



Finance Committee Meeting

Monday, February 6, 2023 – 3:30pm

CSB Boardroom or Virtually

Join on your computer or mobile app [Click here to join the meeting](#)

Or join by entering a meeting ID [+1 561-486-1414,,118866616#](#) Phone Conference ID: 118 866 616#

Attendees: Shawn Beal, Colleen Browne (Chair), Wayne Olson, and Amar Patel

Agenda

*To facilitate and be the catalyst for workforce development services
that are responsive to the employment needs of Brevard County*

| | | Page Number |
|---|----------------|-------------|
| Call to Order | Colleen Browne | |
| Roll Call | | |
| Public Comment: | | |
| Action Items: | | |
| A. Approval of Finance Committee minutes for 8/1/2022 | Colleen Browne | 1 - 2 |
| B. Approval of Audit for PY 21/22 | Lynn Hudson | 3 - 7 |
| Discussion/Information Items: | | |
| A. DEO Monitoring Report for PY 21/22 | Marci Murphy | 8 - 9 |
| B. President's Report | | |
| C. Financial Reports | Lynn Hudson | 10 - 14 |
| D. Vendor Payment Report | | 15 |
| Adjourn | | |

Meeting information is always available @ careersourcebrevard.com

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this meeting is asked to advise CareerSource Brevard at least 48 hours prior to the meeting by contacting Holly Paschal at (321) 394-0507. Persons who are hearing or speech impaired can contact Holly Paschal through the Florida Relay Service by dialing 7-1-1

Upcoming Meetings:

February 2023

6th Finance Committee-3:30pm
6th Executive Committee-4:00pm
16th Board of Directors-8:30am

March 2023

No meetings

April 2023

11th Industry Workforce Committee-8:30am
25th Career Center Committee-8:30am

May 2023

1st Finance Committee-3:30pm
1st Executive Committee-4:00pm
18th Board of Directors-8:30am-12pm

June 2023

No meetings

CareerSource Brevard (CSB)
Finance Committee Meeting
August 1, 2022

MINUTES

The meeting was held in person and virtually.

Members in Attendance: Colleen Browne (Chair), Wayne Olson (virtually), Daryl Bishop (virtually), and William Chivers.

Members Absent: Amar Patel

Staff in Attendance: Marci Murphy, Richard Meagher, Lynn Hudson, Jeff Witt, and Holly Paschal.

Guests: None

Colleen Browne called the meeting to order at 3:35pm.

Roll Call: Holly Paschal

Public Comments: There was no public comment.

Action Items:

Approval of Finance Committee Minutes

Motion to approve the Finance Committee minutes for May 2, 2022 made by Wayne Olson and seconded by William Chivers. Motion passed unanimously.

Discussion/Information Items:

President's Report

Marci Murphy informed the Committee that she attended the Brevard County Commissioners meeting on July 12, 2022 and shared with the Committee that the Commissioners rejected the reappointed members that were presented, Ms. Murphy stated her efforts to recommend more minorities to the board in order to have more representation.

Marci Murphy welcomed Lynn Hudson as the new Finance Director and reminded the Committee that Richard Meagher is still assisting the Finance Department with consulting and special projects for this program year.

Ms. Murphy shared the unemployment rate for the U.S. at 3.6%, the State of Florida at 2.8%, and for Brevard County at 2.9% as of June 2022. She informed that EMSI/Burning Glass changed their name to Lightcast and shared labor market information and trends according to their analysis.

Auditing/Monitoring Activity Report

Marci Murphy gave an overview of the Auditing and Monitoring Report and explained that there were two findings and 8 observations, however, most were resolved on-site.

Budget Update for Program Year (PY) 2022-2023

Lynn Hudson gave an overview of the budget update for program year 2022-2023 and explained the current status.

Financial Reports

Staff reviewed the financial activity for the fiscal period ending on June 30, 2022.

Vendor Payment Report

Staff reviewed the Vendor Payment report from April 1, 2022, through June 30, 2022.

Cell Phone Allowance Policy Update

Lynn Hudson informed the Committee that the Cell Phone monthly allowance was reduced from \$95 to \$50 per month.

