

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**AND SUPPLEMENTARY INFORMATION**  
**YEAR ENDED JUNE 30, 2025**

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES  
FOR THE YEAR ENDED JUNE 30, 2025**

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Camillus House, Inc. and Subsidiaries

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying consolidated financial statements of Camillus House, Inc. and Subsidiaries (the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Camillus House, Inc. and Subsidiaries as of June 30, 2025, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS") and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Camillus House, Inc. and Subsidiaries 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 audit opinion.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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



### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's 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 and *Government Auditing Standards* 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 consolidated financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated 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 consolidated 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 Camillus House, Inc. and Subsidiaries' 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Camillus House, Inc. and Subsidiaries' ability to continue as a going concern for a reasonable period of time.

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

### **Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and State of Florida Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



The supplemental information marked "unaudited" in the table of contents, which is the responsibility of management, is presented for the purposes of additional analysis and is not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2026, on our consideration of Camillus House, Inc. and Subsidiaries' 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 Camillus House, Inc. and Subsidiaries' 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 Camillus House, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Fort Lauderdale, Florida  
April 29, 2026

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2025**

**ASSETS**

Current assets:	
Cash and cash equivalents	\$ 3,007,698
Grants receivable, net	4,034,913
Current portion of contributions receivable, net	291,107
Prepaid expenses and other receivables	300,173
Investments	<u>3,288,935</u>
Total current assets	10,922,826
Restricted cash	5,571,468
Beneficial interest in perpetual trust	170,673
Contributions receivable, net	162,486
Operating lease right of use assets	879,611
Security deposits	189,869
Property and equipment, net	<u>52,570,820</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 70,467,753</u></b>

**LIABILITIES AND NET ASSETS**

Current liabilities:	
Accounts payable and accrued expenses	\$ 3,610,014
Line of credit	1,950,000
Current portion of operating lease liability	67,464
Current portion of mortgages and notes payable, net	<u>4,680,000</u>
Total current liabilities	10,307,478
Operating lease liability, net of current portion	78,129
Mortgages and notes payable, net	12,533,363
Refundable advances	20,230,746
Security deposits	<u>189,869</u>
Total liabilities	<u>43,339,585</u>
Commitments and contingencies (Notes 15 and 16)	
Net assets:	
Net assets (deficit) without donor restrictions:	
Attributable to controlling interest	31,143,579
Deficit attributable to non-controlling interest	<u>(5,893,705)</u>
	25,249,874
Net assets with donor restrictions	<u>1,878,294</u>
Total net assets	<u>27,128,168</u>
Total liabilities and net assets	<b><u>\$ 70,467,753</u></b>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Revenues and support:			
Government grant revenue	\$ 26,296,329	\$ -	\$ 26,296,329
Contributions	3,642,716	86,144	3,728,860
Special events:			
Special event revenues	3,537,172	-	3,537,172
Cost of direct benefits to donors	<u>699,528</u>	<u>-</u>	<u>699,528</u>
	2,837,644	-	2,837,644
In-kind contribution	387,038	-	387,038
Client contributions	3,113,189	-	3,113,189
Rental revenue	1,159,617	-	1,159,617
Other income	<u>560,141</u>	<u>-</u>	<u>560,141</u>
Total revenues and support	37,996,674	86,144	38,082,818
Net assets released from restrictions due to expiration of time restrictions	<u>335,780</u>	<u>(335,780)</u>	<u>-</u>
Total revenues, gains and other support	<u>38,332,454</u>	<u>(249,636)</u>	<u>38,082,818</u>
Expenses:			
Program service	<u>33,366,944</u>	<u>-</u>	<u>33,366,944</u>
Supporting services:			
Management and general	5,850,398	-	5,850,398
Fundraising and development	<u>1,636,075</u>	<u>-</u>	<u>1,636,075</u>
Total supporting services	<u>7,486,473</u>	<u>-</u>	<u>7,486,473</u>
Total expenses	<u>40,853,417</u>	<u>-</u>	<u>40,853,417</u>
Change in net assets before other gains	(2,520,963)	(249,636)	(2,770,599)
Gains on forgiveness of loans	907,330	-	907,330
Investment gains, net	<u>740,268</u>	<u>-</u>	<u>740,268</u>
Change in net assets	(873,365)	(249,636)	(1,123,001)
Change in net assets attributable to noncontrolling interest	<u>113,334</u>	<u>-</u>	<u>113,334</u>
<b>CHANGE IN NET ASSETS ATTRIBUTABLE TO CAMILLUS HOUSE, INC.'S CONTROLLING INTEREST</b>	<u>\$ (986,699)</u>	<u>\$ (249,636)</u>	<u>\$ (1,236,335)</u>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	<u>Net Assets (Deficit) without Donor Restrictions</u>			Net Assets with Donor Restrictions	Total Net Assets
	<u>Controlling Interest</u>	<u>Noncontrolling Interest</u>	<u>Total</u>		
Balance at July 1, 2024	\$ 32,130,278	\$ (6,007,039)	\$ 26,123,239	\$ 2,127,930	\$ 28,251,169
Change attributable to non-controlling interest	-	113,334	113,334	-	113,334
Changes attributable to controlling interest	<u>(986,699)</u>	<u>-</u>	<u>(986,699)</u>	<u>(249,636)</u>	<u>(1,236,335)</u>
<b>BALANCE AT JUNE 30, 2025</b>	<b><u>\$ 31,143,579</u></b>	<b><u>\$ (5,893,705)</u></b>	<b><u>\$ 25,249,874</u></b>	<b><u>\$ 1,878,294</u></b>	<b><u>\$ 27,128,168</u></b>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2025**

	Program Services				Supporting Services			Direct Benefit to Donor Costs	Total	
	Compassionate Program	Community- based Housing Program	Comprehensive Healing	Career Help	Total Program Services	Management & General	Fundraising & Development			Total Supporting Services
Expenses:										
Salaries, benefits and payroll taxes	\$ 720,363	\$ 6,957,072	\$ 1,682,688	\$ 1,525,948	\$ 10,886,071	\$ 2,529,169	\$ 725,041	\$ 3,254,210	\$ -	\$ 14,140,281
Professional services	2,604	471,075	71,138	3,734	548,551	1,062,781	5,001	1,067,782	-	1,616,333
Pastoral services and medical expenses through related entities	177,481	9,833	61,943	30	249,287	126,804	19,814	146,618	-	395,905
Equipment and maintenance cost	12,365	223,473	29,263	2,932	268,033	123,351	10,333	133,684	-	401,717
Transportation	3,587	104,759	31,051	3,809	143,206	9,441	5,437	14,878	-	158,084
Food service costs	99,249	273,846	87,557	264	460,916	6,678	354	7,032	-	467,948
Supplies, office expense, and fees	37,844	236,034	39,029	4,304	317,211	826,837	59,761	886,598	-	1,203,809
Provision for uncollectible amounts	-	-	-	-	-	404,560	-	404,560	-	404,560
Insurance	22,259	1,373,712	237,490	14,286	1,647,747	29,051	19,135	48,186	-	1,695,933
Marketing, public relations and event venues	778	18,360	2,847	859	22,844	166,781	677,821	844,602	699,528	1,566,974
Taxes and interest expense	112	138,193	2,474	4	140,783	184,815	5	184,820	-	325,603
Ancillary services and supplies	18,567	104,145	62,161	2,319	187,192	3,921	2,763	6,684	-	193,876
Tenant support - rents, food, and supplies	11,728	11,853,510	164,337	169,817	12,199,392	1,283	38,675	39,958	-	12,239,350
Repairs and maintenance expense	55,029	1,349,206	224,818	18,816	1,647,869	115,536	25,504	141,040	-	1,788,909
Travel and mileage reimbursements	132	10,811	3,763	189	14,895	25,066	5,799	30,865	-	45,760
Occupancy, utilities, security	20,577	2,105,647	188,962	11,955	2,327,141	63,757	15,502	79,259	-	2,406,400
Depreciation expense	<u>35,290</u>	<u>1,639,086</u>	<u>631,430</u>	<u>-</u>	<u>2,305,806</u>	<u>170,567</u>	<u>25,130</u>	<u>195,697</u>	<u>-</u>	<u>2,501,503</u>
Total expense by function	1,217,965	26,868,762	3,520,951	1,759,266	33,366,944	5,850,398	1,636,075	7,486,473	699,528	41,552,945
Less: expenses included with revenues on the statement of activities: Cost of direct benefits to donors	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>699,528</u>	<u>699,528</u>
<b>TOTAL EXPENSES</b>	<u>\$ 1,217,965</u>	<u>\$ 26,868,762</u>	<u>\$ 3,520,951</u>	<u>\$ 1,759,266</u>	<u>\$ 33,366,944</u>	<u>\$ 5,850,398</u>	<u>\$ 1,636,075</u>	<u>\$ 7,486,473</u>	<u>\$ -</u>	<u>\$ 40,853,417</u>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2025**

Operating activities:	
Change in net assets	\$ (1,123,001)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	2,501,503
Gain on forgiveness of loans	(907,330)
Unrealized and realized gains	(298,486)
Amortization of debt issuance costs	36,545
Noncash lease expense	58,063
Provision for uncollectible amounts	404,560
Changes in operating assets and liabilities:	
Contributions receivable, net	308,279
Grants receivable	1,380,175
Prepaid expenses and other receivables	(58,128)
Accounts payable and accrued expenses	589,439
Operating lease liability	(65,411)
Refundable advances	(3,345,896)
Security deposits	<u>62,408</u>
Net cash used in operating activities	<u>(457,280)</u>
Investing activities:	
Purchase of property and equipment	(815,930)
Purchase of investments	(539,403)
Proceeds from sales of investments	<u>1,045,897</u>
Net cash used in investing activities	<u>(309,436)</u>
Financing activities:	
Proceeds on line of credit	400,000
Payments on line of credit	<u>(800,000)</u>
Net cash used in financing activities	<u>(400,000)</u>
Net decrease in cash, cash equivalents, and restricted cash	(1,166,716)
Cash, cash equivalents, and restricted cash - beginning	<u>9,745,882</u>
<b>CASH, CASH EQUIVALENTS, AND RESTRICTED CASH - ENDING</b>	<b><u>\$ 8,579,166</u></b>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**CONSOLIDATED STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Supplemental disclosures of cash flow information:

Cash paid for interest	\$ <u>173,556</u>
Cash paid for taxes	\$ <u>33,600</u>

Reconciliation of cash including restricted cash:

Cash and cash equivalents	\$ 3,007,698
Restricted cash	<u>5,571,468</u>

Total cash and cash equivalents, including restricted cash \$ 8,579,166

Supplemental schedules for noncash investing and financing activities:

Mortgage and notes payable debt forgiven as refundable advance	\$ <u>1,513,424</u>
Operating lease assets and liabilities added during the year	<u>\$ 73,947</u>

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 1. ORGANIZATION**

Camillus House, Inc. and Subsidiaries (the "Organization") includes the following legal entities:

- Camillus House, Inc. ("CHI"), a Florida 501(c)(3) not-for-profit organization. CHI was incorporated in Florida in 1987 for the purpose of providing meals, temporary shelter, counseling, readily accessible primary health care and job placement services to the people that are homeless and indigent in Miami-Dade County, Florida.
- Camillus Shepherd's, LLC ("CSL"), a wholly-owned subsidiary of CHI, was formed in 2011 as a manager-managed Florida limited liability company.
- Shepherd's Court Investor, LLC ("SCI"), a wholly-owned subsidiary of CHI, was formed in 2010 as a manager-managed Florida limited liability Company.
- Shepherd's Court, LLC ("SCL") was formed in 2007 as a Florida limited liability company, with the purpose of acquiring, constructing, developing, and operating the Shepherd's Court low-income housing project in Miami, Florida. CSL has a controlling 0.01% membership interest. The remaining 99.99% interest is non-controlling in nature, and is held by unaffiliated third-party investors.
- New Camillus House Campus, Inc. ("NCHCI"), an affiliate of CHI and a Florida 501(c)(3) not-for-profit organization, was incorporated in 2010 as a Florida not-for-profit corporation for the purpose of acquiring, developing and leasing grounds for charitable purposes. Governance of CHI either appoints or has approval authority for all Directors appointed for NCHCI.
- Brownsville Housing, Inc. ("BHI"), an affiliate of CHI, was originally incorporated in 2008 as a Florida not-for-profit corporation. Governance of CHI either appoints or has approval authority for all Directors appointed for BHI.
- Charity Unlimited Foundation, Inc. ("CUFI"), an affiliate of CHI and a Florida 501(c)(3) not-for-profit organization, was incorporated in 2015 as a Florida not-for-profit corporation for the purpose of acquiring, developing and leasing grounds for charitable purposes. Governance of CHI either appoints or has approval authority for all Directors appointed for CUFI.
- 350 NW, LLC ("350NW"), a subsidiary in which CHI is the sole member of both its managing member and its investor member, was incorporated in 2006 and was formed as a limited liability company under the laws of the state of Florida for the purpose of investing in, acquiring, constructing and operating a 90-unit residential housing project, "Labre Place," in Miami, Florida.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Principles of consolidation

The accompanying consolidated financial statements include the accounts of CHI and its affiliates, which are related through common membership and/or board control. All significant intercompany accounts and transactions have been eliminated in consolidation.

Basis of presentation

The consolidated financial statements of the Organization have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), which require the Organization to report information regarding its financial position and activities according to the following net asset classifications:

*Net Assets without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

*Net Assets with Donor Restrictions* - Net assets subject to donor-imposed restrictions. The Organization reports revenues restricted by grantors and donors as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the consolidated statement of activities as net assets released from restrictions. Contributions that contain donor-imposed restrictions which are satisfied in the same reporting period in which the contribution is received are reported as increases in net assets without donor restrictions. The Organization had net assets with donor restrictions of \$1,878,294 at June 30, 2025.

