



April 15, 2014

Clerk of the Legislature
Rath Building – 4th Floor
95 Franklin Street
Buffalo, New York 14202

Dear Sir,

As required under Section 859 of the General Municipal Law, we are enclosing a copy of the Erie County Industrial Development Agency's 2013 annual audited financial statements which include supplemental schedules listing indebtedness and all lease transactions and notes.

Please feel free to contact me if you have any questions or comments on the above. I can be reached at (716) 856-6525, ext. 123.

Regards,

A handwritten signature in blue ink that reads "Theresa Carpenter".

Theresa Carpenter
Controller

TC/rm
Enclosure

**ERIE COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

**FINANCIAL STATEMENTS
AND SCHEDULE OF BOND,
NOTE, AND LEASE TRANSACTIONS**

DECEMBER 31, 2013

INDEPENDENT AUDITORS' REPORT

The Board of Directors
Erie County Industrial Development Agency

We have audited the accompanying balance sheets of Erie County Industrial Development Agency (ECIDA), a business-type activity, as of December 31, 2013 and 2012, and the related statements of revenues, expenses, and changes in net position and cash flows for the years then ended.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of the financial statements in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of ECIDA's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of ECIDA as of December 31, 2013 and 2012, and the changes in its financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Management's Discussion and Analysis

Accounting principles generally accepted in the United States of America require that management's discussion and analysis preceding the financial statements be presented to supplement the financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Nonaccounting Information

The nonaccounting information at the end of these financial statements, which is the responsibility of management, is of a nonaccounting nature and has not been subjected to the auditing procedures applied in the audit of the financial statements. Accordingly, we do not express an opinion or provide any assurance on it.

Lumsden & McCormick, LLP

February 24, 2014

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Management's Discussion and Analysis

December 31, 2013
(UNAUDITED)

Erie County Industrial Development Agency (ECIDA) is a public benefit corporation that provides tax incentives, financing programs, export assistance, land development and other economic development services to the City of Buffalo and Erie County, New York (the County). In accomplishing its mission, ECIDA does not receive any operational funding from Federal, State, County or local sources. Instead, ECIDA relies primarily upon administrative fees charged to those businesses that utilize its products and services.

As a public benefit corporation, ECIDA is required to comply with accounting standards issued by the Governmental Accounting Standards Board (GASB). Under GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, ECIDA is required to present management's discussion and analysis (MD&A) to assist readers in understanding ECIDA's financial performance.

In compliance with GASB Statement No. 34, we present the attached overview and analysis of the financial activities of ECIDA as of and for the years ended December 31, 2013 and 2012. We encourage readers to consider the information presented here in conjunction with ECIDA's audited financial statements.

Basic Overview of the Financial Statements

Included in this Annual Report are the following financial statements:

- 1) Balance Sheets - The balance sheets show the reader what ECIDA owns (assets and deferred outflows) and what ECIDA owes (liabilities and deferred inflows). The difference between ECIDA's assets, deferred outflows, liabilities, and deferred inflows (net position) can be one way to measure ECIDA's financial position. Over time, increases or decreases in ECIDA's net position are an indicator of whether its financial health is improving or deteriorating.
- 2) Statements of Revenues, Expenses, and Changes in Net Position - This statement reports ECIDA's operating and nonoperating revenues by major source along with operating and nonoperating expenses. The difference between total revenues and expenses can be one way to measure ECIDA's operating results for the year.
- 3) Statements of Cash Flows - This statement reports ECIDA's cash flows from operating, capital and related financing, and investing activities.

Financial Highlights

- ECIDA's total net position decreased by approximately 3.9% from \$21.1 million in 2012 to \$20.3 million in 2013.
- ECIDA experienced a decrease in net position (net loss) of \$0.8 million in 2013 compared to a net profit of \$4.0 million in 2012.
- Administrative fees, a key source of revenue for ECIDA, increased from \$1.0 million in 2012 to \$2.1 million in 2013.
- Earnings from venture capital investments decreased from \$5.0 million in 2012, including a \$3.7 million gain on sale of investments, to \$0.7 million in 2013.
- Operating expenses increased from \$2.4 million in 2012 to \$2.8 million in 2013.

Condensed Comparative Financial Statements:

1. Balance Sheets:

The following table (Table 1) presents condensed comparative financial information and was derived from the audited balance sheets of ECIDA.

Table 1
Balance Sheets as of December 31, 2013 and 2012
(Amounts in thousands)

	<u>2013</u>	<u>2012</u>	<u>\$ Change</u>	<u>% Change</u>
Assets:				
Cash	\$ 8,954	\$ 12,308	\$ (3,354)	-27%
Loans receivable, net of allowance	646	846	(200)	-24%
Special project grants receivable	163	568	(405)	-71%
Capital assets, net	1,933	1,729	204	12%
Restricted cash	4,725	4,308	417	10%
Other assets	9,274	6,984	2,290	33%
Total assets	\$ 25,695	\$ 26,743	\$ (1,048)	-4%
Liabilities:				
Current liabilities	\$ 533	\$ 1,026	\$ (493)	-48%
Funds held on behalf of others	4,539	4,132	407	10%
Other long-term liabilities	366	461	(95)	-21%
Total liabilities	5,438	5,619	(181)	-3%
Net position:				
Net investment in capital assets	1,933	1,729	204	12%
Restricted	9,300	12,313	(3,013)	-24%
Unrestricted	9,024	7,082	1,942	27%
Total net position	20,257	21,124	(867)	-4%
Total liabilities and net position	\$ 25,695	\$ 26,743	\$ (1,048)	-4%

Loans Receivable – Loans receivable represent various loans to businesses under a Federal Urban Development Action Grant (UDAG) loan program and conduit receivables. The \$200,000 decrease in the loans receivable balance is due to loan repayments received during 2013.

Special Project Grants Receivable – Special project grants receivable represent Brownfield or infrastructure grants awarded to ECIDA by New York State, the County, and other sources, which have not been fully drawn down. The decrease in special grants receivable of \$405,000 is due to \$208,000 in grant draws received from the JumpStart Western & Central New York project and \$191,000 was offset along with the associated unearned revenue as the grant award was not fully used.

Restricted Cash (Funds held on behalf of others) – Restricted cash consists primarily of funds held on behalf of others including the Buffalo Brownfields Redevelopment fund, Regional Redevelopment fund, and the Regionally Significant Project funds. The \$417,000 or 10% increase from 2012 is primarily due to an increase of \$322,000 in the Regional Redevelopment fund due to the ongoing receipts into the fund.

Other Assets – Other assets include ECIDA’s venture capital investments, affiliate receivables, prepaid expenses and other receivables. The increase in other assets of \$2,290,000 is primarily caused by receivables due from Erie County associated with the Bethlehem Steel rail relocation project and slight increases in affiliate receivables and prepaid expenses.

Current Liabilities – The \$493,000 decrease in current liabilities is due to a \$263,000 decrease in unearned revenue on special project grants related to grant expenditures for the JumpStart and Sonwil projects, and a decrease of \$228,000 in accounts payable.

Other Long-Term Liabilities – Other long-term liabilities primarily consist of conduit debt and decreased due to payments made in 2013.

2. Change in Net Position:

The following table (Table 2) presents condensed, comparative financial information and was derived from ECIDA’s audited statements of revenues, expenses, and changes in net position.

Table 2
Change in Net Position for the Years ended December 31, 2013 and 2012
(Amounts in thousands)

	<u>2013</u>	<u>2012</u>	<u>\$ Change</u>	<u>% Change</u>
Revenue:				
Administrative fees	\$ 2,134	\$ 1,050	\$ 1,084	103%
Investment income	681	4,969	(4,288)	497%
Affiliate management fees	322	251	71	28%
Other income	213	213	-	0%
Total revenue	<u>3,350</u>	<u>6,483</u>	<u>(3,133)</u>	-48%
Expenses:				
Salaries and benefits	1,709	1,614	95	6%
General and administrative	918	640	278	43%
Depreciation and other	186	146	40	27%
Total expenses	<u>2,813</u>	<u>2,400</u>	<u>413</u>	17%
Operating income before special project grants	537	4,083	(3,546)	-87%
Special grants and nonoperating revenue:				
Net special project grants	(1,417)	(942)	(475)	50%
Claims received on taxes paid	-	831	(831)	-100%
Interest income	13	11	2	18%
Change in net position	<u>\$ (867)</u>	<u>\$ 3,983</u>	<u>\$ (4,850)</u>	-122%

3. Revenue Analysis:

Administrative Fees – Administrative fees are primarily collected from the issuance of various forms of tax abatements and tax-exempt financing. ECIDA relies on these fees to cover its operating costs; however, the amount of fees collected in any given year is largely dependent upon the local economic climate. Administrative fees increased by \$1,084,000 or 103% in 2013. This increase was primarily due to the increase in the number of tax-exempt projects as well as stronger local economic conditions. In 2013, twenty-five tax incentive projects were approved including Coventus Inc., Harbor Development Corporation, Tishman and Welded Tube. In 2012, twenty-one tax incentive projects were approved.

Affiliate Management Fees – Affiliate management fees represent salaries and overhead costs charged to the following ECIDA affiliates for services that ECIDA’s employees provide to these organizations:

- Buffalo & Erie County Regional Development Corporation (RDC) - a lending corporation affiliated with ECIDA.
- Buffalo & Erie County Industrial Land Development Corporation (ILDC) - a lending corporation affiliated with ECIDA.

The following table (Table 3) illustrates the amounts charged to ECIDA’s affiliated corporations in 2013 with comparisons for 2012:

Table 3
Affiliate Management Fees for the Years ended December 31, 2013 and 2012
(Amounts in thousands)

	<u>2013</u>	<u>2012</u>	<u>\$ Change</u>	<u>% Change</u>
Affiliate Management Fees Charged:				
RDC	\$ 320	\$ 249	\$ 71	29%
ILDC	2	2	-	0%
Total Affiliate Management Fees	<u>\$ 322</u>	<u>\$ 251</u>	<u>\$ 71</u>	<u>28%</u>

Affiliate management fees charged to RDC increased due to additional personnel costs from the addition of an Assistant Loan Manager.

Other Income – Other income is comprised of shared services revenue, international division revenues and miscellaneous income.

Investment Income – Investment income includes ECIDA’s proportionate share of net income derived from its venture capital investments. In 2012, earnings are comprised of \$3.7 million from the sale of stock in Synacor, Inc. and \$1.3 million in earnings from an aerospace business investment. In 2013, the \$0.7 million is primarily due to earnings associated with the aerospace business investment.

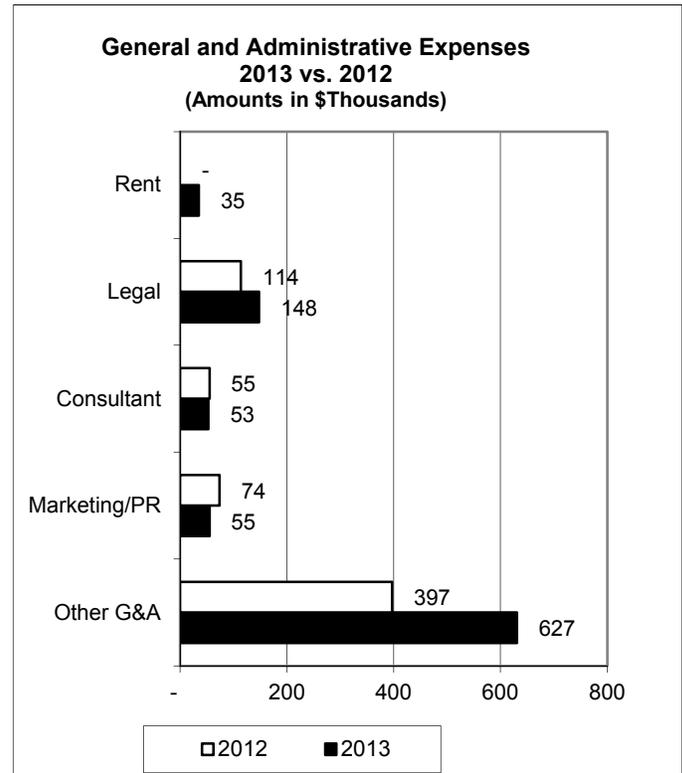
Claims Recovered on Taxes Paid – This amount represents a refund of Federal and State income taxes resulting from the 2009 restructuring of ILDC and Buffalo Niagara Regional Development Corporation. The 2012 refunds represent the final amounts received.

Salaries and Benefits – Payroll costs increased by \$95,000 in 2013 due to the addition of a new Assistant Loan Manager. Note that this position is offset by the Agency’s Affiliate Management Fee income.

4. Expense Analysis:

General and Administrative – In 2013, General and Administrative expenses increased by 43% from \$640,000 to \$918,000. Key expense differences in 2013 include the following:

- Rent expense increased by \$35,000 in 2013 due to the move to 95 Perry Street from the facility at 143 Genesee Street. ECIDA owned the facility on Genesee Street, but is now subleasing office space from the Empire State Development Corporation at Perry Street.
- Legal expenses increased by \$34,000 due to legal work related to transferring ECIDA’s projects from a fee-interest to a lease-interest structure. The transfer was completed to reduce ECIDA’s litigation exposure.
- Insurance expenses increased \$147,000 from 2012 to 2013 due to a change in carriers after a previous carrier cancelled ECIDA’s policy due to a claim. Due to the complexity of ECIDA’s business, the new carrier increased the premium in 2013.
- Membership expense increased \$40,000 due to a new economic development partnership with the National Development Council (NDC). ECIDA contributed funds to NDC to develop a loan program that specifically benefits the County’s “Grow Erie Fund.” As part of this loan program, ECIDA purchased NDC services including technical and training services.



Depreciation – Depreciation expense for 2013 and 2012 was \$128,000 and \$99,000, respectively. The expense increased due to significant leasehold improvements made in 2013 related to the new office location.

Net Special Project Grants – Net Special Project Grants decreased from a \$942,000 net loss in 2012 to a \$1,417,000 net loss in 2013 due to the funding of several strategic initiatives including \$1.0 million in forgivable attraction loans, \$300,000 to the Polymer Conversions Project and \$150,000 to fund a Governmental Technical Assistance Center.

5. Budget Analysis:

Each year, ECIDA prepares a budget for ECIDA and its affiliated organizations (RDC and ILDC). Since ECIDA does not control its affiliated organizations, separate unconsolidated budgets are prepared for each entity. ECIDA's unconsolidated budget was presented and approved by the Board of Directors on October 15, 2012. The following table (Table 4) presents an analysis of ECIDA's performance compared to the approved 2013 budget.

Table 4
Budget to Actual Analysis for the year ended December 31, 2013
(Amounts in thousands)

	<u>Actual</u>	<u>Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Revenue:				
Administrative fees	\$ 2,134	\$ 1,500	\$ 634	42%
Investment income	681	686	(5)	-1%
Affiliate management fees	322	380	(58)	-15%
Other income	213	117	96	82%
Total revenue	<u>3,350</u>	<u>2,683</u>	<u>667</u>	<u>25%</u>
Expenses:				
Salaries and benefits	1,709	1,761	(52)	-3%
General and administrative	918	826	92	11%
Provision for uncollectible loans	-	25	(25)	-100%
Depreciation and other	186	165	21	13%
Total expenses	<u>2,813</u>	<u>2,777</u>	<u>36</u>	<u>1%</u>
Operating income before special project grants	537	(94)	631	-671%
Net special project grants	(1,417)	(2,200)	783	100%
Interest income	13	28	(15)	-54%
Change in net position	<u>\$ (867)</u>	<u>\$ (2,266)</u>	<u>\$ 1,399</u>	<u>-62%</u>

Budget to Actual Analysis:

Overall, ECIDA exceeded its budgeted increase in net position (net income) for 2013 by \$1.4 million. Administrative fees revenue was 42% above the budgeted amount due to more tax-incentive projects approved and closed than anticipated. Salaries and benefits were \$52,000 less than the budgeted amount due to a decrease in ECIDA's accrued leave liability for the year. General and administrative expenses and depreciation were relatively consistent with budget. The provision for uncollectible loans was lower than budget due to no changes in the loan fund reserves as ECIDA's loan portfolio continues to be wound down. Investment income was consistent with budget. Net special project grants had a positive variance of \$783,000 as the Venture Capital Investment program was not funded in 2013.

6. Economic Factors Impacting ECIDA:

ECIDA relies extensively upon administrative fees to generate the majority of its annual revenue. As a result of current uncertain economic conditions and potential legislative/board actions, ECIDA's ability to generate the administrative fees necessary to support operations may be limited in the future.

