

CONFIDENTIAL

**Forensic Review of
Community Resource Collaborative and
the Financial Administration of
Monroe County/American Rescue Plan Act
Funds**



**Monroe County Attorney
39 West Main Street
Room 307, County Office Building
Rochester, New York 14614**

March 20, 2024

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Monroe County Attorney
County of Monroe
Rochester, New York 14614

We have performed a forensic review as discussed in the following pages which was agreed to by the County of Monroe (“Monroe County” or “the County”), with respect to investigating the propriety of financial activity and transactions involving administration of American Rescue Plan Act funds managed by Community Resource Collaborative (“CRC”) on behalf of the Neighborhood Collaborative Project (“NCP”).

This consulting engagement was conducted in accordance with Statements on Standards for Consulting Services as issued by the American Institute of Certified Public Accountants Management Consulting Services Executive Committee. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representation regarding the sufficiency of the procedures described either for the purpose for which this report has been requested or for any other purpose.

Our procedures consisted of a forensic review of the financial records, transactions, and other relevant records available, including interviews with pertinent CRC and County personnel. We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the accounting records. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of by the County of Monroe and is not intended to be, and should not be used by anyone other than those specified parties.

EFPR Group, CPAs, PLLC

EFPR Group CPAs, PLLC
Rochester, New York

BACKGROUND & OBJECTIVE:

Effective May 3, 2023, Monroe County executed an ARPA Subaward Grant Agreement with Community Resource Collaborative, Inc. The Agreement called for the award of funding in the amount not to exceed \$7,160,849 for the period of March 1, 2023 through December 31, 2026. Community Resource Collaborative is a 501(c)(3) not-for-profit corporation that was originally formed in or around September 2021 by Tina Paradiso. Community Resource Collaborative registered as a Charitable Organization with the New York State Charities Bureaus on or around November 2022. On this registration document, Tina Paradiso was listed as Executive Director, with Rosa Marie Curtis listed as Board President and Devon Reynolds listed as Board Vice President. During the time of the formation of CRC, Tina Paradiso also owned/operated several other entities, including Ampie Enterprises d/b/a Imprintable Solutions, Paradiso Consolidated and Sailor Bags.

With respect to the Agreement executed with Monroe County, CRC was engaged to act as a Fiscal Sponsor on behalf of the Neighborhood Collaborative Project. The NCP is a collaboration of multiple organizations located with the City of Rochester’s Southwest, Northeast and Northwest quadrants. The following agencies/organizations comprised NCP: SWAN, Inc. at Montgomery Center; Cameron Community Ministries; Father Tracy Advocacy Center; Beyond the Sanctuary; Barakah Muslim Charities; The Peoples’ Pantry; Lyell Avenue Business Association; Action for a Better Community; Baden Street Counseling and Support Center; MC Collaborative; On The Ground Research; and C3 Consultancy Services.

As Fiscal Sponsor, CRC’s primary responsibility included facilitating the aggregation and submission of monthly vouchers from the agencies/organizations for submission to the County, and the allocation to the agencies/organizations of the corresponding grant funding disbursed by the County. For this service, CRC was entitled to a 5% administrative fee of the overall project budget. In addition to acting as Fiscal Sponsor on behalf of NCP, CRC acted as a fiduciary agent/Fiscal Sponsor for a number of smaller grass roots organizations throughout Monroe County. As a fiduciary agent for these organizations, CRC would essentially act as a Chief Financial Officer, managing the funds received and managing disbursements for payroll, operating expenses, stipends, etc. It is our understanding that CRC may also have been the direct recipient of grant funding for certain programs.

The initial disbursement made to CRC by Monroe County was made on May 15, 2023 for the amount of \$386,138.25. This disbursement represented a 25% Initial Advance Payment that was allowed by the Agreement. This Initial Advance Payment was designed to cover the “actual, immediate cost requirements in carrying out the Scope of Services” for the Sub-Recipients. Subsequent disbursements were reduced in order to account for the Initial Advance Payment.

Through discussion with Anthony Hall, the Chief Executive Officer of CRC, he was first made aware that agencies had not been receiving reimbursements in a timely manner on or around January 26, 2024. In meeting with the Executive Committee of NCP, Ms. Paradiso indicated that outstanding reimbursements would be made to the agencies/organizations by February 1, 2024. Ms. Paradiso provided to Mr. Hall checks for the outstanding payments to the agencies/organizations, but it is our understanding that these checks ultimately bounced due to insufficient funds. Following a subsequent meeting with the NCP Executive Committee, Ms. Paradiso was relieved of her position as Chief Operating Officer of CRC.

SCOPE OF FORENSIC REVIEW:

EFPR Group CPAs, PLLC was engaged by Monroe County to provide an accounting of the ARPA funds disbursed to CRC, and to determine the amounts outstanding to the agencies/organizations that comprise the Neighborhood Collaborative Project. In addition, we were engaged to assess whether any ARPA funds were potentially misappropriated and/or misused. The primary scope of this forensic review spans primarily May 1, 2023 through February 4, 2024.

INFORMATION OBTAINED:

In performing our review, we held discussions with Anthony Hall, Chief Executive Office of CRC, Tina Paradiso, former Chief Operating Officer of CRC, and Jocelyn Basley, of C3 Consultancy Services. We also obtained and examined information which included the following:

- QuickBooks file for Community Resource Collaborative (provided by Anthony Hall)
- Updated QuickBooks file for Community Resource Collaborative (provided by Tina Paradiso)
- Detail of voucher payments to CRC by Monroe County
- Confirmations of ARPA funding receipts by Sub-recipients
- Business bank statements for Community Resource Collaborative (ESL, Canandaigua National Bank, Genesee Regional Bank) for the period of review
- Paychex payroll reports for the period of review

SCOPE LIMITATIONS

Over the course of our review, EFPR noted that the QuickBooks file for CRC was not well-maintained. In many instances, accounting entries made in the general ledger cash accounts lacked detail and deposit and disbursement activity was not accounted for by program and/or agency. Further, funds related to the various programs and agencies being serviced by CRC were commingled throughout the three bank accounts. In order to supplement our review, we requested the cancelled checks for the ESL account from Tina Paradiso and Anthony Hall, in order to validate the propriety of disbursements identified in the QuickBooks file and bank accounts. As of the date of this report this documentation has not been provided.

In addition, EFPR requested monthly statements for the corporate credit cards issued to CRC personnel as well as statements for a Line of Credit that appears to have been opened with ESL. As of the date of this report we have received this documentation for three of the four credit card accounts noted. EFPR also requested the underlying contracts/agreements with the agencies being served by CRC, as well as identification and contact information of all organizations from which CRC received funding. As of the date of this report, agreements between CRC and Rochester Works and an agreement between CRC and Monroe-Orleans BOCES 2 have been provided. No other agreements have been provided.

DETAIL OF FINDINGS:

The results of our forensic review are presented below. It should be noted that these could be subject to change pending the provision of additional information.

1. Neighborhood Collaborative Project sub-recipients are owed \$243,907.02 in reimbursements from CRC.

Through our review of the accounting records, bank statements and confirmations received from sub-recipients, members of NCP are owed \$243,907.02 in reimbursements for vouchers that have been submitted and reimbursed by Monroe County. Over the course of period of review, CRC received \$1,067,971.67 in reimbursements from the County. This represents reimbursements for Vouchers 1 – 8 that were submitted by CRC. The following table presents the aggregate value of reimbursement requests submitted by the sub-recipients on Vouchers 1 – 8 and the aggregate amount of reimbursements:

<u>Partner Agency</u>	<u>Vouchers</u>	<u>Reimbursements</u>	<u>Balance</u>
ABC Action Front Center	\$ 15,885.49	\$ 10,379.24	\$ 5,506.25
Baden Street Counseling and Support Center	26,529.50	-	26,529.50
Barakah Muslim Charities	580.69	-	580.69
Beyond the Sanctuary	133,326.50	115,810.11	17,516.39
Cameron Community	143,689.84	103,698.02	39,991.82
C3 Consultancy Services	113,173.97	95,064.42	18,109.55
Father Tracy Advocacy Center	122,473.45	96,956.34	25,517.11
Lyell Avenue Business Association	4,467.91	2,294.30	2,173.61
MC Collaborative	133,155.00	103,565.00	29,590.00
On the Ground Research	114,179.62	95,922.94	18,256.68
SWAN at Montgomery Center	177,214.64	118,255.26	58,959.38
The Peoples' Pantry	9,745.06	8,569.02	1,176.04
	\$994,421.67	\$ 750,514.65	\$243,907.02

Please note that the difference in reimbursements from the County (\$1,067,971.67) to the Vouchers submitted by the Partner Agencies (\$994,421.67) represents the 5% administrative fee allocated to CRC for the budget period. This administrative fee amounted to \$73,550, and is based on the Year One budget of \$1,471,003. Generally speaking, the reimbursements not made to most of the sub-recipients represent reimbursements received by CRC for Voucher 8. In addition, it appears that Cameron Community and MC Collaborative were also not reimbursed for Voucher 7 and SWAN was also not reimbursed for Voucher 6.

It should be noted that Voucher 9 was received by Monroe County on January 16, 2024. Reimbursement to NCP for this Voucher was put on hold pending the resolution of the current situation.

DETAIL OF FINDINGS (Continued):

2. It appears that a portion of the Initial Advance Payment of \$386,138.25 was utilized for other programs and/or purposes by CRC.

As noted, over the course of the period of review CRC had accounts at three banks: ESL; CNB; and GRB. The Initial Advance Payment remitted to CRC was deposited into the CNB account on May 15, 2023. It should be noted that this account had a \$0 balance at May 1, 2023. The funds from the Initial Advance Payment were utilized to reimburse the sub-recipients for Vouchers 1 and 2. The reimbursements to sub-recipients for these Vouchers amounted to \$175,289.42. Funds from the Initial Advance Payment were also used to satisfy the 5% administrative fee to CRC of \$73,550 for the budget period (it was noted that these funds were transferred to an external account that does not appear attributable to CRC) as well as provide a \$5,000 advance to Barakah Muslim Charities. It should be noted that the administrative fee retained by CRC accounted for 19% of the Initial Advance Payment received. Accounting for these payments, CRC had \$132,298.83 remaining from the Initial Advance Payment to use towards future reimbursements.

