,982	\$ 150,982	\$ 150,982
Direct Fringe Benefits	48,268	48,268	-	-	39,255	39,255	39,255	39,255
Travel	1,000	1,000	-	-	1,000	1,000	1,000	1,000
Occupancy	13,883	13,883	-	-	9,416	9,416	9,416	9,416
Consumable Supplies	-	-	-	-	-	-	-	-
Equipment Rental/Lease	1,380	1,380	-	-	1,011	1,011	1,011	1,011
Other Costs	723,526	723,526	-	-	575,629	575,629	575,629	575,629
Total costs	\$ 973,700	\$ 973,700	\$ -	\$ -	\$ 777,293	\$ 777,293	\$ 777,293	\$ 777,293

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, 2024

	<u>Amount Per Books and Records</u>	<u>Amount Per June 30, 2024 Subrecipient Invoice</u>	<u>Difference</u>
Contract amount	<u>\$ 973,700</u>	<u>\$ 973,700</u>	<u>\$ -</u>
Program costs:			
Current year	\$ 777,293	\$ 777,293	\$ -
Cumulative	<u>777,293</u>	<u>777,293</u>	<u>-</u>
Funds drawn down:			
Current year	777,293	777,293	-
Cumulative	<u>777,293</u>	<u>777,293</u>	<u>-</u>
Total funds available for disposition	<u>\$ 196,407</u>	<u>\$ 196,407</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, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	\$ 973,700
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>777,293</u>
Total funds drawn down	<u>777,293</u>
Funds still available for drawdown	<u>\$ 196,407</u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>777,293</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>777,293</u>
Total funds applied (actual expenses)	<u>777,293</u>
Total funds due to funding source	<u>\$ -</u>
Total funds available for disposition	<u>\$ 196,407</u>
Funds DHCD is due from Congreso	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Division of Housing and Community Development
 City of Philadelphia Contract No. 2320135 Program No. 505004-2023
 Statement of Program Expenditures
 Year Ended June 30, 2024

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30 2024	
	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	239,638	239,638	-	-	209,864	209,864	209,864	209,864
Total costs	\$ 239,638	\$ 239,638	\$ -	\$ -	\$ 209,864	\$ 209,864	\$ 209,864	\$ 209,864

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
 City of Philadelphia Contract No. 2320135 Program No. 505004-2023
 Reconciliation Schedule
 Year Ended June 30, 2024**

	Amount Per Books and Records	Amount Per June 30, 2024 Subrecipient Invoice	Difference
Contract amount	<u>\$ 239,638</u>	<u>\$ 239,638</u>	<u>\$ -</u>
Program costs:			
Current year	\$ 209,864	\$ 209,864	\$ -
Cumulative	<u>209,864</u>	<u>209,864</u>	<u>-</u>
Funds drawn down:			
Current year	209,864	209,864	-
Cumulative	<u>209,864</u>	<u>209,864</u>	<u>-</u>
Total funds available for disposition	<u>\$ 29,774</u>	<u>\$ 29,774</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
City of Philadelphia Contract No. 2320135 Program No. 505004-2023
Statement of Source and Status of Funds
Year Ended June 30, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	<u>\$ 239,638</u>
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>209,864</u>
Total funds drawn down	<u>209,864</u>
Funds still available for drawdown	<u><u>\$ 29,774</u></u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>209,864</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>209,864</u>
Total funds applied (actual expenses)	<u>209,864</u>
Total funds due to funding source	<u><u>\$ -</u></u>
Total funds available for disposition	<u><u>\$ 29,774</u></u>
Funds DHCD is due from Congreso	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
 City of Philadelphia Contract No. 2320221 Program No. 505801-2023
 Statement of Program Expenditures
 Year Ended June 30, 2024**

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2024	
	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds
Direct Personnel	\$ 44,437	\$ 44,437	\$ -	\$ -	\$ 40,505	\$ 40,505	\$ 40,505	\$ 40,505
Direct Fringe Benefits	11,865	11,865	-	-	10,815	10,815	10,815	10,815
Occupancy	6,250	6,250	-	-	2,700	2,700	2,700	2,700
Consumable Supplies	2,781	2,781	-	-	-	-	-	-
Equipment Rental/Lease	530	530	-	-	398	398	398	398
Other Costs	11,216	11,216	-	-	2,539	2,539	2,539	2,539
Total	\$ 77,079	\$ 77,079	\$ -	\$ -	\$ 56,957	\$ 56,957	56,957	\$ 56,957

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Division of Housing and Community Development
 City of Philadelphia Contract No. 2320221 Program No. 505801-2023
 Reconciliation Schedule
 Year Ended June 30, 2024

	Amount Per Books and Records	Amount Per June 30, 2024 Subrecipient Invoice	Difference
Contract amount	<u>\$ 77,079</u>	<u>\$ 77,079</u>	<u>\$ -</u>
Program costs:			
Current year	\$ 56,957	\$ 56,957	\$ -
Cumulative	<u>56,957</u>	<u>56,957</u>	<u>-</u>
Funds drawn down:			
Current year	56,957	56,957	-
Cumulative	<u>56,957</u>	<u>56,957</u>	<u>-</u>
Total funds available for disposition	<u>\$ 20,122</u>	<u>\$ 20,122</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
City of Philadelphia Contract No. 2320221 Program No. 505801-2023
Statement of Source and Status of Funds
Year Ended June 30, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	<u>\$ 77,079</u>
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>56,957</u>
Total funds drawn down	<u>56,957</u>
Funds still available for drawdown	<u><u>\$ 20,122</u></u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>56,957</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>56,957</u>
Total funds applied (actual expenses)	<u>56,957</u>
Total funds due to funding source	<u><u>\$ -</u></u>
Total funds available for disposition	<u><u>\$ 20,122</u></u>
Funds DHCD is due from Congreso	<u><u>\$ -</u></u>

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, 2024

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30 2024	
	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds	DHCD Funds	Total Funds
Direct Personnel	\$ 197,202	\$ 197,202	\$ -	\$ -	\$ 157,860	\$ 157,860	\$ 157,860	157,860
Direct Fringe Benefits	51,272	51,272	-	-	41,043	41,043	41,043	41,043
Occupancy	18,016	18,016	-	-	14,771	14,771	14,771	14,771
Consumable Supplies	2,339	2,339	-	-	1,503	1,503	1,503	1,503
Equipment Rental/Lease	1,791	1,791	-	-	1,479	1,479	1,479	1,479
Other Costs	21,955	21,955	-	-	9,396	9,396	9,396	9,396
Total	<u>\$ 292,575</u>	<u>\$ 292,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 226,052</u>	<u>\$ 226,052</u>	<u>\$ 226,052</u>	<u>\$ 226,052</u>

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, 2024**

	Amount Per Books and Records	Amount Per June 30, 2024 Subrecipient Invoice	Difference
Contract amount	<u>\$ 292,575</u>	<u>\$ 292,575</u>	<u>\$ -</u>
Program costs:			
Current year	\$ 226,052	\$ 226,052	\$ -
Cumulative	<u>226,052</u>	<u>226,052</u>	<u>-</u>
Funds drawn down:			
Current year	226,052	226,052	-
Cumulative	<u>226,052</u>	<u>226,052</u>	<u>-</u>
Total funds available for disposition	<u>\$ 66,523</u>	<u>\$ 66,523</u>	<u>\$ -</u>