7. Requests for Information:

This financial report is designed to provide a general overview of ECIDA's finances. Questions concerning any of the financial information provided in this report should be addressed to the Controller of ECIDA at (716) 856-6525. General information relating to ECIDA can be found at its website, www.ecidany.com.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Balance Sheets

December 31,	2013	2012
Assets		
Current assets:		
Cash	\$ 8,954,287	\$ 12,307,902
Receivables		
Current portion of conduit loans (Note 2)	143,882	150,747
Current portion of loans (Note 3)	53,629	70,596
Affiliates (Note 9)	293,981	201,974
Special project grants (Note 5)	163,469	568,244
Other (Note 4)	3,087,047	402,398
Prepaid expenses	27,568	10,765
	<u>12,723,863</u>	<u>13,712,626</u>
Noncurrent assets:		
Conduit loans receivable (Note 2)	237,413	363,838
Loans receivable, net (Note 3)	211,561	261,074
Capital assets, net (Note 7)	1,932,835	1,728,520
Other assets (Note 8)	5,864,605	6,368,818
Restricted cash (Note 6)	4,724,479	4,307,988
	<u>12,970,893</u>	<u>13,030,238</u>
	<u>\$ 25,694,756</u>	<u>\$ 26,742,864</u>
Liabilities and Net Position		
Current liabilities:		
Accounts payable	\$ 244,001	\$ 472,475
Accrued expenses	175,060	176,909
Current portion of conduit debt (Note 3)	113,565	113,565
Unearned revenue from special project grants (Note 5)	-	263,157
	<u>532,626</u>	<u>1,026,106</u>
Noncurrent liabilities:		
Conduit debt (Note 2)	216,283	311,083
Loan participation agreements (Note 3)	150,000	150,000
Funds held on behalf of others (Note 6)	4,538,783	4,131,432
	<u>4,905,066</u>	<u>4,592,515</u>
Net position:		
Net investment in capital assets	1,932,835	1,728,520
Restricted	9,299,890	12,313,316
Unrestricted	9,024,339	7,082,407
	<u>20,257,064</u>	<u>21,124,243</u>
	<u>\$ 25,694,756</u>	<u>\$ 26,742,864</u>

See accompanying notes.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Statements of Revenues, Expenses, and Changes in Net Position

For the years ended December 31,	2013	2012
Operating revenues:		
Administrative fees	\$ 2,133,704	\$ 1,049,627
Gain on sale of investments	-	3,658,166
Investment income	681,084	1,311,283
Affiliate management fees	322,352	250,859
Rental income	77,745	31,932
Interest	21,190	33,121
Other	113,738	147,809
Total operating revenues	3,349,813	6,482,797
Operating expenses:		
Salaries and benefits	1,708,898	1,614,312
General and administrative	918,305	640,275
Depreciation	127,975	98,747
Other	58,389	46,883
Total operating expenses	2,813,567	2,400,217
Operating income before special project grants	536,246	4,082,580
Special project grants:		
Revenue	4,378,503	516,116
Expenses	(5,795,309)	(1,458,487)
	(1,416,806)	(942,371)
Operating income (loss)	(880,560)	3,140,209
Nonoperating revenues:		
Claims received on taxes paid as unrelated business income	-	831,280
Interest	13,381	11,362
Total nonoperating revenues	13,381	842,642
Change in net position	(867,179)	3,982,851
Net position - beginning	21,124,243	17,141,392
Net position - ending	\$ 20,257,064	\$ 21,124,243

See accompanying notes.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Statements of Cash Flows

For the years ended December 31,	2013	2012
Operating activities:		
Cash from fees and rental income	\$ 2,211,449	\$ 1,081,559
Cash from special project grants	4,329,240	1,073,143
Sale of investments	-	4,078,167
Distributions on equity investment	1,185,297	1,733,806
Loans and loan interest collected	220,960	368,415
Cash received from (paid to) other sources	(2,340,566)	548,267
Payments on conduit loans	(94,800)	(94,800)
Payments to employees, suppliers, and other	(2,932,643)	(2,192,841)
Payments for special project grants	(5,604,428)	(1,458,487)
Net operating activities	(3,025,491)	5,137,229
Capital and related financing activities:		
Purchases of equipment	(332,365)	(29,294)
Investing activities:		
Claims received on taxes paid as unrelated business income	-	769,373
Cash used from restricted cash	(9,140)	(41,294)
Interest	13,381	11,362
Net investing activities	4,241	739,441
Net change in cash	(3,353,615)	5,847,376
Cash - beginning	12,307,902	6,460,526
Cash - ending	\$ 8,954,287	\$ 12,307,902
Reconciliation of operating income (loss) to net cash flows from operating activities:		
Operating income (loss)	\$ (880,560)	\$ 3,140,209
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:		
Depreciation	127,975	98,747
Loss on disposal of assets	75	-
Changes in other assets and liabilities:		
Receivables	(2,172,111)	1,321,894
Prepaid expenses	(16,803)	30,157
Other assets	504,213	842,524
Accounts payable	(228,474)	131,448
Accrued expenses	(1,849)	(52,976)
Conduit debt	(94,800)	(94,800)
Unearned revenue from special project grants	(263,157)	(279,974)
Net operating activities	\$ (3,025,491)	\$ 5,137,229

See accompanying notes.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Notes to Financial Statements

1. Summary of Significant Accounting Policies:

Nature of Organization:

Erie County Industrial Development Agency (ECIDA) was created in 1970 by an act of the Legislature of the State of New York (the State) for the purpose of encouraging financially sound companies to establish themselves and prosper in Erie County (the County).

ECIDA has related party relationships with Buffalo and Erie County Industrial Land Development Corporation (ILDC) and Buffalo and Erie County Regional Development Corporation (RDC). All three entities are managed by the same personnel. These entities share the same business objective which is the stimulation of the local economy through the funding of ventures which ultimately result in job creation, retention and/or investment in the County.

Basis of Presentation:

The financial statements of ECIDA have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Financial Reporting Entity:

In evaluating how to define ECIDA for financial reporting purposes, management has considered all potential component units. The decision to include a potential component unit in ECIDA's reporting entity is based on accounting standards, which considers legal standing, fiscal dependency, and financial accountability. Based on the application of these criteria, there are no additional entities included in ECIDA's financial statements.

Measurement Focus:

ECIDA reports as a special-purpose government engaged in business-type activities. Business-type activities are those that are financed in whole or in part by fees charged to external parties for goods or services. ECIDA's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred.

ECIDA's policy for defining operating activities in the statements of revenues, expenses, and changes in net position are those that generally result from exchange transactions such as payments received for services and payments made to purchase those goods or services. Certain other transactions are reported as nonoperating activities and include interest income and claims received on taxes paid as unrelated business income.

Estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Cash:

Cash management policies are governed by State laws and as established in ECIDA's written policies. Cash resources must be deposited in FDIC-insured commercial banks or trust companies located within the State. Management is authorized to use demand accounts and certificates of deposit. Permissible investments include obligations of the United States Treasury and its Agencies, repurchase agreements, and obligations of the State or its localities.

Collateral is required for demand and time deposits and certificates of deposit not covered by Federal Deposit Insurance. Obligations that may be pledged as collateral include obligations of the United States and its agencies and obligations of the State and its municipalities and school districts.

Custodial credit risk is the risk that, in the event of a bank failure, ECIDA's deposits may not be returned to it. At December 31, 2013, ECIDA's bank deposits were fully collateralized by FDIC coverage and securities held by the pledging institutions' trust departments or agents in ECIDA's name.

Loans Receivable:

Loans receivable are stated at the principal amount outstanding, net of an allowance for uncollectible loans. The allowance method is used to compute the provision for uncollectible loans.

Determination of the balance of the allowance for uncollectible loans is based on an analysis of the loan portfolio and reflects an amount that, in management's judgment, is adequate to provide for potential loan losses. Loans are written off when, in management's judgment, no legal recourse is available to collect the amount owed.

Interest on loans receivable is accrued as required by the terms of the agreement; management considers that collection is probable based on the current economic condition of the borrower. Interest accrual stops when management adjusts a loan reserve to 50% or more of the loan's outstanding balance.

Capital Assets:

Operating:

Capital assets are recorded at cost. Depreciation is provided over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred; significant improvements are capitalized.

Capitalization thresholds to determine which asset purchases are added to capital accounts and the estimated useful lives of capital assets are:

	Capitalization policy	Estimated Useful life
Buildings and improvements	\$ 1,000	5-40 years
Furniture and equipment	\$ 1,000	3-10 years

Rental Property:

ECIDA owns vacant property at 143 Genesee Street that was previously used as ECIDA's office space. ECIDA moved to a new building during 2013 and has not yet found a tenant for 143 Genesee Street.

In 1989, ECIDA developed a public warehouse and trans-shipment facility (the Port Terminal Facility) at the Gateway Metroport facility in the City of Lackawanna. The Port Terminal Facility provides enclosed storage facilities and materials handling services for the trans-shipment of goods by water, rail and truck. The facility is owned by ECIDA and is operated by Gateway Trade Center, Inc. Rental property is recorded at cost which includes all costs incurred during the development stage, net of accumulated depreciation. Port Terminal Facility rental property assets are fully depreciated.

Other Assets:

Other assets include venture capital investments made by ECIDA in order to spur local economic growth. The Urban Development Action Grant (UDAG) Account includes an investment in a limited liability corporation which ECIDA accounts for using the equity method.

The General Account includes other venture capital investments that do not have a readily determinable fair market value and are therefore recorded at cost.

Net Position:

- *Net investment in capital assets* – consists of capital assets, net of accumulated depreciation, reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of those assets.
- *Restricted* – consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets if their use is constrained to a particular purpose. Restrictions are imposed by external organizations such as federal or state laws.
- *Unrestricted* – the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position and therefore are available for general use by ECIDA.

Stock Options:

In connection with certain loans, ECIDA has received, at no cost, stock purchase options from the borrowers. The borrower is sometimes given the right to repurchase these options from ECIDA at a predetermined price. ECIDA also receives rights to convert certain loans to equity of the borrower.

Tax-Incentive Transactions:

ECIDA maintains an economic development incentive program to provide sales, property and/or mortgage recording tax benefits for qualified construction, renovation or expansion projects or other economic development activities within Erie County. Under this program, ECIDA may take title to or a leasehold interest in the real and/or personal property involved in the project for the term of the incentive period. ECIDA simultaneously leases the property under a lease agreement to the company undertaking the project (lessee). ECIDA receives administrative fees from the lessee for providing these tax incentives which are recognized according to the terms of the fee agreement. The original value of the property leased by ECIDA under this program aggregated \$589,712,000 and \$124,048,000 in 2013 and 2012, respectively.

Tax-Exempt Bond Transactions:

ECIDA is an issuer of tax-exempt bond financing for qualified manufacturers and low-income housing projects. These bonds are obligations of the borrower. Since ECIDA has no obligation to repay the principal and interest of such bonds, they are not reflected as liabilities in the accompanying financial statements. ECIDA receives bond issuance fees from the borrower for providing this service. ECIDA also has a shared services agreement with ILDC under which administrative and staffing services are provided to ILDC in connection with its bond issuances in exchange for the related bond issuance fees received by the ILDC. Such fees totaled \$237,721 and \$105,250, respectively for the years ended December 31, 2013 and 2012. Bond issuance fees are recognized immediately upon issuance of the related bond. The original value of tax-exempt bonds issued by ECIDA for the years ended December 31, 2013 and 2012 aggregated \$86,272,000 and \$209,540,000, respectively.

Grants:

Under the terms of grant agreements, revenues are recognized to the extent of program expenditures. ECIDA receives special project grants from the Federal Economic Development Administration (EDA), the County, and various State departments, including the Department of Transportation (DOT), Empire State Development Corporation (ESDC), and Department of Environmental Conservation (DEC). ECIDA also acts as a pass-through entity for certain companies who receive funding from DOT and ESDC. In certain cases, funding is received in the form of a combination of a grant and a loan. One year after completion of the specified program and State approval and acceptance, companies begin repaying the loan. A long-term liability and repayment plan receivable are established as the companies receiving the funding from the State are contractually obligated to repay ECIDA for its debt service requirements to the State. The payment terms of the conduit receivables are equivalent to the terms of ECIDA's loans to the State.

2. Conduit Receivables and Conduit Debt:

ECIDA serves as a pass-through entity to provide local businesses with State sources of funding. For disbursements through DOT, the local business is required to repay 40% of the amount to ECIDA, who in turn must repay DOT. A summary of these transactions is as follows:

- *Sonwil Distribution Center* – DOT disbursed \$445,663 to ECIDA for use in the construction of 1,900 linear feet of rail siding at a Sonwil warehouse and distribution facility. Terms require five annual payments commencing one year from the date the completed project is accepted by DOT; no interest is payable on the loan.
- *Sonwil Distribution Center (ESDC)* – ESDC loaned \$240,000 to ECIDA for use in infrastructure development for a warehouse for Sonwil Distribution Center, Inc. The loan bears interest at 3% per year and is payable in monthly principal and interest installments of \$1,331 through 2014.

- *General Mills* – DOT disbursed \$1,185,000 to ECIDA for use in the reconstruction of 1,100 linear feet of rail siding at the General Mills Cereal Facility. Terms require five annual payments commencing one year from the date the completed project is accepted by DOT; no interest is payable on the loan.
- *TSV, Inc. (Servotronics)* – ESDC loaned \$351,600 to ECIDA for use in the construction of a manufacturing facility for Servotronics. The loan bears interest at 3% per year and is payable in monthly principal and interest installments of \$1,950 through 2015.

	<u>2013</u>	<u>2012</u>
Conduit receivable:		
Sonwil Distribution Center	\$ 187,648	\$ 187,648
Sonwil Distribution (ESDC)	7,917	24,668
General Mills	142,200	237,000
TSV, Inc. (Servotronics)	43,530	65,269
	<u>381,295</u>	<u>514,585</u>
Less current portion	<u>143,882</u>	<u>150,747</u>
	<u>\$ 237,413</u>	<u>\$ 363,838</u>

Conduit debt:		
Sonwil Distribution Center	\$ 187,648	\$ 187,648
General Mills	142,200	237,000
	<u>329,848</u>	<u>424,648</u>
Less current portion	<u>113,565</u>	<u>113,565</u>
	<u>\$ 216,283</u>	<u>\$ 311,083</u>

Aggregate maturities on conduit receivables and debt subsequent to December 31, 2013 are:

	<u>Receivable</u>	<u>Debt</u>
2014	\$ 143,882	\$ 113,565
2015	106,060	84,930
2016	37,530	37,530
2017	37,530	37,530
2018	56,293	56,293
	<u>\$ 381,295</u>	<u>\$ 329,848</u>

No interest payments are due on the conduit debt as the loans are noninterest-bearing.

3. Loans Receivable:

Loans are made to local businesses to complement private financing at interest rates ranging from 4% to 18% with varying repayment terms. All loans are classified as commercial loans. Loans in non-accrual status are fully reserved by the allowance of \$170,000 and an offsetting loan participation agreement liability of \$150,000. The following is a summary of the loans receivable:

	<u>2013</u>	<u>2012</u>
Current status	\$ 615,190	\$ 181,670
30-90 days past due	-	-
Non-accrual	<u>320,000</u>	<u>320,000</u>
	<u>935,190</u>	<u>501,670</u>
Less current portion	<u>53,629</u>	<u>70,596</u>
	<u>881,561</u>	<u>431,074</u>
Less allowance	<u>670,000</u>	<u>170,000</u>
	<u>\$ 211,561</u>	<u>\$ 261,074</u>

Following is a summary of the activity in the allowance for uncollectible loans during the years ended December 31, 2013 and 2012:

	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 170,000	\$ 170,000
Additions charged to operations	<u>500,000</u>	<u>-</u>
	<u>\$ 670,000</u>	<u>\$ 170,000</u>

During 2013, ECIDA provided a \$1,000,000 forgivable loan to a borrower. Half of that amount is immediately forgiven and the other \$500,000 shall be forgiven in \$100,000 installments from 2019 through 2023 as long as the borrower maintains minimum employment requirements as set forth in the agreement. The full \$1,000,000 forgivable loan is included with special project grant expense for the year ended December 31, 2013. In addition, the portion not immediately forgiven is included in loans receivable and fully recognized in the allowance of doubtful loans.

4. Other Receivables:

ECIDA provided the initial funding for the relocation of rail lines at the former Bethlehem Steel site. In agreement with the County, ECIDA will be refunded these amounts upon the County’s reimbursement from the DOT. Amounts owed to ECIDA for the project amounted to \$2,941,999 and \$245,000 for the years ended December 31, 2013 and 2012 and are included in other receivables.

	2013	2012
Receivable:		
DOT - Sonwil	\$ 23,456	\$ 214,337
DOT - Buffalo Southern	-	443
EDA - JumpStart New York Project	-	208,022
ESDC - Trade Mission	140,013	140,013
National Grid - Exports to Canada	-	5,429
	\$ 163,469	\$ 568,244

5. Special Project Grants:

ECIDA’s responsibilities relating to special project grants are to provide services in accordance with the grant requirements and to contract with external parties for services. Certain transactions as well as interest earnings on grant funds create project revenue which can only be used to pay for qualified project costs. A summary of special project grants is as follows:

Unearned Revenue:		
DOT - Sonwil	\$ -	\$ 190,881
DOT - Buffalo Southern	-	77
EDA - JumpStart New York Project	-	72,199
	\$ -	\$ 263,157

- *DOT – Sonwil* – Funding represents a grant awarded by DOT to construct a rail siding to provide access to the new Sonwil warehouse and distributions facility.
- *DOT – Buffalo Southern* – Funding represents a grant awarded by DOT to rehabilitate the track and structure of the Buffalo Southern Railroad mail line.
- *EDA – JumpStart New York Project* – Funding represents a grant from U.S. Department of Commerce, Economic Development Administration (EDA) to partially fund projects to transform entrepreneurship in upstate New York into a significant engine for regional economic growth adapting the successful Northeast Ohio JumpStart, Inc. model.
- *ESDC – Trade Mission* – Funding represents a grant from ESDC to assist companies with marketing their products at various international trade shows to enhance their ability to compete internationally.
- *National Grid – Exports to Canada* – Funding represents a grant from National Grid to assist ECIDA in their Exports to Canada program, which helps local businesses increase their level of exports across the border.

6. Funds Held on Behalf of Others:

ECIDA acts as a fiduciary for certain cash held for various development activities. ECIDA disburses these funds when given the appropriate authorization. The funds include:

	2013	2012
Erie County Regional Redevelopment Fund	\$ 2,918,408	\$ 2,596,209
Buffalo Brownfields Redevelopment Fund	1,495,946	1,420,767
Regionally Significant Project Funds:		
Buffalo Economic Renaissance Corporation	76,599	62,581
Buffalo Urban Development Corporation	42,214	46,259
Erie Niagara Regional Partnership	5,616	5,616
	\$ 4,538,783	\$ 4,131,432

Restricted cash also includes \$185,696 and \$176,556 as of December 31, 2013 and 2012, respectively for the Railway Trust Fund, for activities related to two Erie County shortline railroads.

7. Capital Assets:

	Balance January 1, 2013	Increases	Retirements/ Reclassifications	Balance December 31, 2013
Non-depreciable capital assets:				
Land	\$ 167,400	\$ -	\$ -	\$ 167,400
Depreciable capital assets:				
Land improvements	838,510	247,913	-	1,086,423
Buildings	2,722,257	12,680	-	2,734,937
Furniture and equipment	373,862	71,772	(36,279)	409,355
Total depreciable assets	3,934,629	332,365	(36,279)	4,230,715
Less accumulated depreciation:				
Land improvements	395,881	52,490	-	448,371
Buildings	1,704,587	35,206	-	1,739,793
Furniture and equipment	273,041	40,279	(36,204)	277,116
Total accumulated depreciation	2,373,509	127,975	(36,204)	2,465,280
Total depreciable assets, net	1,561,120	204,390	(75)	1,765,435
	\$ 1,728,520	\$ 204,390	\$ (75)	\$ 1,932,835
	Balance January 1, 2012	Increases	Retirements/ Reclassifications	Balance December 31, 2012
Non-depreciable capital assets:				
Land	\$ 167,400	\$ -	\$ -	\$ 167,400
Depreciable capital assets:				
Land improvements	838,510	-	-	838,510
Buildings	2,721,407	850	-	2,722,257
Furniture and equipment	400,965	28,444	(55,547)	373,862
Total depreciable assets	3,960,882	29,294	(55,547)	3,934,629
Less accumulated depreciation:				
Land improvements	368,182	27,699	-	395,881
Buildings	1,669,698	34,889	-	1,704,587
Furniture and equipment	292,429	36,159	(55,547)	273,041
Total accumulated depreciation	2,330,309	98,747	(55,547)	2,373,509
Total depreciable assets, net	1,630,573	(69,453)	-	1,561,120
	\$ 1,797,973	\$ (69,453)	\$ -	\$ 1,728,520

8. Other Assets:

ECIDA owns 25 membership units in a limited liability corporation (the LLC), originally purchased for \$500,000 for a one-third ownership interest. ECIDA has declined a seat on the Board of Managers and does not participate in the operations or management decisions. During 2013 and 2012, employees of the LLC exercised membership options resulting in the dilution of ECIDA's interest from 33.33% to 25%. ECIDA's ownership interest at December 31, 2013 and 2012 in the LLC is summarized in the following schedule:

	2013	2012
Balance, beginning of year	\$ 5,652,241	\$ 6,074,764
Earnings	1,413,461	2,170,273
Distributions	(1,185,297)	(1,733,806)
Dilution loss	(718,236)	(858,990)
	<u>\$ 5,162,169</u>	<u>\$ 5,652,241</u>

ECIDA also owns investments in other local businesses that do not have readily determinable fair market values. As such, the lower of cost or market value is \$702,436 and \$716,577 at December 31, 2013 and 2012. During 2012, one of these companies filed with the Securities and Exchange Commission and became publicly traded. As part of the initial public offering, ECIDA sold all shares of its stock with a cost basis of \$420,001 during 2012 for \$4,069,996, net of transaction fees of \$8,171.