However, through our review of the CNB statements between the dates of July 5, 2023 (the date sub-recipients were reimbursed for Voucher 2) and August 21, 2023 (the date of remittance of Voucher 3 by Monroe County), we noted disbursements and transfers amounting to \$126,363.54 from this account. Included in these disbursements are checks that appear to have been deposited into the CRC account at Genesee Regional Bank that amounted to \$45,000. Other disbursements include an electronic withdrawal referencing an external account and attributed to Ampie/Imprintable Solutions in QuickBooks in the amount of \$4,584.37, and another electronic withdrawal to the same account attributed to Saving AJ/DCJS Project Rise in QuickBooks in the amount of \$17,506.50. It should be noted that the withdrawals appear to be sent to the same account that was referenced in the transfer of the \$73,550 administrative fee noted in the previous paragraph.

We noted another electronic withdrawal that referenced Tina Paradiso on the bank statement and attributed to Sankofa Family Counseling in QuickBooks in the amount of \$14,116.67. On July 28, 2023, a check for \$10,000 was attributed to Howard Hanna – 1274 Dewey Avenue and referenced as Senator Cooney Legislative Grant in QuickBooks. This property will be addressed in a later section of this report. Other checks/disbursements issued up to August 21, 2023 appear related (per QuickBooks) to stipends and/or rent assistance paid in relation to other organizations, including BERR Academy, Untrapped Ministries and Saving AJ. Programs referenced in QuickBooks include City of Rochester – 2023 Summer Growth, ESL Foundation, RACF and GRHF. These disbursements amounted to \$27,457.50. Also noted was a check for \$2,100 that was issued to Devon Reynolds and attributed to Saving AJ/ESL Foundation – Equipment in the QuickBooks file. Please refer to *Appendix A* for a summary of the disbursements and descriptions noted in QuickBooks.

DETAIL OF FINDINGS (Continued):

3. **It appears that CRC was commingling funds between programs/organizations, and it appears that portions of the reimbursements made for subsequent Vouchers were utilized for other programs and/or purchases by CRC.**

Reimbursement for Voucher 3 was remitted by the County to CRC on August 21, 2023. This deposit was made to the CNB account, in the amount of \$130,097.13. Reimbursements for Voucher 3 were ultimately paid from this account for C3 Consulting, Cameron Community Ministries and On the Ground Research, in the amount \$52,830.56. The remaining Vouchers were paid from the ESL and GRB bank accounts.

Other disbursements made from the CNB account included transfers/checks to other CRC accounts in the amount of \$45,000 (\$25,000 to GRB and \$10,000 to ESL). There was another transfer to what appears to be a related account previously referenced in the amount of \$10,000. It was also noted that two car payments were made at this time, to Ally Financial Services/Ally Auto for an aggregate amount of \$3,068.66. Other disbursements appear generally attributed to other organizations/programs in the QuickBooks file. Please refer to *Appendix B* for a summary of the disbursements from the bank statement and corresponding descriptions noted in QuickBooks.

CRC ceased utilizing the CNB and GRB accounts for a significant amount of activity following September 2023. At this time, a majority of the financial activity was conducted through the ESL account. The first reimbursement from the County that was deposited to the ESL account was on September 25, 2023 for Voucher 4. Throughout the remainder of the period of review, remittances from the County and the subsequent reimbursements were made through the ESL account. Funding from other sources was also being deposited into the account over the course of this period as well, complicating the analysis of receipts and subsequent disbursements.

It was noted that the reimbursements to NCP sub-recipients were not made immediately upon receipt of the Voucher reimbursements from the County. At times there were significant lags in the time between the receipt of reimbursements from the County and the corresponding reimbursement of Vouchers to the sub-recipients. Please refer to *Appendix C* for a schedule of remittances and disbursements related to the ARPA activity. As illustrated on *Appendix C*, there are several instances where a sub-recipient was not reimbursed for a Voucher until the subsequent Voucher remittance was received.

With respect to the treatment of reimbursements from Monroe County for Vouchers 4 – 8 we observed similar disbursement practices as noted for the Initial Advance Payment and Voucher 3. *The disposition of funds received for Voucher 4 will be discussed in Finding #5.*

Voucher 5

Reimbursement for Voucher 5 (\$124,620.38) was deposited on October 23, 2023. CRC did utilize \$38,369.73 of this remittance to reimburse NCP sub-recipients. However, these reimbursements were in relation to Vouchers 3 and 4. Subsequent disbursements, approximating \$90,000, were attributed to other programs/agencies, credit card payments, insurance premiums, payroll expenses and payroll taxes and rent for 100 College Avenue.

DETAIL OF FINDINGS (Continued):

Please refer to *Appendix D* for the bank statement detail for these transactions. It appears that reimbursements to NCP sub-recipients for Voucher 5 were made subsequent to the receipt of funding received, on November 2, 2023 and November 3, 2023, related to the DCJS (New York State Division of Criminal Justice Services) Project Rise program. The amount received at those times was \$27,447.95 and \$162,840.63, respectively.

Voucher 6

Reimbursement for Voucher 6 (\$125,393.01) was deposited on November 20, 2023. Upon deposit, reimbursement for Voucher 5, in the amount of \$32,381.50 was remitted to NCP sub-recipient SWAN. The first reimbursement to NCP sub-recipients for Voucher 6 did not occur until December 1, 2023. Over this period of time, aggregate disbursements made by CRC approximated \$77,000. These disbursements have been attributed to other programs/agencies, credit card payments, insurance premiums, car payments, payroll expenses and payroll taxes. Please refer to *Appendix E* for bank statement detail for these transactions. Additional deposits were received over this period: \$20,000 attributed to GRHF – Saving AJ/BERR, and \$33,713.20 attributed to City of Rochester – Rochester Peace Collective. The next reimbursement to a NCP sub-recipient did not occur until December 8, 2023 and related to a reimbursement for Voucher 4. Subsequent reimbursements to NCP sub-recipients for Voucher 6 did not occur until after the receipt of short-term financing in the amount of \$75,000 from Greenbox Capital which was deposited on December 13, 2023.

Voucher 7

Reimbursement for Voucher 7 (\$48,307.30) was deposited on January 16, 2024. The total reimbursement amount submitted by the sub-recipients for Voucher 7 was \$116,956.71. The difference related to the balance remaining on the Initial Advance Payment not absorbed through Vouchers 1 and 2. CRC actually reimbursed several NCP-subrecipients for Voucher 7 prior to receipt of the reimbursement from Monroe County (\$33,719.32 in aggregate reimbursements). It was noted that prior to these reimbursements, CRC received a deposit in the amount of \$89,561.73 on January 11, 2024, in relation to the DCJS Project Rise program. Disbursements approximating \$56,000 were made subsequent to receipt of Voucher 7 that did not go to NCP-subrecipients. Please refer to *Appendix F* for the bank statement detail for these transactions.

Voucher 8

Reimbursement for Voucher 8 (\$127,754.93) was deposited on January 22, 2024. Two reimbursements for Voucher 6 (amounting to \$38,756.31) were made subsequent to receipt. Other disbursements, approximating \$89,000, made following receipt of Voucher 8 are attributed to other programs/agencies, credit card payments, payroll expenses and payroll taxes and car payments. Please refer to *Appendix G* for the bank statement detail for these transactions.

As indicated in the Scope Limitations section, EFPR has not received cancelled check documentation for the ESL account. As a result, we are unable to confirm whether the checks identified on the bank statement were made to the recipients referenced in QuickBooks.

DETAIL OF FINDINGS (Continued):

4. It appears that financial mismanagement and an overall lack of financial oversight and internal controls contributed to the current issue.

In addition to the Voucher reimbursements remitted by the County, it appears that CRC received approximately \$1.005M of funding from other organizations, including the City of Rochester, DCJS, ESL, Rochester Works, Rochester Area Community Fund, Greater Rochester Health Foundation, etc. over the scope period. Please refer to *Appendix H* for a summary of deposits noted through our review of the bank statements, along with the corresponding descriptions in the QuickBooks file. In addition, we were provided a summary of the activity of CRC prepared by Tina Paradiso, identifying Grantor organizations, as well as organizations supported by CRC. Please refer to *Appendix I* for this summary

Through review of the QuickBooks file that was provided, it does not appear that activities related to the different sources of funding and agencies being served were consistently and/or properly accounted for. It does appear that there was an effort towards identifying programs and/or agencies in the general ledger cash accounts. However, activities relating to specific programs and/or funding do not appear to have been accounted for discretely by program. Similarly, operating and other expenses attributable to CRC do not appear to have been tracked discretely.

It appears that CRC had to utilize a Line of Credit through ESL over the course of the scope period, as well as obtain short-term loans from external organizations and from Tina Paradiso's other businesses. It appears that CRC received over \$430,000 from external sources (based on the QuickBooks file), including \$113,000 from the ESL Line of Credit, \$107,470 from short-term financing (Greenbox Capital, Last Chance Funding, Spring Funding), and approximately \$210,500 from Tina Paradiso/Ampie. We determined this through review of receipts/disbursements on the bank statements provided. As we were not provided with the underlying account information for the ESL line of credit or short term financing firms, and are unable to determine if these loans were guaranteed by CRC, or Tina Paradiso/Ampie.

Over the course of the scope period, it is estimated that disbursements related to programs/agencies other than those attributable to the ARPA program approximated \$900,000. Included in this amount is approximately \$394k related to payroll expenses and approximately \$190,000 in program stipends and/or contractor payments attributed to programs, as well as approximately \$95,000 in rent/transitional housing expenses related to programs (as identified in the QuickBooks file). We determined the payroll expenditures based on the Paychex payroll reports and personnel allocation report provided to us by Tina Paradiso. As we were not provided with program/agency specific information, we are unable to confirm the propriety of payroll expenses and stipends/contractor payments incurred by CRC, as well as the rent/transitional housing expenses incurred.