Adjournment:

The meeting adjourned at 3:55pm

Submitted by,

Reviewed by,

(signature on file)
Holly Paschal

8/02/2022
Date

(signature on file)
Colleen Browne

8/02/2022
Date



February 6, 2023

Action Brief

Program Year 2021-2022 Audit Report

Background

James Moore & Co. has completed an audit of the financial position of Brevard Workforce Development Board, Inc. dba CareerSource Brevard for the fiscal year ended June 30, 2022. The audit was conducted in accordance with generally accepted auditing standards. In their opinion, the financial statements present fairly, in all material respects, CSB's financial position as of June 30, 2022, and the changes in its net assets and cash flows for the year then ended, in conformity with generally accepted accounting principles.

The auditors' report expresses an unmodified opinion on the financial statements of Brevard Workforce. The Schedule of Findings (attached) indicates that there were no reportable conditions in internal control, and no material instances of noncompliance. CSB was determined to be a low-risk auditee pursuant to the Uniform Guidance.

The audit team from James Moore & Co. will present the audit report at the CSB Board of Directors meeting on February 16, 2023.

Action

Recommend to the full Board of Directors that they accept the Independent Auditor's Report on the financial statements of Brevard Workforce for the program year ended June 30, 2022.

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2022**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on the financial statements of the Brevard Workforce Development Board, Inc.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Brevard Workforce Development Board, Inc. were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs are reported in the independent auditor's report on compliance for each major program and on internal control over compliance required by the Uniform Guidance.
5. The independent auditor's report on compliance for each major federal awards program of Brevard Workforce Development Board, Inc. expresses an unmodified opinion.
6. There were no audit findings relative to the major federal awards tested for Brevard Workforce Development Board, Inc.
7. **Uncorrected and Corrected Misstatements.** All items stated were adjustments to prior completed financial statements.
8. Other Significant Matters, Findings or Issues.
 - Approval of Payroll – Prior to May 6th, 2022 copies of check stubs were being signed by the President. After May 6th 2022 copies of check stubs were no longer sent and the President started signing the payroll journal from that date forward.
 - Grant Revenue Reconciliation – Prior period adjustments were made. Going forward DEO grant funding will be reconciled to the MIP accounting system.

FINDINGS - FINANCIAL STATEMENTS AUDIT – 2022-001 Journal Entry Review

Finding: Criteria: internal controls over financial reporting should include processes that require journal entries made to the accounting system of sub-ledgers be reviewed and approved by an individual other than the individual responsible for preparing the journal entry.

Corrective Action: The Finance Director and Accounting Technician will review and approve of each other's journal entries.

Action: Recommendation the full Board's approval of the 21-22 audit.

**BREVARD WORKFORCE DEVELOPMENT BOARD, INC.
DBA: CAREERSOURCE BREVARD
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2022**

I. Summary of Auditors' Results:

Financial Statements:

Type of audit report issued on the financial statements: *Unmodified*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards:

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

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

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

Identification of major Federal programs:

| <u>Assistance Listing Number(s)</u> | <u>Program Name</u> |
|-------------------------------------|---|
| 17.277 | National Emergency Grant |
| 93.558 | Temporary Assistance for Needy Families |
| 14.228 | Community Development Block Grant |

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

Auditee qualified as low-risk auditee? yes No

II. Financial Statement Findings:

2022-001 Journal Entry Review

Criteria: Internal controls over financial reporting should include processes that require journal entries made to the accounting system of sub-ledgers be reviewed and approved by an individual other than the individual responsible for preparing the journal entry.

Condition and Context: There was no evidence of review and approval of several journal entries tested.

Cause: Internal control policies, procedures, and/or best practices were not followed.

Effect: Posting of improper journal entries could be made without proper approval being completed.

Recommendation: We recommend the Organization document proper review and approval of all journal entries.

- III. **Federal Awards Findings and Questioned Costs:** None.
- IV. **Prior Audit Findings:** There were no audit findings for the year ended June 30, 2021.
- V. **Corrective Action Plan:** See Management's Response to Findings on page 25.
- VI. **State of Florida, Department of Economic Opportunity (DEO) Reporting Requirements:** The Organization performed timely reconciliations between the general ledger accounting system and the Subrecipient Enterprise Resource Application maintained by DEO. Also, based on the DEO reporting requirements, there were no additional findings required to be reported in FY2022.

MANAGEMENT'S RESPONSE TO FINDINGS

October 31, 2022

The Schedule of Findings and Questioned Costs provided comments and recommendations for improved financial management accounting procedures. The following is Management's responses. The Auditors' comment numbers and descriptions are included as reference.