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, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	<u>\$ 292,575</u>
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>226,052</u>
Total funds drawn down	<u>226,052</u>
Funds still available for drawdown	<u><u>\$ 66,523</u></u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>226,052</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>226,052</u>
Total funds applied (actual expenses)	<u>226,052</u>
Total funds due to funding source	<u><u>\$ -</u></u>
Total funds available for disposition	<u><u>\$ 66,523</u></u>
Funds DHCD is due from Congreso	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Division of Housing and Community Development
 City of Philadelphia Contract No. 2420065 Program No. 505061-2024
 Statement of Program Expenditures
 Year Ended June 30, 2024

Categories	Program Expenditures							
	Project Budget		Accrued Expenditures Prior to Beginning of Year		Accrued Expenditures During Contract Year		Accrued Expenditures Cumulative to June 30, 2024	
	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds	Housing Retention Funds	Total Funds
Direct Personnel	\$ 141,399	\$ 141,399	\$ -	\$ -	\$ 125,307	\$ 125,307	\$ 125,307	125,307
Direct Fringe Benefits	36,763	36,763	-	-	32,580	32,580	32,580	32,580
Occupancy	12,618	12,618	-	-	10,109	10,109	10,109	10,109
Consumable Supplies	449	449	-	-	379	379	379	379
Equipment Rental/Lease	1,254	1,254	-	-	1,045	1,045	1,045	1,045
Other Costs	557,517	557,517	-	-	574,205	574,205	574,205	574,205
Total costs	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ 743,625	\$ 743,625	\$ 743,625	\$ 743,625

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Division of Housing and Community Development
 City of Philadelphia Contract No. 2420065 Program No. 505061-2024
 Reconciliation Schedule
 Year Ended June 30, 2024

	Amount Per Books and Records	Amount Per June 30, 2024 Subrecipient Invoice	Difference
Contract amount	<u>\$ 750,000</u>	<u>\$ 750,000</u>	<u>\$ -</u>
Program costs:			
Current year	\$ 743,625	\$ 743,625	\$ -
Cumulative	<u>743,625</u>	<u>743,625</u>	<u>-</u>
Funds drawn down:			
Current year	743,625	743,625	-
Cumulative	<u>743,625</u>	<u>743,625</u>	<u>-</u>
Total funds available for disposition	<u>\$ 6,375</u>	<u>\$ 6,375</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
 City of Philadelphia Contract No. 2420065 Program No. 505061-2024
 Statement of Source and Status of Funds
 Year Ended June 30, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	<u>\$ 750,000</u>
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>743,625</u>
Total funds drawn down	<u>743,625</u>
Funds still available for drawdown	<u><u>\$ 6,375</u></u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>743,625</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>743,625</u>
Total funds applied (actual expenses)	<u>743,625</u>
Total funds due to funding source	<u><u>\$ -</u></u>
Total funds available for disposition	<u><u>\$ 6,375</u></u>
Funds DHCD is due from Congreso	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
 City of Philadelphia Contract No. 2320184 Program No. 505048-2024
 Statement of Program Expenditures
 Year Ended June 30, 2024**

<u>Categories</u>	Program Expenditures							
	<u>Project Budget</u>		<u>Accrued Expenditures Prior to Beginning of Year</u>		<u>Accrued Expenditures During Contract Year</u>		<u>Accrued Expenditures Cumulative to June 30, 2023</u>	
	<u>Housing Retention Funds</u>	<u>Total Funds</u>	<u>Housing Retention Funds</u>	<u>Total Funds</u>	<u>Housing Retention Funds</u>	<u>Total Funds</u>	<u>Housing Retention Funds</u>	<u>Total Funds</u>
Direct Personnel	\$ 63,186	\$ 63,186	\$ -	\$ -	\$ 59,474	\$ 59,474	\$ 59,474	\$ 59,474
Direct Fringe Benefits	17,376	17,376	-	-	16,355	16,355	16,355	16,355
Travel	-	-	-	-	-	-	-	-
Occupancy	4,512	4,512	-	-	5,224	5,224	5,224	5,224
Consumable Supplies	-	-	-	-	-	-	-	-
Equipment Rental/Lease	449	449	-	-	429	429	429	429
Other Costs	114,477	114,477	-	-	110,169	110,169	110,169	110,169
Total costs	\$ 200,000	\$ 200,000	\$ -	\$ -	\$ 191,651	\$ 191,651	\$ 191,651	\$ 191,651

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Division of Housing and Community Development
 City of Philadelphia Contract No. 2320184 Program No. 505048-2024
 Reconciliation Schedule
 Year Ended June 30, 2024

	Amount Per Books and Records	Amount Per June 30, 2024 Subrecipient Invoice	Difference
Contract amount	<u>\$ 200,000</u>	<u>\$ 200,000</u>	<u>\$ -</u>
Program costs:			
Current year	191,651	191,651	-
Cumulative	<u>191,651</u>	<u>191,651</u>	<u>-</u>
Funds drawn down:			
Current year	191,651	191,651	-
Cumulative	<u>191,651</u>	<u>191,651</u>	<u>-</u>
Total funds available for disposition	<u>\$ 8,349</u>	<u>\$ 8,349</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Division of Housing and Community Development
City of Philadelphia Contract No. 2320184 Program No. 505048-2024
Statement of Source and Status of Funds
Year Ended June 30, 2024**

	<u>DHCD Funds</u>
Total contract (Final authorized budget)	<u>\$ 200,000</u>
Less:	
Funds drawn down, prior fiscal year	-
Funds drawn down, current fiscal year	<u>191,651</u>
Total funds drawn down	<u>191,651</u>
Funds still available for drawdown	<u>\$ 8,349</u>
Add:	
Program income	<u>\$ -</u>
Total funds received	<u>191,651</u>
Less:	
Funds applied, prior fiscal year	-
Funds applied, current fiscal year	<u>191,651</u>
Total funds applied (actual expenses)	<u>191,651</u>
Total funds due to funding source	<u>\$ -</u>
Total funds available for disposition	<u>\$ 8,349</u>
Funds DHCD is due from Congreso	<u>\$ -</u>

OFFICE OF BEHAVIORAL HEALTH/INTELLECTUAL DISABILITY SERVICES

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Office of Behavioral Health/Intellectual DisAbility Services
 City of Philadelphia GC Incentive Needs Assessment Survey Contract
 Statement of Functional Expenditures by Contract/Program and Revenue by Funding Sources
 July 1, 2023 to June 30, 2024**

	<u>GC Incentive Needs Assessment Survey</u>
Expenditures by cost center:	
Personnel services:	
Client oriented salaries	\$ -
Client oriented fringe benefits	-
	<hr/>
Total personnel services	<hr/> - <hr/>
Operating expenses:	
Rent	-
Insurance	-
Communication	-
Office program materials	-
Consultant expenses	-
Staff/client travel	-
Other, administration	3,000
	<hr/>
Total operating expenses	<hr/> 3,000 <hr/>
Total expenditures by cost center	3,000
Funding sources:	
City	3,000
	<hr/>
Excess of expenditures over funding sources	<hr/> \$ - <hr/>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Office of Behavioral Health/Intellectual DisAbility Services
 City of Philadelphia GC Incentive Needs Assessment Survey Contract
 Reconciliation of Agency Reported Expenditures/Revenue to Audited Expenditures/Revenue
 July 1, 2023 to June 30, 2024**