9. Related-Party Transactions:

Affiliate Management Fees:

ECIDA allocates a portion of personnel and rental costs to its affiliates, RDC and ILDC. ECIDA earned \$322,352 and \$250,859 in affiliate management fees for the years ended December 31, 2013 and 2012. Management fees and related receivables by affiliate are as follows:

	Management Fees		Receivables	
	2013	2012	2013	2012
RDC	\$ 320,001	\$ 248,838	\$ 291,369	\$ 199,693
ILDC	2,351	2,021	2,612	2,281
	<u>\$ 322,352</u>	<u>\$ 250,859</u>	<u>\$ 293,981</u>	<u>\$ 201,974</u>

10. Operating Lease:

In July 2013, ECIDA entered into a lease for new office space. Rent expense for the year ended December 31, 2013 amounted to \$35,246.

Future minimum rental payments, including flat annual utility charges, are:

2014	\$ 140,985
2015	142,323
2016	146,337
2017	146,337
2018	109,753
	<u>\$ 685,735</u>

11. Pension:

ECIDA maintains a defined contribution simplified employee pension (SEP) plan covering all of its employees. Employees are eligible to participate upon employment, with employer contributions vesting immediately. During 2013 and 2012, ECIDA made discretionary contributions of 7% of eligible employees' salaries. ECIDA's expense for contributing to the plan for the years ended December 31, 2013 and 2012 amounted to \$88,964 and \$82,812, respectively. Employees are also permitted to participate in the New York State Deferred Compensation Plan but ECIDA does not make contributions to this plan.

12. Risk Management:

ECIDA purchases commercial insurance for various risks of loss due to torts, theft, damage, injuries to employees, and natural disasters in addition to insurance purchased to indemnify directors and officers. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

13. Commitments and Contingencies:

Grants:

ECIDA receives financial assistance from federal, state, and local agencies in the form of grants and fiduciary agreements. Managing these funds generally requires compliance with the terms and conditions specified in the agreements and may be subject to audit by the grantor agencies. Disallowed claims resulting from such audits could become a liability of ECIDA. Based on prior experience, management expects any such amounts to be immaterial.

Litigation:

ECIDA is subject to claims and lawsuits that arise in the ordinary course of business. In the opinion of management, these claims and lawsuits will not have a material adverse effect upon the financial position of ECIDA.

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond,
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Project Name	Applicant Name	Address	City	State	Postal Code	Final Year of Financial Assistance
1093 Group/Family Dollar	Ellicott Development	295 Main Street	Buffalo	NY	14203	2025
1291 Group, LLC/Health Sciences Charter School	Ellicott Development	295 Main Street	Buffalo	NY	14203	2012
1320 Southwestern Boulevard, LLC	Young Development Corporation	2240 Southwestern Blvd.	West Seneca	NY	14224	2021
1998-Brooks Development, LLC.	Brooks Development	Seneca Street	Elma	NY	14059	2014
2006 Ship Certain, LLC(former 2004 Krog-USC)	Ship Certain, LLC	15260 Ventura Boulevard, Ste.1120	Sherman Oaks	CA	91403	2020
2009 Shoreline Apartments LLC	Norstar Development USA LP	200 South Division Street	Buffalo	NY	14204	2025
2300 Clinton Street Holdings, LLC/Pol-Tek Industries	Pol-Tek Industries	2300 Clinton Street	Cheektowaga	NY	14227	2022
2460 Bowen Road, LLC/Sylvia's Place	Young Development Corporation	2240 Southwestern Blvd.	West Seneca	NY	14224	2020
2497 Delaware Holdings, LLC/ Western New York Immediate Care	Western New York Immediate Care	1 John James Audubon Parkway	Amherst	NY	14228	2020
2880 Transit Road, LLC	Young Development Corporation	2240 Southwestern Blvd.	West Seneca	NY	14224	2020
2915 Main Street, LLC/Bethune Lofts	Ciminelli Real Estate	350 Essjay Road	Williamsville	NY	14221	2020
315 Ship Canal Parkway, LLC	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2024
500 Bailey, LLC/Advantage Housewares	Advantage Housewares, Inc.	500 Bailey Avenue	Buffalo	NY	14210	2015
5001 Genesee Street, LLC / Niagara National, Inc.	Niagara National	5001 Genesee Street	Cheektowaga	NY	14225	2023
5182 Group, LLC/ The Graystone	Ellicott Development	295 Main Street, Suite 210	Buffalo	NY	14203	2013
52 Chippewa, LLC/Calumet Project	Natale Building Corp.	5930 Main Street	Williamsville	NY	14221	2019
55 Thielman Associates, LLC	North Star Supply Company	55 Thielman	Buffalo	NY	14206	2019
611 Jamison Road, LLC	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2011
9505 Main Street, LLC - Cobey	Cobey, Inc	1 Ship Canal Parway	Buffalo	NY	14218	2022
Advanced Marketing	Advanced Marketing	99 Thielman Drive	Buffalo	NY	14206	2016
Affordable Senior Housing Opportunities of New York	Clover Construction Management	348 Harris Hill Road	Williamsville	NY	14221	2018
Airport Commerce Park II	Ciminelli Development	350 Essjay Road	Williamsville	NY	14221	2013
Airport Commerce Park II, LLC	Ciminelli Development	350 Essjay Road	Williamsville	NY	14221	2018
Alliance Advisory Group, Inc./600 Delaware Avenue, LLC	Alliance Advisory Group/600 Delaware, LLC	350 Essjay Road, Ste. 301	Williamsville	NY	14221	2018
American Pharmaceutical Partners, Inc.	APP Pharmaceuticals, LLC	1501 East Woodfield Drive	Schaumburg	IL	60173	2021
Anderson Equipment Company (NY), Inc.	Anderson Equipment	2140 Military Road	Tonawanda	NY	14150	2019
API Heat Transfer, Inc.	API Heat Transfer	2777 Walden Avenue	Cheektowaga	NY	14225	2022
APP Pharmaceuticals, LLC/Abraxis	APP Pharmaceuticals, LLC	3159 Staley Rd.	Grand Island	NY	14072	2016
Arrow Sheet Metal Works, Inc.	Arrow Sheet Metal Works, Inc	75 Thielman Drive	Buffalo	NY	14206	2016
Asbury Development, LP/Righteous Babe Records	Righteous Babe Records, Inc	P.O. Box 95 Ellicott Station	Buffalo	NY	14205	2024
Aspire of Western New York, Inc.	Aspire of WNY, Inc.	7 Community Drive	Cheektowaga	NY	14225	2008
Astronics Corporation	Luminescent System, Inc.	130 Commerce way	East Aurora	NY	14052	2019
B&L Wholesale Supply, Inc.	B&L Realty NY, LLC	70 Hartford Street	Rochester	NY	14605	2024
Benderson Development Company	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2014
BG Delaware Holdings	Developers Diversified Real Corporation	3300 Enterprise Parkway	Beachwood	OH	44122	2014
BG Delaware Holdings, LLC	Developers Diversified Real Corporation	3300 Enterprise Parkway	Beachwood	OH	44122	2016
BG Delaware Holdings, LLC	Developers Diversified Real Corporation	3300 Enterprise Parkway	Beachwood	OH	44122	2012
Boston Valley Pottery, Inc.	Boston Valley Terra Cotta	6860 South Abbott Road	Orchard Park	NY	14127	2017
Southtowns Campus Group, LLC	LLC & B&S Southtowns Campus Group, LLC	701 Seneca Street, Suite 200	Buffalo	NY	14210	2023
Braxner, LLC	Tonawanda Coke	3875 River Road	Tonawanda	NY	14151	2022
Bright Meadows Golf Course, LLC/Joseph J. Frey	Bright Meadows Golf Course, LLC	10225 Main Street # 10	Clarence	NY	14031	2021
Buffalo Business Park, Inc.	Buffalo Business Park, Inc	1800 Broadway Avenue	Buffalo	NY	14212	2020
Buffalo Economic Renaissance Corporation	Buffalo Economic Renaissance Corporation	920 City Hall	Buffalo	NY	14202	2021
Buffalo Elmwood Associates, LLC	Developers Diversified Realty Corporation	3300 Enterprise Parkway	Beachwood	OH	44122	2014
Buffalo Elmwood Associates, LLC	Developers Diversified Realty Corporation	3300 Enterprise Parkway	Beachwood	OH	44122	2013

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Project Name	Applicant Name	Address	City	State	Postal Code	Final Year of Financial Assistance
Buffalo Games, Inc.	Buffalo Games, Inc.	220 James E. Casey Drive	Buffalo	NY	14206	2009
Buffalo Games, Inc.	Buffalo Games, Inc.	220 James E. Casey Drive	Buffalo	NY	14206	2011
Buffalo Hearing & Speech	Buffalo Hearing & Speech	50 E. North Street	Buffalo	NY	14203	2016
Buffalo Recycling Enterprises, LLC	Buffalo Recycling Enterprises, LLC	266 Hopkins Street	Buffalo	NY	14220	2025
Buffalo RMH Operating, LLC/Millennium	Buffalo RMH Operating, LLC	2040 Walden Avenue	Cheektowaga	NY	14225	2013
Building Controls & Services, Inc.	Building Controls & Services, Inc.	4 Pequet Parkway	Tonawanda	NY	14150	2017
California Road Company, LLC./Eastco Multi Media Solutions, Inc.	Eastco Pro Media Corporation	3646 California Road	Orchard Park	NY	14127	2023
Canisius High School	Canisius High School	1180 Delaware Avenue	Buffalo	NY	14209	2008
Canterbury Woods	Episcopal Chruch Homes	24 Rhode Island Street	Buffalo	NY	14213	2029
Casa Shelby Development, LLC	Casa Shelby Development	366 Elmwood Avenue	Buffalo	NY	14222	2021
CC&F	Unifrax Corporation	360 Firetower Drive	Tonawanda	NY	14150	2015
Cedar Key Associates Phase II	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2021
Cedar Key Associates, L.P.	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2016
Cello Pack Corp.	Cello-Pack Corporation	55 Innsbruck Drive	Cheektowaga	NY	14227	2018
Charter School for Applied Technologies	Charter School for Applied Technologies	Avenue	Tonawanda	NY	14150	2035
Chef's Restaurant of Buffalo, Inc.	Chef's Restaurant of Buffalo, Inc.	291 Seneca Street	Buffalo	NY	14204	2018
Child & Family Services of Erie County	Child and Family Services of Erie County	330 Delaware Avenue	Buffalo	NY	14202	2022
Claddagh Commission	Claddagh Commission, Inc.	6834 Erie Road	Derby	NY	14047	2015
Clover Communities Fries, LLC	Clover Construction Management	348 Harris Hill Road	Williamsville	NY	14221	2020
Community Services for the Developmentally Disabled, Inc.	Community Services for the Developmentally Disabled	452 Delaware Avenue	Buffalo	NY	14202	2017
Costanzo's Bakery, Inc.	Costanzos Bakery, Inc.	30 Innsbruck Drive	Cheektowaga	NY	14227	2025
Costanzo's Realty, LLC/Costanzo's Bakery, Inc.	Costanzos Bakery, Inc.	30 Innsbruck Drive	Cheektowaga	NY	14227	2022
Culinary Art's Specialties, Inc.	Culinary Arts Specialties, Inc.	2268 Union Road	Cheektowaga	NY	14227	2021
Curtis Niagara, LLC	Curtis Screw Company	50 Thuelman Drive	Buffalo	NY	14206	2020
D&L Enterprises, LLC	D&L Enterprises, Inc.	1200 North America Drive	West Seneca	NY	14224	2019
DePaul Properties, Inc.	DePaul Community Facilities	1930 Buffalo Road	Rochester	NY	14624	2017
Derrick Corporation	Derrick Corporation	590 Duke Road	Cheektowaga	NY	14225	2021
Derrick Corporation	Derrick Corporation	590 Duke Road	Cheektowaga	NY	14225	2022
Derrick Corporation	Derrick Corporation	590 Duke Road	Cheektowaga	NY	14225	2017
Dival Safety Equipment, Inc.	Dival Safety Equipment	1721 Niagara Street	Buffalo	NY	14207	2012
Diversified Controls & Systems, Inc.	Diversified Controls & Systems, Inc.	645 Persons Street	East Aurora	NY	14052	2018
Diversified Controls, Inc.	Diversified Controls, Inc	3333 California Road	Orchard Park	NY	14127	2016
Diversified Controls, Inc.	Diversified Controls, Inc	3333 California Road	Orchard Park	NY	14127	2014
Donald R. Enderby	Don Enderby Realty	65 South Vernon	Middleport	NY	14105	2015
DTE Tonawanda, LLC	DTE Tonawanda LLC	425 South Main Street	Ann Arbor	MI	48107	2022
Duke HN New York, LLC, Health Now	Duke HN New York, LLC	600 East 96th Street	Indianapolis	IN	46240	2023
Dunlop Tire Corporation	Goodyear Dunlop Tires North American, Ltd.	200 John James Audobon Parkway	Amherst	NY	14228	2014
East Aurora Lodging Associates, LLC	East Aurora Lodging	382 East Second Street	Corning	NY	14830	2012
Eastman Machine Company	Eastman Machine Company	779 Washington Street	Buffalo	NY	14203	2013
Elmwood Square Preservation	The Related Companies, LP	60 Columbus Circle	New York	NY	10023	2045
Enidine Incorporated	Enidine, Inc.	7 Centre Drive	Orchard Park	NY	14127	2023
EPIC - Every Person Influences Children, Inc.	EPIC - Every Person Influences Children, Inc.	1000 Main Street	Buffalo	NY	14202	2026
Episcopal Church Home & Affiliates Life Care Community, Inc.	Episcopal Chruch Homes	24 Rhode Island Street	Buffalo	NY	14213	2036
Fed Jones Cheektowaga, LLC, FedEx Ground Package System, Inc.	Monmouth Capital	3499 Route 9	Freehold	NJ	07728	2022
Fisher-Price, Inc.	Fisher-Price, Inc.	636 Girard	East Aurora	NY	14052	2012

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Five Corners Business Park, LLC	Five Corners Business Park, LLC	P.O. Box 208, 13760 Indian	Arkron	NY	14001	2018
FJF Development, LLC/Utica Street Condominium LLC	FJF Development, LLC	403 Main Street, Suite 725	Buffalo	NY	14203	2022
Flexovit USA, Inc.	Flexocit USA, Inc	1305 Eden-Evans Center	Angola	NY	14006	2016
FMC Corporation	FMC Corporation - Active Oxidants Division	35 Sawyer Street	Tonawanda	NY	14150	2015
FMC Corporation	FMC Corporation - Active Oxidants Division	35 Sawyer Street	Tonawanda	NY	14150	2014
Four Corners Properties, LLC	Four Corners Joint Venture	North Buffalo Street & East Quaker Street	Orchard Park	NY	14127	2014
Franklin Southtowns	Hugh McPherson/dba Innsbruck Printing & Mailing	70 Innsbruck Drive	Cheektowaga	NY	14227	2015
Frey Electric Construction Co., Inc.	Frey Electric Construction Company, Inc.	100 Pearce Avenue	Tonawanda	NY	14150	2017
Galvstar, LLC	Galvstar, LLC	301 West 57th Street, Ste. 46-A	New York	NY	10019	2030
Garden Gate Manor Partnership	The McGuire Group	560 Delaware Avenue	Buffalo	NY	14202	2017
Garrett, LLC	Garrett, LLC	255 Sonwil Drive	Cheektowaga	NY	14225	2016
General Motors Corporation	General Motors Powertrain	2995 River Road	Tonawanda	NY	14150	2012
General Motors Corporation	General Motors Powertrain	2995 River Road	Tonawanda	NY	14150	2032
General Motors Corporation/GM Powertrain Group	General Motors Powertrain	2995 River Road	Tonawanda	NY	14150	2032
General Motors, LLC	General Motors, LLC	2995 River Road	Tonawanda	NY	14150	2012
General Welding & Fabricating, Inc.	General Welding and Fabricating, Inc	991 Maple Street	Elma	NY	14059	2023
Genius Tools Atlantic, Inc.	Genius Tools Atlantic, Inc.	15 Cobham Drive	Orchard Park	NY	14127	2021
Gerspach Properties, LLC	Leisure Living	574 Main Street	Tonawanda	NY	14150	2026
Global Concepts Charter School	Global Concepts Charter School	1001 Ridge Road	Lackawanna	NY	14218	2037
Goldman Titanium Company	Goldman Titanium Company	105 Dorothy Street	Buffalo	NY	14202	2021
Goya Foods, Inc.	Goya Foods, Inc.	200 S. Main Street	Angola	NY	14006	2025
Graphic Controls, LLC	Graphic Controls, LLC	400 Exchange Street	Buffalo	NY	14240	2017
Great Lakes Orthodontics, Ltd.	Great lakes Orthodontics	200 Cooper Avenue	Tonawanda	NY	14150	2017
Green Meadows-Buffalo, LLC.	D&W Diesel, Inc.	1501 Clark Street	Auburn	NY	13021	2023
Hart to Hart Manufacturing	Hart to Hart Manufacturing	13520 Curriers Road	Sardinia	NY	14134	2021
Hauptman-Woodward Medical Institute, Inc.	Hauptman-Woodward Medical Research Institute	700 Ellicott Street	Buffalo	NY	14203	2024
Hayden Precision	Accellent	3902 California Road	Orchard Park	NY	14127	2014
Heritage Centers	Heritage Centers	101 Oak Street	Buffalo	NY	14203	2018
Horsefeather/346 Connecticut, LLC	346 Connecticut, LLC	346 Lafayette Street	Buffalo	NY	14203	2013
HSBC Americas, Inc.	HSBC	1HSBC Center	Buffalo	NY	14203	2016
Hydro-Air Components, Inc.	Hydro-Air Components, Inc.	100 Rittling Boulevard	Buffalo	NY	14220	2023
I Squared R Element Co., Inc.	I Squared R Element Co., Inc.	12600 Clarence Center Road	Akron	NY	14001	2014
I-290 Colvin Associates, LLC./Ciminelli Development Co., Inc.	Ciminelli Development	350 Essjay Road	Williamsville	NY	14221	2017
Invitrogen Corporation	Invitrogen Corporation/GIBCO	3175 Staley Road	Grand Island	NY	14072	2013
Invitrogen Corporation	Invitrogen Corporation/GIBCO	3175 Staley Road	Grand Island	NY	14072	2013
Invitrogen Corporation	Invitrogen Corporation/GIBCO	3175 Staley Road	Grand Island	NY	14072	2019
Invitrogen Corporation	Invitrogen Corporation/GIBCO	3175 Staley Road	Grand Island	NY	14072	2013
Iskalo 2780 Delaware LLC	Iskalo Development	5166 Main Street	Williamsville	NY	14221	2021
Iskalo Electric Tower LLC Project	Iskalo Development	5166 Main Street	Williamsville	NY	14221	2019
Iskalo Properties II, LLC	Iskalo Development	5166 Main Street	Williamsville	NY	14221	2014
J&M Distributing Co., Inc.	J & M Distributing Co., Inc. d/b/a Certo Bros.	2500 North America Drive	West Seneca	NY	14224	2019
J. M. Lester, LLC	Brian Michaels International	1150 Niagara Falls Boulevard	Tonawanda	NY	14150	2019
John Goller/Arrow Grinding, Inc.	Arrow Grinding, Inc.	525 Vickers Street	Tonawanda	NY	14150	2025
John W. Danforth Company	John W. Danforth Company	300 Colvin Woods Parkway	Tonawanda	NY	14150	2018
John W. Danforth Company/Blue Angels Properties Two, LLC	John W. Danforth Company	300 Colvin Woods Parkway	Tonawanda	NY	14150	2024