A number of the checks that were issued by the organization through the ESL account did not include a "Pay To" on the disbursement entry in the QuickBooks file. As we were unable to obtain cancelled check documentation for the ESL account, we were unable to validate that the checks disbursed were appropriately identified in the QuickBooks file.

DETAIL OF FINDINGS (Continued):

It is estimated that disbursements related to CRC activities over the course of the period of review approximated \$633,000. Incorporated in this amount is approximately \$134,000 related to payroll expenses, \$15,000 in auto payments, \$144,000 in credit card payments, \$45,000 in short-term debt/Line of Credit repayments, \$28,000 in rent payments, \$10,000 in security, \$11,500 to Imprintable Solutions, and \$20,000 in direct payments to Anthony Hall. The disbursements to Mr. Hall represented a \$5,000 bonus paid in 2023 and advances of \$2,000, \$6,000 and \$4,000 paid in January 2024. Another disbursement of \$3,100 in December 2023 was attributed to stipends, but we are unable to confirm this. Through discussion with Tina Paradiso, it was noted that Anthony Hall was taken off payroll in 2024.

With respect to the credit card disbursements, complete detail supporting the credit card activity appears to have been incorporated into an updated QuickBooks file provided by Tina Paradiso on February 29, 2024. It appears that there were five accounts that were utilized over the course of the period of review, including three through AMEX, one through ESL, and one through Spark (Capital One). Credit cards were issued to Tina Paradiso, Anthony Hall and Janelle Snow (an employee of CRC). Through a review of the information included on the updated QuickBooks file, it appears that a significant amount of the credit card activity is identified as related to program related activity (meals, supplies, lodging/travel/relocation expenses). Charges related to temporary/emergency housing (rent and hotel costs) approximated \$35,000 for the period of May – December 2023. Emergency/equitable transportation charges approximated \$28,000, most of it attributable to Uber charges, approximating \$26,000. Grocery/food charges approximated \$13,000. There are some charges that may or may not be questionable, including approximately \$18,000 charges to Amazon, approximately \$6,500 in charges to Imprintable Solutions, approximately \$6,300 in charges to restaurants, and approximately \$13,000 in communications/internet/cell phone charges (Spectrum, Verizon, Google, T-Mobile, etc.). As noted, EFPR was provided with the underlying statements for four of the five credit card accounts that were active.

In addition to the disbursements noted above, we identified \$180,000 in disbursements/transfers that appear to have been identified in QuickBooks as repayments for loans made by Tina Paradiso/Ampie Enterprises over the course of the period of review.

5. It appears that Community Resource Collaborative acquired a commercial property, located at 1274-1278 Dewey Avenue.

Of particular note were disbursements attributed to a property located at 1274-1278 Dewey Avenue in Rochester. On September 28, 2023, a check for \$162,495.82 was disbursed by CRC from the ESL account. This was identified as Sweet Ida Mae in the QuickBooks file, but there was no indication to whom the check was issued. On February 22, 2024, we were provided with a picture of a Buyers Closing Statement, prepared by Marchioni and Associates, showing that Community Resource Collaborative was the Buyer of the 1274-1278 Dewey Avenue property. The total required at closing was \$162,495.82. It should be noted that located at this property are Brothers and Sisters Unisex Salon and Sweet Ida Mae Pantry, two organizations operated by Devon Reynolds. Please refer to *Appendix J*.

DETAIL OF FINDINGS (Continued):

In addition to this disbursement, we noted a disbursement of \$10,000 to Howard Hanna – 1274 Dewey Avenue (previously identified in Finding #2), made on July 28, 2023 that appears to be the down payment that is referenced on the closing statement. We also noted a disbursement of \$1,840.49 on November 9, 2023, attributed to Property Insurance – Dewey Ave in the QuickBooks file. Through a review of the City of Rochester commercial property portal, Community Resource Collaborative is listed as the owner of this property. Please refer to *Appendix K*.

Tina Paradiso provided us with e-mail correspondences on July 12, 2023 and July 14, 2023 between her and Erin Thompson, co-director of the MK Gandhi Institute for Nonviolence, detailing a plan where CRC would purchase the property at 1274-1278 Dewey Avenue on behalf of MK Gandhi Institute. The Institute would then purchase the property from CRC upon receiving funding from New York State. We were provided with additional correspondences between Erin Thompson, Devon Reynolds and Katie Kreutter, Legislative Analyst and Community Affairs Liaison for NYS Senator Jeremy Cooney, over the period of July 11, 2023 through August 10, 2023, detailing that the Institute may receive state capital funding through the Dormitory Authority of the State of New York, recommend by State Senator Cooney, to support the purchase and renovation of the property. Upon purchase of the property, the title would be transferred to Devon Reynolds. The funding recommendation amounted to \$200,000, and this was supported by a letter to Devon Reynolds from State Senator Cooney's office, dated July 5, 2023. Please refer to *Appendix L*.

Ultimately, it was indicated by Katie Kreutter in a correspondence with Erin Thompson and Devon Reynolds, dated August 10, 2023, that for the purchase to be eligible for state capital funding, the ownership of the building would need to remain with the Institute for a minimum of ten years. This e-mail was forwarded to Ms. Paradiso by Devon Reynolds on August 10, 2023. There was no further correspondence detailing the purchase of the property that was provided for our review.

With respect to funding for the acquisition of the property, it should be noted that Monroe County reimbursed CRC for Voucher 4 on September 25, 2023. The reimbursement for Voucher 4 amounted to \$125,660.67. Through our review of the ESL bank statement, it appears that subsequent to this deposit, CRC made several disbursements that, in aggregate, amounted to \$17,129.71. None of these disbursements was directed to a sub-recipient. It appears that a deposit for \$75,000, attributed as "Due to Ampie", was then made to the ESL account, as well as a deposit of \$32,539.29 attributed to the City of Rochester – Rochester Peace Collective. At the time the check for the acquisition of the property located at 1274-1278 Dewey Avenue was issued on September 28, 2023, it appears that CRC had \$211,409.82 in the ESL account. A reimbursement to an NCP sub-recipient was not made (check cashed) until October 4, 2023. Therefore, it appears that at least a portion of the reimbursement for Voucher 4 made by Monroe County was utilized in acquiring the property at 1274-1278 Dewey Avenue. Please refer to *Appendix M* for a summary of the activity in the ESL account accounting for the receipt of Voucher 4 through the acquisition of the Dewey Avenue property.

DETAIL OF FINDINGS (Continued):

6. It is likely that Community Resource Collaborative is insolvent and does not have the funds available to fulfill its outstanding obligations.

Through our review of the January 2024 bank statement provided for ESL, it was noted that the organization had a balance of \$2,899.58. As previously noted, outstanding reimbursements due to NCP sub-recipients amount to \$243,907.02. In addition to this obligation, it is likely that CRC has outstanding loan balances with Greenbox Capital, Last Chance Funding, and Spring Funding, and has a balance due to ESL on its Line of Credit. As we were not provided with documentation for these loans or for the Line of Credit we are unable to assess the amount of money that is owed on each, though it is likely in excess of \$150,000. In addition, CRC has two outstanding car loans with Ally Financial that appear to approximate \$158,000 in total (based on information provided from Ms. Paradiso). Through discussion with Tina Paradiso, it was indicated that these loans were personally guaranteed by her, but we have been unable to validate this assertion.

7. The administrative fee of \$73,550 that was retained by CRC through the Initial Advance Payment is in excess of what has ultimately been earned thus far.

As previously noted, CRC reimbursed itself for the full administrative fee for the initial project year upon receipt of the Initial Advance Payment. Based on the Vouchers submitted to and reimbursed by the County, CRC would have earned approximately \$49,721 ($\$994,421.7 \times 5\%$) of the administrative fee, rather than the full \$73,550 that it retained. Accordingly, CRC overpaid itself approximately \$23,779 for the administrative fee.

SUMMARY OF PROCEDURES:

A description of the forensic review procedures we performed and our resulting findings are summarized below.

1. Conduct interviews with Anthony Hall, Tina Paradiso and Jocelyn Basley.

Anthony Hall

Anthony Hall is the current Chief Executive Officer of CRC. Mr. Hall was installed as CEO in August 2023. EFPR met with Mr. Hall on February 8, 2024, and through our discussion with Mr. Hall we attempted to obtain insight into the operations of CRC during his tenure, as well as his description of the situation with the County's ARPA funding. Through our discussion with Mr. Hall, he indicated that Ms. Paradiso was solely in charge of the finances of the organization and that he had no visibility to the finances. At the meeting, Mr. Hall was able to produce bank statements through December 2023 for CRC, as well as a laptop with the Organization's QuickBooks file. Through our discussion with Mr. Hall, he indicated that many of the agencies involved in NCP expressed their concerns with respect to the transparency and communication from CRC, as well as the lack of reimbursement in a timely fashion. It was also noted that the Board of Directors of the Organization was not active and rarely, if ever met.

SUMMARY OF PROCEDURES (Continued):

Tina Paradiso

EFPR interviewed Tina Paradiso on February 15, 2024 via Teams, with her attorney Steven Feder present as well. Through the meeting, it was asserted by Mr. Feder that Ms. Paradiso was approached by the organizations with NCP to act as Fiscal Sponsor for the program, and that she was unaware of the size of the grant that was being requested and ultimately awarded. It was also indicated by Mr. Feder that Ms. Paradiso would not have accepted the role had she been aware of the full scope of the project. It was further indicated by Mr. Feder that Ms. Paradiso did not have an opportunity to appropriately design an appropriate accounting system and the corresponding processes to effectively track the activities of all the organizations being serviced, and that grant funds were ultimately utilized to support the operations of CRC and other organizations. Ms. Paradiso also confirmed that the Board of Directors of the Organization was not active. During the interview, Ms. Paradiso and Mr. Feder stated that EFPR would receive an updated QuickBooks file, showing the appropriate accounting of grant funds, as well as a summary of funding and disbursements. This was ultimately provided on February 29, 2024.