Revenue recognition

*Government Contract Revenue*

Nearly all of the Organization's government contracts are cost-reimbursement based. The Organization recognizes revenue when the appropriate costs are incurred. For other grants that are conditional on certain metrics or services being offered, the Organization recognizes revenue when the relevant conditions are substantially met.

*Contributions*

Grants and donor contributions are reported as with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, donor restricted net assets are reclassified to net assets without donor restriction and are reported in the consolidated statement of activities as net assets released from restrictions.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

*Revenue recognition (continued)*

Contributions, including unconditional promises to give, are recognized as revenue in the period the promise is received. Conditional promises to give, that is, those with a measurable performance or other barrier, are not recognized until they become unconditional, that is, at the time when the conditions on which they depend are substantially met.

*In-kind contributions*

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

A number of unpaid volunteers have made or have agreed to make significant contributions of their time. The value of such contributions is not reflected in the accompanying consolidated financial statements since these services did not meet the criteria.

In-kind contributions are recorded as revenue and expense in the accompanying consolidated statement of activities. In-kind contributions of contributed non-financial assets are recorded at their fair value in the period received. They consist primarily of donated food and clothing. Donated equipment, when applicable, is capitalized at its estimated fair value at the date of donation and depreciated over the estimated useful life of the asset.

*Client contributions*

Client contributions represent amounts paid to CHI or its subsidiaries, by the clients staying at locations funded by government grants or otherwise supported by CHI. The Organization considers these amounts as non-exchange in nature.

*Rental revenue*

SCL and Labre Place recognize rental income. Rental income is recognized on a straight-line basis over the lease term as the Organization provides the right to use the leased premises to tenants. Tenant lease agreements are generally not longer than a year. Amounts received in advance of the rental period are recorded as deferred revenue until earned. Security deposits are recorded as liabilities and are not recognized as revenue unless forfeited under the terms of the lease.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Functional allocation of expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries, benefits and payroll taxes	Time and effort
Occupancy, depreciation and utilities	Square footage and facility usage
Repairs and maintenance	Square footage and facility usage
Insurance and interest	Asset or activity supported

Cash and cash equivalents

The Organization considers all highly liquid investments that have an original maturity of three months or less as cash equivalents.

Restricted cash

The Organization is required to maintain operating deficit reserve funds. The reserves were funded with proceeds from the loans that funded the Shepherd's Court and Labre Place projects and are established to cover operating deficits for those developments in future years. At June 30, 2025, the balance in the operating deficit reserves totaled \$4,129,581.

The Organization is also required to maintain replacements reserves to fund certain facilities expenses on the Shepherd's Court and Labre Place properties. At June 30, 2025, the replacement reserves had a total balance of \$685,322.

The Organization is required to fund a tax and insurance reserve in connection with the Shepherd's Court and Labre Place properties concurrently with each monthly installment of principal and interest. At June 30, 2025, the tax and insurance reserves had a total balance of \$756,565.

Financial instruments and credit risk

The Organization maintains its cash in various bank deposit accounts that, at times, may exceed Federal Deposit Insurance Corporation ("FDIC") insurance limits. The amount in excess of FDIC was approximately \$2,525,000 as of June 30, 2025, which includes restricted and unrestricted cash and cash equivalents.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Contributions receivable

The Organization records unconditional contributions receivable that are expected to be collected within one year at net realizable value. Contributions receivable expected to be collected in future years are initially recorded at fair value using present value techniques incorporating risk-adjusted discount rates designed to reflect the assumptions market participants would use in pricing the asset. In subsequent years, amortization of the discounts is included in contribution revenue in the statements of activities. Allowance for uncollectible promises to give is determined based on historical experience, an assessment of economic conditions, and a review of subsequent collections. Contributions receivable are written off when deemed uncollectible. At June 30, 2025, the allowance was \$203,250 (see Note 9).

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the consolidated statement of financial position. Gains and losses on investments are included in investments gains (losses) in the reporting period in which the income and gains are recognized, net of direct internal (or external) investment expenses.

Property and equipment

Property and equipment are stated at cost, less accumulated depreciation. Purchases in excess of \$5,000 are capitalized. Depreciation is calculated using the straight-line method over the estimated useful life of the assets or lease terms, whichever is shorter. The estimated useful lives used to compute depreciation range from five years to 40 years. Donated property and equipment are recorded at their estimated fair value at the date of donation. Cost of major additions and improvements that extend the life of the asset are capitalized. Expenditures for maintenance and repairs are charged to expense as incurred.

Impairment of long-lived assets

The Organization reviews its property and equipment for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. When recovery is reviewed, if the undiscounted cash flows estimated to be generated by the property are less than its carrying amount, management compares the carrying amount of the property to its fair value in order to determine whether an impairment loss has occurred. The amount of the impairment loss, if any, is equal to the excess of the asset's carrying value over its estimated fair value. No impairment loss has been recognized during the year ended June 30, 2025.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Refundable advances

Refundable advances consist of portions of the Tax Credit Exchange Program ("TCEP") notes payable which have been forgiven and are considered government grant assistance related to the SCL's and 350NW's assets. The Organization records the portions of the loan which are forgiven as refundable advances which are recognized as income based on a straight-line basis over the 40-year depreciable life of the investment in rental property funded by the note payable, through June 30, 2052. At June 30, 2025, the balance of advances for these TCEPs was \$19,674,523. For the year ended June 30, 2025, the annual income was \$907,330, included within gain on forgiveness of loans in the accompanying consolidated statement of activities.

In addition, a portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization has incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the consolidated statement of financial position. The Organization received cost-reimbursable grants of approximately \$5,530,000 that have not been recognized at June 30, 2025, because qualifying expenditures have not yet been incurred. Included in those grants are advances of \$533,579 that have not been recognized at June 30, 2025.

Operating indicator policy

The Organization's statement of activities includes a subtotal titled "Change in net assets before other gains" as an operating indicator. This measure reflects the results of the Organization's primary programs and supporting activities, excluding items that management considers non-operating in nature. Non-operating items generally include investment income, gains or losses on investments, and gains from forgiveness of debt. Management believes this presentation provides a clearer view of ongoing operating performance separate from activities that are not central to the Organization's mission.

Use of estimates

The preparation of consolidated financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Income taxes

CHI, NCHCI, BHI and CUFI are exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code (the "IRC"). As nonprofit organizations, these entities are subject to unrelated business income tax ("UBIT"), if applicable. For the year ended June 30, 2025, the CHI entity did not have material UBIT expense or UBIT provision. The other entities do not have income subject to UBIT.

CSL has elected to be treated as an association taxable as a corporation for income tax purposes, and is subject to taxes on income, if any. During the year ended June 30, 2025, no taxes were incurred. SCL and 350NW have elected to be treated as a pass-through entity for income tax purposes and, as such, are not subject to income taxes. Rather, all items of taxable income and deductions, if any, are passed through to and are reported by its owners.

SCI has elected to be treated as a disregarded entity for income tax purposes and, as such, is not subject to income taxes. Rather, all items of taxable income and deductions, if any, are passed through to and are reported by its sole owner, CHI SCI had no activity for the year ended June 30, 2025.

The Organization recognizes the effect of income tax positions only if those positions are more likely than not of being sustained. Management evaluated the tax positions taken by each entity and concluded that they took no uncertain tax positions that would require adjustments to the consolidated financial statements.

Subsequent events

Management has evaluated subsequent events through April 29, 2026, the date the consolidated financial statements were available to be issued. The Organization is not aware of any material events that require recognition or disclosure in the accompanying consolidated financial statements, other than as disclosed in Notes 12 and 14.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 3. LIQUIDITY AND AVAILABILITY**

The Organization monitors its liquidity so that it is able to meet its operating needs while maximizing the investment of its excess operating cash. The Organization has the following financial assets that could be made readily available within one year of the consolidated statement of financial position date to fund operating expenses without limitation, such as donor imposed or contractual restrictions or internal designations, as of June 30, 2025:

Cash and cash equivalents	\$ 2,921,554
Grants receivable, net	4,034,913
Current portion of contributions receivable, net	291,107
Investments	<u>3,288,935</u>
Total financial assets available to meet cash needs for general expenditures within one year	\$ <u>10,536,509</u>

Excluded from available financial assets is \$86,144 representing cash with donor restrictions for workforce development programming (see Note 17). In addition, the Organization has a \$2,500,000 revolving line of credit, of which \$550,000 was available as of June 30, 2025.

**NOTE 4. NON-CONTROLLING INTEREST**

CHI has a 0.01% membership interest in SCL and per agreement with the other members, maintains managing control of SCL. The Organization's consolidated statement of financial position reflects net assets attributable to the 99.99% non-controlling interest, which is equivalent to a deficit of \$(5,893,705) at June 30, 2025. The Organization's consolidated statement of activities reflects a change in net assets attributable to the 99.99% non-controlling interest, which for the year ended June 30, 2025, is equivalent to a net gain of \$113,334.

In fiscal 2026, the remaining 99.99% membership interest reverts to SCI.

**NOTE 5. FAIR VALUE MEASUREMENTS**

U.S. GAAP defines fair value and establishes a fair value hierarchy which prioritizes the inputs to valuation techniques. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. A fair value measurement assumes that the transaction to sell the asset or transfer the liability occurs in the principal market for the asset or liability or, in the absence of a principal market, the most advantageous market.

Fair value measurements are categorized based on the valuation techniques used. These techniques generally fall into three broad approaches:

- *Market approach:* Uses prices and other relevant data from market transactions involving identical or comparable assets or liabilities. This approach reflects the value that market participants would pay based on observable inputs from active markets.
- *Income approach:* Converts future amounts (such as cash flows or earnings) to a single present value. This method relies on expectations about future benefits and applies discounting techniques to estimate their current worth.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5. FAIR VALUE MEASUREMENTS (CONTINUED)**

- *Cost approach:* Reflects the amount required to replace the service capacity of an asset. It is based on the current cost to acquire or construct a substitute asset of comparable utility, adjusted for depreciation and obsolescence.

The fair value hierarchy prioritizes the inputs to valuation techniques used to measure fair value into three broad levels:

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities the Organization have the ability to access.

Level 2 inputs are inputs (other than quoted prices included within level 1) that are observable for the asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for the asset or liability, used to measure fair value to the extent that observable inputs are not available, thereby allowing for situations in which there is little, if any, market data, which requires management to develop its own assumptions.

The following is a description of the valuation methodologies used for assets measured at fair value, as well as the general classification pursuant to the valuation hierarchy. There have been no changes in the methodologies used at June 30, 2025.

Equity index funds and equities are valued using market prices on active markets (Level 1).

Bond funds are valued using observable market data (Level 2).

The beneficial interest in perpetual trust is valued based on the fair value of the Organization's proportional share of the trust, as valued and calculated by the trustee (Level 3).

The following table sets forth the Organization's assets as of June 30, 2025, that are measured at fair value, segregated by level within the fair value hierarchy:

	Total at June 30, 2025	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Other Unobservable Inputs (Level 3)
Fixed-income bond funds	\$ 1,066,506	\$ -	\$ 1,066,506	\$ -
Equity index funds	<u>2,222,429</u>	<u>2,222,429</u>	<u>-</u>	<u>-</u>
Total investments	3,288,935	2,222,429	1,066,506	-
Beneficial interest in perpetual trust	<u>170,673</u>	<u>-</u>	<u>-</u>	<u>170,673</u>
	<u>\$ 3,459,608</u>	<u>\$ 2,222,429</u>	<u>\$ 1,066,506</u>	<u>\$ 170,673</u>

The beneficial interest in perpetual trust of \$170,673 is presented separately from investments in the consolidated statement of financial position.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 5. FAIR VALUE MEASUREMENTS (CONTINUED)**

The following is a reconciliation of the beginning and ending balances of assets measured at fair value on a recurring basis using significant unobservable inputs (Level 3) during the year ended June 30, 2025:

	Interest in Perpetual Trust
Beginning balance, June 30, 2024	\$ 171,014
Change in value	341
Ending balance, June 30, 2025	\$ 170,673

**NOTE 6. GRANTS RECEIVABLE**

The Organization renders services to clients under contractual agreements with governmental organizations. These agreements require the Organization to apply for renewal. Certain agreements provide for termination by either party upon 30 days written notice.

As of June 30, 2025, the remaining amount of federal, state and other financial assistance receivable from grantors for reimbursement of eligible expenditures incurred by the Organization was \$4,034,913, which is net of an allowance for uncollectible amounts of approximately \$555,000. Grants and contracts receivable are due from the Miami-Dade County Homeless Trust, other Miami-Dade County offices, and by other state and federal agencies. (see Note 7).

The Organization is subject to review or audit by these agencies regarding compliance with terms and conditions of the grants and contracts and specific program performance. Management believes that the Organization has complied with all aspects of the grant and contract provisions and that adjustment, if any, would be insignificant to the financial position of the Organization.

Historically, the Organization has experienced strong collection rates because amounts are billed only after incurring allowable expenses under the respective agreements.

**NOTE 7. CONCENTRATIONS OF CREDIT RISK**

As of June 30, 2025, approximately 69% of the Organization's grants receivable were due from a single governmental entity, representing a significant concentration of credit risk. For the year ended June 30, 2025, approximately 48% of the Organization's grant revenue was derived from this same governmental entity.

The Organization monitors its funding sources and assesses the collectibility of receivables on an ongoing basis. Management believes that the receivables from this entity are fully collectible based on its historical payment performance and financial stability. However, the Organization's operations could be adversely affected by a significant reduction, delay, or discontinuation of funding from this source.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 8. BENEFICIAL INTEREST IN PERPETUAL TRUST**

The Organization has been named as an irrevocable beneficiary of a perpetual trust held and administered by an independent trustee. Perpetual trusts provide for the distribution of the net income of the trusts to the Organization; however, the Organization will never receive the assets of the trusts. At the date the Organization receives notice of a beneficial interest, a contribution with donor restrictions of a perpetual nature is recorded in the consolidated statement of activities and a beneficial interest in perpetual trust is recorded in the consolidated statement of financial position at the fair value of the underlying trust assets. Thereafter, beneficial interests in the trusts are reported at the fair value of the trusts' assets in the consolidated statement of financial position, with trust distributions and changes in fair value recognized in the statement of activities.