	<u>According to Fiscal Report</u>	<u>Other Adjustments</u>	<u>According to Audit Report</u>
Expenditures by cost center:			
Personnel services:			
Client oriented salaries	\$ -	\$ -	\$ -
Client oriented fringe benefits	-	-	-
	<hr/>	<hr/>	<hr/>
Total personnel services	-	-	-
Operating expenses:			
Rent	-	-	-
Insurance	-	-	-
Communication	-	-	-
Office program materials	-	-	-
Consultant expenses	-	-	-
Staff/client travel	-	-	-
Other, administration	3,000	-	3,000
	<hr/>	<hr/>	<hr/>
Total operating expenses	3,000	-	3,000
	<hr/>	<hr/>	<hr/>
Total expenditures by cost center	3,000	-	3,000
Funding sources:			
City	3,000	-	3,000
	<hr/>	<hr/>	<hr/>
Excess of expenditures over funding sources	\$ -	\$ -	\$ -
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Behavioral Health/Intellectual DisAbility Services

City of Philadelphia Contract No. 2120003 Program No. 103002-2024

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

July 1, 2023 to June 30, 2024

	<u>Hunting Park Beacon (Prevention)</u>
Expenditures by cost center:	
Personnel services:	
Client oriented salaries	\$ 171,996
Client oriented fringe benefits	<u>47,299</u>
Total personnel services	<u>219,295</u>
Operating expenses:	
Rent	17,260
Insurance	2,839
Communication	2,405
Office program materials	4,640
Consultant expenses	-
Staff/client travel	2,982
Other, administration	<u>62,344</u>
Total operating expenses	<u>92,470</u>
Total expenditures by cost center	311,765
Funding sources:	
Federal	<u>311,765</u>
Excess of funding over expenditures	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Behavioral Health/Intellectual Disability Services

City of Philadelphia Contract No. 2120003 Program No. 103002-2024

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

July 1, 2022 to June 30, 2023

	<u>According to Fiscal Report</u>	<u>Other Adjustments</u>	<u>According to Audit Report</u>
Expenditures by cost center:			
Personnel services:			
Client oriented salaries	\$ 171,996	\$ -	\$ 171,996
Client oriented fringe benefits	47,299	-	47,299
Total personnel services	<u>219,295</u>	<u>-</u>	<u>219,295</u>
Operating expenses:			
Rent	17,260	-	17,260
Insurance	2,839	-	2,839
Communication	2,405	-	2,405
Office program materials	4,640	-	4,640
Consultant expenses	-	-	-
Staff/client travel	2,982	-	2,982
Other, administration	62,344	-	62,344
Total operating expenses	<u>92,470</u>	<u>-</u>	<u>92,470</u>
Total expenditures by cost center	<u>311,765</u>	<u>-</u>	<u>311,765</u>
Funding sources:			
Federal	<u>311,765</u>	<u>-</u>	<u>311,765</u>
Excess of expenditures over funding sources	<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, 2024

Contract period	07/01/23- 07/31/23	08/01/23- 06/30/24	07/01/23- 02/29/24	03/01/24- 06/30/24	07/01/23 - 06/30/24
Contract number	EC3005	EC4005	RW3405	RW4405	SR4024
Funding source	Federal	Federal	Federal	Federal	State
Congreso program no.	<u>401401-2023</u>	<u>401401-2024</u>	<u>504604-2023</u>	<u>504604-2024</u>	<u>504716-2024</u>
Personnel services:					
Salaries	\$ 26,095	\$ 140,536	\$ 12,032	\$ 8,164	\$ 6,939
Benefits	7,359	38,647	3,392	2,245	1,908
Total personnel services	<u>33,454</u>	<u>179,183</u>	<u>15,424</u>	<u>10,409</u>	<u>8,847</u>
Other operating costs:					
Travel	21	-	-	-	-
Equipment/network	-	-	-	-	-
Supplies, office	-	1,668	-	-	-
Supplies, program	(6,080)	6,569	-	-	1,589
Food	-	399	-	-	-
Rent	250	4,113	376	220	219
Utilities	250	4,105	305	192	152
Communication	-	1,709	169	97	87
Leased equipment	272	1,227	107	77	77
Insurance	-	-	-	-	-
Postage	-	-	-	-	-
Client incentives	-	72	-	-	-
Marketing	-	242	-	-	-
Repairs and maintenance	860	3,668	368	196	233
Other (MIS Technology)	817	4,356	380	245	259
Subcontract (professional fees)	11,398	4,999	16,542	3,885	-
Total other operating costs	<u>7,788</u>	<u>33,127</u>	<u>18,247</u>	<u>4,912</u>	<u>2,616</u>
Indirect costs	<u>3,795</u>	<u>19,533</u>	<u>3,098</u>	<u>1,409</u>	<u>1,055</u>
Total expenditures	45,037	231,843	36,769	16,730	12,518
Program revenue	<u>(45,037)</u>	<u>(231,843)</u>	<u>(36,769)</u>	<u>(16,730)</u>	<u>(12,518)</u>
Net AACO funded expenditures	<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, 2024

Contract period	07/01/24- 06/30/24	07/01/23- 02/29/24	03/01/24- 06/30/24	07/01/24- 06/30/24	07/01/23- 02/29/24	03/01/24- 06/30/24
Contract number	SR4020	RS3549	RS4549	SR4117	RM3845	RM4845
Funding source	State	Federal	Federal	State	Federal	Federal
Congreso program no.	<u>504812-2024</u>	<u>504901-2023</u>	<u>504901-2024</u>	<u>504905-2024</u>	<u>504907-2023</u>	<u>504907-2024</u>
Personnel services:						
Salaries	\$ 18,919	\$ 5,847	\$ 876	\$ 56,654	\$ 239,074	\$ 101,188
Benefits	5,203	1,649	241	15,580	67,419	27,827
Total personnel services	<u>24,122</u>	<u>7,496</u>	<u>1,117</u>	<u>72,234</u>	<u>306,493</u>	<u>129,015</u>
Other operating costs:						
Travel	-	-	-	-	1,000	638
Equipment/network	-	-	-	-	-	-
Supplies, program	3,337	8,897	-	-	-	-
Food	4	-	-	-	-	-
Rent	691	-	-	2,045	8,032	3,491
Utilities	607	-	-	1,691	7,541	2,769
Communication	263	-	-	807	3,142	1,467
Leased equipment	209	-	-	616	2,285	1,161
Insurance	-	-	-	-	-	-
Postage	-	-	-	-	-	-
Printing	-	-	-	-	-	-
Repairs and maintenance	641	-	-	1,900	7,533	3,079
Other (MIS Technology)	720	-	-	2,137	8,266	3,722
Subcontract (professional fees)	29,745	25,393	-	-	-	-
Total other operating costs	<u>36,217</u>	<u>34,290</u>	<u>-</u>	<u>9,196</u>	<u>37,799</u>	<u>16,327</u>
Indirect costs	<u>5,550</u>	<u>3,844</u>	<u>103</u>	<u>7,492</u>	<u>31,675</u>	<u>13,371</u>
Total expenditures	<u>65,889</u>	<u>45,630</u>	<u>1,220</u>	<u>88,922</u>	<u>375,967</u>	<u>158,713</u>
Program revenue	<u>(65,889)</u>	<u>(45,630)</u>	<u>(1,220)</u>	<u>(88,922)</u>	<u>(375,967)</u>	<u>(158,713)</u>
Net AACO funded expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 Program No. 402004-2024