Jocelyn Basley

EFPR interviewed Jocelyn Basley on February 27, 2024 via Teams. Jocelyn represents C3 Consultancy, one of the members of NCP, and is on the Executive Committee of NCP. Ms. Basley also had the primary responsibility of organizing and submitting the monthly vouchers for reimbursement submitted by the members of NCP to Monroe County. Jocelyn was also named as a Board Member of CRC in the summer of 2023, which she does not believe to have been formalized, and acknowledged that the Board had never met during her tenure. Through discussion with Jocelyn, she indicated that Ms. Paradiso was aware of the scope of the grant and that she was a part of the proposal submission process. Ms. Basley indicated that concerns over the timeliness of reimbursements by CRC were being expressed to her by NCP organizations as early as September and October 2023. However, Ms. Basley indicated that it was asserted by Ms. Paradiso at that time that she was having trouble setting up ACH payment remittances due to limitations with ESL, and that she was working with ESL to address these limitations.

2. Perform a detailed review of the information provided for the engagement.

As noted, EFPR was provided the following information for this engagement:

- QuickBooks file for Community Resource Collaborative (provided by Anthony Hall)
- Updated QuickBooks file for Community Resource Collaborative (provided by Tina Paradiso)
- Detail of voucher payments to CRC by Monroe County
- Confirmations of ARPA funding receipts by Sub-recipients
- Business bank statements for Community Resource Collaborative (ESL, Canandaigua National Bank, Genesee Regional Bank) for the period of review
- AMEX, ESL and Capital One credit card statements
- Paychex payroll reports for the period of review

SUMMARY OF PROCEDURES (Continued):

In conducting this engagement, EFPR performed the following procedures:

- 1.) Reviewed the grant/agreement documents on the Monroe County portal;
- 2.) Summarized the voucher payments made to CRC by Monroe County, noting the date of disbursement;
- 3.) Summarized the monthly vouchers submitted by NCP/CRC, allocating the claims by sub-recipient;
- 4.) Requested confirmations from NCP sub-recipients and confirmed reimbursements made by CRC;
- 5.) Reconciled the voucher submissions to the corresponding remittance by Monroe County;
- 6.) Summarized the bank statements provided for the period of review, noting the dates, amounts and descriptions identified on the statements for all withdrawals and deposits;
- 7.) Reconciled the deposit and withdrawal detail from the bank statements to the activity on the corresponding general ledger account exported from QuickBooks;
- 8.) Where available/applicable, confirmed details (check number, transfer recipient, check recipient) the corresponding entry in the QuickBooks ledger detail;
- 9.) Traced the deposit/withdrawal activity on the bank statements to the QuickBooks file to review detail/information included on the corresponding general ledger entry;
- 10.) For the cancelled checks included with the GRB and CNB accounts, reviewed the checks and compare to the information incorporated in QuickBooks, noting program/recipient;
- 11.) Summarize and aggregate disbursements activity between those which appears to relate to programs/agencies and those that appeared to relate to CRC;
- 12.) Summarize the payroll reports provided by Paychex, allocating employees listed between programs/agencies serving and those dedicated to CRC.

CONCLUSION:

As noted through the report, CRC owes the sub-recipients of the ARPA grant \$243,907.02, and it does not appear that the Organization has the ability to reimburse the sub-recipients. In addition to the funds owed to the sub-recipients, CRC reimbursed itself approximately \$23,779 in excess of the administrative fee ultimately earned for the Vouchers reimbursed by the County. Based on our review of the information provided, it is difficult to determine if all of the funds provided to CRC were subject to misappropriation, mismanagement due to a lack of internal controls, or negligence on behalf of the Organization. It does appear that Ms. Paradiso had absolute control over the financial aspects of the Organization, and it is unclear if the state and availability of the underlying accounting records were a result of inexperience and disorganization, or an intentional effort to obfuscate the ultimate use of funding received from various sources over the course of the period of review.

We have not discussed the acquisition of the property at 1274-1278 Dewey Avenue with Ms. Paradiso. Further, we have not validated the propriety of the personnel listed on the employee listing relative to the grants to which they were attributed. We did provide the detail to Mr. Hall for his review, and he indicated that it appeared appropriate, but without the underlying grant/agreement documentation with the agencies/organizations involved, we cannot attest that all the payroll expenses incurred were permissible.

CONCLUSION (Continued):

We have reviewed the updated QuickBooks file that was provided by Tina Paradiso on February 29, 2024. While we did note some differences between the updated file and the original file provided, it does not appear that there is any information in the updated file that would materially change the results of the review. The changes noted primarily relate to the addition of identifying detail (program or disbursement-specific) to disbursements that occurred over the period, the addition of detail regarding the credit card activity, and an effort to allocate activity to programs/agencies being administered by CRC. For purposes of the review, we relied primarily on the bank statements provided to account for the disbursements that were made by CRC over the course of the period being reviewed.

It should also be noted that the findings identified in this report could be subject to change should information that is presently unavailable ultimately be provided. This would include the underlying cancelled check documentation for the ESL account and program/agency specific contract documentation.

Appendix A

Date	Statement Description	QuickBooks Reference	Program	Amount
6/30	Electronic Withdrawal CNB & Trust - CK-WTH Tina Paradise	Sankoka Family Counseling	Fiscal Sponsorship Sankofa	(14,116.67)
7/6	Withdrawal Internet Transfer to 1790 - NCP open invoices NCP pa	Imprintable Solutions Ink	CRC Adminstrative	(4,584.37)
7/10	Eff. 07-09 Withdrawal Internet Transfer to 1790 - Savings AJ Rise	Saving AJ	DCJS Project Rise	(17,506.50)
7/13	Electronic Withdrawal ANOTHER CHANCE M ANOTHER CHANCE M-BILL PAY	Geared for Greatness	ESL Foundation	(2,000.00)
7/21	Electronic Withdrawal ANOTHER CHANCE M ANOTHER CHANCE M-BILL PAY	Geared for Greatness	ESL Foundation	(979.00)
7/25	Check-Inclearings 7	Community Resource Collaborative	Deposted to GRB	(15,000.00)
7/28	Electronic Withdrawal USLIABILITYINSUR 866-632-2003 - INSURANCE	USLI	CRC Adminstrative	(519.50)
7/28	Check-Inclearings 6	Howard Hanna - 1274 Dewey Avenue	Senator Cooney Legislative Grant	(10,000.00)
7/31	Check-Inclearings 10	Devon Reynolds	Saving AJ/ESL Foundation - Equipmen	(2,100.00)
7/31	Check-Inclearings 11	Community Resource Collaborative	Deposted to GRB	(20,000.00)
8/1	Check-Inclearings 12	Community Resource Collaborative	Deposted to GRB	(10,000.00)
8/1	Check 13	Eddie Hamilton - Security	CRC Adminstrative - AH Security	(2,100.00)
8/2	Check-Inclearings 14	BERR Academy - Stipends	RACF GRASA - summer stipends	(2,700.00)
8/4	Check-Inclearings 15	Nyeshia Gibson - Rent - Saving AJ	Saving AJ - GRHF - Rent	(1,000.00)
8/4	Check 22	Antonia Wynter - Rochester 2023 Summer Growth	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(3,437.50)
8/4	Check 21	Narionna Nunez - rochester 2023 Summer Growth	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(1,375.00)
8/7	Check-Inclearings 16	Glory House International - Ren	Saving AJ - ESL Foundation	(1,200.00)
8/7	Check-Inclearings 19	Mike Patterson - Rochester 2023 Summer Growth	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(4,225.00)
8/7	Check-Inclearings 20	Lynda Bel - Rochester 2023 Summer Growth	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(4,500.00)
8/7	Check-Inclearings 17	Justin Morris - Rochester 2023 Summer Growth	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(5,000.00)
8/8	Electronic Withdrawal ANOTHER CHANCE M ANOTHER CHANCE M-BILL PAY	Another Chance Minitries - Gail Burkes Stupenc	Geared for Greatness - ESL Foundation	(980.00)
8/8	Electronic Withdrawal KHADISJAH TILLMA KHADISJAH TILLMA - BILL PAY	Sankofa Family Counseling Services	ESL Foundation - Saving AJ Gran	(2,540.00)
8/14	Check-Inclearings 18	Mykael Sidoti Miller - Supportive Services - Ren	Wilson Foundation	(500.00)
				(126,363.54)

Appendix B

Date	Statement Description	QuickBooks Reference	Program	Amount
8/21	Check-Inclearings 48	Diamon Dance Studios	DCJS Project Rise	(250.00)
8/21	Electronic Withdrawal ANOTHER CHANCE M ANOTHER CHANCE M-BILL PAY	Another Chance Minitries	Geared for Greatness - ESL Foundation - stipend	(896.00)
8/22	Check 27	Justin Morris	City of Rochester - 2023 Summer Growth - Untrapped Ministries	(2,000.00)
8/23	Check-Inclearings 26	Rochester Kwaanza Coalition	ESL Foundation - Rochester Kwaanza Coalition	(15,000.00)
8/24	Check 29	Nyeshia Gibson	ESL Foundation - Rapid Relocation	(500.00)
8/25	Electronic Withdrawal SMART HOLDINGS O - SALE	Smart Holdings of New York LLC	ESL Foundation - Rapid Relocation	(3,726.60)
8/25	Check-Inclearings 30	Community Resource Collaborative	<i>Deposited to GRB</i>	(10,000.00)
8/28	Electronic Withdrawal COMMUNITY RESOURCE - BILL PAY	Community Resource Collaborative	<i>Deposited to ESL</i>	(10,000.00)
8/29	Electronic Withdrawal AppFolio, Inc. F 866-648-1536 - WEB PMTS 23VC58	AppFolio		(2.49)
8/29	Electronic Withdrawal Prudential All A 866-648-1536 - WEB PMTS LTTC58	Prudential All American Homes	ESL Foundation - Rapid Relocation	(7,605.00)
8/29	Check-Inclearings 34	Community Resource Collaborative	<i>Deposited to GRB</i>	(15,000.00)
8/30	Check-Inclearings 28	Student First Transportation		(340.00)
8/31	Check 32	Nyeshia Gibson	GRHF - Unrestricted	(500.00)
8/31	Electronic Withdrawal KHADISJAH TILLMA KHADISJAH TILLMA - BILL PAY	Sankofa Family Counseling Services	ESL Foundation - Compassion and Healing Grant	(2,865.00)
9/8	Eff. 09/07 Withdrawal Internet Transfer to 1790 - Funds Transfer via Online	Ampie Enterprises		(10,000.00)
9/15	Electronic Withdrawal ALLY - ALLY PAYMT 2282730288	Ally Financial Services	Bank of America Foundation	(1,531.49)
9/15	Electronic Withdrawal ALLY - ALLY PAYMT 2282728587	Ally Auto	Bank of America Foundation	(1,537.17)
				<u>(81,753.75)</u>