Under the terms of the trust, the Organization is to receive one twenty-fourth of the income generated by the trust assets annually. The recognized value of the Organization's beneficial interest in the perpetual trust is measured as the present value of the estimated fair value of the trust assets, which is equivalent to approximately one twenty-fourth of the fair value of the trust assets.

**NOTE 9. CONTRIBUTIONS RECEIVABLE**

Contributions receivable at June 30, 2025, amounted to \$453,593, net of present value discounts and a reserve for uncollectible amounts, and consist of outstanding promises, utilizing a discount rate of 3% at June 30, 2025. Contributions receivable as at June 30, 2025 consist of:

Receivables due in less than a year	\$ 291,107
Receivables due in one to five years	271,000
Receivables due in more than five years	<u>162,421</u>
Gross receivables at June 30, 2025	724,528
Less: discounts to net present value	67,685
Less: reserve for uncollectible amounts	<u>203,250</u>
Contributions receivable, net	<u>\$ 453,593</u>

**NOTE 10. RELATED-PARTY TRANSACTIONS**

Camillus Health Concern, Inc. ("CHC"), an unconsolidated entity, has governance which includes members of CHI governance and provides various social, administrative and development services to the Organization in accordance with an executed agreement. For the year ended June 30, 2025, total expenses incurred for these services were \$83,081. At June 30, 2025, no amounts were owed to CHC.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 10. RELATED-PARTY TRANSACTIONS (CONTINUED)**

The Organization also pays certain bills on behalf of Charity Unlimited of Florida, Inc., Emmaus Place, Inc., and Good Shepherd Villas, Inc. Any such payments are included in "Pastoral services and expenses through related entities" and were not material to the consolidated financial statements. These entities have governance that includes members of CHI governance. There were no amounts due to/from these entities at June 30, 2025.

In 2006, Charity Unlimited of Florida, Inc. entered into a 55-year land lease agreement with 350NW, whereby the entire lease amount of \$1,100,000 was paid in full at the inception of the lease agreement. See Note 15.

**NOTE 11. PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at June 30, 2025:

Land	\$ 1,209,723
Land improvements	1,017,136
Building and building improvements	79,154,574
Leasehold improvements	1,629,604
Furniture and fixtures	12,516,447
Equipment	834,793
Vehicles	<u>948,428</u>
	97,310,705
Accumulated depreciation and amortization	<u>44,739,885</u>
Property and equipment, net	<u>\$ 52,570,820</u>

Certain components of property and equipment were funded in full or in part by debt financing and serve as collateral for the related debt instruments (see Note 12).

**NOTE 12. MORTGAGES AND NOTES PAYABLE**

Mortgages and notes payable consisted of the following at June 30:

Mortgage notes payable in connection with a construction loan agreement with Florida Housing Finance Corporation for the construction of the Shepherd's Court low-income housing project, under the Tax Credit Assistance Program ("TCAP") for an amount not to exceed \$5,163,919. The loan is comprised of a TCAP loan in the principal amount of \$4,483,919 and a TCAP supplemental loan in the principal amount of \$680,000. Both notes bear interest at zero percent (0%) and are non-amortizing during the term of the notes. The TCAP supplemental loan matured during fiscal 2025, at which time the entire balance of unpaid principal was due. The Organization is in negotiations with the lender to apply for forgiveness on the principal balance of this loan. The entire unpaid principal amount of the TCAP loan is due and payable in February 2027, the maturity date. The TCAP loan is secured by the leasehold interest of the site and the improvements constructed thereon.

\$ 5,163,919

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 12. MORTGAGES AND NOTES PAYABLE (CONTINUED)**

Tax Credit Exchange Program ("TCEP") sub-award promissory note payable in connection with a construction loan agreement with Florida Housing Finance Corporation for the construction of the Shepherd's Court property, under the TCEP. The TCEP loan is secured by a subordinate mortgage lien on the low-income housing property. The loan is subordinated to the TCAP mortgage and HOME loan for the Shepherd's Court property. The original amount of the note was \$17,104,805. The note does not bear interest, and matures in fiscal 2027. Principal is forgiven annually at the rate of 6.67% over the 15-year tax credit compliance period, subject to maintaining compliance with all conditions and requirements in the loan documents. The Organization records the portions of the loan which are forgiven as a refundable advance, which is recognized as income based on the total amount of the loan expected to be forgiven, amortized on a straight line basis over the 40-year depreciable life of the construction property. During the year ended June 30, 2025, a gain on forgiveness of loans of \$427,620 was recognized related to the portion of the TCEP loan forgiven. \$ 2,273,230

HOME loan agreement with Florida Housing Finance Corporation in connection with a construction loan agreement for the construction of the Shepherd's Court low-income housing project. The loan bears no interest. The entire unpaid principal balance is due in May 2031, the maturity date. 116,081

TCEP sub-award promissory note payable in connection with a construction loan agreement with Florida Housing Finance Corporation for the construction of the Labre Place property, under the TCEP. The TCEP loan is secured by a subordinate mortgage lien on the low-income housing property. The loan is subordinated to the HOME, Affordable Housing Trust Fund ("AHTF") and SAIL loan for the Labre Place property. The original amount of the note was \$19,188,358. The note does not bear interest, and matures in December 2026. Principal is forgiven annually at the rate of 6.67% over the 15-year tax credit compliance period, subject to maintaining compliance with all conditions and requirements in the loan documents. The Organization records the portions of the loan which are forgiven as a deferred liability, which is recognized as income based on the total amount of the loan expected to be forgiven, amortized on a straight line basis over the 40-year depreciable life of the construction property. During the year ended June 30, 2025, a gain on forgiveness of loans of \$479,710 was recognized related to the portion of the TCEP loan forgiven. 2,550,133

HOME loan agreement with the City of Miami in connection with a construction loan agreement for the construction of the Labre Place project in the original amount of \$385,027. The loan bears interest at zero percent (0%) through August 31, 2038. At that time, the loan will bear simple interest at 1% per annum. The loan is secured by a security agreement encumbering the leasehold interest in the Labre Place project and matures on September 1, 2043, at which time all outstanding interest and principal balances are due. 385,027

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 12. MORTGAGES AND NOTES PAYABLE (CONTINUED)**

AHTF loan agreement with the City of Miami in connection with the Labre Place project in the original amount of \$452,026. This loan bears no interest through August 31, 2038. At that time, the loan will bear interest at 1% per annum. The loan is secured by a security agreement encumbering the leasehold interest in the Labre Place project and matures on September 1, 2043, at which time all outstanding interest and principal balances are due. \$ 452,026

SAIL loan agreement with the Florida Housing Finance Corporation in the original amount of \$4,000,000 in connection with the Labre Place project. The loan bears simple interest of 0.44% per annum on the outstanding principal balance and is secured by a security agreement encumbering the leasehold interest in the Labre Place project. The loan matured on July 30, 2025, at which time the entire balance of unpaid principal and interest were due. The Organization is in negotiations with the lender to refinance and extend the maturity into a future period. At June 30, 2025, \$26,400 of SAIL loan interest expense remained payable and is included in "Accounts payable and accrued expenses" in the accompanying consolidated statement of financial position. 4,000,000

Forgivable 30-year loan by Miami-Dade County, funded by Surtax funds. Proceeds of the loan were used to reimburse the Organization for construction costs incurred in one of the buildings of the new campus. The loan bears interest of 1% per annum, and is secured by a mortgage on the same building. During the deferment period, lasting until December 31, 2041, interest accrues but is not due, as long as compliance with various provisions is kept, including the provisions of a rental regulatory agreement. Principal and accrued interest are forgivable in increments of 25% per year, in years 27 through 30 of the loan. 2,000,000

HOME loan agreement with the Miami-Dade County in connection with a construction loan agreement for the renovation of the Somerville residence. During the construction period ended December 1, 2023, there was 0% interest and no payments of principal or interest were due. Following this period, the loan bears simple interest of .5% per annum, and is secured by a mortgage on the same building. Annual interest-only payments of \$1,735 shall be due annually until the maturity date of December 1, 2051. At which point all outstanding principal and accrued interest shall be due and payable. 346,949

Total outstanding mortgages and notes payable	17,287,365
Less: Unamortized debt issuance costs	<u>74,002</u>

Total	\$ <u><u>17,213,363</u></u>
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Amortization of the debt issuance costs is reported as interest expense in the consolidated statement of activities.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 12. MORTGAGES AND NOTES PAYABLE (CONTINUED)**

Aggregate annual maturities of the mortgages and notes payable over each of the next five years and thereafter are as follows as of June 30, 2025:

<u>Year ending June 30:</u>	<u>Amount</u>
2026	\$ 4,680,000
2027	4,483,919
2028	-
2029	-
2030	-
Thereafter	<u>8,123,446</u>
Total	<u>\$ 17,287,365</u>

Management's assessment of matured financing

The Organization has certain debt obligations with Florida Housing Finance Corporation ("FHFC"), including Tax Credit Assistance Program ("TCAP") financing related to Shepherd's Court, LLC totalling \$680,000 and State Apartment Incentive Loan ("SAIL") financing related to Labre Place Apartments totaling approximately \$4,000,000. The TCAP financing matured in April 2025 and the SAIL financing matured in July 2025. The Organization also has line of credit financing that matured in April 2026 with \$2,000,000 drawn on it at that time (See Note 12). These three pieces of financing were past due as of the date the consolidated financial statements were available to be issued.

Regarding the SAIL financing, management believes this type of FHFC financing customarily provides for extensions at maturity rather than acceleration, and management is actively engaged with FHFC to formalize an extension of the existing indebtedness, which is near finalization. The anticipated terms of the extension require a principal paydown of \$1,500,000, which will be funded from the Organization's restricted cash reserves. The remaining balance of \$2,500,000 is anticipated to be extended under a revised agreement bearing interest at 0.75% and maturing on July 30, 2040. Management believes that the line of credit is more likely to be extended once the consolidated financial statements are issued. Furthermore, management believes that the remaining debt items noted above could be satisfied from operating assets at the date of issuance, if necessary.

**NOTE 13. IN-KIND CONTRIBUTIONS**

For the year ended June 30, 2025, contributed non-financial assets recognized within the statement of activities included:

Foods	\$ 241,328
Goods	<u>145,710</u>
	<u>\$ 387,038</u>

The fair value of the in-kind contributions of food and goods is determined based on observable market prices for similar food and goods in the principal market at the time of contribution. The Organization's policy is to utilize contributed nonfinancial assets in programs and not to monetize them. The expense related to these contributions is \$387,038 and is included in "Tenant support - rents, food and supplies" in the statement of functional expenses.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 14. LINE OF CREDIT**

The Organization maintains an unsecured revolving line of credit with The Northern Trust Company that provides for borrowings up to \$2,500,000. The line of credit bears interest at either (a) a Prime-Based Rate, defined as the greater of 2.50% or the Prime Rate minus 0.625%, or (b) a Daily Simple Secured Overnight Financing Rate (SOFR)-Based Rate, defined as the greater of 2.50% or Daily Simple SOFR plus 2.50%. Interest is payable monthly, and the line of credit matured in April 2026. The Organization is in negotiations with the lender to refinance and extend the maturity into a future period. At June 30, 2025, the outstanding balance on the line of credit was \$1,950,000. The line of credit is unsecured.

**NOTE 15. COMMITMENTS**

The Organization has operating lease agreements for vehicles and equipment under terms ranging up to three years. The Organization determines if an arrangement is a lease at the inception of the contract. At the lease commencement date, each lease is evaluated to determine whether it will be classified as an operating or finance lease. For leases with a lease term of 12 months or less (a "short-term" lease), any fixed lease payments are recognized on a straight-line basis over such term, and are not recognized on the consolidated statement of financial position.

Lease terms include the noncancellable portion of the underlying leases along with any reasonably certain lease periods associated with available renewal periods, termination options and purchase options. The Organization has lease agreements with lease and non-lease components. For all leases by asset class, the Organization accounts for the lease and non-lease components as a single lease. The Organization uses the risk-free discount rate when the rate implicit in the lease is not readily determinable at the commencement date in determining the present value of lease payments.

The lease agreements do not contain any material residual value guarantees or material restrictive covenants.

Total operating lease expense for the year ended June 30, 2025, was approximately \$156,000.

Maturities of lease liabilities as of June 30, 2025, are as follows:

<u>Year ending June 30:</u>	<u>Amount</u>
2026	\$ 74,553
2027	54,412
2028	<u>27,659</u>
Net minimum lease payments	156,624
Less: interest	<u>11,031</u>
Present value of lease liabilities	<u>\$ 145,593</u>

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 15. COMMITMENTS (CONTINUED)**

Supplemental cash flow information related to leases for the year ended June 30, 2025, was as follows:

Cash paid for amounts included in the measurement of lease liabilities:	
Operating cash flows from operating leases	\$ <u>72,221</u>

Weighted-average lease terms and discount rates at June 30, 2025, were as follows:

Weighted-average remaining lease term (years)	<u>2.34</u>
Weighted-average discount rate (%)	<u>6.50</u>

In addition, in 2006, 350NW entered into a 55-year land lease agreement with Charity Unlimited of Florida, Inc. The entire rent of \$1,100,000 was paid in full as defined in the lease agreement. This prepayment of rent is included in the statement of financial position in "operating lease right of use assets." As of June 30, 2025, the balance of the prepaid land lease was \$723,509. For the year ended June 30, 2025, the Organization recorded lease expense of \$19,643 related to the agreement.