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

July 1, 2023 to June 30, 2024

	<u>Outreach Services</u>
Expenditures by cost center:	
Personnel services:	
Client oriented services salaries	\$ 52,121
Client oriented services benefits	14,333
	<hr/>
Total personnel services	66,454
	<hr/>
Operating expenses:	
Administrative overhead	12,713
Rent	-
Insurance	-
Communications	-
Supplies	926
Postage	-
MIS Technologies	-
Staff/client travel	87
Food and clothing	138
Training	-
	<hr/>
Total operating expenses	13,864
	<hr/>
Total expenditures by cost center	80,318
	<hr/>
Funding sources:	
Federal	80,318
	<hr/>
Excess of expenditures over funding sources	\$ -
	<hr/> <hr/>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Office of Maternal, Child and Family Health

City of Philadelphia Contract No. 2120221 Program No. 402004-2024

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

July 1, 2023 to June 30, 2024

	<u>According to Fiscal Report</u>	<u>Other Adjustments</u>	<u>According to Audit Report</u>
Expenditures by cost center:			
Personnel services:			
Client oriented services salaries	\$ 52,121	\$ -	\$ 52,121
Client oriented services benefits	14,333	-	14,333
	<u>66,454</u>	<u>-</u>	<u>66,454</u>
Total personnel services			
Operating expenses:			
Administrative overhead	12,713	-	12,713
Rent	-	-	-
Insurance	-	-	-
Communications	-	-	-
Supplies	926	-	926
Postage	-	-	-
MIS Technologies	-	-	-
Staff/client travel	87	-	87
Food and clothing	138	-	138
Equipment	-	-	-
	<u>13,864</u>	<u>-</u>	<u>13,864</u>
Total operating expenses			
	<u>80,318</u>	<u>-</u>	<u>80,318</u>
Total expenditures by cost center			
Funding sources:			
Federal	80,318	-	80,318
	<u>80,318</u>	<u>-</u>	<u>80,318</u>
Excess of expenditures over funding sources	<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, 2024, and our report thereon dated November 25, 2024, 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 78, arising from a contract with the Pennsylvania Coalition Against Domestic Violence for the year ended June 30, 2024, 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
November 25, 2024

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, 2024

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
SSBG/Title XX:				
Personnel	\$ 30,917	\$ 30,731	\$ (186)	\$ -
Operations	7,772	5,394	(2,378)	-
Act 44 (State):				
Personnel	157,450	161,126	3,676	-
Operations	37,231	26,882	(10,349)	-
FVPSA ARP:				
Personnel	43,538	44,130	592	-
Operations	9,147	6,401	(2,746)	-
Act 222 (State):				
Personnel	1,042	997	(45)	-
Operations	153	70	(83)	-
SSBG/CLR:				
Personnel	124,010	126,839	2,829	-
Operations	30,359	22,421	(7,938)	-
SSBG/Welfare - Relocation:				
Personnel	-	-	-	-
Operations	17,185	16,947	(238)	-
Act 44 Medical Advocacy (State):				
Personnel	52,269	41,152	(11,117)	-
Operations	7,207	5,379	(1,828)	-
FVPSA ARP Mobile:				
Personnel	57,237	37,258	(19,979)	-
Operations	48,263	53,282	5,019	-
Total	\$ 623,780	\$ 579,009	\$ (44,771)	\$ -
Funding reconciliation:				
Approved contract - total received				
as of June 30, 2024				
	\$ -	\$ 484,665		
Allowable costs:				
Approved costs	579,009	579,009		
Questioned costs	-	-		
Due from PCADV		\$ 94,344		

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, 2024**

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
Personnel:				
Salaries	\$ 24,642	\$ 24,390	\$ (252)	\$ -
Fringe benefits	6,275	6,341	66	-
	<u>30,917</u>	<u>30,731</u>	<u>(186)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	218	205	(13)	-
Food	-	-	-	-
Insurance	983	400	(583)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	2,298	1,962	(336)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	460	367	(93)	-
Supplies	2,450	1,479	(971)	-
Telephone	375	269	(106)	-
Travel	-	-	-	-
Utilities	988	712	(276)	-
	<u>7,772</u>	<u>5,394</u>	<u>(2,378)</u>	<u>-</u>
	<u><u>\$ 38,689</u></u>	<u><u>\$ 36,125</u></u>	<u><u>\$ (2,564)</u></u>	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Pennsylvania Coalition Against Domestic Violence
 Act 44 (State)
 Contract No. 60-15
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	Allowable Costs Per Unit			Questioned Costs
	Outreach Services	Reported Costs	Over (Under) Budget	
Budget categories:				
Personnel:				
Salaries	\$ 125,116	\$ 127,878	\$ 2,762	\$ -
Fringe benefits	32,334	33,248	914	-
	<u>157,450</u>	<u>161,126</u>	<u>3,676</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	992	999	7	-
Food	7,204	5,533	(1,671)	-
Insurance	4,456	2,168	(2,288)	-
MIS	-	3,474	3,474	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	150	43	(107)	-
Printing	1,250	766	(484)	-
Professional fees/contracted services	-	-	-	-
Occupancy	14,842	9,597	(5,245)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	1,806	872	(934)	-
Supplies	4,091	2,019	(2,072)	-
Telephone	1,690	1,299	(391)	-
Travel	750	112	(638)	-
Utilities	-	-	-	-
	<u>37,231</u>	<u>26,882</u>	<u>(10,349)</u>	<u>-</u>
	<u>\$ 194,681</u>	<u>\$ 188,008</u>	<u>\$ (6,673)</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, 2024

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
Personnel:				
Salaries	\$ 34,663	\$ 35,024	\$ 361	\$ -
Fringe benefits	8,875	9,106	231	-
	<u>43,538</u>	<u>44,130</u>	<u>592</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	299	289	(10)	-
Food	-	-	-	-
Insurance	1,337	423	(914)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	3,114	2,780	(334)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	2,540	1,524	(1,016)	-
Telephone	507	383	(124)	-
Travel	-	-	-	-
Utilities	1,350	1,002	(348)	-
	<u>9,147</u>	<u>6,401</u>	<u>(2,746)</u>	<u>-</u>
	<u><u>\$ 52,685</u></u>	<u><u>\$ 50,531</u></u>	<u><u>\$ (2,154)</u></u>	<u><u>\$ -</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Pennsylvania Coalition Against Domestic Violence
 Act 222 (State)
 Contract No. 60-15
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	
Budget categories:				
Personnel:				
Salaries	\$ 848	\$ 791	\$ (57)	\$ -
Fringe benefits	194	206	12	-
	<u>1,042</u>	<u>997</u>	<u>(45)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	9	4	(5)	-
Food	-	-	-	-
Insurance	26	4	(22)	-
MIS	9	15	6	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	90	42	(48)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	-	-	-	-
Telephone	19	5	(14)	-
Travel	-	-	-	-
Utilities	-	-	-	-
	<u>153</u>	<u>70</u>	<u>(83)</u>	<u>-</u>
	<u>\$ 1,195</u>	<u>\$ 1,067</u>	<u>\$ (128)</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, 2024