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John W. Danforth Company/Blue Angels Properties Two, LLC	John W. Danforth Company	300 Colvin Woods Parkway	Tonawanda	NY	14150	2020
Joint School Construction Board Phase IV	Joint Schools Construction Board Phase IV	672 Delaware Avenue	Buffalo	NY	14209	2028
Joint Schools Construction Board	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2024
Joint Schools Construction Board	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2028
Joint Schools Construction Board 2012A Refinance	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2026
Joint Schools Construction Board-2007A	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2028
Joint Schools Construction Board-2007A	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2026
Joint Schools Construction Project	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2032
Kaleida Health System/VNA - CGF	Kaleida Health System/VNA	726 Exchange Street	Buffalo	NY	14210	2026
Kanandague Interests, LLC	The Kissling Interests, LLC	298 Main Street, Suite 400	Buffalo	NY	14202	2013
Kohler Awning, Inc.	Hohler Awning, Inc.	2600 Walden Avenue	Cheektowaga	NY	14225	2023
Lafayette Group/West Buffalo Charter School	Ellicott Development	295 Main Street, Suite 210	Buffalo	NY	14203	2013
Lco Building, LLC	Larkin Development Group	726 Exchange Street	Buffalo	NY	14210	2022
Life Technologies Corporation	Invitrogen Corporation/GIBCO	3175 Staley Road	Grand Island	NY	14072	2025
Linen World	Linen World, Inc	19 Cobham Drive	Orchard Park	NY	14127	2016
Luminescent Systems, Inc. ("LSI")	Luminescent System, Inc.	130 Commerce way	East Aurora	NY	14052	2027
Mark 1A, LLC	Mark 1A, LLC	13700 Tri-County BIC Park	Chafec	NY	14030	2016
Mayer Bros. Apple Products, Inc.	Mayer Bros. Apple Products, Inc.	3300 Transit Road	West Seneca	NY	14224	2021
Mayer Brothers Apple Products, Inc.	Mayer Bros. Apple Products, Inc.	3300 Transit Road	West Seneca	NY	14224	2023
Mayer Brothers Apple Products, Inc.	Mayer Bros. Apple Products, Inc.	3300 Transit Road	West Seneca	NY	14224	2014
McGard, LLC	McGard/L.D. McCauley	3875 California Road	Orchard Park	NY	14127	2017
McGard, LLC	McGard, LLC	3875 California Road	Orchard Park	NY	14127	2020
McGuire Union Road LLC	The McGuire Group	560 Delaware Avenue	Buffalo	NY	14202	2017
McKesson Corporation	McKesson Drug Company, Inc	2700 North America Drive	West Seneca	NY	14224	2014
Medaille College	Medaille College	18 Agassiz Circle	Buffalo	NY	14214	2020
Medaille College	Medaille College	18 Agassiz Circle	Buffalo	NY	14214	2035
MJM Industries, Inc.	MJM Industries, Inc.	3360 N. Benzing Road	Orchard Park	NY	14127	2025
MMMF, LLC	MMMF, LLC	3345 North Benzing Road	Orchard Park	NY	14127	2015
Monmouth Capital Corp.	Monmouth Capital	Juniper Business Plaza	Freehold	NJ	07728	2025
Monmouth Capital Corporation	Monmouth Capital	Juniper Business Plaza	Freehold	NJ	07728	2022
Moog Inc. Plant 6A and 2C	Moog, Inc.	300 Jamison Road	Elma	NY	14059	2009
Moog, Inc.	Moog, Inc.	300 Jamison Road	Elma	NY	14059	2015
Moog, Inc.	Moog, Inc.	300 Jamison Road	Elma	NY	14059	2017
Moog, Inc. Plant 11D	Moog, Inc.	300 Jamison Road	Elma	NY	14059	2025
Moog, Inc. Plant 20	Moog, Inc.	300 Jamison Road	Elma	NY	14059	2025
Mueller Services	Mueller Services	63 Main Street	Tonawanda	NY	14150	2020
Mullican Flooring, LP	Mullican Flooring, L.P.	342 Vermont Street	Holland	NY	14080	2013
Multisorb Technologies	Multisorb Technologies, Inc.	325 Harlem Road	Buffalo	NY	14224	2019
New Era Cap Company, Inc.	New Era Cap Company, Inc.	160 Delaware Avenue	Buffalo	NY	14202	2022
New Era Cap Company, Inc.	New Era Cap Company, Inc.	160 Delaware Avenue	Buffalo	NY	14202	2016
Niagara Energy, Inc.	Niagara Energy, LLC	1770 Mile Strip Road	North Collins	NY	14111	2018
Niagara Gear Corporation	Niagara Gear Corporation	955 Military Road	Buffalo	NY	14217	2024
Niagara Maryland Development, LLC	Supermarket Management	460 Niagara Street	Buffalo	NY	14201	2023
North Star Supply Company, Inc.	North Start Supply Company	55 Thielman	Buffalo	NY	14206	2017
Northstar Services, LLC	Northstar Location Services	4285 Genesee Street	Cheektowaga	NY	14225	2022

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NRG Energy	NRG Energy	3500 River Road	Tonawanda	NY	14150	2011
OMFS Properties, LLC	Northtowns Oral & Maxillofacial Surgery, PLLC	555 Delaware Avenue	Tonawanda	NY	14150	2020
Orchard Park CCRC, Inc.	Orchard Park CCRC, Inc.	1 Fox Run Lane	Orchard Park	NY	14127	2036
Osmose Holding, Inc.	Osmose Holding, Inc.	980 Ellicott Street	Buffalo	NY	14209	2016
Otis Bedding	Otis Bed Manufacturing	80 James E. Casey Drive	Buffalo	NY	14210	2018
Otis Bedding	Otis Bed Manufacturing	80 James E. Casey Drive	Buffalo	NY	14210	2018
Our Lady of Victory Renaissance Corporation	Our Lady of Victory Renaissance Corporation	291 North Street	Buffalo	NY	14218	2008
Pallet Services, Inc.	Pallet Services, Inc.	310 Grand Island Boulevard	Tonawanda	NY	14150	2015
Paul A. Dedrick & Eden S. Dedrick	Buffalo Games, Inc.	220 James E. Casey Drive	Buffalo	NY	14206	2020
People, Inc.	People, Inc.	1219 N. Forest Road	Williamsville	NY	14221	2022
Perry's Ice Cream Company, Inc.	Perrys Ice Cream	1 Ice Cream Plaza	Akron	NY	14001	2024
Perry's Ice Cream Company, Inc.	Perrys Ice Cream	1 Ice Cream Plaza	Akron	NY	14001	2014
Peter F. Hunt	Hunt real Estate Corporation	5570 Main Street	Williamsville	NY	14221	2020
Peter L. Krog or Entity to be formed / Minrad International	The Krog Corporation	4 Centre Drive	Orchard Park	NY	14127	2022
Pinnacle Holdings Group, LLC	Pinnacle Holdings Group, LLC	P.O. Box 812	East Amherst	NY	14051	2023
Polymer Conversions, Inc.	Polymer Conversions, Inc.	5732 Big Tree Road	Orchard Park	NY	14127	2023
Praxair, Inc.	Praxair, Inc.	175 East Park Drive	Tonawanda	NY	14151	2021
Productive Transportation Services Group	Productive Transportation Services	530 Grand Island Boulevard	Tonawanda	NY	14150	2012
Productive Transportation Services Group	Productive Transportation Services	530 Grand Island Boulevard	Tonawanda	NY	14150	2015
Protective Industries, Inc.	Protective Industries, Inc.	2150 Elmwood Avenue	Buffalo	NY	14207	2015
R & P Oak Hill, LLC/Erie One BOCES	R & P Oak Hill, LLC	355 Harlem Road	West Seneca	NY	14224	2021
Randall Benderson 1993 Trust/2871 Broadway	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2018
Randall Benderson 1993-1 Trust Phase II	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2016
Randall Benderson 1993-1 Trust Phase III	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2014
Randall Benderson 1993-1 Trust Phase I	Benderson Development Company	570 Delaware Avenue	Buffalo	NY	14202	2014
Riefler Real Estate Corporation	Great Lakes Concrete Products	5960 Camp Road	Hamburg	NY	14075	2029
Rigidized Metal Corporation	Rigidized Metals Corporation	658 Ohio Street	Buffalo	NY	14203	2013
Rigidized Metals Corp.	Rigidized Metals Corporation	658 Ohio Street	Buffalo	NY	14203	2023
RM3 Holdings, LLC/Eagle Crest Senior Village	Calamar	3949 Forest Parkway, Suite 100	North Tonawanda	NY	14120	2021
Robert E. Stark/Kamman Group, LLC	CJS Architects	303 South Park Avenue	Buffalo	NY	14204	2021
Ronald & Judith Perelstein/Schneider's Fish & Seaf	Schneiders Fish & Seafood	2150 Old Union Road	Cheektowaga	NY	14227	2020
Sabio Properties, LLC/Dual Printing, Inc.	Sabio Properties, LLC	340 Nagel Drive	Cheektowaga	NY	14225	2020
Sahlen Packing	Sahlen Packing Company, Inc.	318 Howard Street	Buffalo	NY	14206	2015
Sahlen Packing	Sahlen Packing Company, Inc.	318 Howard Street	Buffalo	NY	14206	2015
Servotronics, Inc.	Servotronics	111- Maple Road	Elma	NY	14059	2014
SMG-Tri-Electronics, LLC	Service Manufacturing	390 Cayuga Road	Cheektowaga	NY	14225	2016
Sonwil Distribution Center	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2017
Sonwil Distribution Center	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2013
Sonwil Distribution Center	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2012
Sonwil Distribution Center, Inc.	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2015
Sonwil Real Estate, Inc.	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2017
Sorrento Cheese	Sorrento Lactalis, Inc.	2375 South Park Avenue	Buffalo	NY	14220	2013
Sorrento Cheese	Sorrento Lactalis, Inc.	2375 South Park Avenue	Buffalo	NY	14220	2014
Sorrento Lactalis, Inc.	Sorrento Lactalis, Inc.	2375 South Park Avenue	Buffalo	NY	14220	2016
Starline USA, Inc.	Starline USA, Inc.	3036 Alt Boulevard	Grand Island	NY	14072	2019

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Steuben Foods, Inc.	Steuben Foods, Inc.	1150 Maple Road	Elma	NY	14059	2018
Suburban Adult Services, Inc.	Suburban Adult Services, Inc.	13339 Route 39	Sardinia	NY	14134	2022
The Uniland Partnership of Delaware, LP	Uniland Development Company	100 Corporate Parkway	Amherst	NY	14226	2018
Transport National Development, Inc.	North American Carbide NY	Ellis Road	Orchard Park	NY	14127	2019
Triad Recycling and Energy Corp.	Triad Recycling and Energy Corp.	317 Vulcan	Buffalo	NY	14207	2018
UC Coatings Corporations	U.C. Coatings Corporation	P.O. Box 1066	Buffalo	NY	14215	2016
Umbra, Inc.	Umbra, Inc.	1705 Broadway	Buffalo	NY	14212	2014
Uniland Partnership of Delaware, LP	Uniland Development Company	100 Corporate Parkway	Amherst	NY	14226	2019
Union Square West Seneca Partners, LP	Clover Construction Management	348 Harris Hill Road	Williamsville	NY	14221	2017
United Cerebral Palsy Association of WNY, Inc.	Aspire of WNY, Inc.	7 Community Drive	Cheektowaga	NY	14225	2014
United Cerebral Palsy Association of WNY, Inc.	Aspire of WNY, Inc.	7 Community Drive	Cheektowaga	NY	14225	2017
Upstate Farms Cooperative, Inc.	Upstate Niagara Cooperative, INC	1730 Dale Road	Cheektowaga	NY	14225	2017
Upstate Farms Cooperative, Inc.	Upstate Niagara Cooperative, INC	1730 Dale Road	Cheektowaga	NY	14225	2017
Upstate Farms Cooperative, Inc.	Upstate Niagara Cooperative, INC	1730 Dale Road	Cheektowaga	NY	14225	2020
Upstate Steel	Upstate Steel, Inc.	1800 Dale Road	Cheektowaga	NY	14227	2013
US Ittek, Inc.	US Ittek Group	1720 Military Road	Tonawanda	NY	14150	2013
Valledolmo, Inc./Ricotta & Visco	Valledolmo, Inc./Ricotta & Visco	350 Main Street	Buffalo	NY	14202	2020
Valmed Pharmaceuticals, Inc.	VIP Value in Pharmaceuticals	3000 Alt Boulevard	Grand Island	NY	14072	2019
ValueCentric, LLC,	ValueCentric, LLC	23 Cobham Drive	Orchard Park	NY	14127	2022
ValueCentric, LLC,	ValueCentric, LLC	23 Cobham Drive	Orchard Park	NY	14127	2013
Volland Electric Equipment Corp.	Colland Electric Equipment	75 Innsbruck Drive	Cheektowaga	NY	14227	2013
Waterfront Associates, LLC	Waterfront Associates, LLC	250 South Clinton Street	Syracuse	NY	13202	2014
Welded Tube	Welded Tube	111 Rayette Road	Concord	ON	L4K2E9	2024
West Seneca Commercial Center, LLC	West Seneca Commercial Center	3121 Clinton Street	West Seneca	NY	14224	2014
Whiting Door	Whiting Door Manufacturing	113 Cedar Street	Akron	NY	14001	2017
Whiting Door	Whiting Door Manufacturing	113 Cedar Street	Akron	NY	14001	2013
Wilson Greatbatch Ltd.	Wilson Greatbatch Limited	9645 Wehrle Drive	Clarence	NY	14031	2021
Wilson Greatbatch, Ltd.(former Alden Sci.)	Wilson Greatbatch Limited	9645 Wehrle Drive	Clarence	NY	14031	2021
WNY Urology Associates, LLC	WNY Urology Associates, LLC	3085 Harlem Road	Cheektowaga	NY	14225	2025
WS Empire, LLC	WS Empire, LLC	P.O. Box 902	Buffalo	NY	14225	2012
WS Empire, LLC	WS Empire, LLC	P.O. Box 902	Buffalo	NY	14225	2014
Zemco Industries	Tyson	665 Perry Street	Buffalo	NY	14210	2013
Zenger Development Corporation & Related Entities	Zenger Group	525 Hertel Avenue	Buffalo	NY	14207	2013
Zion Holdings, LLC/Buffalo Clinical Research Center, LLC	Zion Holdings, LLC	443 Delaware Avenue	Buffalo	NY	14203	2022
Rich Products Corporation	Rich Products Corporation	One Robert Rich Way	Buffalo	NY	14213	2014
The Distillery Lofts, LLC/Foundry Lofts	Signature Development	489 Ellicott Street	Buffalo	NY	14202	2014
Conventus Partners, LP	Ciminelli Real Estate	350 Essjay Road	Williamsville	NY	14221	2015
Niagara Blower Company	Niagara Blower	673 Ontario Street	Buffalo	NY	14207	2014
5277 Group/Arctic Freezer Building	Ellicott Development	295 Main Street	Buffalo	NY	14203	2015
425 Michigan Avenue, LLC/Compass East	McGuire Development	560 Delaware Avenue	Buffalo	NY	14202	2015
4455 Genesee Street, LLC	Calspan Corporation	4455 Genesee Street	Cheektowaga	NY	14225	2015
Property, LLC	Ontario Specialty Contracting, Inc./OSC Manufacturing	333 Ganson Street	Buffalo	NY	14203	2014
Upstate Niagara Cooperative, Inc.	Upstate Niagara Cooperative, Inc.	1730 Dale Road	Cheektowaga	NY	14225	2014
West Genesee Hotel Associates	West Genesee Hotel Associates	Six Fountain Plaza	Buffalo	NY	14202	2013
Sonwil Distribution Center, Inc.	Sonwil Distribution Center, Inc.	100 Sonwil Drive	Cheektowaga	NY	14225	2013

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I Squared R Element Co., Inc.	I Squared R Element Co., Inc.	12600 Clarence Center Road	Akron	NY	14001	2020
Niagara Transformer Corporation	Niagara Transformer Corporation	1747 Dale Road	Cheektowaga	NY	14225	2024
Bryant & Stratton	Bryant & Stratton	2410 North Forest	Getzville	NY	14068	2013
338 Ellicott Street, LLC	Signature Development	489 Ellicott Street	Buffalo	NY	14202	2013
Moog, Inc.	Moog, Inc.	300 Jamison Road	East Aurora	NY	14052	2023
477 Main Street, LLC/The Martin Group	Martin Group	477 Main Street	Buffalo	NY	14203	2013
Hamister Hospitality Wake, LLC	Hamister Group	6400 Sheridan Drive	Williamsville	NY	14221	2014
Sustainable BioPower, LLC	Quasar Energy Group	7624 Riverview Road	Cleveland	OH	44141	2021
Serafin Properties, LLC	QMC Technologies Inc.	4388 Broadway	Depew	NY	14043	2021
New Covenant Church	Creative Structures Services	1659 Amherst Street	Buffalo	NY	14214	2014
BTC Block 1/21, Inc./Uniland Development Company	Uniland Partnership of Delaware, LP	100 Corporate Parkway	Amherst	NY	14226	2021
HARBORcenter Development, LLC	HARBORcenter Development, LLC	First Niagara Center	Buffalo	NY	14203	2026
Houk Lofts, LLC	Signature Development	489 Ellicott Street	Buffalo	NY	14202	2013
The Kittinger Company	Kittinger Furniture Company	2495 Main Street	Buffalo	NY	14214	2024
Joint Schools Construction Board 2013 Refunding of 2009A Bonds	Joint Schools Construction Board	672 Delaware Avenue	Buffalo	NY	14209	2028
American Douglas Metals, Inc.	American Douglas Metals	333 Henderson	Tonawanda	NY	14217	2014
Swan Street Buffalo, LLC	Schneider Design Architect, PC	427 Delaware Avenue	Buffalo	NY	14202	2014
555 Riverwalk Parkway, LLC	TM Montante Development	2760 Kenmore Avenue	Tonawanda	NY	14150	2024
Automated Machine Technologies, Inc.	Automated Machine Technologies	6661 Ward Road	Orchard Park	NY	14127	2024
Medaille College 2013 Refunding of ECIDA 2003 Bond	Medaille College	18 Agassiz Circle	Buffalo	NY	14214	2035
Genesee Gateway, LLC	Genesee Gateway, LLC	726 Exchange Street	Buffalo	NY	14210	2014
Life Technologies, Inc.	Invitrogen Corporation/GIBCO/Life Technologies	3175 Staley Road	Grand Island	NY	14072	2028
Rich Products Corporation	Rich Products Corporation	One Robert Rich Way	Buffalo	NY	14213	2013
Welded Tube	Welded Tube	111 Rayette Road	Concord	ON	L4K2E9	2024
McGard, LLC	McGard, LLC	3877 California Road	Orchard Park	NY	14127	2015
Goya Foods, Inc.	Goya Foods of Great Lakes New York	200 South Main Street	Angola	NY	14006	2014