The table below summarizes the land lease activity for the year ended June 30, 2025:

Land lease, net at June 30, 2024	\$ 743,152
Amortization	<u>19,643</u>
Land lease, net at June 30, 2025	\$ <u>723,509</u>

**Short-term operating leases**

The Organization leases various apartments for its community-based housing programs under operating lease agreements. These leases are for various terms all expiring within a year. As noted above, the Organization has elected to use practical expedients where the Organization does not record assets and lease liabilities with terms of one year or less. As such, no right-of-use asset or lease liabilities are recorded for these leases. In the normal course of operations, it is expected the leases will be renewed or replaced. This leasing model is an essential component of the Organization's operations in meeting its stated mission purpose.

For the year ended June 30, 2025, rent expense under the short-term operating leases was \$11,483,515.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 15. COMMITMENTS (CONTINUED)**

Land leases

On June 10, 2008, the Board of Trustees of the Internal Improvement Trust Fund of the State of Florida granted the State of Florida Department of Children and Family Services a 60-year lease on a parcel of land in Miami, Florida. On the same date, the State of Florida Department of Children and Family Services and CHI entered into a sublease agreement for the land, for the construction of the New Camillus House Campus. On the same date, CHI and SCL entered into a sub-sublease agreement for a portion of the land. The subleased portion is for the construction of an 80-unit low-income housing project. During the term of the agreement, SCL is responsible for the payment of all taxes, insurance, maintenance and the payment of an annual administrative fee of \$300.

The Organization recognized a contribution of the land sub-leasehold asset at a value of \$1,629,604 in the fiscal year ended June 30, 2012. This was reported in net assets with donor restrictions and released from restrictions as the contribution is amortized over 60 years. At June 30, 2025, the value of the sub-leasehold asset was \$1,167,884, net of accumulated amortization, and is included in "Property and equipment, net" in the accompanying consolidated statement of financial position.

The Organization entered into a lease agreement with Miami-Dade County in June 1999 to lease the South Miami-Dade Homeless Housing Land. The lease is for 100 years and the payment is \$1 per year. The Organization did not recognize a contribution related to this lease as the estimated value was not considered to be significant.

**NOTE 16. OTHER COMMITMENTS AND CONTINGENCIES**

Operating deficit guaranty

Pursuant to the operating agreement, CHI, as the sole member of the managing member of SCL, is required to loan SCL amounts to cover operating deficits of the Shepherd's Court project for the guaranty period commencing with the date of the loan closing and ending on the last day of the first 15 years of the compliance period. The funding is limited to \$334,803. Funds in the operating reserve may be used prior to any advances being made.

In addition, pursuant to the operating agreement, CHI, as the sole member of the managing member of 350NW, LLC, is required to loan 350NW, LLC amounts to cover operating deficits of the Labre Place project for the guaranty period commencing with the date of the loan closing and ending on the last day of the first 15 years of the compliance period. Any required funding prior to rental achievement is without limitation. Subsequent to rental achievement, the funding is limited to nine months of operating expenses (inclusive of replacement reserves) and nine months of debt services. Pursuant to the SAIL loan agreement, the managing member is required to provide the standard Florida Housing Finance Corporation operating deficit guaranty, to be released upon achievement of an average of 1.00 debt service coverage for a minimum of six consecutive months for the SAIL loan. Funds in the operating reserve may be used prior to any advances being made. As of June 30, 2025, there was no operating deficit advance.

Recapture of exchange funds and forgivable loans

Failure to comply with all TCEP and other forgivable loan requirements could result in recapture and any debt subject to recapture shall be due and payable immediately to Florida Housing Finance Corporation or another agency.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2025**

**NOTE 16. OTHER COMMITMENTS AND CONTINGENCIES (CONTINUED)**

Noncompliance with grant requirements

During the year ended June 30, 2025, the Organization was subject to an audit of its major federal programs and state projects in accordance with regulatory requirements. As a result of the audit, material noncompliance and questioned costs were identified related to the federal programs and state projects. At this time it is uncertain whether any portion of the questioned costs will be required to be repaid. Accordingly, no liability has been reported in the accompanying consolidated financial statements.

**NOTE 17. NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restriction, at June 30, 2025, are comprised of the following:

Donor-imposed time restrictions	\$ 453,593
60-year subleasehold asset in new campus land, net of amortization	1,167,884
Workforce development	86,144
Beneficial interest in perpetual trust	<u>170,673</u>
	<u>\$ 1,878,294</u>

Net assets released from restriction, at June 30, 2025, are comprised of the following:

Collections and adjustments to contributions receivable	\$ 308,279
Amortization of subleasehold asset	27,160
Beneficial interest in perpetual trust	<u>341</u>
	<u>\$ 335,780</u>

**NOTE 18. DEFINED CONTRIBUTION PLAN**

CHI sponsors a defined contribution retirement plan under Section 403(b) of the IRC, known as the "403(b) Thrift Plan." The plan is available to all employees, excluding non-resident aliens with no U.S. source income and certain independent contractors. Eligible employees may contribute a percentage of their compensation through salary reduction agreements, either as pre-tax contributions or Designated Roth Contributions, subject to annual IRS limits.

CHI provides a matching contribution equal to 100% of employee salary reduction contributions up to 3% of compensation. Employer base contributions are not provided under the plan.

All contributions are fully and immediately vested. The plan is not subject to the provisions of the Employee Retirement Income Security Act of 1974 and is not insured by the Pension Benefit Guaranty Corporation. The Organization reserves the right to amend or terminate the plan at its discretion, subject to applicable laws. For the year ended June 30, 2025, the Organization recognized retirement plan matching expense of \$196,737.

**SUPPLEMENTARY INFORMATION**

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/State Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number/CSFA No	Pass-Through Entity Identifying Number/State Contract/Grant No	Provided to Subrecipients	Total Expenditures
<b>U.S. Department of Housing and Urban Development:</b>				
Passed-through Miami-Dade County:				
Continuum of Care Program	14.267	See (a) below	\$ -	\$ 7,665,571
Total Continuum of Care Program			-	7,665,571
Passed-through Miami-Dade County:				
Emergency Solutions Grant Program	14.231	Resolution #R-694-23	-	336,831
Emergency Solutions Grant Program	14.231	KP009-2	-	216,098
Total Emergency Solutions Grant Program			-	552,929
Total U.S. Department of Housing and Urban Development			-	8,218,500
<b>U.S. Department of Health and Human Services:</b>				
Passed-through the South Florida Behavioral Health Network:				
Block Grants for Community Mental Health Services	93.958	ME 225-14-24	-	359,922
Projects for Assistance in Transition from Homelessness (PATH)	93.150	ME 225-14-24	-	386,313
State Opioid Response Grants (Opioid STR)	93.788	ME 225-14-24	-	40,577
Block Grants for Prevention and Treatment of Substance Abuse	93.959	ME 225-14-24	-	300,246
Passed-through the Substance Abuse and Mental Health Services Administration				
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1H79TI082683-01	-	377,528
Total U.S. Department of Health and Human Services			-	1,464,586
<b>U.S. Department of Veteran Affairs:</b>				
VA Homeless Providers Grant and Per Diem Program	64.024		-	776,851
Total U.S. Department of Veteran Affairs		CAMI862-3905-546-PD-24	-	776,851
<b>U.S. Department of Treasury:</b>				
Passed-through City of Miami:				
COVID-19-Coronavirus State and Local Fiscal Recovery Funds (SLFRF)	21.027	Resolution #R-22-0019	-	466,529
Total U.S. Department of Treasury			-	466,529

See accompanying notes to schedule of expenditures of federal awards and state financial assistance and auditor's independent report.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<u>Federal Grantor/State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number/CSFA No</u>	<u>Pass-Through Entity Identifying Number/State Contract/Grant No</u>	<u>Provided to Subrecipients</u>	<u>Total Expenditures</u>
<b>U.S. Department of Justice:</b>				
Passed-through Office for Victims of Crime:				
Services for Trafficking Victims	16.320	15POVC-23-GG-04055-HT	\$ -	\$ 214,465
Passed-through Florida Office of the Attorney General				
Crime Victim Assistance (VOCA) Formula Grant Program	16.575	VOCA-C-2023-Camillus House, Inc-00076; VOCA-C-2024-Camillus House, Inc-00170	-	11,813
Total U.S. Department of Justice			-	226,278
<b>U.S. Department of Transportation:</b>				
Transit Services Program Cluster:				
Passed-through Florida Department of Transportation:				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	G2H18; G2523	-	150,000
Total U.S. Department of Transportation			-	150,000
<b>Total Expenditures of Federal Awards</b>			<b>\$ -</b>	<b>\$ 11,302,744</b>

(a) Grantor contract numbers included are:

FL0311L4D002214; FL0311L4D002315; FL0703L4D002205; FL0703L4D002306; FL0174L4D002215; FL0174L4D002316; FL0944H4D002200; FL0941H4D002200; FL0982L4D002200; FL0982L4D002301; FL0590L4D002207; FL0590L4D002308; FL0655L4D002206; FL0655L4D002307; FL0343L4D002211; FL0343L4D002312; FL0940H4D002200; FL0344L4D002211; FL0344L4D002312

See accompanying notes to schedule of expenditures of federal awards and state financial assistance and auditor's independent report.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

<u>Federal Grantor/State Grantor/Pass-Through Grantor/Program or Cluster Title</u>	<u>Federal Assistance Listing Number/CSFA No</u>	<u>Pass-Through Entity Identifying Number/State Contract/Grant No</u>	<u>Provided to Subrecipients</u>	<u>Total Expenditures</u>
<b>State Programs</b>				
Miami-Dade County				
Passed through Miami-Dade County Homeless Trust:				
Homeless Challenge Grant	60.014	KP009-1; KP009-CHALL- PLUS-2	\$ -	\$ 649,998
Total Miami-Dade County			<u>-</u>	<u>649,998</u>
<b>Florida Department of Children and Families:</b>				
Passed-through Miami-Dade County::				
Homeless Special Projects - Brother Bill Bridge Special Appropriation	60.027	LP013	-	361,721
Other State Financial Assistance: Project Lazarus Special Appropriation	*	PSA-13-02	<u>-</u>	<u>191,043</u>
Total passed-through Miami-Dade County			<u>-</u>	<u>552,764</u>
Services to Victims of Sexual Exploitation - Human Trafficking	60.152	KJ145	<u>-</u>	<u>348,250</u>
Total Florida Department of Children and Families			<u>-</u>	<u>901,014</u>
<b>Total Expenditures of State Awards</b>			<u>\$ -</u>	<u>\$ 1,551,012</u>

\* - see Note 2 in Notes to the Schedule of Federal Awards and State Financial Assistance

See accompanying notes to schedule of expenditures of federal awards and state financial assistance and auditor's independent report.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE**  
**FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**NOTE 1. BASIS OF PRESENTATION**

The schedule of expenditures of federal awards and state financial assistance (the "Schedule") presents the activity of all federal awards and state financial assistance of Camillus House, Inc. and Subsidiaries (the "Organization") for the year ended June 30, 2025. This information in the Schedule is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

**NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the Schedule are reported on accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

A Catalog of State Financial Assistance identifying number for the contract PSA-13-02 in the schedule of expenditures of federal awards and state financial assistance has not been assigned.

**NOTE 3. INDIRECT COST RATE**

The Organization has elected not to use the de minimis indirect cost rate allowed under the Uniform Guidance. The Organization has negotiated and received a federally approved indirect rate of 16.2% with its cognizant agency.

**INDEPENDENT AUDITOR'S 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  
Camillus House, Inc. and Subsidiaries

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Camillus House, Inc. and Subsidiaries (collectively referred to as the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, changes in net assets, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated April 29, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization's internal control over financial reporting ("internal control") as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described above and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2025-001 and 2025-002, that we consider to be material weaknesses.



## Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2025-003 and 2025-004.

## Organization's Response to Findings

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the consolidated financial statements and, accordingly, we express no opinion on the response.

## 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.

Fort Lauderdale, Florida  
April 29, 2026

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE  
FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL  
CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND  
CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL***

To the Board of Directors  
Camillus House, Inc. and Subsidiaries

**Report on Compliance for Each Major Federal Program and State Project**

***Adverse Opinions***

We have audited Camillus House, Inc. and Subsidiaries' (collectively referred to as the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the compliance requirements described in the *Florida Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2025. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

*Adverse Opinion on ALN 64.024 - VA Homeless Providers Grant and Per Diem Program*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinions section of our report, Camillus House, Inc. did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Assistance Listing Number 64.024 - VA Homeless Providers Grant and Per Diem Program for the year ended June 30, 2025.

*Adverse Opinion on ALN 14.267 – Continuum of Care Program*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinions section of our report, Camillus House, Inc. did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Assistance Listing Number 14.267 - Continuum of Care Program for the year ended June 30, 2025.

*Adverse Opinion on CSFA 60.027 – Homeless Special Projects - Brother Bill Bridge Special Appropriation*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinions section of our report, Camillus House, Inc. did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Catalog of State Financial Assistance project 60.027 – Homeless Special Projects - Brother Bill Bridge Special Appropriation for the year ended June 30, 2025.

*Adverse Opinion on CSFA 60.014 – Homeless Challenge Grant*

In our opinion, because of the significance of the matters discussed in the Basis for Adverse Opinions section of our report, Camillus House, Inc. did not comply, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on Catalog of State Financial Assistance project 60.014 – Homeless Challenge Grant for the year ended June 30, 2025.

***Basis for Adverse Opinions***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and State of Florida Chapter 10.650, *Rules for the Auditor General* (Chapter 10.650). Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Camillus House, Inc. and to meet our other ethical responsibilities in accordance with 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 adverse opinions on compliance for each major federal program and state project. Our audit does not provide a legal determination of Camillus House, Inc.'s compliance with the compliance requirements referred to above.

***Matters Giving Rise to Adverse Opinion on ALN 64.024 - VA Homeless Providers Grant and Per Diem Program***

As described in the accompanying schedule of findings and questioned costs, Camillus House, Inc. did not comply with requirements regarding activities allowed or unallowed / allowable costs/cost principles as described in findings 2025-005 and 2025-006 and regarding period of performance as described in finding 2025-009. Compliance with such requirements is necessary, in our opinion, for Camillus House, Inc. to comply with the requirements applicable to that program.