Appendix C

Partner Agency	Voucher Submission Budget Allocation	5/15/2023 Voucher 1	6/15/2023 Voucher 2	7/17/2023 Voucher 3	8/15/2023 Voucher 4	9/15/2023 Voucher 5	10/17/2023 Voucher 6	11/15/2023 Voucher 7	12/15/2023 Voucher 8
ABC Action Front Center	27,000.00	-	-	-	585.00	4,766.71	2,864.83	2,162.70	5,506.25
Baden Street Counseling and Support Center	27,000.00	-	-	-	-	-	-	-	26,529.50
Barakah Muslim Charities	27,000.00	-	-	-	-	-	-	-	580.69
Beyond the Sanctuary	129,015.00	-	8,382.90	13,623.22	38,122.99	26,085.68	17,002.90	12,592.42	17,516.39
Cameron Community	232,197.00	25,955.15	14,172.83	15,942.06	15,743.86	16,140.26	15,743.86	13,249.76	26,742.06
C3 Consultancy Services	215,866.00	19,524.80	9,762.40	14,692.22	11,205.59	11,162.40	15,154.61	13,562.40	18,109.55
Father Tracy Advocacy Center	232,197.00	7,653.53	7,057.30	16,140.33	11,281.29	14,643.54	16,804.22	18,376.03	30,517.11
Lyell Avenue Business Association	27,000.00	-	-	-	770.87	935.25	-	588.18	2,173.61
MC Collaborative	147,950.00	29,590.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00
On the Ground Research	146,581.00	1,480.60	1,236.14	22,196.28	17,468.34	18,299.16	18,177.42	17,065.00	18,256.68
SWAN at Montgomery Center	232,197.00	25,467.50	10,211.17	32,381.50	10,835.28	17,606.40	24,457.91	21,753.41	34,501.47
The Peoples' Pantry	27,000.00	-	-	326.52	4,852.45	185.98	392.26	2,811.81	1,176.04
Community Resource Collaborative	73,550.00	73,550.00	-	-	-	-	-	-	-
	1,544,553.00	183,221.58	65,617.74	130,097.13	125,660.67	124,620.38	125,393.01	116,956.71	196,404.35
County Payment	386,138.25	-	-	130,097.13	125,660.67	124,620.38	125,393.01	48,307.30	127,754.93
Remittance Date	5/15/2023			8/21/2023	9/25/2023	10/23/2023	11/20/2023	1/12/2024	1/22/2024
Bank Account	CNB			CNB	ESL	ESL	ESL	ESL	ESL
	25% Advance								

CRC Payments - General Ledger

Partner Agency	Voucher 1	Voucher 2	Voucher 3	Voucher 4	Voucher 5	Voucher 6	Voucher 7	Voucher 8
ABC Action Front Center				585.00	4,766.71	2,864.83	2,162.70	5,506.25
QuickBooks Disburse Date				10/23/2023	11/6/2023	11/30/2023	1/16/2024	
Paid From				ESL	ESL	ESL	ESL	
Baden Street Counseling and Support Center								26,529.50
QuickBooks Disburse Date								
Paid From								
Barakah Muslim Charities	5,000.00							580.69
QuickBooks Disburse Date	6/23/2023							
Paid From	ESL							
Beyond the Sanctuary		8,382.90	13,623.22	38,122.99	26,085.68	17,002.90	12,592.42	17,516.39
QuickBooks Disburse Date		7/5/2023	8/23/2023	10/3/2023	11/6/2023	1/22/2024	1/16/2024	
Paid From		GRB	GRB	ESL	ESL	ESL	ESL	
Cameron Community	25,955.15	14,172.83	15,942.06	15,743.86	16,140.26	15,743.86	13,249.76	26,742.06
QuickBooks Disburse Date	6/6/2023	7/5/2023	8/23/2023	10/23/2023	11/6/2023	11/30/2023		
Paid From	CNB	CNB	CNB	ESL	ESL	ESL		
C3 Consultancy Services	19,524.80	9,762.40	14,692.22	11,205.59	11,162.40	15,154.61	13,562.40	18,109.55
QuickBooks Disburse Date	6/6/2023	7/5/2023	8/23/2023	10/23/2023	11/6/2023	11/30/2023	1/30/2024	
Paid From	CNB	CNB	CNB	ESL	ESL	ESL	ESL	
Father Tracy Advocacy Center*	7,653.63	7,057.30	16,140.33	11,281.29	14,643.54	16,804.22	18,376.03	30,517.11
QuickBooks Disburse Date	6/6/2023	7/5/2023	8/28/2023	10/9/2023	11/6/2023	11/29/2023	1/12/2024	
Paid From	CNB	GRB	ESL	ESL	ESL	ESL	ESL	
Lyell Avenue Business Association				770.87	935.25	-	588.18	2,173.61
QuickBooks Disburse Date				10/3/2023	11/6/2023		1/16/2024	
Paid From				ESL	ESL		ESL	
MC Collaborative	29,590.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00	14,795.00
QuickBooks Disburse Date	6/6/2023	7/5/2023	8/31/2023	10/20/2023	10/30/2023	1/5/2024		
Paid From	CNB	GRB	GRB	ESL	ESL	ESL		
On the Ground Research	1,480.60	1,236.14	22,196.28	17,468.34	18,299.16	18,177.42	17,065.00	18,256.68
QuickBooks Disburse Date	6/8/2023	7/5/2023	8/29/2023	10/3/2023	11/6/2023	11/29/2023	2/2/2024	
Paid From	CNB	CNB	CNB	ESL	ESL	ESL	ESL	
SWAN at Montgomery Center	25,467.50	10,211.17	32,381.50	10,835.28	17,606.40	24,457.91	21,753.41	34,501.47
QuickBooks Disburse Date	6/6/2023	7/5/2023	11/20/2023	10/23/2023	11/6/2023		1/22/2024	
Paid From	CNB	CNB	ESL	ESL	ESL		ESL	
The Peoples' Pantry			326.52	4,852.45	185.98	392.26	2,811.81	1,176.04
QuickBooks Disburse Date			8/31/2023	10/9/2023	11/6/2023	12/20/2023	1/12/2024	
Paid From			GRB	ESL	ESL	ESL	ESL	

*Note: Father Tracy Advocacy Center was paid \$5,000 for Voucher 8. The balance owed to them is \$25,517.11
 Note: Highlighted amounts represents vouchers that have not been reimbursed by CRC.

Appendix D - Voucher 5

DATE	Statement Description	General Ledger Description	WITHDRAWALS	DEPOSITS	BALANCE
10/23	County of 2270 Direct Deposit	Neighborhood Collab Project - Voucher 5		124,620.38	128,597.18
10/23	WAV SE7EN SUITES	Geared for Greatness	(888.80)		127,708.38
10/23	Transfer to 1385173305	ESL LOC	(99.46)		127,608.92
10/23	Check 86	Feed the Village - CJI	(170.00)		127,438.92
10/23	ACH Payments ID: 1225637	Action For A Better Community Inc. - Voucher 4	(585.00)		126,853.92
10/23	ACH Payments ID: 1225639	C3 Consulting Service LLC - Voucher 4	(11,205.59)		115,648.33
10/23	ACH Payments ID: 1225642	Cameron Community Ministries Inc. - Voucher 4	(15,743.86)		99,904.47
10/23	ACH Payments ID: 1225646	Southwest Area Neighborhood Association - Voucher 3	(10,835.28)		89,069.19
10/23	Check - ESL Branch 94	Untrapped Ministries	(6,748.12)		82,321.07
10/23	Check 141	Child Support	(17.30)		82,303.77
10/23	Check 57	J. Brunson - remainder of security deposit	(45.00)		82,258.77
10/23	Check 48	J. Brunson move (rr)	(950.00)		81,308.77
10/23	Check 59	Supportive Services Sec Deposit Tucker	(1,065.00)		80,243.77
10/23	Check 92	Security - EH	(1,402.50)		78,841.27
10/24	Amex Payment	Amex 01009 CRC - Blue	(292.75)		78,548.52
10/24	Amex Payment	Amex 71004 CRC - Plum	(1,000.00)		77,548.52
10/24	The Hartford NWTBS	Insurance - Liability, D and O	(1,046.41)		76,502.11
10/24	Amex Payment	Amex 71004 CRC - Plum	(1,053.21)		75,448.90
10/24	Capital One Pmt	Spark Business	(1,296.48)		74,152.42
10/24	Amex Payment	Amex 71004 CRC - Plum	(3,025.15)		71,127.27
10/24	Smart Holdings	Smart Holdings of New York LLC	(3,726.60)		67,400.67
10/24	Check 88	Feed the Village - CJI	(170.00)		67,230.67
10/24	Check 55	Feed the Village - CJI	(100.00)		67,130.67
10/24	Check 70	Sweet Ida Mae	(115.00)		67,015.67
10/25	Capital One Pmt	Spark Business	(336.68)		66,678.99
10/25	Check 140	Monroe County SCU	(100.00)		66,578.99
10/25	Check 142	Monroe County SCU	(800.00)		65,778.99
10/25	Check 98	Untrapped Ministries	(1,218.75)		64,560.24
10/25	Check 83	GRB Checking 3555	(2,000.00)		62,560.24
10/26	Paychex taxes	Payroll Taxes	(4,803.55)		57,756.69
10/26	Paychex Payroll	Payroll	(13,371.28)		44,385.41
10/26	Check 99	Wilson Vanguard Program	(5,000.00)		39,385.41
10/26	Check 85	Jo & Hon Homes of NY	(1,550.00)		37,835.41
10/26	Check 100	RR - B. Williams rent	(2,048.95)		35,786.46
10/27	Paychex EIB Invoice	Paychex EIB Invoice	(134.95)		35,651.51
10/27	Check - ESL 95	Untrapped Ministries	(2,681.25)		32,970.26
10/27	Check - ESL 103	Wilson Vanguard Program	(5,000.00)		27,970.26
10/27	Check - ESL 170	DCJS Intern Wages	(123.46)		27,846.80
10/27	Check - ESL 106	Saving AJ	(1,000.00)		26,846.80
10/27	ACH Payments ID: 1229892	Branches Freelancing LLC - admin assistance	(800.00)		26,046.80
10/27	Check 167	Child support	(17.30)		26,029.50
10/30	Descriptive Deposit Member Scanned Deposit	City of Rochester		2,795.50	28,825.00
10/31	Capital One Pmt	Spark Business	(500.00)		28,325.00
10/31	Check 87	Feed the Village - CJI	(170.00)		28,155.00
10/31	Check 168	Monroe County SCU	(100.00)		28,055.00
10/31	Check 105	Wilson Vanguard Program	(454.55)		27,600.45
10/31	Service Charge	Bank Service Charges	(35.00)		27,565.45
11/1	Withdrawal Transfer to 1385304231	Equipment loan	(995.26)		26,570.19
11/1	Check 107	Imprintable Solutions Ink	(7,000.00)		19,570.19
11/2	Capital One Pmt	Spark Business	(1,449.88)		18,120.31
11/2	Paychex Taxes	Payroll Taxes	(4,385.75)		13,734.56
11/2	Paychex Payroll	Payroll	(12,299.52)		1,435.04