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
Personnel:				
Salaries	\$ 98,649	\$ 100,666	\$ 2,017	\$ -
Fringe benefits	25,361	26,173	812	-
	<u>124,010</u>	<u>126,839</u>	<u>2,829</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Dues and subscriptions	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	568	569	1	-
Food	-	-	-	-
Insurance	4,677	3,436	(1,241)	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	510	-	(510)	-
Postage	625	333	(292)	-
Printing	-	-	-	-
Professional fees/contracted services	7,025	5,319	(1,706)	-
Occupancy	5,830	5,468	(362)	-
Relocations	-	-	-	-
Other	200	162	(38)	-
Staff development	1,836	1,258	(578)	-
Supplies	5,005	2,618	(2,387)	-
Telephone	942	745	(197)	-
Travel	625	550	(75)	-
Utilities	2,516	1,963	(553)	-
	<u>30,359</u>	<u>22,421</u>	<u>(7,938)</u>	<u>-</u>
	<u>\$ 154,369</u>	<u>\$ 149,260</u>	<u>\$ (5,109)</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, 2024**

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
Personnel:				
Salaries	\$ -	\$ -	\$ -	\$ -
Fringe benefits	-	-	-	-
	-	-	-	-
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	-	-	-	-
Food	-	-	-	-
Insurance	-	-	-	-
MIS	-	-	-	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	-	-	-	-
Relocations	17,185	16,947	(238)	-
Safe homes	-	-	-	-
Staff development	-	-	-	-
Supplies	-	-	-	-
Telephone	-	-	-	-
Travel	-	-	-	-
Utilities	-	-	-	-
	<u>17,185</u>	<u>16,947</u>	<u>(238)</u>	<u>-</u>
	<u>\$ 17,185</u>	<u>\$ 16,947</u>	<u>\$ (238)</u>	<u>\$ -</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Pennsylvania Coalition Against Domestic Violence
 ACT 44 Medical Advocacy (State)
 Contract No. 60-15
 Schedule of Budgeted, Reported and Allowable Costs
 Year Ended June 30, 2024**

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	
Budget categories:				
Personnel:				
Salaries	\$ 41,300	\$ 32,660	\$ (8,640)	\$ -
Fringe benefits	10,969	8,492	(2,477)	-
	<u>52,269</u>	<u>41,152</u>	<u>(11,117)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	284	285	1	-
Food	-	-	-	-
Insurance	1,286	46	(1,240)	-
MIS	1,053	985	(68)	-
Maintenance	-	-	-	-
Memberships	-	17	17	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	-	-	-	-
Occupancy	3,061	2,758	(303)	-
Relocations	-	-	-	-
Safe homes	-	-	-	-
Staff development	200	692	492	-
Supplies	735	-	(735)	-
Telephone	536	367	(169)	-
Travel	-	229	229	-
Utilities	52	-	(52)	-
	<u>7,207</u>	<u>5,379</u>	<u>(1,828)</u>	<u>-</u>
	<u>\$ 59,476</u>	<u>\$ 46,531</u>	<u>\$(12,945)</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, 2024**

	Allowable Costs Per Unit			
	Outreach Services	Reported Costs	Over (Under) Budget	Questioned Costs
Budget categories:				
Personnel:				
Salaries	\$ 45,333	\$ 29,770	\$ (15,563)	\$ -
Fringe benefits	11,904	7,488	(4,416)	-
	<u>57,237</u>	<u>37,258</u>	<u>(19,979)</u>	<u>-</u>
Operations:				
Advertising	-	-	-	-
Indirect	10,500	8,876	(1,624)	-
Equipment	-	-	-	-
Equipment maintenance	-	-	-	-
Equipment rental	547	311	(236)	-
Food	-	-	-	-
Insurance	2,297	1,031	(1,266)	-
MIS	2,288	-	(2,288)	-
Maintenance	-	-	-	-
Memberships	-	-	-	-
Postage	-	-	-	-
Printing	-	-	-	-
Professional fees/contracted services	22,000	23,072	1,072	-
Occupancy	5,503	4,676	(827)	-
Relocations	-	-	-	-
Safe homes	4,254	14,898	10,644	-
Staff development	-	-	-	-
Supplies	-	-	-	-
Telephone	874	418	(456)	-
Other	-	-	-	-
Utilities	-	-	-	-
	<u>48,263</u>	<u>53,282</u>	<u>5,019</u>	<u>-</u>
	<u><u>\$ 105,500</u></u>	<u><u>\$ 90,540</u></u>	<u><u>\$ (14,960)</u></u>	<u><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, 2024

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)	\$ 471,521
Administrative cost percentage	<u>2%</u>
Administrative cost payment required	<u><u>\$9,430</u></u>

Installment payments were made as shown below:

<u>Date</u>	<u>Payment</u>
April 19, 2024	\$4,840
April 19, 2024	\$4,840

Interest Income

There was no interest earned relating to the PCADV program.

Community Support Requirement

During the contract year ended June 30, 2024, 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, 2024.