***Matters Giving Rise to Adverse Opinion on ALN 14.267 – Continuum of Care Program***

As described in the accompanying schedule of findings and questioned costs, Camillus House, Inc. did not comply with requirements regarding activities allowed or unallowed / allowable costs/cost principles as described in finding 2025-007 and regarding a special test and provision as described in finding 2025-008. Compliance with such requirements is necessary, in our opinion, for Camillus House, Inc. to comply with the requirements applicable to that program.

***Matters Giving Rise to Adverse Opinion on CSFA 60.027 – Homeless Special Projects - Brother Bill Bridge Special Appropriation***

As described in the accompanying schedule of findings and questioned costs, Camillus House, Inc. did not comply with requirements regarding activities allowed or unallowed / allowable costs/cost principles as described in finding 2025-010. Compliance with such requirements is necessary, in our opinion, for Camillus House, Inc. to comply with the requirements applicable to that project.

***Matters Giving Rise to Adverse Opinion on CSFA 60.014 – Homeless Challenge Grant***

As described in the accompanying schedule of findings and questioned costs, Camillus House, Inc. did not comply with requirements regarding activities allowed or unallowed / allowable costs/cost principles as described in finding 2025-011. Compliance with this requirement is necessary, in our opinion, for Camillus House, Inc. to comply with the requirements applicable to that project.

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

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

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's 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 generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, 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 above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and Chapter 10.650, 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 the Organization's 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, and Chapter 10.650, 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.

### ***Other Matter***

*Government Auditing Standards* requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNI). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.



## Report on Internal Control Over Compliance

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's 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 and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control over compliance that we consider to be material weaknesses.

*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 and/or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a 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 and/or state project 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 and/or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2025-005, 2025-006, 2025-007, 2025-008, 2025-009, 2025-010, and 2025-011 to be material weaknesses.

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.

*Government Auditing Standards* requires the auditor to perform limited procedures on Camillus House, Inc. and Subsidiaries' response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. Camillus House, Inc. and Subsidiaries' response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Camillus House, Inc. is responsible for preparing a corrective action plan to address each audit finding included in our auditor's report. Camillus House, Inc.'s corrective action plans were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

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 Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Fort Lauderdale, Florida

April 29, 2026

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
FEDERAL PROGRAMS AND STATE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2025**

**Section I - Summary of Auditor's Results**

<b><u>Financial Statements</u></b>		
Type of auditor's report issued on whether the financial statements were prepared in accordance with U.S. GAAP:	Unmodified	
Internal control over financial reporting:		
• Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
• Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	<u>  X  </u> yes	<u>      </u> no
<b><u>Federal Awards and State Projects</u></b>		
Identification and Type of Auditor's report issued on compliance for major Federal programs and State projects :		
<u>Assistance Listing No</u>	<u>Name of Federal Program or Cluster</u>	
• 14.267	Continuum of Care Program	
• 64.024	VA Homeless Providers Grant and Per Diem Program	Adverse
<u>CSFA No</u>	<u>Name of State Project</u>	Adverse
• 60.027	Homeless Special Projects: Brother Bill Bridge Special Appropriation	Adverse
• 60.014	Homeless Challenge Grant	Adverse
Internal control over major programs:		
• Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
• Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a) or Chapter 10.650	<u>  X  </u> yes	<u>      </u> no

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES  
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
 FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)  
 FOR THE YEAR ENDED JUNE 30, 2025**

**Section I - Summary of Auditor's Results (Continued)**

Identification of major programs and state projects:	
<b>Federal Programs:</b>	
Assistance Listing Number/Program Description	
14.267 – Continuum of Care Program	
64.024 – VA Homeless Providers Grant and Per Diem Program	
<b>State Projects:</b>	
State Financial Assistance Number/Project Description	
60.027 - Homeless Special Projects: Brother Bill Bridge Special Appropriation	
60.014 - Homeless Challenge Grant	
Dollar threshold used to distinguish between type A and type B Federal programs.	\$750,000
Dollar threshold used to distinguish between type A and type B State projects.	\$465,304
Auditee qualified as low-risk auditee pursuant to the Uniform Guidance (Not applicable for State projects)	No

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section II - Financial Statement Findings:**

**Finding 2025-001: Financial Reporting (Material Weakness)**

Criteria:

Camillus is responsible for maintaining effective internal controls over financial reporting to ensure transactions are recorded accurately and timely in accordance with accounting principles generally accepted in the United States of America (“U.S. GAAP”). These controls should include providing supporting documentation, documented approval of payroll, and accurate allocation of payroll costs based on actual activities rather than budget estimates in a timely manner during the year-end audit.

Condition:

Camillus did not have sufficient controls over several aspects of its financial reporting process including delays in providing supporting documentation for certain transactions including billing, insufficient reconciliation of account balances, payroll transactions lacking documented approval thus increasing the risk of unauthorized or inaccurate payments, and payroll allocations to programs based on budgeted amounts rather than actual time or activity, which is inconsistent with U.S. GAAP and compliance requirements for expense allocation. These deficiencies collectively represent a material weakness in internal control over financial reporting.

Cause:

Camillus did not implement an adequate review and approval process to produce timely documentation to support accurate financial reporting.

Effect or potential effect:

The lack of effective controls increased the risk of material misstatement in the consolidated financial statements and could result in inaccurate reporting of amounts to financial statement users.

Recommendation:

We recommend management establish procedures to ensure timely receipt and review of supporting documentation, implement documented approval controls for payroll transactions, and revise payroll allocation methodology to reflect actual time and effort in accordance with U.S. GAAP.

Views of responsible officials:

Camillus House acknowledges the finding and concurs that the noted deficiencies reflect areas in need of improvement in internal controls over financial reporting. Management recognizes the importance of timely, accurate, and fully documented reporting in accordance with U.S. GAAP and has implemented corrective actions to strengthen processes and controls.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section II – Financial Statement Findings (Continued):**

**Finding 2025-002: Information Technology General Controls — User Access, Security Configuration, and Change Management (Material Weakness)**

Criteria:

Effective internal control over financial reporting requires strong IT general controls, including proper user access management, secure authentication, documented change processes, and security awareness measures.

Condition:

We noted significant IT control gaps: a) Finance staff hold administrator rights in MIP, and 15 SuperUser accounts exist; b) Password settings are weak (minimum length of 7 characters); c) No regular, documented user access reviews are performed; d) No formal change management policy is in place; e) Cybersecurity training and penetration testing have not been implemented.

Cause:

Camillus has not formalized certain IT governance processes (e.g., change management, security awareness) and has allowed elevated access to accumulate in key financial systems without compensating monitoring controls (e.g., periodic access reviews). Resource constraints and legacy configurations contributed to the absence of formal policies, documentation, and periodic reviews.

Effect or potential effect:

These conditions, individually and in the aggregate, increase the risk of unauthorized access, manipulation of financial data, and undetected changes to systems supporting financial reporting. As a result, there is a reasonable possibility that a material misstatement of the consolidated financial statements could occur and not be prevented, or detected and corrected, on a timely basis. In particular, excessive and incompatible access within MIP, combined with weak authentication settings and the absence of periodic access reviews and formal change governance, undermines the reliability of information processed through the financial systems.

Recommendation:

Management should: a) Restrict administrator access to IT personnel and reduce SuperUser accounts; b) Implement a stronger password policy and account lockout settings; c) Perform and document periodic user access reviews; d) Establish a formal change management process; e) Provide cybersecurity awareness training and conduct regular penetration testing.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs that the conditions represent areas in need of strengthening to reduce risk and improve the reliability of systems supporting financial reporting. Management is committed to enhancing IT general controls and has implemented a series of corrective actions.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section II - Financial Statement Findings (Continued):**

**Finding 2025-003: Noncompliance with Federal Awards and State Projects (Payroll)**

For detail regarding this finding please see Findings 2025-005, 2025-007, 2025-010, and 2025-011 in Section III and Section IV of this Schedule.

**Finding 2025-004: Noncompliance with Federal Awards (Other than Personnel Services ("OTPS") Allocation)**

For detail regarding this finding please see Finding 2025-006 in Section III of this Schedule.

**Section III - Findings and Questioned Costs - Major Federal Programs:**

**Finding 2025-005: Activities Allowed or Unallowed / Allowable Costs/Cost Principles (Payroll) (Material Weakness)**

**Federal Program: VA Homeless Providers Grant and Per Diem Program ("VA PDM")**

Assistance Listing Number: 64.024

Criteria:

Per Uniform Guidance (§200.430), compensation costs charged to federal awards must be based on records that accurately reflect the work performed, be supported by a system of internal control providing reasonable assurance that charges are accurate, allowable, and properly allocated, reflect actual time worked, not budget estimates, and must include documentation such as timesheets or certifications of time and effort.

Condition/Context:

For 31 of 60 payroll transactions tested for the VA PDM program, Camillus did not maintain approved timesheets to support payroll costs charged to the program. In addition, for 31 of 60 transactions tested, allocations were based solely on budget estimates rather than actual time and effort records. This does not comply with Uniform Guidance requirements. Our sample was not, and was not intended to be, statistically valid.

Cause:

Camillus does not have adequate internal controls to provide information that personnel charges are accurate, allowable, and properly allocated.

Effect or potential effect:

Payroll costs charged to the program may not accurately reflect the work performed, increasing the risk of noncompliance with federal requirements.

Questioned costs: \$35,783

Repeat Finding, if applicable: This was not a repeat finding.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section III - Findings and Questioned Costs - Major Federal Programs (Continued):**

Recommendation:

Camillus should implement procedures to ensure payroll costs charged to federal programs are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs that payroll costs charged to the VA PDM program must be supported by documentation reflecting actual time and effort. Management has implemented corrective actions to strengthen internal controls over payroll allocations and ensure compliance with Uniform Guidance.

**Finding 2025-006: Activities Allowed or Unallowed / Allowable Costs/Cost Principles (Other than Personnel Services ("OTPS") Allocation) (Material Weakness)**

**Federal Program: VA Homeless Providers Grant and Per Diem Program ("VA PDM")**

Assistance Listing Number: 64.024

Criteria:

Under 2 CFR Part 200, Subpart E, costs charged to federal awards must be allowable, reasonable, and allocable. Allocable costs must be allocated in proportion to the benefits received and supported by a reasonable, documented allocation methodology applied consistently. A financial management system must provide records that adequately identify the source and application of funds, supported by effective internal controls. Record retention and documentation must support charges to federal awards.

Condition/Context:

Camillus charged OTPS costs to the VA PDM award without maintaining a documented allocation methodology. For 56 of 60 transactions tested, allocations were based solely on budget estimates rather than actual usage or other reasonable bases. Our sample was not, and was not intended to be, statistically valid.

Cause:

Camillus' system of internal controls was not properly designed to capture the required information to ensure that OTPS costs were allowable, supported, and properly allocated.

Effect or potential effect:

Costs charged to the federal awards may not be allocable in accordance with Uniform Guidance. Camillus relied on budget-based allocations and had no formal or documented contemporaneous actual cost allocation amounts for shared OTPS. Staff were not required to retain underlying usage/supporting records, and supervisory review did not detect the lack of allocability support.

Questioned Costs: \$16,386

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section III - Findings and Questioned Costs - Major Federal Programs (Continued):**

Repeat Finding, if applicable: This was not a repeat finding.

Recommendation:

Management should adopt a written cost allocation plan for OTPS that identifies allocable cost pools and objective allocation bases (e.g., square footage, headcount, device counts, usage logs, transaction volumes, time/usage studies), require contemporaneous documentation (invoices, allocation worksheets, supporting metrics) for each OTPS charge to the award, and perform periodic true-ups from budget to actual activity.

Views of Responsible Officials:

Camillus House acknowledges the finding and agrees that OTPS costs must be supported by documented, reasonable, and consistently applied allocation methodologies. Management recognizes the need to strengthen internal controls and record retention processes for OTPS charges to federal awards, including the VA PDM program, to ensure compliance with Uniform Guidance. Management is committed to implementing a formal Cost Allocation Plan for OTPS that provides objective, documented allocation methods, and ensures ongoing oversight and compliance.

**Finding 2025-007: Activities Allowed or Unallowed / Allowable Costs/Cost Principles (Payroll) (Material Weakness)**

**Federal Program: Continuum of Care Program**

Assistance Listing Number: 14.267

Criteria:

Per Uniform Guidance (§200.430), compensation costs charged to federal awards must be based on records that accurately reflect the work performed, be supported by a system of internal control providing reasonable assurance that charges are accurate, allowable, and properly allocated, reflect actual time worked, not budget estimates, and must include documentation such as timesheets or certifications of time and effort.

Condition/Context:

For 35 of 60 payroll transactions tested for the Continuum of Care program, Camillus did not maintain approved timesheets to support payroll costs charged to the program. In addition, for 40 of 60 payroll transactions tested, allocations were based solely on budget estimates rather than actual time and effort records. This does not comply with Uniform Guidance requirements. Our sample was not, and was not intended to be, statistically valid.

Cause:

Camillus does not have adequate internal controls to provide information that personnel charges are accurate, allowable, and properly allocated.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section III - Findings and Questioned Costs - Major Federal Programs (Continued):**

Effect or potential effect:

Payroll costs charged to the program may not accurately reflect the work performed, increasing the risk of noncompliance with federal requirements.

Questioned costs: \$54,037

Repeat Finding, if applicable: This was not a repeat finding.

Recommendation:

Camillus should review and enhance procedures to ensure payroll costs charged to federal programs are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs that payroll costs charged to the Continuum of Care Program must be supported by documentation reflecting actual time and effort. Management has implemented corrective actions to strengthen internal controls over payroll allocations and ensure compliance with Uniform Guidance.

**Finding 2025-008: Special Tests and Provisions (Material Weakness)**

**Federal Program: Continuum of Care Program**

Assistance Listing Number: 14.267

Criteria:

Per 2 CFR Part 200 and HUD program requirements (Compliance Supplement, Special Tests and Provisions), when grant funds are used to pay rent for all or part of a structure or individual housing units, the rent paid must be reasonable in relation to rents being charged in the area for comparable space. In addition, the rent may not exceed rents currently being charged by the same owner for comparable unassisted units. Documentation supporting these determinations must be maintained.