Appendix E - Voucher 6

DATE	Statement Description	General Ledger Description	WITHDRAWALS	DEPOSITS	BALANCE
11/20	County of 2270 Direct Deposit	Neighborhood Collab Project - Voucher 6		125,393.01	130,141.17
11/20	Capital One Pmt	Spark Business	(1,000.00)		129,141.17
11/20	ACH Payments ID: 1250906	SWAN - Voucher 5	(32,381.50)		96,759.67
11/21	COSTCO WHSE #1195	Food for Interns for the Holiday	(681.79)		96,077.88
11/21	Walmart #328	Food for Interns for the Holiday	(232.96)		95,844.92
11/21	Paychex Taxes			25.82	95,870.74
11/21	ALLY PMT	Ally Financial Services	(1,531.49)		94,339.25
11/21	ALLY PMT	Ally Financial Services	(1,537.17)		92,802.08
11/21	MTVERNONFIREINSUR	USLI Insurance - Diverse Mosaic	(2,324.83)		90,477.25
11/21	Deposit	GRHF - Saving AJ/BERR		20,000.00	110,477.25
11/21	Check 246		(17.30)		110,459.95
11/21	Check 129	GRHF - R. Patterson - Rent	(1,545.00)		108,914.95
11/21	Check 130	GRHF - K. Hernandez - Rent	(1,775.00)		107,139.95
11/22	Paychex taxes	Payroll Taxes	(4,210.54)		102,929.41
11/22	Paychex Payroll	Payroll	(11,716.47)		91,212.94
11/22	ACH Payments ID: 1251699	Geared for Greatness - Stipend	(1,342.00)		89,870.94
11/22	ACH Payments ID: 1251716	Sankofa Family Counseling - RACG/GRHF Compassion and Healing	(3,425.00)		86,445.94
11/22	Cash App Tatiana Welch	Berr - Salary - GRHF	(2,200.00)		84,245.94
11/22	Check - ESL Branch 147	Wilson Vanguard - Stipend J. Williams	(555.55)		83,690.39
11/22	Check - ESL Branch 154	DJCS Intern Wages	(253.92)		83,436.47
11/22	Check - ESL Branch 148	Untrapped Miinistries - J. Richardson	(555.55)		82,880.92
11/22	Check - ESL Branch 152	Berr - Stipends	(3,329.60)		79,551.32
11/22	Check 150	Mileage - Krystal Schulik	(165.14)		79,386.18
11/22	Check 270	Credible Messenger	(573.18)		78,813.00
11/22	Check 149	RR - B. Burns - Rent	(950.00)		77,863.00
11/24	Transfer to 1385173305	ESL LOC	(99.46)		77,763.54
11/24	Paychex EIB Invoice	Paychex EIB Invoice	(119.45)		77,644.09
11/23	ESL Federal CU - ESL VISA	Spark Business	(1,000.00)		76,644.09
11/24	Cash App Ceo Nye	Saving AJ - Cleaning and suppliers for new space	(500.00)		76,144.09
11/24	Check 114	Stipend - H. Vega	(170.00)		75,974.09
11/24	Check 255	DCJS Intern Wages	(145.72)		75,828.37
11/25	Cash App Tina Paradiso		(100.00)		75,728.37
11/27	Check - ESL Branch 157	Saving AJ - Furniture - new space	(5,000.00)		70,728.37
11/27	Check 144	Feed the Village - Reimbursement Spectrum - Craig Carson	(72.98)		70,655.39
11/27	Check 143	Feed the Village - Stipend - Craig Carson	(250.00)		70,405.39
11/27	Check 142	Feed the Village - Stipend - Craig Carson	(750.00)		69,655.39
11/27	Cash App Tina Paradiso	Saving AJ/Feed the Village	(850.00)		68,805.39
11/17	WM Supercenter #328	J. Richards - Travel Items	(223.06)		68,582.33
11/27	Check 272		(17.30)		68,565.03
11/27	Check 245	Monroe County SCU	(100.00)		68,465.03
11/27	Check 146	Wilson Vanguard - Stipend - K. Lockett	(454.55)		68,010.48
11/28	Capital One Pmt	Spark Business	(1,000.00)		67,010.48
11/28	Capital One Pmt	Spark Business	(1,000.00)		66,010.48
11/28	EXXON Gas	Fuel	(113.88)		65,896.60
11/28	PAYPAL FLIXBUS INC	RR J. Richards - Bus to NC	(495.56)		65,401.04
11/28	PUDGIES PIZZA	Intern Lunch	(35.77)		65,365.27
11/28	Check - ESL Branch 158	Berr - Stipends	(2,727.00)		62,638.27
11/28	Check 292	Credible Messenger	(581.40)		62,056.87
11/28	Check 151	RR Q Tucker - 2nr Rent	(1,065.00)		60,991.87
11/29	Wegmans #018	Wegmans - Supportive Services	(129.11)		60,862.76
11/29	Deposit	City of Rochester - Rochester Peace Collective		33,713.20	94,575.96
11/29	Check 156	Saving AJ - Security Deposit - Canterbury Place	(1,750.00)		92,825.96
11/30	Paychex Taxes	Payroll Taxes	(3,815.23)		89,010.73
11/30	Paychex Payroll	Payroll	(10,632.65)		78,378.08
11/30	Sunoco		(8.26)		78,369.82
11/30	Sunoco		(54.75)		78,315.07
11/30	Check 116	Stipend - H. Vega	(170.00)		78,145.07
11/30	Check 115	Stipend - H. Vega	(170.00)		77,975.07
11/30	Check 145	Berr - IXL Learning Conference #33641425	(1,439.00)		76,536.07
11/30	Service Charge	Bank Service Charges	(35.00)		76,501.07
12/1	Beginning Balance				76,501.07
12/1	WAVE SE7EN SUITES	Geared For Greatness	(823.80)		75,677.27
12/1	YSI PROPERTY PAYMENT	RR K. Hernandez - Waverly	(56.92)		75,620.35
12/1	Wegmans	Wegmans - Supportive Services	(158.75)		75,461.60
12/1	Paychex EIB Invoice	Paychex EIB Invoice	(122.55)		75,339.05
12/1	Capital One Pmt	Spark Business	(500.00)		74,839.05
12/1	Transfer to 1385304231	Equipment Loan	(995.26)		73,843.79
12/1	Cash App Eddie Hamilton	Security - EH	(900.00)		72,943.79
12/1	ACH Payments ID; 1259875	ABC/C3/Cameron - Voucher 6	(33,763.30)		39,180.49

Appendix F - Voucher 7

DATE	Statement Description	General Ledger Description	WITHDRAWALS	DEPOSITS	BALANCE
1/16	Monroe County Deposit	Neighborhood Collab Project - Voucher 7		48,307.30	49,738.96
1/16	Paychex Invoice	Paychex Invoice	(287.75)		49,451.21
1/16	ACH Withdrawal LCF 8884992939	ESL LOC	(596.00)		48,855.21
1/16	ACH Withdrawal - Ashton Weinberg	WB Mason - Desk	(1,154.09)		47,701.12
1/16	Withdrawal Transfer to 1386076226	Overdraft	(167.09)		47,534.03
1/16	Withdrawal Transfer to 1285173305	ESL LOC	(1,019.43)		46,514.60
1/16	Withdrawal	Not in GL	(3,741.83)		42,772.77
1/16	Check 206	Jo & Hon Homes of NY - N Velazquez	(1,550.00)		41,222.77
1/16	Check 217	(30-10) in description - no detail	(30,000.00)		11,222.77
1/16	Cash App - Tina Paradiso	Reimbursement	(1,125.00)		10,097.77
1/16	Descriptive Deposit Member Scanned Deposit	November GVP		4,737.26	14,835.03
1/16	Descriptive Deposit Member Scanned Deposit	August WIOA		6,101.37	20,936.40
1/16	Cehck 209	BOCES - Damon Williams	(687.53)		20,248.87
1/17	ACH Withdrawal LCF 8884992939	ESL LOC	(596.00)		19,652.87
1/17	Greenbox Capital	Greenbox Capital	(3,928.57)		15,724.30
1/17	Check 429		(34.60)		15,689.70
1/17	Check 453	BOCES - Damon Williams	(690.22)		14,999.48
1/17	Check 219	The Peoples' Pantry	(2,188.81)		12,810.67
1/17	Check 191	Church of the Holy Apostles - 1 Austin Street	(10,000.00)		2,810.67
1/18	Paychex Payroll			183.23	2,993.90
1/19	ACH withdrawal - Mt. Vernon Fire Insurance	USLI NFP business owners package	(323.60)		2,670.30
1/20	CASH App = OTF 585	Master Glover	(150.00)		2,520.30
1/22	Cash App - CEO NYE	Nyeshia Gibson	(100.00)		2,420.30