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Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
1093 Group/Family Dollar	Lease	Finance, Insurance and Real Estate	\$ 1,268,510	\$ 1,000,000	\$ -	Applicable	N	06/08/2009
1291 Group, LLC/Health Sciences Charter School	Lease	Services	\$ 2,375,000	\$ 4,750,000	\$ -	Applicable	Y	04/01/2011
1320 Southwestern Boulevard, LLC	Lease	Services	\$ 3,900,000	\$ 3,849,553	\$ -	Applicable	N	08/10/2009
1998-Brooks Development, LLC.	Bonds/Notes Issuance	Manufacturing	\$ 2,400,000	\$ 1,006,480	\$ 2,400,000	Taxable	N	04/22/1998
2006 Ship Certain, LLC(former 2004 Krog-USC)	Lease	Manufacturing	\$ 8,375,000	\$ 8,000,000	\$ -	Applicable	N	05/12/2004
2009 Shoreline Apartments LLC	Bonds/Notes Issuance	Finance, Insurance and Real Estate	\$ 11,000,000	\$ 11,000,000	\$ 9,000,000	Tax Exempt	N	05/09/2005
2300 Clinton Street Holdings, LLC/Pol-Tek Industries	Lease	Manufacturing	\$ 500,000	\$ 300,000	\$ -	Applicable	N	09/12/2005
2460 Bowen Road, LLC/Sylvia's Place	Lease	Construction	\$ 5,960,800	\$ 3,800,000	\$ -	Applicable	N	06/20/2011
2497 Delaware Holdings, LLC/ Western New York Immediate Care	Lease	Services	\$ 3,000,000	\$ 2,150,000	\$ -	Applicable	N	11/08/2010
2880 Transit Road, LLC	Lease	Services	\$ 5,450,000	\$ 4,350,000	\$ -	Applicable	N	06/08/2009
2915 Main Street, LLC/Bethune Lofts	Lease	Finance, Insurance and Real Estate	\$ 18,170,355	\$ 15,443,836	\$ -	Applicable	N	07/18/2011
315 Ship Canal Parkway, LLC	Lease	Wholesale Trade	\$ 12,404,677	\$ 12,404,677	\$ -	Applicable	N	12/10/2007
500 Bailey, LLC/Advantage Housewares	Lease	Manufacturing	\$ 7,193,308	\$ 7,193,308	\$ -	Applicable	N	03/11/1998
5001 Genesee Street, LLC / Niagara National, Inc.	Lease	Services	\$ 1,100,000	\$ 1,100,000	\$ -	Applicable	N	11/13/2006
5182 Group, LLC/ The Graystone	Tax Exemptions	Finance, Insurance and Real Estate	\$ 5,918,000	\$ 2,968,000	\$ -	Applicable	N	04/16/2012
52 Chippewa, LLC/Calumet Project	Lease	Finance, Insurance and Real Estate	\$ 2,825,000	\$ 2,100,000	\$ -	Applicable	N	11/08/2010
55 Thielman Associates, LLC	Lease	Wholesale Trade	\$ 450,000	\$ 1,000,000	\$ -	Applicable	N	12/13/2010
611 Jamison Road, LLC	Lease	Services	\$ 7,698,000	\$ 6,600,000	\$ -	Applicable	N	12/13/2010
9505 Main Street, LLC - Cobey	Lease	Manufacturing	\$ 10,000,000	\$ 9,200,000	\$ -	Applicable	N	05/08/2006
Advanced Marketing	Bonds/Notes Issuance	Services	\$ 550,000	\$ 550,000	\$ 500,000	Taxable	N	10/13/1999
Affordable Senior Housing Opportunities of New York	Lease	Services	\$ 11,368,000	\$ 9,595,088	\$ -	Applicable	N	05/21/2007
Airport Commerce Park II	Lease	Finance, Insurance and Real Estate	\$ 8,515,000	\$ 8,515,000	\$ -	Applicable	N	08/15/2001
Airport Commerce Park II, LLC	Lease	Finance, Insurance and Real Estate	\$ 4,820,000	\$ 4,820,000	\$ -	Applicable	N	05/12/2004
Alliance Advisory Group, Inc./600 Delaware Avenue, LLC	Lease	Finance, Insurance and Real Estate	\$ 2,600,000	\$ 2,600,000	\$ -	Applicable	N	10/18/2010
American Pharmaceutical Partners, Inc.	Lease	Manufacturing	\$ 4,000,320	\$ 4,000,320	\$ -	Applicable	N	12/15/2004
Anderson Equipment Company (NY), Inc.	Lease	Construction	\$ 6,671,241	\$ 5,245,241	\$ -	Applicable	N	08/09/2010
API Heat Transfer, Inc.	Lease	Manufacturing	\$ 7,125,076	\$ 3,712,576	\$ -	Applicable	N	05/12/2008
APP Pharmaceuticals, LLC/Abraxis	Lease	Manufacturing	\$ 12,000,000	\$ 12,000,000	\$ -	Applicable	N	07/14/2008
Arrow Sheet Metal Works, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 380,000	\$ 341,280	\$ 270,000	Taxable	N	02/16/2000
Asbury Development, LP/Righteous Babe Records	Lease	Other Categories	\$ 5,800,000	\$ 5,800,000	\$ -	Applicable	N	06/11/2003
Aspire of Western New York, Inc.	Bonds/Notes Issuance	Services	\$ 3,000,000	\$ 2,890,000	\$ 2,890,000	Tax Exempt	Y	11/19/2007
Astronics Corporation	Bonds/Notes Issuance	Manufacturing	\$ 7,500,000	\$ 7,000,000	\$ 7,000,000	Tax Exempt	N	03/17/1999
B&L Wholesale Supply, Inc.	Lease	Wholesale Trade	\$ 1,592,000	\$ 1,592,000	\$ -	Applicable	N	01/08/2007
Benderson Development Company	Tax Exemptions	Finance, Insurance and Real Estate	\$ 22,050,000	\$ 19,050,000	\$ -	Applicable	N	08/20/2012
BG Delaware Holdings	Lease	Finance, Insurance and Real Estate	\$ -	\$ -	\$ -	Applicable	N	09/13/1995
BG Delaware Holdings, LLC	Lease	Finance, Insurance and Real Estate	\$ 254,780	\$ 254,780	\$ -	Applicable	N	09/13/1995
BG Delaware Holdings, LLC	Lease	Finance, Insurance and Real Estate	\$ 9,037,706	\$ 9,037,706	\$ -	Applicable	N	09/13/1995
Boston Valley Pottery, Inc.	Lease	Manufacturing	\$ 1,340,484	\$ 1,305,583	\$ -	Applicable	N	05/16/2001
Southtowns Campus Group, LLC	Lease	Services	\$ 2,869,500	\$ 2,869,500	\$ -	Applicable	N	12/19/2011
Braxner, LLC	Lease	Finance, Insurance and Real Estate	\$ 491,000	\$ 391,000	\$ -	Applicable	N	02/13/2006
Bright Meadows Golf Course, LLC/Joseph J. Frey	Lease	Other Categories	\$ 2,775,000	\$ 2,775,000	\$ -	Applicable	N	05/15/2002
Buffalo Business Park, Inc.	Lease	Manufacturing	\$ 716,500	\$ 716,500	\$ -	Applicable	N	05/12/1999
Buffalo Economic Renaissance Corporation	Lease	Other Categories	\$ 2,125,000	\$ 2,125,000	\$ -	Applicable	N	10/01/2000
Buffalo Elmwood Associates, LLC	Lease	Finance, Insurance and Real Estate	\$ 542,179	\$ 542,179	\$ -	Applicable	N	09/13/1995
Buffalo Elmwood Associates, LLC	Lease	Finance, Insurance and Real Estate	\$ 7,197,750	\$ 7,197,750	\$ -	Applicable	N	09/13/1995

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Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
Buffalo Games, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 436,000	\$ 436,000	\$ 436,000	Taxable	N	11/18/1992
Buffalo Games, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 460,000	\$ 460,000	\$ 460,000	Taxable	N	05/10/1995
Buffalo Hearing & Speech	Bonds/Notes Issuance	Services	\$ 3,100,000	\$ 3,100,000	\$ 3,100,000	Tax Exempt	Y	07/09/1997
Buffalo Recycling Enterprises, LLC	Lease	Other Categories	\$ 14,000,000	\$ 3,642,400	\$ -	Applicable	N	03/09/2009
Buffalo RMH Operating, LLC/Millennium	Tax Exemptions	Services	\$ 2,252,000	\$ 5,000,000	\$ -	Applicable	N	03/26/2012
Building Controls & Services, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 830,700	\$ 805,700	\$ 450,000	Taxable	N	03/14/2001
California Road Company, LLC./Eastco Multi Media Solutions, Inc.	Lease	Services	\$ 493,296	\$ 491,296	\$ -	Applicable	N	10/17/2005
Canisius High School	Bonds/Notes Issuance	Civic Facility	\$ 25,000,000	\$ 25,000,000	\$ 22,250,000	Tax Exempt	Y	01/01/2008
Canterbury Woods	Bonds/Notes Issuance	Other Categories	\$ 58,610,000	\$ 58,740,000	\$ 58,610,000	Tax Exempt	Y	06/11/1997
Casa Shelby Development, LLC	Lease	Finance, Insurance and Real Estate	\$ 1,579,760	\$ 1,597,760	\$ -	Applicable	N	04/20/2009
CC&F	Lease	Manufacturing	\$ 2,200,000	\$ 2,200,000	\$ -	Applicable	N	10/14/1998
Cedar Key Associates Phase II	Lease	Finance, Insurance and Real Estate	\$ 504,228	\$ 504,228	\$ -	Applicable	N	12/13/2010
Cedar Key Associates, L.P.	Lease	Finance, Insurance and Real Estate	\$ 4,542,223	\$ 4,542,223	\$ -	Applicable	N	09/15/2004
Cello Pack Corp.	Lease	Manufacturing	\$ 686,725	\$ 577,647	\$ -	Applicable	N	11/13/2002
Charter School for Applied Technologies	Bonds/Notes Issuance	Civic Facility	\$ 21,940,000	\$ 21,940,000	\$ 21,940,000	Tax Exempt	Y	12/15/2004
Chef's Restaurant of Buffalo, Inc.	Lease	Retail Trade	\$ 1,430,000	\$ 1,430,000	\$ -	Applicable	N	04/12/2010
Child & Family Services of Erie County	Bonds/Notes Issuance	Services	\$ 4,200,000	\$ 4,200,000	\$ 4,200,000	Tax Exempt	Y	05/15/2002
Claddagh Commission	Bonds/Notes Issuance	Services	\$ 1,800,000	\$ 1,775,000	\$ 1,775,000	Tax Exempt	Y	10/11/2000
Clover Communities Fries, LLC	Lease	Finance, Insurance and Real Estate	\$ 11,000,000	\$ 9,500,000	\$ -	Applicable	N	04/20/2009
Community Services for the Developmentally Disabled, Inc.	Bonds/Notes Issuance	Services	\$ 3,630,000	\$ 3,630,000	\$ 3,630,000	Tax Exempt	Y	02/13/2002
Costanzo's Bakery, Inc.	Lease	Manufacturing	\$ 2,500,000	\$ 2,500,000	\$ -	Applicable	N	04/20/2009
Costanzo's Realty, LLC/Costanzo's Bakery, Inc.	Lease	Manufacturing	\$ 1,886,988	\$ 836,988	\$ -	Applicable	N	08/14/2006
Culinary Art's Specialties, Inc.	Lease	Manufacturing	\$ 3,216,871	\$ 2,982,871	\$ -	Applicable	N	02/11/2004
Curtis Niagara, LLC	Bonds/Notes Issuance	Manufacturing	\$ 6,225,000	\$ 5,250,000	\$ 6,225,000	Taxable	N	04/14/2004
D&L Enterprises, LLC	Lease	Manufacturing	\$ 2,600,000	\$ 1,899,067	\$ -	Applicable	N	03/12/2003
DePaul Properties, Inc.	Bonds/Notes Issuance	Other Categories	\$ 9,000,000	\$ 8,345,000	\$ 8,345,000	Tax Exempt	Y	05/13/1998
Derrick Corporation	Lease	Manufacturing	\$ 1,104,014	\$ 1,104,014	\$ -	Applicable	N	07/11/2005
Derrick Corporation	Lease	Manufacturing	\$ 19,155,000	\$ 11,355,611	\$ -	Applicable	N	03/21/2011
Derrick Corporation	Lease	Manufacturing	\$ 1,835,628	\$ 1,835,628	\$ -	Applicable	N	11/15/2000
Dival Safety Equipment, Inc.	Lease	Wholesale Trade	\$ 1,717,283	\$ 1,717,283	\$ -	Applicable	N	05/10/2000
Diversified Controls & Systems, Inc.	Lease	Manufacturing	\$ 352,302	\$ 352,302	\$ -	Applicable	N	03/14/2001
Diversified Controls, Inc.	Lease	Manufacturing	\$ 2,183,070	\$ 2,183,000	\$ -	Applicable	N	07/12/2000
Diversified Controls, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 6,075,000	\$ 4,250,000	\$ 4,250,000	Tax Exempt	N	04/22/1998
Donald R. Enderby	Lease	Services	\$ 365,767	\$ 365,767	\$ -	Applicable	N	11/10/1999
DTE Tonawanda, LLC	Lease	Services	\$ 34,900,000	\$ 19,700,000	\$ -	Applicable	N	03/14/2001
Duke HN New York, LLC, Health Now	Bonds/Notes Issuance	Services	\$ 111,300,000	\$ 11,275,000	\$ 11,275,000	Taxable	N	07/11/2005
Dunlop Tire Corporation	Lease	Manufacturing	\$ 28,000,000	\$ 10,270,000	\$ -	Applicable	N	09/16/1998
East Aurora Lodging Associates, LLC	Lease	Services	\$ 9,250,000	\$ 815,000	\$ -	Applicable	N	04/11/2011
Eastman Machine Company	Tax Exemptions	Manufacturing	\$ 485,000	\$ 485,000	\$ -	Applicable	N	03/26/2012
Elmwood Square Preservation	Bonds/Notes Issuance	Other Categories	\$ 6,085,000	\$ 6,085,000	\$ 6,085,000	Tax Exempt	N	08/13/2003
Enidine Incorporated	Lease	Manufacturing	\$ 2,926,400	\$ 2,926,400	\$ -	Applicable	N	03/12/2007
EPIC - Every Person Influences Children, Inc.	Bonds/Notes Issuance	Civic Facility	\$ 1,345,000	\$ 1,345,000	\$ 1,345,000	Taxable	Y	09/12/2005
Episcopal Church Home & Affiliates Life Care Community, Inc.	Lease	Civic Facility	\$ 14,472,000	\$ 14,472,000	\$ -	Applicable	Y	06/13/2005
Fed Jones Cheektowaga, LLC, FedEx Ground Package System, Inc.	Lease	Services	\$ 4,065,000	\$ 3,626,000	\$ -	Applicable	N	10/11/2000
Fisher-Price, Inc.	Lease	Manufacturing	\$ 10,000,000	\$ 10,000,000	\$ -	Applicable	N	03/23/2009