Condition /Context:

For 60 rental transactions tested, there was a lack of documentation demonstrating that rents charged under the Continuum of Care Program did not exceed rents charged by the same owner for comparable unassisted units. Our sample was not, and was not intended to be, statistically valid.

Cause:

Management did not implement procedures to obtain or retain documentation verifying that rents charged were consistent with those for comparable unassisted units owned by the same landlord. Staff were unaware of the specific documentation requirement, and supervisory review did not identify the omission.

Effect or potential effect:

Without documentation, compliance with HUD requirements regarding reasonable rental rates cannot be substantiated. This increases the risk that federal funds may be used for rents that exceed allowable limits.

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section III - Findings and Questioned Costs - Major Federal Programs (Continued):**

Questioned Costs: None

Repeat Finding, if applicable: This is a repeat finding.

Recommendation:

Management should establish and enforce procedures requiring documentation that rents paid under the program do not exceed rents charged by the same owner for comparable unassisted units. Acceptable documentation may include copies of leases for unassisted units, rent comparison worksheets, or other contemporaneous evidence. Staff should be trained on this requirement, and supervisory review should confirm compliance before approving rental payments.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs with the auditor's assessment. Management recognizes the importance of maintaining documentation to substantiate that rents charged under the Continuum of Care Program are reasonable and comply with HUD and federal requirements. Management has implemented corrective measures to strengthen internal controls and compliance procedures for rental payments.

**Finding 2025-009: Period of Performance (Material Weakness)**

**Federal Program: VA Homeless Providers Grant and Per Diem Program ("VA PDM")**

Assistance Listing Number: 64.024

Criteria:

Per 2 CFR Part 200 program requirements, costs charged to a federal award must be incurred within the award's approved period of performance and supported by adequate documentation evidencing (a) the timing of the underlying goods/services received and (b) appropriate review/approval of the transactions in accordance with the Organization's internal controls and the award terms.

Condition /Context:

For 11 of 60 other than personnel services sampled items, there was a lack of supporting information or the supporting documentation indicated the underlying expense was incurred prior to the period of performance. For 31 of 60 payroll transactions sampled, there was a lack of review and approval of the transaction being within period of performance. Our sample was not, and was not intended to be, statistically valid.

Cause:

The Organization's controls were not adequately designed and/or operating to ensure that (1) costs charged to the VA PDM award are supported by documentation demonstrating the costs were incurred within the period of performance and (2) recurring journal entries charged to the award are supported by appropriate documentation and supervisory approval prior to posting.

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section III - Findings and Questioned Costs - Major Federal Programs (Continued):**

Effect or potential effect:

Without effective controls and documentation over period of performance, there is an increased risk that costs charged to the VA PDM may be charged to the program that are not within the award's performance period.

Questioned Costs: \$2,960 (likely questioned costs were determined to be greater than \$25,000)

Repeat Finding, if applicable: This was not a repeat finding.

Recommendation:

Management should enhance its controls to ensure that only costs incurred within the VA PDM award's period of performance are charged to the program and that each charge is supported by sufficient documentation. Management should maintain evidence of review and approval of payroll transactions being within period of performance.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs with the auditor's assessment. Management recognizes the importance of maintaining documentation to substantiate VA PDM award's period of performance. Accordingly, management has implemented corrective measures to strengthen internal controls and compliance procedures.

**Section IV - Findings and Questioned Costs - Major State Projects:**

**Finding 2025-010: Activities Allowed or Unallowed / Allowable Costs/Cost Principles (Payroll) (Material Weakness)**

**State Program: Homeless Special Projects - Brother Bill Bridge Special Appropriation ("BBSA")**

Catalog of State Financial Assistance: 60.027

Criteria or specific requirement:

Florida Administrative Code - Chapter 691-5 states that the rules of the Uniform Guidance are incorporated by reference into Florida's Single Audit framework. Per Uniform Guidance (§200.430), compensation costs charged to federal awards must be based on records that accurately reflect the work performed, be supported by a system of internal control providing reasonable assurance that charges are accurate, allowable, and properly allocated, reflect actual time worked, not budget estimates, and must include documentation such as timesheets or certifications of time and effort.

Condition /Context:

For 7 of 12 payroll transactions tested, Camillus did not maintain approved timesheets to support payroll costs charged to the program. In addition, for 11 of 12 payroll transactions tested, allocations were based solely on budget estimates rather than actual time and effort records, which does not comply with Uniform Guidance requirements. Our sample was not, and was not intended to be, statistically valid.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section IV - Findings and Questioned Costs - Major State Projects (Continued):**

Cause:

Camillus does not have adequate internal controls to provide information that personnel charges are accurate, allowable, and properly allocated.

Effect or potential effect:

Payroll costs charged to the program may not accurately reflect the work performed, increasing the risk of noncompliance with state requirements.

Questioned costs: \$23,552

Repeat Finding, if applicable: This is a repeat finding.

Recommendation:

Camillus should review and enhance procedures to ensure payroll costs charged to state projects are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs that payroll costs charged to the BBSA program must be supported by actual time and effort documentation in accordance with Uniform Guidance and Florida Single Audit requirements. Corrective measures have been implemented to ensure payroll allocations are properly documented and compliant.

**Finding 2025-011: Activities Allowed or Unallowed / Allowable Costs/Cost Principles (Payroll) (Material Weakness)**

**State Program: Homeless Challenge Grant**

Catalog of State Financial Assistance: 60.014

Criteria or specific requirement:

Florida Administrative Code - Chapter 691-5 states that the rules of the Uniform Guidance are incorporated by reference into Florida's Single Audit framework. Per Uniform Guidance (§200.430), compensation costs charged to federal awards must be based on records that accurately reflect the work performed, be supported by a system of internal control providing reasonable assurance that charges are accurate, allowable, and properly allocated, reflect actual time worked, not budget estimates, and must include documentation such as timesheets or certifications of time and effort.

Condition /Context:

For 33 of 60 payroll transactions tested, Camillus did not maintain approved timesheets to support payroll costs charged to the program. In addition, for all 60 transactions tested, allocations were based solely on budget estimates rather than actual time and effort records, which does not comply with Uniform Guidance requirements. Our sample was not, and was not intended to be, statistically valid.

See accompanying notes to consolidated financial statements.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**FEDERAL PROGRAMS AND STATE PROJECTS (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section IV - Findings and Questioned Costs - Major State Projects (Continued):**

Cause:

Camillus does not have adequate internal controls to provide information that personnel charges are accurate, allowable, and properly allocated.

Effect or potential effect:

Payroll costs charged to the program may not accurately reflect the work performed, increasing the risk of noncompliance with state requirements.

Questioned costs: \$43,492

Repeat Finding, if applicable: This was not a repeat finding.

Recommendation:

Camillus should review and enhance procedures to ensure payroll costs charged to state projects are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Views of Responsible Officials:

Camillus House acknowledges the finding and concurs with the auditor's assessment that payroll costs charged to the Homeless Challenge Grant must be supported by actual time and effort documentation in accordance with Uniform Guidance and Florida Single Audit requirements. Management has taken corrective actions to ensure payroll allocations are properly documented and compliant for all state projects, including the Homeless Challenge Grant.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (UNAUDITED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section V - Summary Schedule of Prior Year Audit Findings (Federal)**

**Finding 2024-001: Restatement of prior year financial statements**

Condition: This finding was a material weakness that there were insufficient controls over several account balances and transaction cycles, resulting in a restatement of opening net assets.

Recommendation: The auditor recommended that Camillus should review and enhance its internal controls, policies, and procedures to strengthen year-end closing processes to ensure accurate reconciliation of opening balances and ensure accurate recording of current year activity in accordance with U.S. GAAP.

Current status: Resolved

**Finding 2024-002: Financial Reporting**

Condition: This finding was a material weakness that there were insufficient controls over financial reporting.

Recommendation: The auditor recommended that management establish procedures to ensure timely receipt and review of supporting documentation, implement documented approval controls for payroll transactions, and revise payroll allocation methodology to reflect actual time and effort in accordance with U.S. GAAP.

Current status: The finding is still applicable and repeated at 2025-001.

**Finding 2024-003: Information Technology General Controls — User Access, Security Configuration, and Change Management**

Condition: This finding was a material weakness that there were significant gaps in Information Technology controls.

Recommendation: The auditor recommended that management should: a) Restrict administrator access to IT personnel and reduce SuperUser accounts; b) Implement a stronger password policy and account lockout settings; c) Perform and document periodic user access reviews; d) Establish a formal change management process; e) Provide cybersecurity awareness training and conduct regular penetration testing.

Current status: The finding is still applicable and repeated at 2025-002.

**Finding 2024-004: Financial statement finding - payroll - allowable costs and activities**

Condition: This finding was a material weakness that payroll transactions were not supported by approved timesheets or an approved allocation methodology.

Recommendation: Camillus should implement procedures to ensure payroll costs charged to federal and state programs are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Current status: The finding is still applicable and repeated at 2025-003.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (UNAUDITED) (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section V - Summary Schedule of Prior Year Audit Findings (Federal) (Continued):**

**Finding 2024-005: Financial statement finding - OTPS - allowable costs and activities**

Condition: This finding was a material weakness that OTPS transactions were not supported by an approved allocation methodology.

Recommendation: The auditor recommended that management should adopt a written cost allocation plan for OTPS that identifies allocable cost pools and objective allocation bases (e.g., square footage, headcount, device counts, usage logs, transaction volumes, time/usage studies), require contemporaneous documentation (invoices, allocation worksheets, supporting metrics) for each OTPS charge to the award, and perform periodic true-ups from budget to actual activity. Management allocability support before posting costs to the award.

Current status: The finding is still applicable and repeated at 2025-004.

**U.S. Department of Treasury**

**Finding 2024-006: Coronavirus State and Local Fiscal Recovery Funds ("SLFRF")**

Condition: This finding was a material weakness stating that payroll costs were charged to the program without approved time sheets or an approved allocation methodology.

Recommendation: The auditor recommended that procedures be implemented to ensure payroll costs charged to federal programs are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Current status: The program was not audited as a major program in the current year. The underlying condition has not been fully remediated, as similar exceptions were identified in current-year testing of other Federal programs and State projects. See current-year Findings 2025-005, 2025-007, 2025-010, and 2025-011.

**U.S. Department of Treasury**

**Finding 2024-007: Coronavirus State and Local Fiscal Recovery Funds ("SLFRF")**

Condition: This finding was a material weakness stating that OTPS costs were charged to the program without maintaining a documented allocation methodology.

Recommendation: The auditor recommended that management should adopt a written cost allocation plan for OTPS that identifies allocable cost pools and objective allocation bases (e.g., square footage, headcount, device counts, usage logs, transaction volumes, time/usage studies), require contemporaneous documentation (invoices, allocation worksheets, supporting metrics) for each OTPS charge to the award, and perform periodic true-ups from budget to actual activity. Management allocability support before posting costs to the award.

Current status: The program was not audited as a major program in the current year. The underlying condition has not been fully remediated, as similar exceptions were identified in current-year testing of another Federal program. See current-year Finding 2025-006.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (UNAUDITED) (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section V - Summary Schedule of Prior Year Audit Findings (Federal) (Continued):**

**Finding 2024-008: Special Tests and Provisions (Material Weakness)**

Condition: This finding was a material weakness stating that management did not implement procedures to obtain or retain documentation verifying that rents charged were consistent with those for comparable unassisted units owned by the same landlord.

Recommendation: The audit recommended that management should establish and enforce procedures requiring documentation that rents paid under the program do not exceed rents charged by the same owner for comparable unassisted units. Acceptable documentation may include copies of leases for unassisted units, rent comparison worksheets, or other contemporaneous evidence. Staff should be trained on this requirement, and supervisory review should confirm compliance before approving rental payments.

Current status: The finding is still applicable and repeated at 2025-008.

**Section VI - Summary Schedule of Prior Year Audit Findings (State)**

**Finding 2024-009: State Program: Homeless Special Projects - Brother Bill Bridge Special Appropriation ("BBSA")**

Condition: This finding was a material weakness stating that payroll costs were charged to the project without approved time sheets or an approved allocation methodology.

Recommendation: The auditor recommended that management should implement procedures to ensure payroll costs charged to state projects are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Current status: The finding is still applicable and repeated at 2025-010.

**Finding 2024-010: State Program: Services to Victims of Sexual Exploitation - Human Trafficking ("SVSE-HT")**

Condition: This finding was a material weakness stating that payroll costs were charged to the project without approved time sheets or an approved allocation methodology.

Recommendation: The auditor recommended that management should implement procedures to ensure payroll costs charged to state projects are supported by actual time-and-effort documentation, such as timesheets or certifications, and that allocations are based on actual activity rather than budget estimates.

Current status: The project was not audited as a major project in the current year. The underlying condition has not been fully remediated, as similar exceptions were identified in current-year testing of Federal programs and other State projects. See current-year Findings 2025-005, 2025-007, 2025-010 and 2025-011.

**CAMILLUS HOUSE, INC. AND SUBSIDIARIES**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (UNAUDITED) (CONTINUED)**  
**FOR THE YEAR ENDED JUNE 30, 2025**

**Section VI - Summary Schedule of Prior Year Audit Findings (State) (Continued):**

**Finding 2024-011: State Program: Services to Victims of Sexual Exploitation - Human Trafficking**

Condition: This finding was a material weakness stating that OTPS costs were charged to the project without maintaining a documented allocation methodology.

Recommendation: The auditor recommended that management should adopt a written cost allocation plan for OTPS that identifies allocable cost pools and objective allocation bases (e.g., square footage, headcount, device counts, usage logs, transaction volumes, time/usage studies), require contemporaneous documentation (invoices, allocation worksheets, supporting metrics) for each OTPS charge to the award, and perform periodic true-ups from budget to actual activity. Management allocability support before posting costs to the award.