2022-001 Journal Entry Review

This finding recommends the Organization document proper review and approval for all journal entries posted. The Organization will increase review and approval of journal entries in FY2023.



**Auditing & Monitoring Activity
Program Year 2021-2022
November 2022**

| Auditor | Report Date | Review Covered | Summary of Activity | Notes |
|--|--|------------------------------------|--|--|
| <p style="text-align: center;">DEO</p> <p style="text-align: center;">Quality Assurance Report Compliance Monitoring Review</p> <p style="text-align: center;">Programmatic Section</p> | <p>Virtual Review</p> <p>02/21/22 – 02/25/22</p> <p>Report received 09/02/22</p> | <p>01/01/21 – 12/31/21</p> | <p>The programmatic review consisted of 197 participant case files spread amongst all programs and funding sources. Summary:</p> <p><i>Welfare Transition</i> – Findings and ONIs centered around proper development of safety plans for individuals with domestic violence.</p> <p><i>Supplemental Nutrition Assistance</i> - Findings and ONIs involved documentation errors.</p> <p><i>Workforce Innovation & Opportunity Act (WIOA)</i> – Findings and ONIs centered around lack of recording of Measurable Skills Gains and lack of quarterly follow ups with participants.</p> <p><i>Wagner-Peyser (WP)</i> - In general the monitors found the program to be in order. Comments centered on documentation errors. This review also included the Reemployment Services and Eligibility Assessment (RESEA) Program cases.</p> <p><i>Trade Adjustment Assistance (TAA)</i> – There were no issues with this program.</p> <p><i>Jobs for Veterans State Grant (JVSG)</i> – Findings and ONIs centered around documentation errors.</p> <p>Logs from the Complaint System were reviewed, and issues centered around documentation errors and proper processing of complaints in accordance with federal regulations.</p> <p>Several items were reviewed under the Management Review Process. Issues included:</p> <ul style="list-style-type: none"> - Lack of established policy for collection of demographic data | <p style="text-align: center;">7</p> <p>Current Year Findings</p> <p style="text-align: center;">7</p> <p>Current Year Other Non-compliance Issues (ONI)</p> <p>Several current year findings were addressed during the 10-day response period. CSB submitted a Corrective Action Plan to DEO on 10/03/22 addressing any remaining issues. Our CAP plan was accepted by DEO on 10/14/22.</p> <p>There was no repeat Findings or Issues of Noncompliance from the prior year’s monitoring review.</p> <p>NOTE: We do not get the same monitoring staff each year. Also, often, we get revised monitoring tools immediately prior to the actual monitoring. When this happens, it is impossible to review and apply the tool prior to the monitoring. This leaves us at a disadvantage as monitoring tools get updated regularly due to new or modified processes that have occurred throughout the year.</p> |

| Auditor | Report Date | Review Covered | Summary of Activity | Notes |
|--|--|------------------------------------|---|-------|
| | | | <p>- Lack of established policy for sector strategy initiatives and collection of data.</p> <p>A review of the Management Information Systems revealed no findings or ONIs.</p> | |
| <p>DEO Quality Assurance Report Compliance Monitoring Review Financial Section</p> | <p>Virtual Review 02/21/22 – 02/25/22 Report received 09/02/22</p> | <p>01/01/21 – 12/31/21</p> | <p>No Findings, Issues of Noncompliance or Observations identified during the financial monitoring review period.</p> | |



February 6, 2023

Information Brief

Financial Reports

Background

The three reports that follow this brief will provide the Finance Committee with the status of CareerSource Brevard's (CSB) funding, budgets, and expenditures for the fiscal period beginning on July 1, 2022 and ending on December 31, 2022.

Report Descriptions

CSB BUDGET TO ACTUAL REPORT (ATTACHMENT 1)

The report provides a comprehensive analysis of funding and spending in the first half of program year 2022-2023 as follows:

- Displays all grant revenues for the current year, including carry-in funding from the prior year, current year grant awards, and planned carryover for the next program year. Major funding streams are detailed in separate columns.
- The annual budget and cumulative expenditures are summarized into eight major categories: (1) staff salaries and fringe benefits; (2) program operations and business services costs; (3) infrastructure and maintenance related costs; (4) IT and technology related costs; (5) contracted service provider costs; (6) customer training activities; (7) customer support services; (8) indirect costs.
- Expenditures are displayed in separate columns for each major funding stream. Total expenditures and percentages of the annual budget expended within each category are also shown.
- Actual indirect costs incurred to date are shown in the right column for each expenditure category. The total indirect cost applied to the grants using our federally negotiated indirect cost rate is deducted at the bottom of the column to arrive at the surplus or deficit indirect cost recovered to date.