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Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
Five Corners Business Park, LLC	Lease	Manufacturing	\$ 2,800,000	\$ 2,800,000	\$ -	Applicable	N	06/12/2002
FJF Development, LLC/Utica Street Condominium LLC	Lease	Finance, Insurance and Real Estate	\$ 2,060,000	\$ 2,060,000	\$ -	Applicable	N	12/14/2009
Flexovit USA, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 4,686,000	\$ 3,119,515	\$ 2,800,000	Taxable	N	12/13/1995
FMC Corporation	Lease	Manufacturing	\$ 1,500,000	\$ 1,500,000	\$ -	Applicable	N	05/12/1999
FMC Corporation	Lease	Manufacturing	\$ 5,961,520	\$ 4,973,336	\$ -	Applicable	N	02/14/1996
Four Corners Properties, LLC	Lease	Other Categories	\$ 2,800,000	\$ 2,800,000	\$ -	Applicable	N	04/11/2001
Franklin Southtowns	Bonds/Notes Issuance	Services	\$ 318,000	\$ 243,000	\$ 250,000	Taxable	N	08/18/1999
Frey Electric Construction Co., Inc.	Lease	Construction	\$ 1,435,200	\$ 1,185,200	\$ -	Applicable	N	02/21/2001
Galvstar, LLC	Bonds/Notes Issuance	Manufacturing	\$ 19,995,000	\$ 1,000,000	\$ 19,995,000	Taxable	N	05/10/2010
Garden Gate Manor Partnership	Lease	Services	\$ 2,427,475	\$ 2,427,475	\$ -	Applicable	N	09/12/2005
Garrett, LLC	Lease	Other Categories	\$ 6,370,000	\$ 2,646,996	\$ -	Applicable	N	12/12/2001
General Motors Corporation	Lease	Manufacturing	\$ 293,000,000	\$ 42,000,000	\$ -	Applicable	N	10/16/1996
General Motors Corporation	Lease	Manufacturing	\$ 501,201,500	\$ 80,000,000	\$ -	Applicable	N	05/10/2000
General Motors Corporation/GM Powertrain Group	Lease	Manufacturing	\$ 25,000,000	\$ 25,000,000	\$ -	Applicable	N	12/11/2006
General Motors, LLC	Lease	Manufacturing	\$ 814,700,000	\$ 18,000,000	\$ -	Applicable	N	04/12/2010
General Welding & Fabricating, Inc.	Lease	Manufacturing	\$ 2,260,000	\$ 2,129,670	\$ -	Applicable	N	05/21/2007
Genius Tools Atlantic, Inc.	Lease	Manufacturing	\$ 2,244,770	\$ 1,963,770	\$ -	Applicable	N	04/11/2005
Gerspach Properties, LLC	Lease	Finance, Insurance and Real Estate	\$ 4,500,000	\$ 1,855,000	\$ -	Applicable	N	08/11/2008
Global Concepts Charter School	Bonds/Notes Issuance	Other Categories	\$ 9,500,000	\$ 8,275,000	\$ 8,275,000	Tax Exempt	N	06/11/2007
Goldman Titanium Company	Tax Exemptions	Manufacturing	\$ 645,000	\$ 630,000	\$ -	Applicable	N	10/15/2012
Goya Foods, Inc.	Lease	Manufacturing	\$ 10,681,774	\$ 10,681,774	\$ -	Applicable	N	03/12/2007
Graphic Controls, LLC	Lease	Manufacturing	\$ 16,562,519	\$ 12,475,000	\$ -	Applicable	N	06/14/2000
Great Lakes Orthodontics, Ltd.	Lease	Manufacturing	\$ 4,175,000	\$ 3,594,000	\$ -	Applicable	N	07/11/2001
Green Meadows-Buffalo, LLC.	Lease	Manufacturing	\$ 607,105	\$ 525,632	\$ -	Applicable	N	08/08/2005
Hart to Hart Manufacturing	Lease	Manufacturing	\$ 195,000	\$ 195,000	\$ -	Applicable	N	04/11/2005
Hauptman-Woodward Medical Institute, Inc.	Bonds/Notes Issuance	Services	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	Tax Exempt	Y	08/13/2003
Hayden Precision	Lease	Manufacturing	\$ 1,461,760	\$ 1,421,680	\$ -	Applicable	N	11/08/1989
Heritage Centers	Bonds/Notes Issuance	Services	\$ 2,805,000	\$ 2,805,000	\$ 2,805,000	Tax Exempt	Y	09/10/2003
Horsefeather/346 Connecticut, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 3,627,800	\$ 2,334,000	\$ -	Applicable	N	07/12/2010
HSBC Americas, Inc.	Lease	Finance, Insurance and Real Estate	\$ 264,209,000	\$ 264,209,000	\$ -	Applicable	N	02/21/2001
Hydro-Air Components, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 9,800,000	\$ 9,800,000	\$ 9,800,000	Taxable	N	06/12/2006
I Squared R Element Co., Inc.	Lease	Manufacturing	\$ 295,552	\$ 295,552	\$ -	Applicable	N	08/16/1995
I-290 Colvin Associates, LLC./Ciminelli Development Co., Inc.	Lease	Services	\$ 1,891,922	\$ 1,891,922	\$ -	Applicable	N	11/14/2005
Invitrogen Corporation	Lease	Manufacturing	\$ 3,675,000	\$ 3,502,000	\$ -	Applicable	N	08/11/1999
Invitrogen Corporation	Lease	Manufacturing	\$ -	\$ -	\$ -	Applicable	N	08/11/1996
Invitrogen Corporation	Lease	Manufacturing	\$ 9,000,000	\$ 1,000,000	\$ -	Applicable	N	09/11/2002
Invitrogen Corporation	Lease	Manufacturing	\$ -	\$ -	\$ -	Applicable	N	08/11/1997
Iskalo 2780 Delaware LLC	Lease	Finance, Insurance and Real Estate	\$ 5,422,317	\$ 5,422,317	\$ -	Applicable	N	02/09/2009
Iskalo Electric Tower LLC Project	Lease	Services	\$ 10,500,000	\$ 3,700,000	\$ -	Applicable	N	07/14/2004
Iskalo Properties II, LLC	Lease	Other Categories	\$ 1,151,680	\$ 1,151,680	\$ -	Applicable	N	09/12/2002
J&M Distributing Co., Inc.	Lease	Wholesale Trade	\$ 19,510,000	\$ 16,793,394	\$ -	Applicable	N	04/17/2002
J. M. Lester, LLC	Lease	Manufacturing	\$ 1,060,896	\$ 1,057,896	\$ -	Applicable	N	04/16/2003
John Goller/Arrow Grinding, Inc.	Lease	Manufacturing	\$ 650,000	\$ 614,000	\$ -	Applicable	N	01/17/2008
John W. Danforth Company	Lease	Construction	\$ 5,476,300	\$ 5,071,462	\$ -	Applicable	N	09/11/2002
John W. Danforth Company/Blue Angels Properties Two, LLC	Lease	Construction	\$ 2,538,000	\$ 2,538,000	\$ -	Applicable	N	03/11/2008

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Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
John W. Danforth Company/Blue Angels Properties Two, LLC	Lease	Manufacturing	\$ 2,775,840	\$ 2,679,890	\$ -	Applicable	N	09/15/2004
Joint School Construction Board Phase IV	Bonds/Notes Issuance	Other Categories	\$ 294,905,000	\$ 294,905,000	\$ 294,000,000	Tax Exempt	N	08/14/2002
Joint Schools Construction Board	Bonds/Notes Issuance	Other Categories	\$ 185,000,000	\$ 185,000,000	\$ 185,000,000	Tax Exempt	N	08/14/2002
Joint Schools Construction Board	Bonds/Notes Issuance	Other Categories	\$ 310,125,000	\$ 310,125,000	\$ 310,125,000	Tax Exempt	N	08/14/2002
Joint Schools Construction Board 2012A Refinance	Bonds/Notes Issuance	Other Categories	\$ 209,540,000	\$ 209,540,000	\$ 209,540,000	Tax Exempt	N	08/14/2002
Joint Schools Construction Board-2007A	Bonds/Notes Issuance	Other Categories	\$ 173,225,000	\$ 173,225,000	\$ 173,225,000	Tax Exempt	N	01/01/2008
Joint Schools Construction Board-2007A	Bonds/Notes Issuance	Other Categories	\$ 180,000,000	\$ 180,000,000	\$ 180,000,000	Tax Exempt	N	08/14/2002
Joint Schools Construction Project	Bonds/Notes Issuance	Other Categories	\$ 277,875,000	\$ 277,875,000	\$ 277,875,000	Tax Exempt	N	08/14/2002
Kaleida Health System/VNA - CGF	Bonds/Notes Issuance	Services	\$ 7,500,000	\$ 7,500,000	\$ 7,500,000	Tax Exempt	Y	04/14/1999
Kanandague Interests, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 1,432,000	\$ 1,350,000	\$ -	Applicable	N	02/08/2010
Kohler Awning, Inc.	Lease	Services	\$ 295,800	\$ 295,800	\$ -	Applicable	N	12/11/2006
Lafayette Group/West Buffalo Charter School	Tax Exemptions	Finance, Insurance and Real Estate	\$ 3,836,028	\$ 3,408,628	\$ -	Applicable	N	07/16/2012
Lco Building, LLC	Lease	Construction	\$ 13,428,191	\$ 10,000,000	\$ -	Applicable	N	10/18/2010
Life Technologies Corporation	Lease	Services	\$ 2,378,000	\$ 2,378,000	\$ -	Applicable	N	10/20/2008
Linen World	Bonds/Notes Issuance	Wholesale Trade	\$ 845,000	\$ 685,000	\$ 700,000	Taxable	N	04/14/1999
Luminescent Systems, Inc. ("LSI")	Bonds/Notes Issuance	Manufacturing	\$ 7,500,000	\$ 6,000,000	\$ 6,000,000	Tax Exempt	N	08/14/2006
Mark 1A, LLC	Lease	Manufacturing	\$ 761,250	\$ 761,520	\$ -	Applicable	N	04/11/2005
Mayer Bros. Apple Products, Inc.	Lease	Manufacturing	\$ 1,938,741	\$ 1,938,741	\$ -	Applicable	N	09/12/2005
Mayer Brothers Apple Products, Inc.	Lease	Manufacturing	\$ 916,530	\$ 916,530	\$ -	Applicable	N	06/11/2007
Mayer Brothers Apple Products, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 915,645	\$ 684,230	\$ 650,000	Taxable	N	09/16/1998
McGard, LLC	Lease	Manufacturing	\$ 2,075,765	\$ 1,853,582	\$ -	Applicable	N	03/14/2001
McGard, LLC	Lease	Manufacturing	\$ 2,454,000	\$ 2,277,952	\$ -	Applicable	N	03/21/2011
McGuire Union Road LLC	Lease	Services	\$ 1,202,400	\$ 1,202,400	\$ -	Applicable	N	05/08/2006
McKesson Corporation	Lease	Wholesale Trade	\$ 9,097,271	\$ 8,997,271	\$ -	Applicable	N	09/16/1998
Medaille College	Bonds/Notes Issuance	Other Categories	\$ 4,245,000	\$ 4,245,000	\$ 4,245,000	Tax Exempt	Y	09/20/2000
Medaille College	Bonds/Notes Issuance	Other Categories	\$ 19,500,000	\$ 19,500,000	\$ 19,160,000	Tax Exempt	Y	03/12/2003
MJM Industries, Inc.	Lease	Wholesale Trade	\$ 1,000,000	\$ 1,000,000	\$ -	Applicable	N	03/09/2009
MMMF, LLC	Lease	Manufacturing	\$ 875,000	\$ 875,000	\$ -	Applicable	N	06/12/1991
Monmouth Capital Corp.	Lease	Finance, Insurance and Real Estate	\$ 2,547,641	\$ 1,916,914	\$ -	Applicable	N	01/12/2009
Monmouth Capital Corporation	Lease	Finance, Insurance and Real Estate	\$ 2,804,552	\$ 1,879,123	\$ -	Applicable	N	01/17/2006
Moog Inc. Plant 6A and 2C	Lease	Manufacturing	\$ 6,514,316	\$ 6,514,316	\$ -	Applicable	N	04/10/2006
Moog, Inc.	Lease	Manufacturing	\$ 4,324,848	\$ 4,126,684	\$ -	Applicable	N	05/12/1999
Moog, Inc.	Lease	Manufacturing	\$ 3,482,174	\$ 3,482,174	\$ -	Applicable	N	09/10/1997
Moog, Inc. Plant 11D	Lease	Manufacturing	\$ 6,700,300	\$ 6,700,300	\$ -	Applicable	N	04/14/2008
Moog, Inc. Plant 20	Lease	Manufacturing	\$ 9,781,000	\$ 9,463,000	\$ -	Applicable	N	08/13/2007
Mueller Services	Lease	Services	\$ 1,450,000	\$ 1,450,000	\$ -	Applicable	N	07/14/2004
Mullican Flooring, LP	Lease	Manufacturing	\$ 4,580,000	\$ 1,106,112	\$ -	Applicable	N	05/15/2002
Multisorb Technologies	Bonds/Notes Issuance	Manufacturing	\$ 4,450,000	\$ 3,200,000	\$ 2,700,000	Tax Exempt	N	01/01/2008
New Era Cap Company, Inc.	Lease	Manufacturing	\$ 9,772,000	\$ 9,593,850	\$ -	Applicable	N	03/13/2006
New Era Cap Company, Inc.	Lease	Manufacturing	\$ 3,165,000	\$ 2,150,000	\$ -	Applicable	N	06/14/2010
Niagara Energy, Inc.	Lease	Wholesale Trade	\$ 1,143,393	\$ 1,143,393	\$ -	Applicable	N	07/10/2002
Niagara Gear Corporation	Lease	Manufacturing	\$ 437,000	\$ 437,000	\$ -	Applicable	N	04/16/2007
Niagara Maryland Development, LLC	Bonds/Notes Issuance	Other Categories	\$ 2,500,000	\$ 2,500,000	\$ 2,500,000	Tax Exempt	N	07/21/1999
North Star Supply Company, Inc.	Bonds/Notes Issuance	Wholesale Trade	\$ 896,648	\$ 886,898	\$ 816,000	Taxable	N	09/20/2000
Northstar Services, LLC	Lease	Services	\$ 1,400,000	\$ 1,400,000	\$ -	Applicable	N	07/23/06

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Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
NRG Energy	Lease	Electric, Gas and Sanitary Services	\$ 115,000,000	\$ 115,000,000	\$ -	Applicable	N	07/09/2007
OMFS Properties, LLC	Lease	Services	\$ 705,323	\$ 705,323	\$ -	Applicable	N	02/08/2010
Orchard Park CCRC, Inc.	Bonds/Notes Issuance	Other Categories	\$ 80,000,000	\$ 77,835,000	\$ 77,835,000	Tax Exempt	Y	09/12/2005
Osmose Holding, Inc.	Lease	Manufacturing	\$ 877,000	\$ 877,700	\$ -	Applicable	N	03/15/2000
Otis Bedding	Lease	Manufacturing	\$ 193,874	\$ 193,874	\$ -	Applicable	N	04/17/2002
Otis Bedding	Bonds/Notes Issuance	Manufacturing	\$ 680,936	\$ 680,936	\$ 525,000	Taxable	N	05/13/1998
Our Lady of Victory Renaissance Corporation	Bonds/Notes Issuance	Civic Facility	\$ 12,000,000	\$ 11,860,000	\$ 11,860,000	Tax Exempt	Y	11/02/2006
Pallet Services, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 627,440	\$ 627,440	\$ 700,000	Taxable	N	01/12/2000
Paul A. Dedrick & Eden S. Dedrick	Lease	Manufacturing	\$ 1,412,823	\$ 1,412,823	\$ -	Applicable	N	02/11/2004
People, Inc.	Bonds/Notes Issuance	Services	\$ 13,685,000	\$ 13,685,000	\$ 13,685,000	Tax Exempt	Y	05/15/2002
Perry's Ice Cream Company, Inc.	Lease	Services	\$ 3,600,000	\$ 3,600,000	\$ -	Applicable	N	09/10/2007
Perry's Ice Cream Company, Inc.	Lease	Manufacturing	\$ 1,257,000	\$ 1,196,290	\$ -	Applicable	N	03/12/1997
Peter F. Hunt	Lease	Finance, Insurance and Real Estate	\$ 1,494,979	\$ 1,339,072	\$ -	Applicable	N	10/15/2003
Peter L. Krog or Entity to be formed / Minrad International	Lease	Services	\$ 3,085,000	\$ 3,085,000	\$ -	Applicable	N	06/12/2006
Pinnacle Holdings Group, LLC	Lease	Services	\$ 948,725	\$ 948,725	\$ -	Applicable	N	12/11/2006
Polymer Conversions, Inc.	Lease	Manufacturing	\$ 3,460,000	\$ 2,964,300	\$ -	Applicable	N	05/08/2006
Praxair, Inc.	Lease	Manufacturing	\$ 976,840	\$ 976,840	\$ -	Applicable	N	02/11/2004
Productive Transportation Services Group	Lease	Electric, Gas and Sanitary Services	\$ 301,000	\$ 301,000	\$ -	Applicable	N	06/12/1996
Productive Transportation Services Group	Bonds/Notes Issuance	Electric, Gas and Sanitary Services	\$ 655,000	\$ 645,631	\$ 600,000	Taxable	N	09/16/1998
Protective Industries, Inc.	Lease	Manufacturing	\$ 8,546,000	\$ 7,690,000	\$ -	Applicable	N	09/09/1997
R & P Oak Hill, LLC/Erie One BOCES	Lease	Other Categories	\$ 5,112,329	\$ 5,112,329	\$ -	Applicable	N	06/09/2004
Randall Benderson 1993 Trust/2871 Broadway	Lease	Finance, Insurance and Real Estate	\$ 3,797,733	\$ 3,797,733	\$ -	Applicable	N	04/16/2007
Randall Benderson 1993-1 Trust Phase II	Lease	Finance, Insurance and Real Estate	\$ 5,051,261	\$ 4,846,000	\$ -	Applicable	N	06/13/2005
Randall Benderson 1993-1 Trust Phase III	Lease	Other Categories	\$ 6,250,000	\$ 6,250,000	\$ -	Applicable	N	09/13/1995
Randall Benderson 1993-1 Trust Phase I	Lease	Finance, Insurance and Real Estate	\$ 2,260,000	\$ 2,260,000	\$ -	Applicable	N	07/15/1998
Riefler Real Estate Corporation	Lease	Manufacturing	\$ 3,000,000	\$ 3,000,000	\$ -	Applicable	N	03/11/1998
Rigidized Metal Corporation	Bonds/Notes Issuance	Manufacturing	\$ 675,000	\$ 673,055	\$ 675,000	Taxable	N	01/15/1997
Rigidized Metals Corp.	Lease	Services	\$ 1,569,176	\$ 1,569,176	\$ -	Applicable	N	11/13/2006
RM3 Holdings, LLC/Eagle Crest Senior Village	Lease	Finance, Insurance and Real Estate	\$ 7,977,000	\$ 6,750,000	\$ -	Applicable	N	10/19/2009
Robert E. Stark/Kamman Group, LLC	Lease	Finance, Insurance and Real Estate	\$ 963,700	\$ 963,700	\$ -	Applicable	N	09/14/2009
Ronald & Judith Perelstein/Schneider's Fish & Seafood	Lease	Wholesale Trade	\$ 751,705	\$ 751,705	\$ -	Applicable	N	11/12/2003
Sabio Properties, LLC/Dual Printing, Inc.	Lease	Manufacturing	\$ 1,840,461	\$ 1,840,461	\$ -	Applicable	N	06/11/2003
Sahlen Packing	Lease	Manufacturing	\$ 370,000	\$ 370,000	\$ -	Applicable	N	02/14/1990
Sahlen Packing	Lease	Manufacturing	\$ 1,328,781	\$ 1,287,622	\$ -	Applicable	N	09/16/1998
Servotronics, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	Taxable	N	02/14/1990
SMG-Tri-Electronics, LLC	Lease	Manufacturing	\$ 706,861	\$ 706,861	\$ -	Applicable	N	08/18/1999
Sonwil Distribution Center	Bonds/Notes Issuance	Wholesale Trade	\$ 4,500,000	\$ 4,500,000	\$ 4,500,000	Taxable	N	01/13/1993
Sonwil Distribution Center	Bonds/Notes Issuance	Wholesale Trade	\$ 1,887,000	\$ 1,686,800	\$ 1,500,000	Taxable	N	02/11/1998
Sonwil Distribution Center	Bonds/Notes Issuance	Wholesale Trade	\$ 1,825,600	\$ 1,825,600	\$ 1,350,000	Taxable	N	05/15/1996
Sonwil Distribution Center, Inc.	Lease	Wholesale Trade	\$ 2,486,591	\$ 2,125,161	\$ -	Applicable	N	06/12/2002
Sonwil Real Estate, Inc.	Lease	Manufacturing	\$ 3,800,000	\$ 3,800,000	\$ -	Applicable	N	09/20/2000
Sorrento Cheese	Lease	Manufacturing	\$ 2,830,000	\$ 2,607,292	\$ -	Applicable	N	02/12/1997
Sorrento Cheese	Lease	Manufacturing	\$ 1,800,000	\$ 1,800,000	\$ -	Applicable	N	08/12/1998
Sorrento Lactalis, Inc.	Lease	Manufacturing	\$ 7,757,555	\$ 7,757,555	\$ -	Applicable	N	10/13/1999
Starline USA, Inc.	Lease	Manufacturing	\$ 824,800	\$ 824,800	\$ -	Applicable	N	02/03/2003