Current status: The project was not audited as a major project in the current year. The underlying condition has not been fully remediated, as similar exceptions were identified in current-year testing of a Federal program. See current-year Finding 2025-006.

Camillus House, Inc. and Subsidiaries  
 Schedule of State Earnings (Unaudited)  
 For the year ended June 30, 2025

1	Total Expenditures	\$ 41,552,945
2	Less other State and Federal Funds	(10,215,686)
3	Less Non-Match SAMH Funds	(1,087,058)
4	Less Unallowable Costs, per 65E-14, F.A.C.	<u>(960,606)</u>
5	Total Allowable Expenditures (Sum of lines 1, 2, 3 and 4)	29,289,595
6	Maximum Available Earnings (Line 5 times 75%)	21,967,196
7	Amount of Funds Requiring Local Match	228,918
8	Amount Due to Department, if negative (Subtract line 7 from line 6)	<u><u>NONE</u></u>

See Independent Auditor's Report

FUNDING SOURCES & REVENUES	Case Management	Day Treatment	Outpatient (Indiv.)	Outreach	Residential II	Residential IV	R&B with Sup. II	Mental Health Total	Assessment	Case Management	Crisis Stabilization	Crisis Support/ Emergency	Day Care	Day Treatment	Residential II	Residential IV	R&B with Sup. II	Substance Abuse Total	Total for State SAMH-Funded Covered Services or Projects	Total for Non-State-Funded Covered Services or Projects	Total for All Covered Services or Projects	Non-SAMH Covered Services or Projects	Total Funding	
	02	06	14	15	19	21	37	B	01	02	03	04	05	06	19	21	37	C	D	E	F	G	H	
<b>A. STATE SAMH FUNDING</b>																								
<b>Current Year Funding</b>																								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/B-Federal and State																						
MH001	ME225-14-24	F/S																						
																				\$ -	\$ 351,414.35	\$ 351,414.35		\$ 351,414.35
MH009	ME225-14-24	F/S		\$ 8,508.50																\$ -	\$ 8,508.50	\$ 8,508.50		\$ 8,508.50
MH0PG	ME225-14-24	F	\$ 6,223.59		\$ 23,070.98	\$ 357,018.05														\$ -	\$ 386,312.62	\$ 386,312.62		\$ 386,312.62
MS003	ME225-14-24	F/S																		\$ 292,025.00	\$ 292,025.00		\$ 292,025.00	
MS011	ME225-14-24	F/S												\$ 8,220.52					\$ 8,220.52	\$ 8,220.52		\$ 8,220.52	\$ 8,220.52	
MSTMNG	ME225-14-24	F													\$ 24,295.04				\$ 24,295.04	\$ 24,295.04		\$ 24,295.04	\$ 24,295.04	
MSSMG	ME225-14-24	F													\$ 12,683.44		\$ 3,598.61		\$ 16,282.05	\$ 16,282.05		\$ 16,282.05	\$ 16,282.05	
<b>Total Current Year Funding</b>			\$ 6,223.59	\$ 8,508.50	\$ 23,070.98	\$ 357,018.05	\$ 77,172.48	\$ 256,497.00	\$ 17,744.87	\$ 746,235.47	\$ -	\$ -	\$ -	\$ -	\$ 8,220.52	\$ 226,659.10	\$ 39,708.33	\$ 66,234.66	\$ 340,822.61	\$ 1,087,058.08	\$ 1,087,058.08		\$ 1,087,058.08	
<b>Carry Forward Funding</b>																								
Expenditure Report OCA#	Provider Subcontract#	Funding Source: F-Federal S-State F/B-Federal and State																						
<b>Total Carry Forward Funding</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL STATE SAMH FUNDING =</b>			\$ 6,223.59	\$ 8,508.50	\$ 23,070.98	\$ 357,018.05	\$ 77,172.48	\$ 256,497.00	\$ 17,744.87	\$ 746,235.47	\$ -	\$ -	\$ -	\$ -	\$ 8,220.52	\$ 226,659.10	\$ 39,708.33	\$ 66,234.66	\$ 340,822.61	\$ 1,087,058.08	\$ 1,087,058.08		\$ 1,087,058.08	
<b>B. OTHER GOVERNMENT FUNDING</b>																								
(1) Other State Agency Funding										\$ -										\$ -	\$ -	\$ -	\$ 1,551,012.00	\$ 1,551,012.00
(2) Medicaid										\$ -										\$ -	\$ -	\$ -	\$ -	\$ -
(3) Local Government										\$ -										\$ -	\$ -	\$ -	\$ 13,442,572.71	\$ 13,442,572.71
(4) Federal Grants and Contracts										\$ -										\$ -	\$ -	\$ -	\$ 10,215,686.21	\$ 10,215,686.21
(5) In-kind from local govt. only										\$ -										\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL OTHER GOVERNMENT FUNDING =</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,209,270.92	\$ 25,209,270.92
<b>C. ALL OTHER REVENUES</b>																								
(1) 1st & 2nd Party Payments										\$ -										\$ -	\$ -	\$ -	\$ -	\$ -
(2) 3rd Party Payments (except Medicare)										\$ -										\$ -	\$ -	\$ -	\$ -	\$ -
(3) Medicare										\$ -										\$ -	\$ -	\$ -	\$ -	\$ -
(4) Contributions and Donations										\$ -										\$ -	\$ -	\$ -	\$ 10,839,310.00	\$ 10,839,310.00
(5) Other										\$ -										\$ -	\$ -	\$ -	\$ 560,141.00	\$ 560,141.00
(6) In-kind										\$ -										\$ -	\$ -	\$ -	\$ 387,038.00	\$ 387,038.00
<b>TOTAL ALL OTHER REVENUES =</b>			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,786,489.00	\$ 11,786,489.00
<b>TOTAL FUNDING =</b>			\$ 6,223.59	\$ 8,508.50	\$ 23,070.98	\$ 357,018.05	\$ 77,172.48	\$ 256,497.00	\$ 17,744.87	\$ 746,235.47	\$ -	\$ -	\$ -	\$ -	\$ 8,220.52	\$ 226,659.10	\$ 39,708.33	\$ 66,234.66	\$ 340,822.61	\$ 1,087,058.08	\$ -	\$ 1,087,058.08	\$ 36,995,759.92	\$ 38,082,818.00

SAMH COVERED SERVICES																				*except IIC & HD							
EXPENSE CATEGORIES	Mental Health								Substance Abuse								Total for State SAMH-Funded Covered Services (B+C)	Total for Non-State-Funded Covered Services (E)	Total for All Covered Services (D+E)	Non-SAMH Covered Services (G)	Other Support Costs (Optional) (H)	Administration (I)	Total Expenses (F+G+H+I+J)				
	Case Management 02	Day Treatment 06	Outpatient (Indiv.) 14	Outreach 15	Residential II 19	Residential IV 21	R&B with Sup. II 37	Mental Health Total B	Assessment 01	Case Management 02	Crisis Stabilization 03	Crisis Support/Emergency 04	Day Care 05	Day Treatment 06	Residential II 19	Residential IV 21								R&B with Sup. II 37	Substance Abuse Total C		
<b>IA. PERSONNEL EXPENSES</b>	0.0159%	0.0218%	0.0591%	0.9142%	0.1978%	0.6568%	0.0454%	1.9109%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0211%	0.5804%	0.1017%	0.1696%	0.8728%	2.7837%	2.7837%	77.2163%			20.0000%			
(1) Salaries	\$ 11,527,039	\$ 1,837,05	\$ 2,511.50	\$ 6,809.99	\$ 105,383.08	\$ 22,779.45	\$ 75,711.70	\$ 5,237.86	\$ 220,270.63						\$ 2,426.50	\$ 66,904.27	\$ 11,720.94	\$ 19,650.87	\$ 100,602.57	\$ 320,873.20	\$ 320,873.20	\$ 8,900,758.22			\$ 2,305,407.86	\$ 11,527,039.28	
(2) Fringe Benefits	\$ 2,613,242	\$ 416.47	\$ 569.37	\$ 1,543.86	\$ 23,890.91	\$ 5,164.22	\$ 17,164.25	\$ 1,187.45	\$ 49,938.53						\$ 590.10	\$ 15,167.56	\$ 2,657.20	\$ 4,432.29	\$ 22,807.14	\$ 72,743.68	\$ 72,743.68	\$ 2,017,849.70			\$ 522,648.34	\$ 2,613,241.72	
<b>TOTAL PERSONNEL EXPENSES =</b>	\$ 14,140,281	\$ 2,253.52	\$ 3,080.87	\$ 8,353.86	\$ 129,273.99	\$ 27,943.67	\$ 92,875.95	\$ 6,425.31	\$ 270,209.16	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,976.60	\$ 82,071.83	\$ 14,378.14	\$ 23,983.15	\$ 123,409.72	\$ 393,616.88	\$ 393,616.88	\$ 10,918,607.92	\$ -	\$ -	\$ 2,828,056.20	\$ 14,140,281.00	
<b>IB. OTHER EXPENSES</b>																											
(1) Building Occupancy	\$ 2,406,400	\$ 383.51	\$ 524.30	\$ 1,421.66	\$ 21,999.91	\$ 4,755.47	\$ 15,805.67	\$ 1,093.46	\$ 45,983.99						\$ 506.56	\$ 13,967.02	\$ 2,446.88	\$ 4,081.46	\$ 21,001.93	\$ 66,985.91	\$ 66,985.91	\$ 1,858,134.09			\$ 481,280.00	\$ 2,406,400.00	
(2) Professional Services	\$ 1,616,333	\$ 257.99	\$ 352.17	\$ 954.90	\$ 14,776.92	\$ 3,194.16	\$ 10,616.37	\$ 734.46	\$ 30,896.57						\$ 340.25	\$ 9,381.38	\$ 1,643.52	\$ 2,741.44	\$ 14,106.59	\$ 44,993.16	\$ 44,993.16	\$ 1,248,073.24			\$ 323,266.60	\$ 1,616,333.00	
(3) Travel	\$ 45,760	\$ 7.29	\$ 9.87	\$ 27.03	\$ 416.35	\$ 90.43	\$ 300.56	\$ 20.79	\$ 874.43						\$ 9.63	\$ 265.60	\$ 46.53	\$ 77.61	\$ 399.37	\$ 1,273.80	\$ 1,273.80	\$ 35,334.20			\$ 9,152.00	\$ 45,760.00	
(4) Equipment	\$ 401,717	\$ 64.02	\$ 87.53	\$ 237.33	\$ 3,672.60	\$ 793.86	\$ 2,638.55	\$ 182.94	\$ 7,676.43						\$ 84.56	\$ 2,331.61	\$ 408.47	\$ 681.35	\$ 3,506.00	\$ 11,162.42	\$ 11,162.42	\$ 310,191.18			\$ 80,343.40	\$ 401,717.00	
(5) Food Services	\$ 467,948	\$ 74.58	\$ 101.96	\$ 276.46	\$ 4,278.10	\$ 924.75	\$ 3,073.57	\$ 212.63	\$ 6,942.04						\$ 96.51	\$ 2,716.02	\$ 475.82	\$ 793.68	\$ 4,084.03	\$ 13,026.07	\$ 13,026.07	\$ 361,332.33			\$ 93,589.60	\$ 467,948.00	
(6) Medical and Pharmacy																											
(7) Subcontracted Services																											
(8) Insurance	\$ 1,695,933	\$ 270.28	\$ 369.51	\$ 1,001.93	\$ 15,504.64	\$ 3,351.46	\$ 11,139.20	\$ 770.63	\$ 32,407.65						\$ 357.00	\$ 9,843.39	\$ 1,724.46	\$ 2,876.45	\$ 14,801.31	\$ 47,208.95	\$ 47,208.95	\$ 1,309,537.45			\$ 339,186.60	\$ 1,695,933.00	
(9) Interest Paid	\$ 325,603	\$ 51.89	\$ 70.94	\$ 192.36	\$ 2,976.74	\$ 643.45	\$ 2,136.62	\$ 147.95	\$ 6,221.98						\$ 68.54	\$ 1,889.84	\$ 331.06	\$ 552.25	\$ 2,841.71	\$ 9,063.67	\$ 9,063.67	\$ 251,418.73			\$ 65,120.60	\$ 325,603.00	
(10) Operating Supplies & Expenses	\$ 14,389,086	\$ 2,293.17	\$ 3,135.08	\$ 8,500.85	\$ 131,548.62	\$ 28,435.35	\$ 94,510.14	\$ 6,838.36	\$ 274,961.58						\$ 3,028.97	\$ 83,515.92	\$ 14,631.13	\$ 24,405.15	\$ 125,581.17	\$ 400,542.76	\$ 400,542.76	\$ 11,110,726.04			\$ 2,877,817.20	\$ 14,389,086.00	
(11) Other-Bad Debt	\$ 404,560	\$ 64.47	\$ 88.15	\$ 239.07	\$ 3,696.99	\$ 799.48	\$ 2,857.22	\$ 183.83	\$ 7,730.75						\$ 85.16	\$ 2,346.11	\$ 411.37	\$ 686.17	\$ 3,530.81	\$ 11,261.58	\$ 11,261.58	\$ 312,386.44			\$ 80,912.00	\$ 404,560.00	
(12) Donated Items	\$ 387,038	\$ 61.68	\$ 84.33	\$ 228.66	\$ 3,538.40	\$ 764.85	\$ 2,542.14	\$ 175.87	\$ 7,385.92						\$ 81.47	\$ 2,246.41	\$ 393.56	\$ 656.45	\$ 3,377.89	\$ 10,773.81	\$ 10,773.81	\$ 298,856.99			\$ 77,407.60	\$ 387,038.00	
<b>TOTAL OTHER EXPENSES =</b>	\$ 22,140,378	\$ 3,528.49	\$ 4,823.93	\$ 13,080.19	\$ 202,412.87	\$ 43,753.26	\$ 145,422.04	\$ 10,060.53	\$ 423,081.31	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,660.66	\$ 128,506.32	\$ 22,512.80	\$ 37,552.02	\$ 193,230.80	\$ 616,312.11	\$ 616,312.11	\$ 17,095,990.29	\$ -	\$ -	\$ 4,428,075.60	\$ 22,140,378.00	
<b>TOT. PERSONNEL &amp; OTH. EXP. =</b>	\$ 36,280,659	\$ 5,782.01	\$ 7,904.80	\$ 21,434.04	\$ 331,686.86	\$ 71,696.93	\$ 238,297.99	\$ 16,485.83	\$ 693,288.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,637.26	\$ 210,577.15	\$ 36,890.94	\$ 61,535.17	\$ 316,640.52	\$ 1,009,928.99	\$ 1,009,928.99	\$ 28,014,598.21	\$ -	\$ -	\$ 7,256,131.80	\$ 36,280,659.00	
<b>IC. DISTRIBUTED INDIRECT COSTS</b>																											
(a) Other Support Costs (Optional)																											
(b) Administration	\$ 2,770,783	\$ 441.58	\$ 603.70	\$ 1,636.94	\$ 25,331.19	\$ 5,475.55	\$ 18,199.01	\$ 1,259.04	\$ 52,947.00						\$ 583.26	\$ 16,081.95	\$ 2,817.39	\$ 4,699.49	\$ 24,182.09	\$ 77,129.09	\$ 77,129.09	\$ 2,139,497.31			\$ (7,256,131.80)	\$ (5,039,505.40)	
<b>TOT. DISTR'D INDIRECT COSTS =</b>	\$ 2,770,783	\$ 441.58	\$ 603.70	\$ 1,636.94	\$ 25,331.19	\$ 5,475.55	\$ 18,199.01	\$ 1,259.04	\$ 52,947.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 583.26	\$ 16,081.95	\$ 2,817.39	\$ 4,699.49	\$ 24,182.09	\$ 77,129.09	\$ 77,129.09	\$ 2,139,497.31	\$ -	\$ -	\$ (7,256,131.80)	\$ (5,039,505.40)	
<b>TOTAL ACTUAL OPER. EXPENSES =</b>	\$ 39,051,442.00	\$ 6,223.59	\$ 8,508.50	\$ 23,070.98	\$ 357,018.05	\$ 77,172.48	\$ 256,497.00	\$ 17,744.87	\$ 746,235.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,220.52	\$ 226,659.10	\$ 39,708.33	\$ 66,234.66	\$ 340,822.61	\$ 1,087,058.08	\$ 1,087,058.08	\$ 30,154,095.52	\$ 0.00	\$ 0.00	\$ 0.00	\$ 31,241,153.60	
<b>ID. UNALLOWABLE COSTS</b>																											
<b>TOT. ALLOWABLE OPER. EXP. =</b>	\$ 39,051,442.00	\$ 6,223.59	\$ 8,508.50	\$ 23,070.98	\$ 357,018.05	\$ 77,172.48	\$ 256,497.00	\$ 17,744.87	\$ 746,235.47	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,220.52	\$ 226,659.10	\$ 39,708.33	\$ 66,234.66	\$ 340,822.61	\$ 1,087,058.08	\$ 1,087,058.08	\$ 30,154,095.52	\$ 0.00	\$ 0.00	\$ 0.00	\$ 31,241,153.60	
<b>IE. CAPITAL EXPENDITURES</b>																											
<b>II. UNEARNED FUNDS, FUNDING ALLOCATIONS, AND EXCESS FUNDS</b>																											
<b>IIA. Unearned Funds</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-001 – Financial Reporting
Condition (Description of Issue)	Deficiencies in financial reporting controls including reconciliations and documentation
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p>Internal Controls Enhancement</p> <ul style="list-style-type: none"> <li>• Update policies and reconciliation procedures</li> </ul> <p>Close Process</p> <ul style="list-style-type: none"> <li>• Implement monthly close and review procedures</li> </ul> <p>Training</p> <ul style="list-style-type: none"> <li>• Provide GAAP training</li> </ul> <p>Monitoring</p> <ul style="list-style-type: none"> <li>• Quarterly review and Audit Committee reporting</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	<p>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</p>