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, 2024**

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 (CMA)	VS23-126	106025-2023	93.558	PA DPW	07/01/23	12/31/23	\$ 21,880	\$ 21,880	\$ -	\$ 21,880	\$ 21,880
Temporary Assistance for Needy Families (CMA)	VS24-131	106025-2024	93.558	PA DPW	1/1/2024	06/30/24	127,389	45,288	63,649	108,937	108,937
Temporary Assistance for Needy Families (Commercial Driver's License)	VS23-118	302007-2023	93.558	PA DPW	07/01/23	12/31/23	127,293	127,293	-	127,293	127,293
Temporary Assistance for Needy Families (Commercial Driver's License)	VS24-130	302007-2024	93.558	PA DPW	1/1/2024	06/30/24	94,658	36,162	58,496	94,658	94,658
Temporary Assistance for Needy Families (EMT)	VS24-036	302025-2024	93.558	PA DPW	7/1/2023	06/30/24	77,996	46,984	33,521	80,505	80,505
Total AL 93.558							<u>449,216</u>	<u>277,607</u>	<u>155,666</u>	<u>433,273</u>	<u>433,273</u>
WIOA Adult Program (CMA)	VS23-126	106025-2023	17.258	PA DPW	07/01/23	12/31/2023	110,695	162,346	-	162,346	162,346
WIOA Adult Program (CMA)	VS24-131	106025-2024	17.258	PA DPW	1/1/2024	06/30/24	127,389	45,288	63,649	108,937	108,937
WIOA Adult Program (Commercial Driver's License)	VS23-118	302007-2023	17.258	PA DPW	07/01/23	12/31/2023	407,608	407,608	-	407,608	407,608
WIOA Adult Program (Commercial Driver's License)	VS24-130	302007-2024	17.258	PA DPW	01/01/24	06/30/24	536,397	204,920	331,477	536,397	536,397
WIOA Adult Program (EMT)	VS24-036	302025-2024	17.258	PA DPW	7/1/2023	06/30/24	173,604	106,886	76,385	183,271	183,271
WIOA Adult Program (CDL-B)	PW24-070	302060-2024	17.258	PA DPW	7/1/2023	06/30/24	211,479	91,186	78,043	169,229	169,229
Total AL 17.258							<u>1,567,172</u>	<u>1,018,234</u>	<u>549,554</u>	<u>1,567,788</u>	<u>1,567,788</u>
WIOA Adult Program (Next Step)	Y024-016	106015-2024	17.259	PA DPW	7/1/2023	06/30/24	1,100,000	712,760	221,454	934,214	934,214
Total AL 17.259							<u>1,100,000</u>	<u>712,760</u>	<u>221,454</u>	<u>934,214</u>	<u>934,214</u>
WIOA Adult Program (CMA)	VS23-126	106025-2023	17.278	PA DPW	7/1/2023	12/31/23	9,359	8,132	-	8,132	8,132
WIOA Adult Program (Commercial Driver's License)	VS23-118	302007-2023	17.278	PA DPW	7/1/2023	12/31/23	62,077	62,077	-	62,077	62,077
Total AL 17.278							<u>71,436</u>	<u>70,209</u>	<u>-</u>	<u>70,209</u>	<u>70,209</u>
							<u>\$ 3,187,824</u>	<u>\$ 2,078,810</u>	<u>\$ 926,674</u>	<u>\$ 3,005,484</u>	<u>\$ 3,005,484</u>

**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, 2024

Federal Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<u>FEDERAL AWARDS</u>				
<u>United States Department of Housing and Urban Development:</u>				
Pass-Through UNIDOS: Housing Counseling Assistance Program (UNIDOS-HUD)	14.169	HC200011021	07/01/23-09/30/23	\$ 28,056
Total under No. 14.169				<u>28,056</u>
Pass-Through Philadelphia Division of Housing and Community Development: Community Development Block Grants/Entitlement Grants (Housing Counseling - DHCD)	14.218	2320221	07/01/23-09/30/23	56,957
Community Development Block Grants/Entitlement Grants (Housing Counseling - DHCD)	14.218	2420063	10/01/23-06/30/24	226,052
Adjustment for FY2023: Community Development Block Grants/Entitlement Grants (HTF-NRF)	14.218	2320221	10/1/2022-6/30/2023	(53,727)
Pass-Through Philadelphia Division of Housing and Community Development: Energy Coordinating Agency: Community Development Block Grants/Entitlement Grants (Housing Counseling - DHCD)	14.218	2420084	07/01/23-06/30/24	37,047
Total under No. 14.218				<u>266,329</u>
Pass-Through Philadelphia Office of Homeless Services: Emergency Solutions Grant Program (Rapid Rehousing Program)	14.231	2420277	07/01/23-06/30/24	147,660
Total under No. 14.231				<u>147,660</u>
Pass-Through Philadelphia Division of Housing and Community Development: Housing Opportunities for Persons with AIDS (HOPWA)	14.241	2320135	07/01/23-10/31/23	209,864
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	2420052	07/01/23-06/30/24	777,293
Total under No. 14.241				<u>987,157</u>
Pass-Through Philadelphia Office of Homeless Services: Continuum of Care Program	14.267	2320638	07/01/23-12/31/23	28,576
Total under No. 14.267				<u>28,576</u>
Total United States Department of Housing and Urban Development				<u>1,457,778</u>
<u>United States Department of Justice:</u>				
Office of Violence Against Women: Culturally and Linguistically Specific Services Programs	16.016	15JOVW-23-GG-02879-CSSP	07/01/23-06/30/24	34,438
Total under No. 16.016				<u>34,438</u>
Legal Assistance for Victims	16.524	2020-WL-AX-0024	07/01/23-03/31/24	242,880
Total under No. 16.524				<u>242,880</u>
Pass-Through Pennsylvania Commission on Crime and Delinquency: Crime Victim Assistance (Domestic Violence Advocacy Expansion)	16.575	32997	07/01/20-09/30/23	263,674
Crime Victim Assistance (Domestic Violence Advocacy Expansion)	16.575	40354	10/01/23-09/30/24	567,956
Total under No. 16.575				<u>831,630</u>
Total United States Department of Justice				<u>1,108,948</u>