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond, Note, and Lease Transactions

December 31, 2013

Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
Steuben Foods, Inc.	Lease	Manufacturing	\$ 46,625,000	\$ 14,320,000	\$ -	Applicable	N	06/14/2010
Suburban Adult Services, Inc.	Bonds/Notes Issuance	Services	\$ 5,650,000	\$ 5,650,000	\$ 5,650,000	Tax Exempt	Y	06/21/2002
The Uniland Partnership of Delaware, LP	Lease	Manufacturing	\$ 2,560,000	\$ 2,560,000	\$ -	Applicable	N	12/12/2001
Transport National Development, Inc.	Lease	Manufacturing	\$ 600,569	\$ 600,569	\$ -	Applicable	N	09/11/2002
Triad Recycling and Energy Corp.	Lease	Other Categories	\$ 2,700,000	\$ 1,000,000	\$ -	Applicable	N	11/08/2010
UC Coatings Corporations	Bonds/Notes Issuance	Manufacturing	\$ 1,131,500	\$ 1,081,500	\$ 750,000	Taxable	N	07/12/2000
Umbra, Inc.	Bonds/Notes Issuance	Manufacturing	\$ 814,719	\$ 807,200	\$ 700,000	Taxable	N	11/12/1997
Uniland Partnership of Delaware, LP	Lease	Finance, Insurance and Real Estate	\$ 8,750,000	\$ 8,750,000	\$ -	Applicable	N	04/17/2002
Union Square West Seneca Partners, LP	Lease	Services	\$ 5,825,000	\$ 5,825,000	\$ -	Applicable	N	08/13/1997
United Cerebral Palsy Association of WNY, Inc.	Bonds/Notes Issuance	Other Categories	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	Tax Exempt	Y	11/18/1998
United Cerebral Palsy Association of WNY, Inc.	Bonds/Notes Issuance	Other Categories	\$ 5,800,000	\$ 5,800,000	\$ 5,800,000	Tax Exempt	Y	04/17/2002
Upstate Farms Cooperative, Inc.	Lease	Manufacturing	\$ 8,142,624	\$ 8,057,159	\$ -	Applicable	N	08/16/2000
Upstate Farms Cooperative, Inc.	Lease	Manufacturing	\$ 1,025,000	\$ 1,025,000	\$ -	Applicable	N	06/12/2002
Upstate Farms Cooperative, Inc.	Lease	Manufacturing	\$ 36,000,000	\$ 36,000,000	\$ -	Applicable	N	03/10/2004
Upstate Steel	Bonds/Notes Issuance	Manufacturing	\$ 488,000	\$ 488,000	\$ 488,000	Taxable	N	03/13/1996
US Itek, Inc.	Tax Exemptions	Services	\$ 800,000	\$ 639,000	\$ -	Applicable	N	08/20/2012
Valledolmo, Inc./Ricotta & Visco	Lease	Finance, Insurance and Real Estate	\$ 1,408,000	\$ 1,408,000	\$ -	Applicable	N	03/21/2011
Valmed Pharmaceuticals, Inc.	Lease	Wholesale Trade	\$ 737,688	\$ 737,688	\$ -	Applicable	N	06/11/2003
ValueCentric, LLC,	Lease	Services	\$ 3,265,585	\$ 2,865,585	\$ -	Applicable	N	10/17/2005
ValueCentric, LLC,	Tax Exemptions	Services	\$ 1,500,000	\$ 1,325,000	\$ -	Applicable	N	02/13/2012
Volland Electric Equipment Corp.	Bonds/Notes Issuance	Manufacturing	\$ 727,898	\$ 727,898	\$ 450,000	Taxable	N	10/16/1996
Waterfront Associates, LLC	Lease	Services	\$ 13,999,000	\$ 12,305,000	\$ -	Applicable	N	02/11/1998
Welded Tube	Tax Exemptions	Manufacturing	\$ 50,150,000	\$ 17,200,000	\$ -	Applicable	N	07/16/2012
West Seneca Commercial Center, LLC	Lease	Other Categories	\$ 915,000	\$ 760,000	\$ -	Applicable	N	09/12/2001
Whiting Door	Lease	Manufacturing	\$ 589,150	\$ 589,150	\$ -	Applicable	N	10/11/2000
Whiting Door	Lease	Manufacturing	\$ 1,042,693	\$ 727,143	\$ -	Applicable	N	10/15/1997
Wilson Greatbatch Ltd.	Lease	Manufacturing	\$ 16,950,000	\$ 16,950,000	\$ -	Applicable	N	04/14/2004
Wilson Greatbatch, Ltd.(former Alden Sci.)	Bonds/Notes Issuance	Manufacturing	\$ 6,728,625	\$ 6,638,525	\$ 5,000,000	Tax Exempt	N	09/16/1998
WNY Urology Associates, LLC	Lease	Services	\$ 4,450,000	\$ 4,450,000	\$ -	Applicable	N	05/11/2009
WS Empire, LLC	Bonds/Notes Issuance	Wholesale Trade	\$ 805,542	\$ 805,542	\$ 750,000	Taxable	N	04/17/1996
WS Empire, LLC	Bonds/Notes Issuance	Wholesale Trade	\$ 1,800,000	\$ 1,265,000	\$ 1,200,000	Taxable	N	04/17/1996
Zemco Industries	Bonds/Notes Issuance	Manufacturing	\$ 9,400,000	\$ 3,100,000	\$ 9,400,000	Taxable	N	10/11/1995
Zenger Development Corporation & Related Entities	Tax Exemptions	Manufacturing	\$ 2,000,000	\$ 2,000,000	\$ -	Applicable	N	08/20/2012
Zion Holdings, LLC/ Buffalo Clinical Research Center, LLC	Lease	Other Categories	\$ 2,250,000	\$ 2,250,000	\$ -	Applicable	N	04/11/2005
Rich Products Corporation	Tax Exemptions	Manufacturing	\$ 18,000,000	\$ 18,000,000	\$ -	Applicable	N	12/17/12
The Distillery Lofts, LLC/Foundry Lofts	Tax Exemptions	Construction	\$ 20,000,000	\$ 20,000,000	\$ -	Applicable	N	02/19/13
Conventus Partners, LP	Tax Exemptions	Finance, Insurance and Real Estate	\$ 100,000,000	\$ 100,000,000	\$ -	Applicable	N	03/25/13
Niagara Blower Company	Tax Exemptions	Manufacturing	\$ 1,035,000	\$ 1,035,000	\$ -	Applicable	N	04/22/13
5277 Group/Arctic Freezer Building	Tax Exemptions	Construction	\$ 14,675,000	\$ 14,675,000	\$ -	Applicable	N	05/20/13
425 Michigan Avenue, LLC/Compass East	Tax Exemptions	Construction	\$ 21,086,889	\$ 21,086,889	\$ -	Applicable	N	07/15/13
4455 Genesee Street, LLC	Tax Exemptions	Manufacturing	\$ 10,000,000	\$ 10,000,000	\$ -	Applicable	N	08/19/13
Property, LLC	Tax Exemptions	Manufacturing	\$ 17,539,473	\$ 17,539,473	\$ -	Applicable	N	08/19/13
Upstate Niagara Cooperative, Inc.	Tax Exemptions	Manufacturing	\$ 2,900,000	\$ 2,900,000	\$ -	Applicable	N	10/21/13
West Genesee Hotel Associates	Tax Exemptions	Retail Trade	\$ 2,721,000	\$ 2,721,000	\$ -	Applicable	N	09/13/10
Sonwil Distribution Center, Inc.	Tax Exemptions	Services	\$ 2,900,000	\$ 2,900,000	\$ -	Applicable	N	09/13/10

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December 31, 2013

Project Name	Project Type	Project Purpose	Total Project Amount	Benefited Project Amount	Bond/Note Amount	Federal Tax Status of Bonds	Applicant is a Not for Profit corporation	Date Project Approved
I Squared R Element Co., Inc.	Lease	Manufacturing	\$ 2,128,280	\$ 2,128,280	\$ -	Applicable	N	03/21/11
Niagara Transformer Corporation	Lease	Manufacturing	\$ 10,365,000	\$ 6,700,000	\$ -	Applicable	N	05/16/11
Bryant & Stratton	Tax Exemptions	Services	\$ 801,433	\$ 801,433	\$ -	Applicable	N	06/20/11
338 Ellicott Street, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 290,000	\$ 340,000	\$ -	Applicable	N	08/15/11
Moog, Inc.	Lease	Manufacturing	\$ 20,567,600	\$ 17,327,600	\$ -	Applicable	N	08/15/11
477 Main Street, LLC/The Martin Group	Tax Exemptions	Services	\$ 709,999	\$ 709,000	\$ -	Applicable	N	10/17/11
Hamister Hospitality Wake, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 39,721,768	\$ 27,155,705	\$ -	Applicable	N	08/20/12
Sustainable BioPower, LLC	Lease	Manufacturing	\$ 4,305,573	\$ 3,630,000	\$ -	Applicable	N	10/15/12
Serafin Properties, LLC	Lease	Manufacturing	\$ 411,536	\$ 411,536	\$ -	Applicable	N	11/19/12
New Covenant Church	Tax Exemptions	Finance, Insurance and Real Estate	\$ 984,800	\$ 984,800	\$ -	Applicable	N	12/17/12
BTC Block 1/21, Inc./Uniland Development Company	Lease	Finance, Insurance and Real Estate	\$ 32,694,000	\$ 27,000,000	\$ -	Applicable	N	01/14/13
HARBORcenter Development, LLC	Lease	Finance, Insurance and Real Estate	\$ 172,200	\$ 160,000,000	\$ -	Applicable	N	02/19/13
Houk Lofts, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 5,354,000	\$ 2,490,000	\$ -	Applicable	N	02/19/13
The Kittinger Company	Lease	Manufacturing	\$ 1,278,000	\$ 1,278,000	\$ -	Applicable	N	02/19/13
Joint Schools Construction Board 2013 Refunding of 2009A Bonds	Bonds/Notes Issuance	Other Categories	\$ 62,540,000	\$ 62,540,000	\$ 62,540,000	Tax Exempt	N	03/25/13
American Douglas Metals, Inc.	Tax Exemptions	Manufacturing	\$ 2,946,725	\$ 2,043,600	\$ -	Applicable	N	03/25/13
Swan Street Buffalo, LLC	Tax Exemptions	Finance, Insurance and Real Estate	\$ 10,100,000	\$ 10,100,000	\$ -	Applicable	N	04/22/13
555 Riverwalk Parkway, LLC	Lease	Finance, Insurance and Real Estate	\$ 9,415,114	\$ 8,474,415	\$ -	Applicable	N	04/22/13
Automated Machine Technologies, Inc.	Lease	Manufacturing	\$ 860,000	\$ 675,000	\$ -	Applicable	N	05/20/13
Medaille College 2013 Refunding of ECIDA 2003 Bond	Bonds/Notes Issuance	Other Categories	\$ 18,240,000	\$ 18,240,000	\$ 18,240,000	Tax Exempt	N	03/12/03
Genesee Gateway, LLC	Tax Exemptions	Services	\$ 16,028,646	\$ 11,991,871	\$ -	Applicable	N	08/11/08
Life Technologies, Inc.	Lease	Manufacturing	\$ 7,558,455	\$ 6,905,410	\$ -	Applicable	N	04/20/09
Rich Products Corporation	Tax Exemptions	Manufacturing	\$ 4,000,000	\$ 4,000,000	\$ -	Applicable	N	05/16/11
Welded Tube	Lease	Manufacturing	\$ 49,778,000	\$ 12,762,000	\$ -	Applicable	N	07/16/12
McGard, LLC	Tax Exemptions	Manufacturing	\$ 8,250,000	\$ 8,250,000	\$ -	Applicable	N	05/20/13
Goya Foods, Inc.	Tax Exemptions	Manufacturing	\$ 13,500,000	\$ 13,500,000	\$ -	Applicable	N	05/10/10

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Nonaccounting Information - Schedule of Bond,
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December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County	School	Estimate of	Estimate of	
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	District PILOT	jobs to be created	jobs to be retained	
1093 Group/Family Dollar	\$ -	\$ -	\$ 2,351	\$ 12,094	\$ -	\$ -	\$ 661	\$ 3,399	\$ -	2	0
1291 Group, LLC/Health Sciences Charter School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8	0
1320 Southwestern Boulevard, LLC	\$ -	\$ -	\$ 13,647	\$ 20,135	\$ 47,312	\$ -	\$ 4,380	\$ 6,463	\$ 17,322	2	0
1998-Brooks Development, LLC.	\$ -	\$ -	\$ 3,624	\$ 161	\$ 11,441	\$ -	\$ 1,833	\$ 82	\$ 5,739	13	0
2006 Ship Certain, LLC(former 2004 Krog-USC)	\$ -	\$ -	\$ 54,479	\$ 280,222	\$ -	\$ -	\$ 54,479	\$ 280,222	\$ -	15	0
2009 Shoreline Apartments LLC	\$ -	\$ -	\$ 54,479	\$ 56,044	\$ -	\$ -	\$ 5,028	\$ 15,536	\$ -	4	0
2300 Clinton Street Holdings, LLC/Pol-Tek Industries	\$ -	\$ -	\$ 1,344	\$ 2,504	\$ 8,233	\$ -	\$ 572	\$ 1,065	\$ 3,293	3	0
2460 Bowen Road, LLC/Sylvia's Place	\$ -	\$ -	\$ 10,957	\$ 487	\$ 40,794	\$ -	\$ 2,522	\$ 112	\$ 8,582	1	0
2497 Delaware Holdings, LLC/ Western New York Immediate Care	\$ -	\$ -	\$ -	\$ 28,092	\$ -	\$ -	\$ -	\$ 5,848	\$ -	5	0
2880 Transit Road, LLC	\$ -	\$ -	\$ 13,598	\$ 20,062	\$ 44,955	\$ -	\$ 5,114	\$ 7,545	\$ 18,910	2	0
2915 Main Street, LLC/Bethune Lofts	\$ 223,965	\$ 266,111	\$ 2,381	\$ 12,246	\$ -	\$ -	\$ 2,381	\$ 12,246	\$ -	1	0
315 Ship Canal Parkway, LLC	\$ -	\$ -	\$ 59,273	\$ 304,882	\$ -	\$ -	\$ 59,273	\$ 304,882	\$ -	33	0
500 Bailey, LLC/Advantage Housewares	\$ -	\$ -	\$ 27,504	\$ 141,473	\$ -	\$ -	\$ 14,484	\$ 75,189	\$ -	30	0
5001 Genesee Street, LLC / Niagara National, Inc.	\$ -	\$ -	\$ 6,698	\$ 12,478	\$ 20,591	\$ -	\$ 3,250	\$ 6,055	\$ 9,991	5	30
5182 Group, LLC/ The Graystone	\$ 107,099	\$ 127,253	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	0
52 Chippewa, LLC/Calumet Project	\$ -	\$ -	\$ 2,833	\$ 56,044	\$ -	\$ -	\$ 2,833	\$ 18,719	\$ -	17	0
55 Thielman Associates, LLC	\$ -	\$ -	\$ 1,471	\$ 7,566	\$ -	\$ -	\$ 147	\$ 757	\$ -	2	0
611 Jamison Road, LLC	\$ 18,016	\$ 21,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
9505 Main Street, LLC - Cobey	\$ -	\$ -	\$ 32,688	\$ 168,133	\$ -	\$ -	\$ 32,688	\$ 168,133	\$ -	15	45
Advanced Marketing	\$ -	\$ -	\$ 2,702	\$ 13,899	\$ -	\$ -	\$ 1,457	\$ 7,496	\$ -	9	0
Affordable Senior Housing Opportunities of New York	\$ -	\$ -	\$ 49,203	\$ 138,036	\$ 190,338	\$ -	\$ 20,765	\$ 58,254	\$ 89,495	4	0
Airport Commerce Park II	\$ -	\$ -	\$ 47,649	\$ 88,776	\$ 147,328	\$ -	\$ 35,474	\$ 66,094	\$ 147,328	0	0
Airport Commerce Park II, LLC	\$ -	\$ -	\$ 27,169	\$ 50,619	\$ 95,249	\$ -	\$ 14,499	\$ 27,014	\$ 54,533	0	0
Alliance Advisory Group, Inc./600 Delaware Avenue, LLC	\$ -	\$ -	\$ 2,043	\$ 42,033	\$ -	\$ -	\$ 2,043	\$ 22,978	\$ -	15	0
American Pharmaceutical Partners, Inc.	\$ -	\$ -	\$ 15,760	\$ 9,349	\$ 56,574	\$ -	\$ 6,328	\$ 3,754	\$ 22,915	80	0
Anderson Equipment Company (NY), Inc.	\$ -	\$ -	\$ 23,099	\$ 64,801	\$ 89,355	\$ -	\$ 8,392	\$ 23,543	\$ 32,463	1	0
API Heat Transfer, Inc.	\$ -	\$ -	\$ 21,016	\$ 39,156	\$ 69,233	\$ -	\$ 11,307	\$ 21,066	\$ 37,246	75	0
APP Pharmaceuticals, LLC/Abraxis	\$ -	\$ -	\$ 73,800	\$ 43,800	\$ 173,556	\$ -	\$ 38,081	\$ 22,591	\$ 91,084	0	0
Arrow Sheet Metal Works, Inc.	\$ -	\$ -	\$ 1,880	\$ 9,668	\$ -	\$ -	\$ 1,046	\$ 5,380	\$ -	1	0
Asbury Development, LP/Righteous Babe Records	\$ -	\$ -	\$ 39,011	\$ 200,659	\$ -	\$ -	\$ 34,941	\$ 198,002	\$ -	0	0
Aspire of Western New York, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	0
Astronics Corporation	\$ -	\$ -	\$ 24,564	\$ 48,261	\$ 71,539	\$ -	\$ 13,285	\$ 26,102	\$ 38,692	26	0
B&L Wholesale Supply, Inc.	\$ -	\$ -	\$ 10,836	\$ 55,736	\$ -	\$ -	\$ 8,548	\$ 45,648	\$ -	8	80
Benderson Development Company	\$ 320,225	\$ 380,487	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50	0
BG Delaware Holdings	\$ -	\$ -	\$ 23,335	\$ 120,025	\$ -	\$ -	\$ 15,440	\$ 79,056	\$ -	0	0
BG Delaware Holdings, LLC	\$ -	\$ -	\$ 2,615	\$ 13,451	\$ -	\$ -	\$ 1,476	\$ 7,748	\$ -	0	0
BG Delaware Holdings, LLC	\$ -	\$ -	\$ 36,855	\$ 189,570	\$ -	\$ -	\$ 36,855	\$ 189,570	\$ -	0	0
Boston Valley Pottery, Inc.	\$ -	\$ -	\$ 6,100	\$ 1,826	\$ 22,239	\$ -	\$ 3,054	\$ 915	\$ 11,135	11	0
Southtowns Campus Group, LLC	\$ -	\$ -	\$ -	\$ -	\$ 40,415	\$ -	\$ -	\$ -	\$ 8,786	50	0
Braxner, LLC	\$ -	\$ -	\$ 3,600	\$ 10,100	\$ 13,927	\$ -	\$ 3,118	\$ 8,747	\$ 12,061	36	4
Bright Meadows Golf Course, LLC/Joseph J. Frey	\$ -	\$ -	\$ 13,655	\$ 3,523	\$ 33,822	\$ -	\$ 6,495	\$ 1,676	\$ 16,600	14	0
Buffalo Business Park, Inc.	\$ -	\$ -	\$ 3,814	\$ 19,616	\$ -	\$ -	\$ 1,630	\$ 8,384	\$ -	0	0
Buffalo Economic Renaissance Corporation	\$ -	\$ -	\$ 4,113	\$ 21,157	\$ -	\$ -	\$ -	\$ -	\$ -	27	0
Buffalo Elmwood Associates, LLC	\$ -	\$ -	\$ 4,794	\$ 28,022	\$ -	\$ -	\$ 2,775	\$ 15,705	\$ -	0	0
Buffalo Elmwood Associates, LLC	\$ -	\$ -	\$ 39,661	\$ 204,002	\$ -	\$ -	\$ 26,634	\$ 204,002	\$ -	0	0