Appendix G - Voucher 8

DATE	Statement Description	General Ledger Description	WITHDRAWALS	DEPOSITS	BALANCE
1/22	Monroe County Deposit	Neighborhood Collab Project - Voucher 8		127,754.93	130,175.23
1/22	Paychex Invoice	Paychex Invoice	(297.75)		129,877.48
1/22	Capital One Pmt	Spark Business	(1,949.73)		127,927.75
1/22	ESL Federal CU - ESL VISA	ESL Credit Card	(2,000.00)		125,927.75
1/22	Paychex Taxes	Payroll Taxes	(4,824.87)		121,102.88
1/22	Paychex Payroll	Payroll	(12,256.94)		108,845.94
1/22	ACH Payments - 1306174	Beyond the Sanctuary Inc - Voucher 6	(17,002.90)		91,843.04
1/22	ACH Payments - 1306175	SWAN - Voucher 6	(21,753.41)		70,089.63
1/22	Check - ESL Branch 432		(137.05)		69,952.58
1/22	Check - ESL Branch 226	Vanguard - Jalen Richardson	(555.55)		69,397.03
1/22	Check Card withdrawal - YSI Property Payment	RR K. Hernandez - Waverly	(1,947.77)		67,449.26
1/22	ACH Payment - 1306753	Rochester Kwanzaa Coalitior	(19,040.00)		48,409.26
1/22	Check - ESL Branch 229	Anthony Hall - CEO Salary	(6,000.00)		42,409.26
1/22	Check card Withdrawal - Wal-Mart #1744		(27.37)		42,381.89
1/22	Check 430		(100.00)		42,281.89
1/23	Cash App - Krsytal Schulick		(110.98)		42,170.91
1/23	ACH Withdrawal LCF 8884992939	ESL LOC	(596.00)		41,574.91
1/23	ALLY PMT	Ally Financial Services	(1,531.49)		40,043.42
1/23	ALLY PMT	Ally Financial Services	(1,537.17)		38,506.25
1/23	Transfer to 1385173305	ESL LOC	(99.46)		38,406.79
1/23	Check Card - Wegmans #018		(51.97)		38,354.82
1/23	Return Check 2039 Maker - Ampie Enterprises	Not in GL - bounced deposit check?	(10,000.00)		28,354.82
1/23	Returned Check Charge	Bank Service Charges	(10.00)		28,344.82
1/23	Check - ESL Branch 211		(40.00)		28,304.82
1/23	Check - ESL Branch 220	Feed the Village - Spectrum Reimbursement - Craig Carson	(171.98)		28,132.84
1/23	Check Card withdrawal - Burlington Stores 1065	Clothing - D Beale	(178.69)		27,954.15
1/23	Descriptive Deposit Member Scanned Deposit			100.00	28,054.15
1/23	Check - ESL Branch 457	DCJS Intern Wages - Daron Beale	(399.82)		27,654.33
1/23	Cash App - CEO NYE	Saving AJ - GRHF	(700.00)		26,954.33
1/23	Cash App - Sheldon	JaNiya Noble - stipend	(444.44)		26,509.89
1/23	Check 224	Vanguard - Kierus Lockett Stipenc	(454.55)		26,055.34
1/23	Check 225	Vanguard - Jahniya Williams Stipenc	(555.55)		25,499.79
1/23	Check 478	BOCES - Damon Williams	(690.23)		24,809.56
1/23	Check 230	Funds Transfer	(20,000.00)		4,809.56
1/24	Cash App - Craig Carson	Craig Carson - food, deliveries - Feed the Village reimbursement	(700.00)		4,109.56
1/24	Amex Payment	Amex - 1009 CRC - Blue	(107.06)		4,002.50
1/24	ACH Withdrawal LCF 8884992939	ESL LOC	(596.00)		3,406.50
1/24	Amex Payment	Amex - 71004 - CRC - Plum	(1,475.12)		1,931.38

Appendix H

Date	Reference	Amount	Account
5/5/2023	ESL - GRASA/Saving AJ and BERR	\$ 48,000.00	GRB
5/10/2023	GRHF - Bookbags Express	2,500.00	GRB
5/11/2023	ESL - Imprinting Lives	75,000.00	GRB
5/17/2023	RACF - Saving AJ and BERR	15,000.00	GRB
5/19/2023	ESL Rapid Relocation	50,000.00	GRB
6/8/2023	Foundation Rotary 500/CNB 10000	1,500.00	GRB
6/16/2023	ESL Grant - Sankofa Family Counseling/Community Justice Initiative	69,000.00	GRB
6/26/2023	Bookbags Express/Hoop N Hollar	3,956.71	GRB
7/7/2023	RACF - Sankofa Family Counseling	24,500.00	GRB
8/1/2023	9th Floor Art Collective	3,000.00	GRB
8/3/2023	ESL - Rochester Kwanzaa Coalition	44,000.00	GRB
8/17/2023	City of Rochester - Untrapped Ministries - City Summer Program	3,667.00	GRB
8/18/2023	Children's Institute/Roc City Taverns	1,800.00	GRB
8/21/2023	100 Women Who Care	9,508.07	GRB
8/29/2023	GRHF and Diversivity Mosaic	72,500.00	GRB
9/7/2023	GRHF - Saving AJ	25,000.00	ESL
9/8/2023	Wilson Vanguard Program	49,995.00	GRB
9/19/2023	Women Who Care	5,000.00	ESL
9/21/2023	City of Rochester	18,537.50	ESL
9/28/2023	City of Rochester - Peace Collective	32,539.29	ESL
10/16/2023	Rochester Works	25,726.95	ESL
10/18/2023	GRHF - Sankofa Family Counseling	24,500.00	ESL
10/30/2023	City of Rochester	2,795.50	ESL
11/2/2023	DCJS Project Rise	27,447.95	ESL
11/3/2023	DCJS Project Rise	162,840.63	ESL
11/9/2023	WFDI Gap Grant for Equipment	6,358.00	ESL
11/15/2023	Key Bank - Imprint Lives	20,000.00	ESL
11/21/2023	GRHF - Saving AJ/BERR	20,000.00	ESL
11/29/2023	Rochester Peace Collective	33,713.20	ESL
12/26/2023	Greece Central School District	4,000.00	ESL
1/8/2024	Rochester Works - GVP	8,729.05	ESL
1/11/2024	DCJS Project Rise	89,561.73	ESL
1/16/2024	August WIOA	6,101.37	ESL
1/16/2024	November GVP	4,737.26	ESL
1/25/2024	Rochester Works - WIOA	13,883.85	ESL
		\$ 1,005,399.06	

Appendix I

CRC direct Grants:	Grant/Contract Amt:	\$ Spent/Invoiced:	Reimb Amt to date:	
Excellus BC/BC - Restorative/Healing	\$5,000.00	\$5,000.00	\$5,000.00	
Bank of America - Transportation	\$50,000.00	\$50,000.00	\$50,000.00	
The Wilson Foundation	\$30,000.00	\$30,000.00	\$30,000.00	
DCJS Project RISE	\$500,000.00	\$412,813.63	\$404,842.79	
City of Rochester Peace Collective	\$133,333.33	\$132,055.25	\$99,585.82	
NYS Work Force Development	\$6,358.00	\$6,358.00	\$6,358.00	
ESL Foundation: Imprinting Lives	\$75,000.00	\$75,000.00	\$75,000.00	
ESL Foundation: Rapid Relocation	\$50,000.00	\$50,000.00	\$50,000.00	
RochesterWorks SYEP	\$27,000.00	\$25,726.95	\$25,726.95	
RochesterWorks WIOA	\$140,000.00	\$62,688.13	\$22,620.31	
RochesterWorks GVP	\$50,000.00	\$28,593.84	\$8,729.05	
100 Women Who Care	\$14,508.07	\$14,508.07	\$14,508.07	
Greater Rochester Health Foundation	\$57,000.00	\$57,000.00	\$57,000.00	
RochesterWorks OJT - On the Job Training	\$6,400.00	\$6,400.00	\$0.00	
Greece Central School District	\$4,000.00	\$4,000.00	\$4,000.00	
Key Bank	\$20,000.00	\$20,000.00	\$20,000.00	
Monroe BOCES/Greece Central School District	\$120,000.00	\$11,120.81	\$0.00	
Monroe County Credible Messenger (\$500,000)		\$33,340.44	\$0.00	
Sweet Ida Mae 1274 Dewey Avenue	\$172,495.82	\$172,495.82	\$0.00	
Costs not attributed to funding		\$223,542.31	\$0.00	
	\$1,461,095.22	\$1,420,643.25	\$873,370.99	-\$547,272.26
Owed to Ampie/Paradiso LLC				\$181,653.01
ESL LOC				\$100,000.00
				-\$265,619.25 Total GAP
Personally Guarenteed by Tina Paradiso	2023 JEEP GRANDWAGONEER ...8815 Balance 2.14.2024			\$78,968.89
Personally Guarenteed by Tina Paradiso	2023 JEEP GRANDWAGONEER ...8768 Balance 2.14.2024			\$79,261.42
Personally Guarenteed by Tina Paradiso	Capital One Spark Card			\$1,989.56
				\$160,219.87
				\$341,872.88 Total to Tparadiso