CSB FISCAL DASHBOARD INDICATORS (ATTACHMENT 2)

- Displays the number of individuals identified as placed in EFM or found in Department of Revenue New Hire data, as reported on the DEO Monthly Management Report.

- Displays the number of job seekers in EFM who have not received a reportable service in the last 90 days, as reported on the DEO Monthly Management Report.
- Displays the total number of advertised occupations for each month, as reported on the Help Wanted OnLine Monthly Job Demand Report.
- Calculates the CSB total monthly spending per job placement (total monthly expenditures divided by total monthly job placements).
- Displays the quarterly calculations for required spending caps:
 - 1) Administration – limited to 10% of expenditures at year-end
 - 2) ITA Spending – minimum of 30% of expenditures at year-end
 - 3) Youth Spending – minimum of 75% for out-of-school youth

CSB FEE FOR SERVICE ACTIVITIES (ATTACHMENT 3)

- Reports current balance of unrestricted funds available.
- Displays revenue, expenses and the resulting profit or loss for each Fee for Service project in the current year (since July 1).
- Calculates each revenue and expense category as a percentage of total revenue earned for each revenue and expense category.



Budget to Actual Report

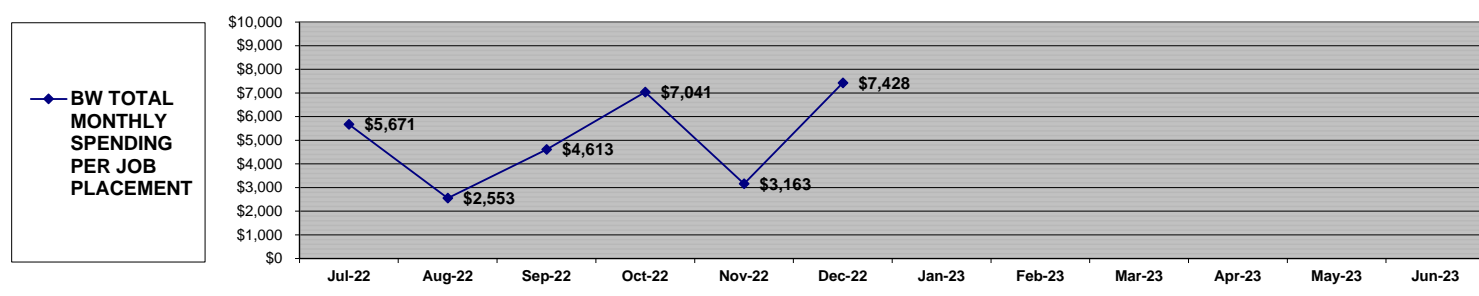
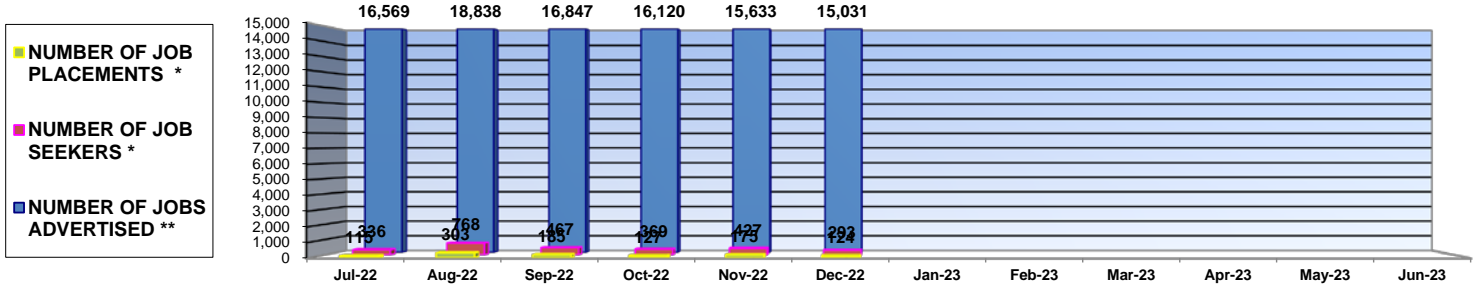
As of December 31, 2022