See notes to schedule of expenditures of federal, state and city awards

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<u>FEDERAL AWARDS</u> (continued)				
<u>United States Department of Labor:</u>				
WIOA Cluster:				
Pass-Through Philadelphia Works:				
WIOA Adult Program (CMA Program)	17.258	VS23-126	7/1/2023-12/31/2023	162,346
WIOA Adult Program (CMA Program)	17.258	VS24-131	1/1/2024-6/30/2024	108,937
WIOA Adult Program (CDL Program)	17.258	VS23-118	7/1/2023-12/31/2023	407,608
WIOA Adult Program (CDL Program)	17.258	VS24-130	1/1/2024-6/30/2024	536,397
WIOA Adult Program (EMT)	17.258	VS24-036	7/1/2023-6/30/2024	183,271
WIOA Adult Program (CDL-B)	17.258	PW24-070	7/1/2023-6/30/2024	<u>169,229</u>
Total under No. 17.258				<u>1,567,788</u>
Pass-Through Philadelphia Works:				
WIOA Youth Activities (Next Step)	17.259	Y024-016	07/01/23-06/30/24	<u>934,214</u>
Total under No. 17.259				<u>934,214</u>
Pass-Through Philadelphia Works:				
WIOA Dislocated Worker Formula Grants (Commercial Driver's License)	17.278	VS23-126	7/1/2023-12/31/2023	8,132
WIOA Dislocated Worker Formula Grants (EMT)	17.278	VS23-118	7/1/2023-12/31/2023	<u>62,077</u>
Total under No. 17.278				<u>70,209</u>
Total United States Department of Labor and WIOA Cluster				<u>2,572,211</u>
<u>United States Department of Education:</u>				
Pass-Through Pennsylvania Department of Education:				
Twenty-First Century Community Learning Centers (Cohort 10 year 5)	84.287	4100083504	7/1/2023-6/30/2024	<u>244,239</u>
Total under No. 84.287 and United States Department of Education				<u>244,239</u>
<u>United States Department of Health and Human Services:</u>				
Pass-Through UNIDOS:				
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects (CDC Esperanza Hope For All)	93.185	1NH231P922643	07/01/23-1/13/2024	<u>48,649</u>
Total under No. 93.185				<u>48,649</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
FEDERAL AWARDS (continued)				
United States Department of Health and Human Services (continued):				
Pass-Through AccessMatters:				
Family Planning Services (Management of The Family Planning Program)	93.217	234101-1	07/01/23-03/31/24	33,116
Family Planning Services (Management of The Family Planning Program)	93.217	234101-2	04/01/24-06/30/24	<u>11,039</u>
Total under No. 93.217				<u>44,155</u>
Pass-Through SAMHSA:				
Substance Abuse and Mental Health Projects of Regional and National Significance	93.243	1H79SP08357-01	07/01/23-06/30/24	<u>109,649</u>
Total under No. 93.243				<u>109,649</u>
TANF Cluster:				
Pass-Through Philadelphia Youth Network:				
Temporary Assistance for Needy Families (Workready)	93.558	24099/WRS12	7/1/2023-9/30/2023	33,120
Pass-Through Philadelphia Works:				
Temporary Assistance for Needy Families (Commercial Driver's License)	93.558	VS23-118	7/1/2023-12/31/2023	127,293
Temporary Assistance for Needy Families (Commercial Driver's License)	93.558	VS24-130	1/1/2024-6/30/2024	94,658
Temporary Assistance for Needy Families (EMT)	93.558	VS24-036	7/1/2023-6/30/2024	80,505
Temporary Assistance for Needy Families (CMA)	93.558	VS23-126	7/1/2023-12/31/2023	21,880
Temporary Assistance for Needy Families (CMA)	93.558	VS24-131	1/1/2024-6/30/2024	108,937
Pass-Through Public Health Management Corporation:				
Temporary Assistance for Needy Families (JDB Elementary School)	93.558	NA	09/01/23-06/30/24	152,563
Temporary Assistance for Needy Families (Pan American Academy Elementary School)	93.558	NA	09/01/23-06/30/24	159,933
Temporary Assistance for Needy Families (Kensington High School)	93.558	NA	09/01/23-06/30/24	74,989
Temporary Assistance for Needy Families (Edison High School)	93.558	NA	09/01/23-06/30/24	111,837
Temporary Assistance for Needy Families (Pan American Academy Middle School Summer Cohort)	93.558	NA	07/01/23-08/31/23	17,272
Temporary Assistance for Needy Families (Pan American Academy Elementary School Summer School Cohort)	93.558	NA	07/01/23-08/31/23	40,744
Temporary Assistance for Needy Families (Hartranft School Summer Cohort)	93.558	NA	07/01/23-08/31/23	29,672
Temporary Assistance for Needy Families (Kensington High School Summer Cohort)	93.558	NA	07/01/23-08/31/23	20,945
Temporary Assistance for Needy Families (Olney High School Summer Cohort)	93.558	NA	07/01/23-08/31/23	16,032
Pass-Through School District of Philadelphia:				
Temporary Assistance for Needy Families (School District - Elect)	93.558	4100089876	7/1/2023-6/30/2024	<u>622,175</u>
Total under No. 93.558 and TANF Cluster				<u>1,712,555</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
<u>FEDERAL AWARDS (continued)</u>				
<u>United States Department of Health and Human Services (continued):</u>				
Pass-Through Pennsylvania Department of Human Services, Pennsylvania Coalition Against Domestic Violence:				
Social Services Block Grant (SSBG/Title XX)	93.667	60-15	07/01/23-06/30/24	36,125
Social Services Block Grant (Civil Legal Representations - SSBG)	93.667	60-15	07/01/23-06/30/24	149,260
Social Services Block Grant (Relocation - SSBG)	93.667	60-15	07/01/23-06/30/24	<u>16,947</u>
Total under No. 93.667				<u>202,332</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	07/01/23-06/30/24	50,531
Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services (Family Violence Prevention and Services ARP Mobile)	93.671	60-15	07/01/23-06/30/24	<u>90,540</u>
Total under No. 93.671				<u>141,071</u>
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	RS3549	07/01/23-02/29/24	45,630
HIV Emergency Relief Project Grants (Food & Meals)	93.914	RS4549	03/01/24-06/30/24	1,220
HIV Emergency Relief Project Grants (DHH MIA Care)	93.914	RM3845	07/01/23-02/29/24	375,967
HIV Emergency Relief Project Grants (DHH MIA Care)	93.914	RM4845	03/01/24-06/30/24	158,713
HIV Emergency Relief Project Grants (Outpatient Ambulatory Medical Care)	93.914	RW3405	07/01/23-02/29/24	36,769
HIV Emergency Relief Project Grants (Outpatient Ambulatory Medical Care)	93.914	RW4405	03/01/24-06/30/24	<u>16,730</u>
Total under No. 93.914				<u>635,029</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
<u>FEDERAL AWARDS (continued)</u>				
<u>United States Department of Health and Human Services (continued):</u>				
Pass-Through AccessMatters: HIV Prevention Activities Non-Governmental Organization Based (CDC Collaborative)	93.939	6 NU62PS924708-03-01	07/01/23-06/30/24	394,106
Total under No. 93.939				<u>394,106</u>
Pass-Through Pennsylvania Department of Health, Philadelphia Department of Public Health, AIDS Activities Coordinating Office (AACO): HIV Prevention Activities Health Department Based (LANTIX)	93.940	EC3005	07/01/23-07/31/23	45,037
HIV Prevention Activities Health Department Based (LANTIX)	93.940	EC4005	08/01/23-06/30/24	231,843
Total under No. 93.940				<u>276,880</u>
Pass-Through Philadelphia Department of Public Health, Office of Behavioral Health/Intellectual DisAbility Services: Block Grants for Prevention and Treatment of Substance Abuse (Hunting Park Beacon Prevention)	93.959	2120003	07/01/23-06/30/24	311,765
Total under No. 93.959				<u>311,765</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	07/01/23-06/30/24	80,318
Total under No. 93.994				<u>80,318</u>
Total United States Department of Health and Human Services				<u>3,956,509</u>
TOTAL FEDERAL AWARDS				<u>9,339,685</u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Grantor's Number	Grant Period	Expenditures
STATE AWARDS				
<u>Pennsylvania Department of Health:</u>				
Pass-Through Philadelphia Department of Public Health, AIDS Activities Coordinating Office (AACO):				
Care Services Case Management Part B	N/A	SR4117	07/01/23-06/30/24	88,922
Psychosocial Support Services	N/A	SR4024	07/01/23-06/30/24	12,518
Food Bank/ HomeDelivery Meals	N/A	SR4020	07/01/23-06/30/24	65,889
Pass-Through Philadelphia Department of Human Services:				
Domestic Violence Sexual Assault	N/A	2220177	07/01/23-06/30/24	176,534
FEC Family Empowerment Services	N/A	2320162	07/01/23-06/30/24	1,315,912
Truancy Prevention Program	N/A	2320164	07/01/23-06/30/24	918,089
Rapid Rehousing	N/A	2220178	07/01/23-06/30/24	515,507
Community Schools-CRAMP	N/A	2420252	07/01/23-06/30/24	124,930
Pass-Through Public Health Management Corporation:				
Enhancing Parenting Skills	N/A	86620062107	07/01/23-06/30/24	102,415
Total Pennsylvania Department of Health				3,320,716
<u>Pennsylvania Department of Human Services:</u>				
Pass-Through Public Health Management Corporation:				
PHMC - Pan American Elementary School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	7,378
PHMC - Pan American Elementary School (School Year)	N/A	17-20211-02	9/1/2023-6/30/2024	28,961
PHMC - Hartranft School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	5,373
PHMC - Pan American Middle School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	3,128
PHMC - Kensington High School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	3,793
PHMC - Kensington High School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	13,579
PHMC - Olney High School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	2,903
PHMC - Edison High School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	20,252
PHMC - JDB Elementary School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	27,626
Pass-Through Pennsylvania Coalition Against Domestic Violence:				
ACT 44	N/A	60-15	07/01/23-06/30/24	188,008
ACT 222	N/A	60-15	07/01/23-06/30/24	1,067
ACT 44 Medical Advocacy	N/A	60-15	07/01/23-06/30/24	46,531
Pass-Through AccessMatters:				
Breast Cancer and Cervical Cancer	N/A	234101	07/01/23-06/30/24	285
Total Department of Human Services				348,884
<u>Pennsylvania Department of Labor</u>				
PA Smart	N/A	25721-1	07/01/23-06/30/24	137,746
Total Pennsylvania Department of Labor				137,746
TOTAL STATE AWARDS				3,807,346