Monroe County ARPA	Deposits				
5.15.2023	\$386,138.25				
8.21.2023	\$130,097.13				
9.25.2023	\$125,660.67				
10.23.2023	\$124,620.38				
11.20.2023	\$125,393.01				
1.12.2024	\$48,307.30				
1.22.2024	\$127,754.93				
TOTAL Received	\$1,067,971.67				
NCP PARTNER	Amount	NCP PARTNER	Amount	NCP PARTNER	Amount
ABC	\$585.00	Lyell Ave Business Assoc	\$770.87	Action for a Better Community	\$5,506.25
	\$4,766.71		\$935.25	Baden Street Counseling Center	\$26,529.50
	\$2,864.83		\$588.18	Barakah Muslim Charities	\$580.69
	\$2,162.70	MC Collaborative	\$29,590.00	Beyond the Sanctuary	\$17,616.39
Barakah Muslim Charity	\$5,000.00		\$14,795.00	Cameron Community Center	\$26,742.06
Beyond the Sanctuary	\$8,381.92		\$14,795.00		\$13,249.76
	\$13,623.22		\$14,795.00	C3 Consulting	\$18,109.55
	\$38,122.99		\$14,795.00	Father Tracy Advocacy Center	\$25,517.11
	\$26,085.68		\$14,795.00	Lyell Avenue Business Assoc	\$2,173.61
	\$12,592.42	On the Ground Research	\$1,480.60	MC Collaborative	\$14,795.00
	\$17,002.90	Did not have a business until NCP	\$1,236.14		\$14,795.00
Cameron Community Center	\$25,955.16		\$22,196.28	On the Ground Research	\$18,256.68
	\$14,172.83		\$17,468.34	SWAN at Montgomery Center	\$34,501.47
	\$15,942.06		\$18,177.42		\$24,457.91
	\$15,743.86		\$17,065.00	The People's Pantry	\$1,176.04
	\$16,140.26	SWAN at Montgomery Center	\$25,467.50	TOTAL OWED	\$244,007.02
C3 Consulting Services	\$19,524.80		\$10,211.17		
Project Mngr & VP on CRC bd	\$9,762.40		\$32,381.50		
	\$14,692.22		\$10,835.28		
	\$11,205.59		\$17,606.40		
	\$11,162.40		\$21,753.41		
	\$15,154.61	The People's Pantry	\$326.52		
	\$13,562.40		\$4,852.45		
Father Tracy Advocacy Center	\$7,653.63		\$185.98		
	\$7,057.30		\$392.26		
	\$16,140.33		\$2,881.81		
	\$11,281.29	TOTAL PAID OUT	\$716,540.39		
	\$14,643.54				
	\$16,804.22				
	\$18,376.03				

Other Orgs	OWED	Assisted above grants	OWED	Assisted above grants
9th Floor Artists Collective	\$0.00		Hoop n Hollar	\$0.00
BOOKBAGS Express	\$0.00		Marvelous Minds Academy	\$0.00
BERR Academy	\$0.00	\$6,680.10	Pittsford Juneteenth	\$0.00
Black Culture Festival	\$0.00		Roch Kwanzaa Coalition	\$8,660.00
Breakthrough Leadership	\$0.00		Sankifa Family Counseling	\$62,598.23
Community Justice Initiative	\$9,709.74		Saving AJ	\$9,246.64
Diverse Mosaic	\$3,151.55		Untrapped Ministries	\$15,173.00
Geared for Greatness	\$28,749.06		TOTAL OWED	\$137,288.22

PLEASE DETACH BEFORE DEPOSITING AND RETAIN FOR YOUR RECORDS

CASHIER'S CHECK

NOT VALID AFTER 90 DAYS

1118287

Date: September 28, 2023

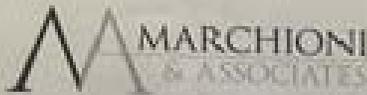
One Hundred Sixty Two Thousand Four Hundred Ninety Five and 02/100

\$*****162,495.82

TO MARCHIONI & ASSOCIATES

NON-NEGOTIABLE

MEMBER COPY



BUYERS CLOSING STATEMENT

CLOSING DATE: 9/28/2023

BUYER(S): Community Resource Collaborative Inc.
SELLER(S): Michael T. Elliot and Elad Fish

PREMISES: 1274-1278 Dewey Avenue
 City of Rochester, New York 14613

Purchase Price			\$ 168,000.00
County Tax Adjustment	9/28/23 to 12/31/23	\$1,736.11	\$ -447.11
School Tax Adjustment	9/28/23 to 6/30/24	\$4,694.69	\$ 3,549.96

Gross total Due Seller \$171,997.07

BUYER CREDITS

Deposit			\$ 10,000.00
Rent 1274 Dewey Avenue	3 Days	\$500.00/Month	\$ 50.00
Rent 1276 Dewey Avenue Unit 1	3 Days	\$650.00/Month	\$ 65.00
Security Deposit 1276 Dewey Ave. Unit 1			\$ 650.00
Rent 1278 Dewey Avenue Unit 2	3 Days	\$470.00/Month	\$ 47.00
Security Deposit 1278 Dewey Ave. Unit 2			\$ 420.00
Rent 1278 Dewey Avenue	3 Days	\$500.00/Month	\$ 50.00

Total Credits \$11,282.00
Net Total Due Seller \$160,715.07

BUYER EXPENSES:

Recording Fees	\$ 194.75
Certificate of Good Standing	\$ 150.00
Title Insurance	\$ 836.00
Legal Fee	\$ 600.00

Total Expenses \$ 1,780.75
Total Needed to Close \$ 162,495.82

Certified Check Payable to Marchioni & Associates in the amount \$162,495.82

PERSONAL CHECKS CANNOT BE ACCEPTED

**Please Note: Tax adjustments may be based on STAR or other exemptions previous property owner was receiving, that you may not qualify for.

TRUE COUNTY TAX	\$1,736.11 next due 1/1/24
TRUE SCHOOL TAX	\$4,694.69 next due 7/1/24

BUYER TO SIGN HERE: _____

Appendix K

City of Rochester, NY
Malik D. Evans, Mayor
Rochester City Council

Property Information

Find address or place

- Property
- Assessment
- Tax
- Details
- Photos
- Water
- Last Sale
- Zoning
- Code Enforcement
- Nuisances
- Tax Exemptions
- Parcel split / merge history
- City Council
- Services
- Inspectors

1274-1278 Dewey Ave

Commercial Property

SBL	090.58 2-5
SBL 20	09058000020050000000
Property Address	1274-1278 Dewey Ave
Owner Name	Community Resource Collaborative Inc
Mailing Address	100 College Ave Ste 130 Rochester, NY 14607
	Detached Row Building
Lot Depth	120.00
Lot Frontage	39.83
Residential Units	3
Shape Acres	0.11
Use Code	482

City of Rochester, NY - Powered by Esri

1:11 PM
2/24/2024

Appendix L

THE SENATE STATE OF NEW YORK



SENATOR
JEREMY A. COONEY
56TH DISTRICT

Albany Office:
Room 802 Legislative Office Building
Albany, New York 12247
(518) 455-2909 • Fax (518) 426-6938

District Office:
280 East Broad St., Suite 110
Rochester, NY 14604
(585) 225-3650 • Fax (585) 225-3661

E-mail Address: cooney@nysenate.gov
Webpage: cooney.nysenate.gov

Chair
Procurement and Contracts Committee
Cannabis Subcommittee

Committees
Commerce, Economic Development
and Small Business

Cultural Affairs, Tourism,
Parks and Recreation

Ethics and Internal Governance

Finance
Insurance
Transportation

Devon Reynolds
Sweet Ida Mae's Pantry
1274 Dewey Avenue
Rochester, NY 14613

July 5, 2023

Dear Mr. Reynolds:

I'm writing to confirm that I've recommended up to \$200,000 in state capital funding to support the purchase and renovation of 1274 Dewey Avenue. This includes \$165,000 for the cost of the building, \$25,000 for electrical and plumbing maintenance, and \$10,000 for foundation repairs.

Please note that this does not guarantee availability of these reimbursement-based grant funds, which are subject to the review of Senate Finance and the Dormitory Authority of the State of New York (DASNY).

Please contact me at (585) 225-3650 if I can provide any additional information in support of this neighborhood revitalization project.

Sincerely,

A handwritten signature in blue ink that reads "Jeremy A. Cooney".

Jeremy A. Cooney
New York State Senator

Appendix M

<u>DATE</u>	<u>Statement Description</u>	<u>General Ledger Description</u>	<u>WITHDRAWALS</u>	<u>DEPOSITS</u>	<u>BALANCE</u>
9/25	ACH COUNTY OF 2270 DIRECT DEPOSIT - ACHPAYMENT	NCP - Voucher 4		125,660.67	137,381.80
9/25	ACH DEPOSIT PAYCHEX INC - PAYROLL			109.67	137,491.47
9/25	ACH Withdrawal Amex Payment ER AM - ACH PMT W8956	Amex 71004 CRC - Plum	(152.43)		137,339.04
9/25	ACH Withdrawal Amex Payment ER AM - ACH PMT W1812	Amex 01009 CRC - Blue	(556.59)		136,782.45
9/25	Withdrawal Captial One	Spark Business	(1,235.69)		135,546.76
9/25	ACH Withdrawal Amex Payment ER AM - ACH PMT W5714	Amex 71004 CRC - Plum	(2,000.00)		133,546.76
9/25	Check - ESL Branch 44	Indirect/Fiduciary management	(2,000.00)		131,546.76
9/25	Check - ESL Branch 45	BERR	(925.00)		130,621.76
9/25	Check 43	Contract Services - Security	(1,260.00)		129,361.76
9/25	Check 41	Indirect/Fiduciary management - Due to Ampie	(9,000.00)		120,361.76
9/27	Deposit	Due to Ampie		75,000.00	195,361.76
9/28	Withdrawal PAYCHEX TPS - TAXES	Payroll Taxes	(4,270.63)		191,091.13
9/28	Withdrawal PAYCHEX INC. - PAYROLL	Payroll	(12,220.60)		178,870.53
9/28	Deposit	City of Rochester - Peace Collective		32,539.29	211,409.82
9/28	Withdrawal	Sweet Ida Mae - 1274 Dewey Avenue	(162,495.82)		48,914.00