| Revenue PY 2022 - 2023 | Annual Budget | WIOA Adult | WIOA Youth | WIOA Disl Wkr | Welfare Transition | NEG Grants | Other Grants | INDIRECT POOL |
|---------------------------------------|-------------------|------------------|----------------|----------------|--------------------|------------------|------------------|---------------|
| Carry In Funds From PY 21 - 22 | 435,336 | 155,370 | - | 101,106 | 178,860 | - | - | |
| PY 22 - 23 Base Awards | 11,500,327 | 759,459 | 655,959 | 647,003 | 1,259,647 | 1,816,699 | 6,361,560 | |
| PY 22 - 23 Supplements / Transfers | 650,337 | 650,000 | - | (449,663) | 450,000 | - | - | |
| Award Total - Available Funds | 12,586,000 | 1,564,829 | 655,959 | 298,446 | 1,888,507 | 1,816,699 | 6,361,560 | |
| LESS planned Carryover For PY 23 - 24 | (2,112,000) | - | - | - | - | - | (2,112,000) | |
| Total Available Revenue | 10,474,000 | 1,564,829 | 655,959 | 298,446 | 1,888,507 | 1,816,699 | 4,249,560 | |

| Expenditures | | | | | | | | Total Expenditures - 12/31/22 | % of Budget - 12/31/22 | |
|--|-------------------|----------------|----------------|----------------|----------------|----------------|------------------|-------------------------------|------------------------|-----------|
| Staff Salaries/Fringe Benefits | 1,401,800 | 91,958 | 61,100 | 28,296 | 131,937 | 100,402 | 272,401 | 686,094 | 48.9% | 274,147 |
| Program Operations/Business Services | 592,900 | 33,643 | 22,354 | 10,353 | 48,270 | 36,734 | 99,661 | 251,015 | 42.3% | 55,933 |
| Infrastructure/Maintenance Related Costs | 872,700 | 52,883 | 35,137 | 16,272 | 75,874 | 57,739 | 156,653 | 394,558 | 45.2% | 15,414 |
| IT Costs/Network Expenses | 407,000 | 15,151 | 10,067 | 4,662 | 21,738 | 16,542 | 44,879 | 113,039 | 27.8% | 2,363 |
| Contracted One-Stop Services | 3,569,000 | 281,208 | 237,542 | 42,792 | 457,617 | 214,978 | 452,731 | 1,686,868 | 47.3% | - |
| Customer Training Activities | 2,798,100 | 319,048 | 4,430 | 22,992 | 24,439 | 348,282 | 368,793 | 1,087,984 | 38.9% | - |
| Customer Support Services | 100,000 | 4,475 | 9,475 | 225 | 11,333 | - | 10,456 | 35,964 | 36.0% | - |
| Indirect Cost (Budgeted at 7% of Direct) | 732,500 | 74,567 | 17,892 | 11,398 | 40,413 | 67,654 | 135,933 | 347,857 | 47.5% | (347,857) |
| TOTAL EXPENDITURES | 10,474,000 | 872,933 | 397,997 | 136,990 | 811,621 | 842,331 | 1,541,507 | 4,603,379 | 44.0% | - |