See notes to schedule of expenditures of federal, state and city awards

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
<u>CITY AWARDS</u>				
<u>Philadelphia Department of Human Services:</u>				
Domestic Violence Sexual Assault	N/A	2220177	07/01/23-06/30/24	44,134
Family Empowerment Services (FEC)	N/A	2320162	07/01/23-06/30/24	328,978
Truancy Prevention Program	N/A	2320164	07/01/23-06/30/24	229,522
Rapid Rehousing	N/A	2220178	07/01/23-06/30/24	92,859
Community Schools-CRAMP	N/A	2420252	07/01/23-06/30/24	135,070
OCF HSE	N/A	2220509	07/01/23-06/30/24	281,632
OCF	N/A	2220262	07/01/23-06/30/24	94,947
Pass-Through Public Health Management Corporation:				
PHMC - Pan American Elementary School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	7,814
PHMC - Pan American Elementary School (School Year)	N/A	17-20211-02	9/1/2023-6/30/2024	30,674
PHMC - Olney High School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	3,075
PHMC - Pan American Middle School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	3,313
PHMC - Kensington High School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	4,017
PHMC - Kensington High School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	14,382
PHMC - Edison High School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	21,449
PHMC - Hartranft School (Summer 2024)	N/A	17-20211-02	7/1/2023-8/31/2023	5,691
PHMC - JDB Elementary School (School year)	N/A	17-20211-02	9/1/2023-6/30/2024	29,260
Pass-Through Public Health Management Corporation:				
Enhancing Parenting Skills	N/A	86620062307	07/01/23-06/30/24	25,604
Total Philadelphia Department of Human Services				1,352,421
<u>Philadelphia Office of Homeless Services:</u>				
Pass-Through Office of Homeless Services:				
Emergency Solutions Grant Program (Domestic Violence)	N/A	2220363	07/01/23-06/30/24	431,454
Emergency Solutions Grant Program (Domestic Violence)	N/A	2320573	07/01/23-06/30/24	515,146
Pass-Through Women Against Abuse, Inc.				
Emergency Solutions Grant Program (Women Against Abuse Hotline)	N/A	2320548	07/01/23-12/31/23	58,350
Emergency Solutions Grant Program (Women Against Abuse Hotline)	N/A	2320548	01/01/24-06/30/24	46,322
Total Philadelphia Office of Homeless Services				1,051,272

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Expenditures of Federal, State and City Awards
Year Ended June 30, 2024**

(continued)

<u>Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period</u>	<u>Expenditures</u>
<u>CITY AWARDS</u> (continued)				
<u>Philadelphia Division of Housing and Community Development:</u>				
HTF Rapid Relocation and Eviction	N/A	2320184	07/01/23-06/30/24	191,651
Community Development Block Grants/Entitlement Grants (HTF Rapid- DHCD)	N/A	2420065	7/01/23-06/30/24	743,625
Adjustment for FY2023:				
Community Development Block Grants/Entitlement Grants (HTF)	N/A	2320221	10/1/2022-6/30/2023	48,510
Community Development Block Grants/Entitlement Grants (HTF-NRF)	N/A	2320221	10/1/2022-6/30/2023	<u>5,217</u>
Total Philadelphia Division of Housing and Community Development				<u>989,003</u>
<u>Philadelphia Department of Commerce:</u>				
Pass-Through: Philadelphia Department of Industrial Development Human Services Pathway	N/A	2420012	7/1/2023-6/30/2024	<u>100,000</u>
<u>Philadelphia Poverty Action Fund:</u>				
Pass-Through: Local Initiatives Support Corporation	N/A	41639-0006	07/01/23-06/30/24	<u>95,236</u>
<u>Philadelphia Department of Public Health, Office of Behavioral Health/Intellectual DisAbility Services:</u>				
GC Incentive Needs Assessment Survey	N/A	N/A	07/01/23-06/30/24	<u>3,000</u>
TOTAL CITY AWARDS				<u>3,590,932</u>
TOTAL FEDERAL, STATE AND CITY AWARDS				<u><u>\$ 16,737,963</u></u>

CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

Notes to Schedule of Expenditures of Federal, State and City Awards June 30, 2024

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	\$ 17,990,191
Less:	
Nongovernmental revenue passed through governmental agencies	1,067,965
Governmental grants and contracts recognized for accrued expenses not recognized on the schedule of expenditures of federal, state and city awards	<u>184,263</u>
	<u>\$ 16,737,963</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.

NOTE F - FISCAL YEAR JUNE 30, 2023 ADJUSTMENT

As a result of a desk review performed by the City of Philadelphia Division of Housing Community Development("DHCD"), variances were noted related to certain funding amounts recorded at DHCD and at the Organization. These variances are not considered to be material and certain adjustments were made to the schedule for the year ended June 30, 2024 to account for these variances.

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, 2024, 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 November 25, 2024.

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
November 25, 2024

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, 2024. 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, 2024.

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
November 25, 2024

EISNERAMPER
LLP



CONGRESO DE LATINOS UNIDOS, INC. AND AFFILIATES

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2024**

Section I – Summary of Auditors’ Results

Consolidated Financial Statements

Type of auditors’ report issued: **Unmodified**

Internal control over financial reporting:

- Material weakness(es) identified? yes no
 - Significant deficiency(ies) identified? yes none reported
- Noncompliance material to consolidated financial statements noted? yes no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors’ report issued on compliance for major programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a) yes no

Identification of major programs:

<i>AL Number(s)</i>	<i>Name of Federal Program or Cluster</i>
16.575	Crime Victim Assistance
93.558	Temporary Assistance for Needy Families

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? yes no

Section II – Financial Statement Findings

NONE

Section III – Federal Award Findings and Questioned Costs

NONE

INDEPENDENT ACCOUNTANTS' REPORT ON COMPLIANCE WITH SPECIFIED INDIRECT COST ALLOCATION REQUIREMENTS (FOR THE YEAR ENDED JUNE 30, 2024)

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, 2024. 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, 2024.

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
November 25, 2024

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