Authorized Representative Signature: \_\_\_\_\_

Date: \_\_\_\_\_

4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-002 – IT General Controls
Condition (Description of Issue)	Weak system access and security controls
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Access Controls</b></p> <ul style="list-style-type: none"> <li>• Restrict administrative access</li> </ul> <p><b>Security Enhancements</b></p> <ul style="list-style-type: none"> <li>• Implement strong password policies</li> </ul> <p><b>Access Reviews</b></p> <ul style="list-style-type: none"> <li>• Perform quarterly user access reviews</li> </ul> <p><b>Governance</b></p> <ul style="list-style-type: none"> <li>• Implement formal change management policy</li> </ul> <p><b>Monitoring</b></p> <ul style="list-style-type: none"> <li>• Annual cybersecurity training and testing</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	<p>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</p>

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026

HOPE IS WHERE THE HEART IS



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-003 – Payroll
Condition (Description of Issue)	Payroll costs not supported by time and effort documentation
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p>Implementation of Time and Effort Reporting</p> <ul style="list-style-type: none"> <li>• Establish a formal time and effort reporting system for all personnel charged to programs</li> <li>• Require bi-weekly certified timesheets in Paylocity reflecting actual time worked integration with Payroll Allocation</li> <li>• Ensure payroll allocations are based on actual time and effort</li> <li>• Perform monthly Finance review of payroll allocations</li> </ul> <p>Policy Updates</p> <ul style="list-style-type: none"> <li>• Update payroll and cost allocation policies to align with Uniform Guidance (§200.430)</li> </ul> <p>Training</p> <ul style="list-style-type: none"> <li>• Provide training to staff and annual refresher courses</li> </ul> <p>Monitoring and Oversight</p> <ul style="list-style-type: none"> <li>• Perform quarterly reviews and report to</li> </ul>

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	<b>Audit and Finance Committees</b>
<b>Planned Completion Date</b>	<b>September 30, 2026</b>
<b>Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)</b>	<b>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</b>

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-004 – OTPS Allocation
Condition (Description of Issue)	No formal cost allocation methodology documented
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Cost Allocation Plan</b></p> <ul style="list-style-type: none"> <li>• Implement formal allocation plan using drivers such as square footage and headcount</li> </ul> <p><b>Documentation</b></p> <ul style="list-style-type: none"> <li>• Maintain invoices, allocation worksheets, and supporting schedules</li> </ul> <p><b>Reconciliation</b></p> <ul style="list-style-type: none"> <li>• Perform quarterly true-ups between budget and actual</li> </ul> <p><b>Training</b></p> <ul style="list-style-type: none"> <li>• Train staff on allocation methodology and documentation</li> </ul> <p><b>Monitoring</b></p> <ul style="list-style-type: none"> <li>• Conduct periodic reviews and report results to management</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-005 – Federal Payroll (VA PDM)
Condition (Description of Issue)	Payroll charged to federal programs not supported by time documentation
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Implementation of Time and Effort Reporting</b></p> <ul style="list-style-type: none"> <li>• Establish a formal time and effort reporting system for all personnel charged to programs</li> <li>• Require bi-weekly certified timesheets in Paylocity reflecting actual time worked</li> </ul> <p><b>Integration with Payroll Allocation</b></p> <ul style="list-style-type: none"> <li>• Ensure payroll allocations are based on actual time and effort</li> <li>• Perform monthly Finance review of payroll allocations</li> </ul> <p><b>Policy Updates</b></p> <ul style="list-style-type: none"> <li>• Update payroll and cost allocation policies to align with Uniform Guidance (§200.430)</li> </ul> <p><b>Training</b></p> <ul style="list-style-type: none"> <li>• Provide training to staff and annual refresher courses</li> </ul>

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	Monitoring and Oversight • Perform quarterly reviews and report to Audit and Finance Committees
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-006 – Federal OTPS
Condition (Description of Issue)	OTPS costs lacked supporting allocation methodology
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p>Cost Allocation Plan</p> <ul style="list-style-type: none"> <li>• Implement formal allocation plan using drivers such as square footage and headcount</li> </ul> <p>Documentation</p> <ul style="list-style-type: none"> <li>• Maintain invoices, allocation worksheets, and supporting schedules</li> </ul> <p>Reconciliation</p> <ul style="list-style-type: none"> <li>• Perform quarterly true-ups between budget and actual</li> </ul> <p>Training</p> <ul style="list-style-type: none"> <li>• Train staff on allocation methodology and documentation</li> </ul> <p>Monitoring</p> <ul style="list-style-type: none"> <li>• Conduct periodic reviews and report results to management</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308

Authorized Representative Signature: 

Date: 4.29.2026

HOPE IS WHERE THE HEART IS



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-007 – Federal Payroll (CoC)
Condition (Description of Issue)	Payroll allocations unsupported by actual activity
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Implementation of Time and Effort Reporting</b></p> <ul style="list-style-type: none"> <li>• Establish a formal time and effort reporting system for all personnel charged to programs</li> <li>• Require bi-weekly certified timesheets in Paylocity reflecting actual time worked</li> </ul> <p><b>Integration with Payroll Allocation</b></p> <ul style="list-style-type: none"> <li>• Ensure payroll allocations are based on actual time and effort</li> <li>• Perform monthly Finance review of payroll allocations</li> </ul> <p><b>Policy Updates</b></p> <ul style="list-style-type: none"> <li>• Update payroll and cost allocation policies to align with Uniform Guidance (§200.430)</li> </ul> <p><b>Training</b></p> <ul style="list-style-type: none"> <li>• Provide training to staff and annual refresher courses</li> </ul> <p><b>Monitoring and Oversight</b></p>

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	<ul style="list-style-type: none"><li>• Perform quarterly reviews and report to Audit and Finance Committees</li></ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308

Authorized Representative Signature: \_\_\_\_\_

Date: \_\_\_\_\_

4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-008 – Rent Reasonableness
Condition (Description of Issue)	Lack of documentation supporting rent comparability
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p>Documentation</p> <ul style="list-style-type: none"> <li>• Maintain at least three comparable rent analyses</li> </ul> <p>Review</p> <ul style="list-style-type: none"> <li>• Require supervisory approval prior to lease execution</li> </ul> <p>Training</p> <ul style="list-style-type: none"> <li>• Train staff on HUD requirements</li> </ul> <p>Monitoring</p> <ul style="list-style-type: none"> <li>• Perform quarterly compliance reviews</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	<p>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</p>

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-009 – Period of Performance
Condition (Description of Issue)	Costs incurred outside allowable grant period
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Control Procedures</b></p> <ul style="list-style-type: none"> <li>• Verify costs fall within grant period prior to posting</li> </ul> <p><b>Review Controls</b></p> <ul style="list-style-type: none"> <li>• Require supervisory approval</li> </ul> <p><b>Monitoring</b></p> <ul style="list-style-type: none"> <li>• Quarterly compliance testing</li> </ul>
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	<p>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</p>

Authorized Representative Signature: \_\_\_\_\_

Date: 4.29.2026



## Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-010 – State Payroll (BBSA)
Condition (Description of Issue)	State payroll lacked time and effort documentation
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Implementation of Time and Effort Reporting</b></p> <ul style="list-style-type: none"> <li>• Establish a formal time and effort reporting system for all personnel charged to programs</li> <li>• Require bi-weekly certified timesheets in Paylocity reflecting actual time worked</li> </ul> <p><b>Integration with Payroll Allocation</b></p> <ul style="list-style-type: none"> <li>• Ensure payroll allocations are based on actual time and effort</li> <li>• Perform monthly Finance review of payroll allocations</li> </ul> <p><b>Policy Updates</b></p> <ul style="list-style-type: none"> <li>• Update payroll and cost allocation policies to align with Uniform Guidance (§200.430)</li> </ul> <p><b>Training</b></p> <ul style="list-style-type: none"> <li>• Provide training to staff and annual</li> </ul>

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	refresher courses  Monitoring and Oversight • Perform quarterly reviews and report to Audit and Finance Committees
Planned Completion Date	September 30, 2026
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308

Authorized Representative Signature: \_\_\_\_\_

Date: \_\_\_\_\_

4.29.2026



# Corrective Action Plan

Please complete the following sections for each finding identified in your Single Audit.

Entity Name: Camillus House

Fiscal Year: FY 2025

Auditee EIN or DUNS: 65-0032862

Field	Details
Finding Reference Number	2025-011 – State Payroll (HCG)
Condition (Description of Issue)	State payroll lacked supporting documentation
Corrective Action Taken	<p>Camillus House acknowledges the finding and has implemented and is continuing to enhance corrective actions as follows:</p> <p><b>Implementation of Time and Effort Reporting</b></p> <ul style="list-style-type: none"> <li>• Establish a formal time and effort reporting system for all personnel charged to programs</li> <li>• Require bi-weekly certified timesheets in Paylocity reflecting actual time worked</li> </ul> <p><b>Integration with Payroll Allocation</b></p> <ul style="list-style-type: none"> <li>• Ensure payroll allocations are based on actual time and effort</li> <li>• Perform monthly Finance review of payroll allocations</li> </ul> <p><b>Policy Updates</b></p> <ul style="list-style-type: none"> <li>• Update payroll and cost allocation policies to align with Uniform Guidance (§200.430)</li> </ul> <p><b>Training</b></p>

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	<ul style="list-style-type: none"><li>• Provide training to staff and annual refresher courses</li></ul> <p>Monitoring and Oversight</p> <ul style="list-style-type: none"><li>• Perform quarterly reviews and report to Audit and Finance Committees</li></ul>
Planned Completion Date	<u>September 30, 2026</u>
Contact Person Responsible for Corrective Action (Name, Title, Organization, Phone, Email)	<u>Robert Herrera CFO Camillus House (305)374-1065 Ext. 1308</u>

Authorized Representative Signature: \_\_\_\_\_

*Robert Herrera*

Date: 4.29.2024