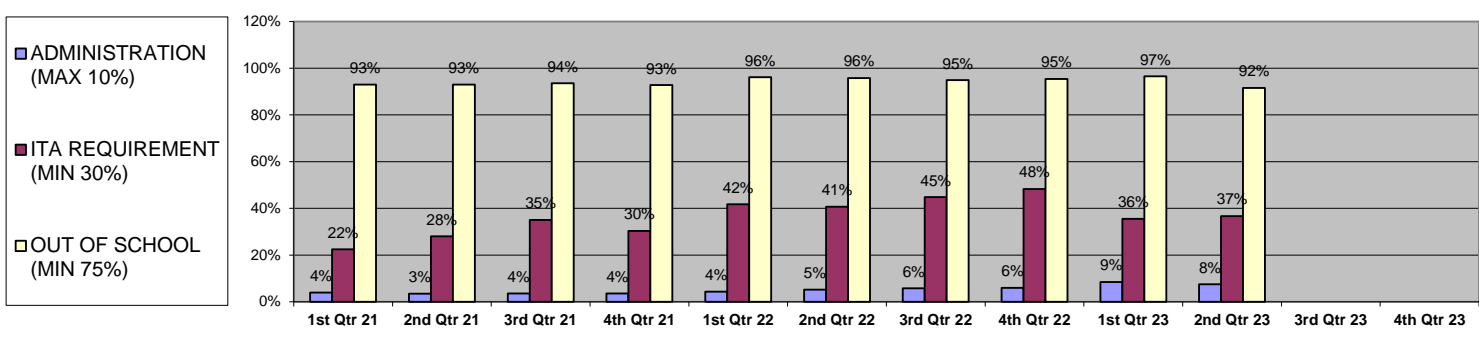
| | | | | | | | | | | |
|--|--|----------------|----------------|----------------|------------------|----------------|------------------|--|--|--|
| REMAINING AVAILABLE FUNDS | | 691,896 | 257,962 | 161,456 | 1,076,886 | 974,368 | 2,708,053 | | | |
| % OF FUNDS EXPENDED BY GRANT THROUGH 12/31/22 | | 55.8% | 60.7% | 45.9% | 43.0% | 46.4% | 36.3% | | | |

MONTHLY JOBS REPORT & BW SPENDING PER JOB PLACEMENT



* Source - DEO Monthly Management Reports
 ** Source - HWOL Monthly Job Demand Reports

ANNUAL SPENDING CAPS BY QUARTER



| Category | 1st Qtr 21 | 2nd Qtr 21 | 3rd Qtr 21 | 4th Qtr 21 | 1st Qtr 22 | 2nd Qtr 22 | 3rd Qtr 22 | 4th Qtr 22 | 1st Qtr 23 | 2nd Qtr 23 | 3rd Qtr 23 | 4th Qtr 23 |
|---------------------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|
| PROGRAM SPENDING: | | | | | | | | | | | | |
| ADMINISTRATION (MAX 10%) | 141,733 | 265,662 | 391,282 | 541,892 | 151,800 | 313,374 | 485,854 | 678,148 | 193,893 | 350,822 | | |
| PROGRAM ACTIVITIES | 3,406,579 | 7,349,980 | 10,565,082 | 14,532,965 | 3,373,255 | 5,690,997 | 7,883,208 | 10,647,132 | 2,085,113 | 4,297,046 | | |
| CUSTOMER SPENDING: | | | | | | | | | | | | |
| STATE ITA COSTS (MIN 30%) | 110,878 | 217,060 | 420,757 | 699,459 | 156,560 | 267,019 | 459,397 | 639,159 | 166,003 | 321,652 | | |
| OTHER PROGRAM COSTS | 382,653 | 556,526 | 780,536 | 1,609,109 | 218,239 | 389,341 | 565,417 | 685,024 | 300,929 | 554,620 | | |
| YOUTH SPENDING: | | | | | | | | | | | | |
| IN-SCHOOL | 16,784 | 13,071 | 29,987 | 46,927 | 6,131 | 12,987 | 24,277 | 30,364 | 6,362 | 32,212 | | |
| OUT-OF-SCHOOL (MIN 75%) | 221,929 | 172,829 | 439,803 | 603,788 | 153,264 | 296,093 | 450,860 | 624,636 | 178,134 | 347,893 | | |



CURRENT YEAR FEE FOR SERVICE ACTIVITIES (7/1/2022 - 12/31/2022)

Unrestricted Balances: Cash on Hand \$225,954 Certificates of Deposit \$76,352 Total \$302,306

| | Healthcare Ambassador Program | | AARP BTW 50+ & Skills Accelerator | | Cocoa Works Program | | Ticket to Work & TFF Programs | | Foundation Grants & Other Fee for Service Activities | | TOTALS | |
|--------------------------|-------------------------------|--------------|-----------------------------------|--------------|---------------------|--------------|-------------------------------|--------------|--|----------------|------------------|--------------|
| | | % of Revenue | | % of Revenue | | % of Revenue | | % of Revenue | | % of Revenue | | % of Revenue |
| Revenue | | | | | | | | | | | | |
| Grant Awards | \$ 18,881 | 100.0 | \$ 28,456 | 100.0 | \$ 2,500 | 100.0 | \$ - | 0.0 | \$ - | 0.0 | \$ 49,837 | 92.0 |
| Contract Revenue | - | 0.0 | - | 0.0 | - | 0.0 | 225 | 5.3 | - | 0.0 | 225 | 0.4 |
| Sponsorship Revenue | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 |
| Donated Revenue | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 |
| Charges For Services | - | 0.0 | - | 0.0 | - | 0.0 | 3,994 | 94.7 | - | 0.0 | 3,994 | 7.4 |
| Website Licenses | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 |
| Interest Earnings | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | 119 | 100.0 | 119 | 0.2 |
| Total Revenue | \$ 18,881 | 100.0 | \$ 28,456 | 100.0 | \$ 2,500 | 100.0 | \$ 4,219 | 100.0 | \$ 119 | 100.0 | \$ 54,175 | 100.0 |
| Expenses | | | | | | | | | | | | |
| Personnel | \$ 7,739 | 41.0 | \$ 5,400 | 19.0 | \$ - | 0.0 | \$ - | 0.0 | \$ 1,300 | 1092.4 | \$ 14,439 | 26.7 |
| Travel / Training | - | 0.0 | 984 | 3.5 | - | 0.0 | - | 0.0 | 288 | 242.0 | 1,272 | 2.3 |
| Outreach | - | 0.0 | 8,300 | 29.2 | - | 0.0 | - | 0.0 | 2,954 | 2482.4 | 11,254 | 20.8 |
| Software | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 |
| Supplies | 250 | 1.3 | - | 0.0 | - | 0.0 | - | 0.0 | 1,269 | 1066.4 | 1,519 | 2.8 |
| Equipment | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 |
| Professional Services | - | 0.0 | - | 0.0 | - | 0.0 | - | 0.0 | 225 | 189.1 | 225 | 0.4 |
| Customer Training | - | 0.0 | 4,080 | 14.3 | - | 0.0 | - | 0.0 | - | 0.0 | 4,080 | 7.5 |
| Customer Support | 8,000 | 42.4 | 1,600 | 5.6 | - | 0.0 | - | 0.0 | 2,100 | 1764.7 | 11,700 | 21.6 |
| Indirect Costs | 2,892 | 15.3 | 3,108 | 10.9 | - | 0.0 | - | 0.0 | 789 | 663.0 | 6,789 | 12.5 |
| Total Expenses | \$ 18,881 | 100.0 | \$ 23,472 | 82.5 | \$ - | 0.0 | \$ - | 0.0 | \$ 8,925 | 7500.0 | \$ 51,278 | 94.7 |
| Net Profit (Loss) | \$ - | 0.0 | \$ 4,984 | 17.5 | \$ 2,500 | 100.0 | \$ 4,219 | 100.0 | \$ (8,806) | -7400.0 | \$ 2,897 | 5.3 |

VENDOR PAYMENTS REPORTED FROM 10/1/22 - 12/31/22 (>\$1,500)

| VENDOR | TOTAL | PURPOSE |
|-------------------------------|-------------------|---|
| AVIS Rent A Car System | 47,910.00 | Rental cars/trucks for COVID-19 program |
| Brandt Ronat and Company | 9,229.00 | AARP banner and success video |
| James Moore & Company PL | 26,500.00 | CSB annual financial and compliance audit |
| KnowBe4 | 1,870.00 | Security awareness training subscription renewal |
| Lightcast Economic Modeling | 42,500.00 | Consulting services for LMI data and reporting |
| Merritt Island Air & Heat | 6,035.00 | HVAC maintenance at Rockledge & Palm Bay centers |
| Platinum Events | 2,000.00 | Mega Senior Expo sponsorship |
| Sage Software | 3,744.00 | Fixed assets annual software support renewal |
| Softchoice Corporation | 11,954.00 | Cisco SMARTnet service agreement renewal |
| Truist Bank | 19,142.00 | Workforce Summit registrations & travel for staff |
| United Rentals | 197,403.00 | Participant training for CDBG construction grant |
| Vocational Research Institute | 7,299.00 | CareerScope online assessment renewal |
| Wright Express | 5,894.00 | Fuel for COVID-19 program rental vehicles |
| | 381,480.00 | |