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

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Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County	Local	School	Estimate of	Estimate of
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	PILOT	District PILOT	jobs to be created	jobs to be retained
Buffalo Games, Inc.	\$ -	\$ -	\$ 2,984	\$ 15,347	\$ -	\$ -	\$ 2,984	\$ 15,347	\$ -	0	0
Buffalo Games, Inc.	\$ -	\$ -	\$ 3,281	\$ 16,878	\$ -	\$ -	\$ 3,281	\$ 16,878	\$ -	6	0
Buffalo Hearing & Speech	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Buffalo Recycling Enterprises, LLC	\$ -	\$ -	\$ 14,982	\$ 77,061	\$ -	\$ -	\$ 7,451	\$ 38,324	\$ -	40	0
Buffalo RMH Operating, LLC/Millennium	\$ 10,093	\$ 11,992	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23	0
Building Controls & Services, Inc.	\$ -	\$ -	\$ 2,858	\$ 8,363	\$ 8,988	\$ -	\$ 1,500	\$ 4,390	\$ 4,718	7	0
California Road Company, LLC./Eastco Multi Media Solutions, Inc.	\$ -	\$ -	\$ 3,286	\$ 984	\$ 11,980	\$ -	\$ 2,329	\$ 697	\$ 8,489	5	0
Canisius High School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	0
Canterbury Woods	\$ -	\$ -	\$ 137,706	\$ 113,304	\$ 520,403	\$ -	\$ 137,706	\$ 89,704	\$ 349,238	16	0
Casa Shelby Development, LLC	\$ -	\$ -	\$ 288	\$ 15,491	\$ -	\$ -	\$ 288	\$ 5,683	\$ -	2	0
CC&F	\$ -	\$ -	\$ 8,832	\$ 24,777	\$ 34,164	\$ -	\$ 4,515	\$ 12,331	\$ 17,408	40	0
Cedar Key Associates Phase II	\$ -	\$ -	\$ 2,855	\$ 5,320	\$ 9,407	\$ -	\$ 2,783	\$ 5,184	\$ 9,182	0	0
Cedar Key Associates, L.P.	\$ -	\$ -	\$ 16,607	\$ 30,941	\$ 54,707	\$ -	\$ 11,152	\$ 20,778	\$ 38,535	0	0
Cello Pack Corp.	\$ -	\$ -	\$ 3,435	\$ 6,400	\$ 11,315	\$ -	\$ 1,792	\$ 3,339	\$ 5,904	10	0
Charter School for Applied Technologies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24	0
Chef's Restaurant of Buffalo, Inc.	\$ -	\$ -	\$ 3,473	\$ 17,861	\$ -	\$ -	\$ 2,860	\$ 15,059	\$ -	4	0
Child & Family Services of Erie County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Claddagh Commission	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	6	0
Clover Communities Fries, LLC	\$ -	\$ -	\$ 50,003	\$ 140,280	\$ 193,433	\$ -	\$ 15,297	\$ 42,915	\$ 68,126	3	0
Community Services for the Developmentally Disabled, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Costanzo's Bakery, Inc.	\$ -	\$ -	\$ 8,591	\$ 16,007	\$ 28,302	\$ -	\$ 4,669	\$ 8,700	\$ 15,382	0	0
Costanzo's Realty, LLC/Costanzo's Bakery, Inc.	\$ -	\$ -	\$ 2,755	\$ 5,133	\$ 9,075	\$ -	\$ 1,395	\$ 2,599	\$ 4,595	12	48
Culinary Art's Specialties, Inc.	\$ -	\$ -	\$ 14,583	\$ 27,170	\$ 48,040	\$ -	\$ 7,305	\$ 13,611	\$ 24,065	11	0
Curtis Niagara, LLC	\$ -	\$ -	\$ 19,068	\$ 98,078	\$ -	\$ -	\$ 7,627	\$ 39,231	\$ -	0	261
D&L Enterprises, LLC	\$ -	\$ -	\$ 9,518	\$ 14,044	\$ 31,468	\$ -	\$ 4,730	\$ 6,978	\$ 18,275	16	0
DePaul Properties, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24	0
Derrick Corporation	\$ -	\$ -	\$ 839	\$ 1,564	\$ 2,765	\$ -	\$ 646	\$ 1,203	\$ 2,127	3	0
Derrick Corporation	\$ -	\$ -	\$ 48,036	\$ 89,498	\$ 158,242	\$ -	\$ 8,406	\$ 15,662	\$ 27,692	36	0
Derrick Corporation	\$ -	\$ -	\$ 4,089	\$ 7,619	\$ 13,470	\$ -	\$ 2,298	\$ 4,281	\$ 7,569	0	0
Dival Safety Equipment, Inc.	\$ -	\$ -	\$ 4,891	\$ 25,158	\$ -	\$ -	\$ 4,891	\$ 25,158	\$ -	20	0
Diversified Controls & Systems, Inc.	\$ -	\$ -	\$ 2,287	\$ 4,493	\$ 6,660	\$ -	\$ 1,247	\$ 2,450	\$ 3,632	22	0
Diversified Controls, Inc.	\$ -	\$ -	\$ 15,426	\$ 4,619	\$ 56,238	\$ -	\$ 7,766	\$ 2,325	\$ 28,313	29	0
Diversified Controls, Inc.	\$ -	\$ -	\$ 3,570	\$ 1,069	\$ 13,015	\$ -	\$ 1,797	\$ 545	\$ 6,519	0	0
Donald R. Enderby	\$ -	\$ -	\$ 1,953	\$ 5,478	\$ 7,554	\$ -	\$ 1,058	\$ 2,968	\$ 4,093	5	0
DTE Tonawanda, LLC	\$ -	\$ -	\$ 41,770	\$ 117,182	\$ 161,583	\$ -	\$ 17,302	\$ 49,651	\$ 68,464	7	0
Duke HN New York, LLC, Health Now	\$ -	\$ -	\$ 384,079	\$ 1,975,566	\$ -	\$ -	\$ 384,079	\$ 1,975,566	\$ -	0	0
Dunlop Tire Corporation	\$ -	\$ -	\$ 13,203	\$ 37,040	\$ 51,074	\$ -	\$ 6,669	\$ 18,477	\$ 25,721	68	0
East Aurora Lodging Associates, LLC	\$ 1,499	\$ 1,781	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	14
Eastman Machine Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20	0
Elmwood Square Preservation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	3	0
Enidine Incorporated	\$ -	\$ -	\$ 2,088	\$ 625	\$ 7,614	\$ -	\$ 1,649	\$ 494	\$ 6,013	40	270
EPIC - Every Person Influences Children, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	4	0
Episcopal Church Home & Affiliates Life Care Community, Inc.	\$ -	\$ -	\$ 25,585	\$ 21,051	\$ 93,186	\$ -	\$ 25,585	\$ 21,051	\$ 93,186	30	0
Fed Jones Cheektowaga, LLC, FedEx Ground Package System, Inc.	\$ -	\$ -	\$ 15,237	\$ 28,389	\$ 50,195	\$ -	\$ 15,237	\$ 28,389	\$ 50,195	37	96
Fisher-Price, Inc.	\$ 67,913	\$ 80,694	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

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ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond, Note, and Lease Transactions

December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County	School	Estimate of	Estimate of	
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	District PILOT	jobs to be created	jobs to be retained	
Five Corners Business Park, LLC	\$ -	\$ -	\$ 4,380	\$ 1,130	\$ 13,019	\$ -	\$ 2,354	\$ 607	\$ 6,998	20	0
FJF Development, LLC/Utica Street Condominium LLC	\$ -	\$ -	\$ 4,903	\$ 25,220	\$ -	\$ -	\$ 1,117	\$ 6,965	\$ -	1	0
Flexovit USA, Inc.	\$ -	\$ -	\$ 23,036	\$ 35,391	\$ 74,807	\$ -	\$ 23,036	\$ 35,391	\$ 74,807	42	0
FMC Corporation	\$ -	\$ -	\$ 4,136	\$ 11,604	\$ 16,001	\$ -	\$ 2,185	\$ 6,129	\$ 8,451	0	0
FMC Corporation	\$ -	\$ -	\$ 29,548	\$ 82,893	\$ 114,302	\$ -	\$ 24,651	\$ 69,083	\$ 102,786	6	121
Four Corners Properties, LLC	\$ -	\$ -	\$ 9,947	\$ 7,162	\$ 36,264	\$ -	\$ 6,251	\$ 4,501	\$ 36,264	20	0
Franklin Southtowns	\$ -	\$ -	\$ 1,593	\$ 2,967	\$ 5,191	\$ -	\$ 1,206	\$ 2,247	\$ 3,931	4	0
Frey Electric Construction Co., Inc.	\$ -	\$ -	\$ 7,748	\$ 21,737	\$ 25,240	\$ -	\$ 4,445	\$ 12,470	\$ 14,732	8	0
Galvstar, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50	0
Garden Gate Manor Partnership	\$ -	\$ -	\$ 32,404	\$ 60,373	\$ 106,746	\$ -	\$ 30,084	\$ 56,051	\$ 99,802	6	0
Garrett, LLC	\$ -	\$ -	\$ 5,337	\$ 9,944	\$ 9,165	\$ -	\$ 3,353	\$ 6,247	\$ 6,934	38	0
General Motors Corporation	\$ -	\$ -	\$ 86,103	\$ 241,555	\$ 333,081	\$ -	\$ 50,526	\$ 133,965	\$ 188,071	0	4133
General Motors Corporation	\$ -	\$ -	\$ 167,357	\$ 469,508	\$ 647,408	\$ -	\$ 23,363	\$ 65,543	\$ 90,378	0	0
General Motors Corporation/GM Powertrain Group	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
General Motors, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	263	0
General Welding & Fabricating, Inc.	\$ -	\$ -	\$ 10,809	\$ 480	\$ 34,123	\$ -	\$ 4,476	\$ 199	\$ 14,130	10	29
Genius Tools Atlantic, Inc.	\$ -	\$ -	\$ 7,497	\$ 2,245	\$ 27,331	\$ -	\$ 3,570	\$ 1,069	\$ 13,014	21	0
Gerspach Properties, LLC	\$ -	\$ -	\$ 9,121	\$ 26,687	\$ 28,680	\$ -	\$ 2,441	\$ 7,141	\$ 10,300	2	0
Global Concepts Charter School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	9	0
Goldman Titanium Company	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8	0
Goya Foods, Inc.	\$ -	\$ -	\$ 52,647	\$ 132,848	\$ 170,963	\$ -	\$ 15,954	\$ 40,257	\$ 68,829	0	0
Graphic Controls, LLC	\$ -	\$ -	\$ 44,401	\$ 228,381	\$ -	\$ -	\$ 22,758	\$ 117,057	\$ -	70	0
Great Lakes Orthodontics, Ltd.	\$ -	\$ -	\$ 24,468	\$ 68,642	\$ 94,651	\$ -	\$ 12,862	\$ 36,083	\$ 49,755	176	0
Green Meadows-Buffalo, LLC.	\$ -	\$ -	\$ 2,218	\$ 4,133	\$ 7,308	\$ -	\$ 1,611	\$ 3,001	\$ 5,305	3	0
Hart to Hart Manufacturing	\$ -	\$ -	\$ 1,425	\$ -	\$ 3,358	\$ -	\$ 701	\$ -	\$ 1,651	14	0
Hauptman-Woodward Medical Institute, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30	0
Hayden Precision	\$ -	\$ -	\$ 4,155	\$ 1,244	\$ 15,149	\$ -	\$ 2,377	\$ 881	\$ 7,861	108	0
Heritage Centers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Horsefeather/346 Connecticut, LLC	\$ 27,420	\$ 32,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	15	0
HSBC Americas, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	521	0
Hydro-Air Components, Inc.	\$ -	\$ -	\$ 35,412	\$ 182,144	\$ -	\$ -	\$ 35,412	\$ 182,144	\$ -	135	165
I Squared R Element Co., Inc.	\$ -	\$ -	\$ 1,382	\$ 1,855	\$ 4,106	\$ -	\$ 711	\$ 940	\$ 4,106	12	0
I-290 Colvin Associates, LLC./Ciminelli Development Co., Inc.	\$ -	\$ -	\$ 5,616	\$ 15,755	\$ 21,725	\$ -	\$ 2,835	\$ 7,953	\$ 11,944	0	0
Invitrogen Corporation	\$ -	\$ -	\$ 5,034	\$ 2,987	\$ 14,932	\$ -	\$ 2,517	\$ 1,493	\$ 14,932	0	0
Invitrogen Corporation	\$ -	\$ -	\$ 4,168	\$ 2,472	\$ 12,369	\$ -	\$ 4,168	\$ 2,472	\$ 12,369	0	0
Invitrogen Corporation	\$ -	\$ -	\$ 18,350	\$ 10,885	\$ 54,445	\$ -	\$ 7,562	\$ 4,486	\$ 27,673	108	0
Invitrogen Corporation	\$ -	\$ -	\$ 405	\$ 240	\$ 1,202	\$ -	\$ 405	\$ 240	\$ 1,202	0	0
Iskalo 2780 Delaware LLC	\$ 580	\$ 689	\$ 9,554	\$ 66,953	\$ 38,176	\$ -	\$ 4,848	\$ 33,977	\$ 20,334	52	0
Iskalo Electric Tower LLC Project	\$ 7,191	\$ 8,544	\$ 27,675	\$ 154,122	\$ -	\$ -	\$ 27,675	\$ 154,122	\$ -	0	0
Iskalo Properties II, LLC	\$ -	\$ -	\$ 4,184	\$ 7,795	\$ 13,782	\$ -	\$ 3,395	\$ 6,325	\$ 11,182	47	0
J&M Distributing Co., Inc.	\$ -	\$ -	\$ 34,121	\$ 51,010	\$ 48,768	\$ -	\$ 15,961	\$ 23,862	\$ 27,345	29	0
J. M. Lester, LLC	\$ -	\$ -	\$ 5,068	\$ 14,219	\$ 19,606	\$ -	\$ 2,622	\$ 7,355	\$ 11,719	19	0
John Goller/Arrow Grinding, Inc.	\$ -	\$ -	\$ 5,985	\$ 17,513	\$ 18,821	\$ -	\$ 4,376	\$ 12,803	\$ 13,760	6	0
John W. Danforth Company	\$ -	\$ -	\$ 24,118	\$ 67,661	\$ 93,299	\$ -	\$ 12,997	\$ 36,462	\$ 50,278	0	0
John W. Danforth Company/Blue Angels Properties Two, LLC	\$ -	\$ -	\$ 9,781	\$ 27,440	\$ 37,838	\$ -	\$ 3,326	\$ 9,330	\$ 16,463	0	0

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond,
Note, and Lease Transactions

December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County		School	Estimate of	Estimate of
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	Local PILOT	District PILOT	jobs to be created	jobs to be retained
John W. Danforth Company/Blue Angels Properties Two, LLC	\$ -	\$ -	\$ 13,073	\$ 36,674	\$ 50,571	\$ -	\$ 5,422	\$ 15,211	\$ 20,975	7	0
Joint School Construction Board Phase IV	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Board	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Board 2012A Refinance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Board-2007A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Board-2007A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Joint Schools Construction Project	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Kaleida Health System/VNA - CGF	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	52
Kanandague Interests, LLC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	0
Kohler Awning, Inc.	\$ -	\$ -	\$ 3,570	\$ 6,651	\$ 11,760	\$ -	\$ 1,518	\$ 2,828	\$ 5,000	20	0
Lafayette Group/West Buffalo Charter School	\$ 4,102	\$ 4,873	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30	0
Lco Building, LLC	\$ -	\$ -	\$ 23,288	\$ 119,784	\$ -	\$ -	\$ 1,391	\$ 7,154	\$ -	25	176
Life Technologies Corporation	\$ -	\$ -	\$ 3,957	\$ 2,347	\$ 11,735	\$ -	\$ 1,258	\$ 747	\$ 3,768	0	475
Linen World	\$ -	\$ -	\$ 4,532	\$ 1,357	\$ 16,522	\$ -	\$ 2,630	\$ 788	\$ 9,589	8	0
Luminescent Systems, Inc. ("LSI")	\$ -	\$ -	\$ 13,516	\$ 26,555	\$ 39,364	\$ -	\$ 13,516	\$ 26,555	\$ 39,364	100	280
Mark 1A, LLC	\$ -	\$ -	\$ 5,061	\$ -	\$ 11,927	\$ -	\$ 2,586	\$ -	\$ 6,678	20	0
Mayer Bros. Apple Products, Inc.	\$ -	\$ -	\$ 7,124	\$ 10,511	\$ 23,552	\$ -	\$ 2,850	\$ 4,204	\$ 9,421	8	0
Mayer Brothers Apple Products, Inc.	\$ -	\$ -	\$ 2,811	\$ 4,147	\$ 9,292	\$ -	\$ 2,298	\$ 3,390	\$ 7,596	0	0
Mayer Brothers Apple Products, Inc.	\$ -	\$ -	\$ 5,090	\$ 7,510	\$ 16,829	\$ -	\$ 2,589	\$ 3,788	\$ 8,448	0	0
McGard, LLC	\$ -	\$ -	\$ 4,364	\$ 1,306	\$ 15,908	\$ -	\$ 2,236	\$ 669	\$ 8,151	132	25
McGard, LLC	\$ -	\$ -	\$ 3,745	\$ 1,121	\$ 13,651	\$ -	\$ 3,745	\$ 1,121	\$ 1,607	20	0
McGuire Union Road LLC	\$ -	\$ -	\$ 5,878	\$ 10,951	\$ 19,363	\$ -	\$ 4,137	\$ 7,707	\$ 14,148	5	0
McKesson Corporation	\$ -	\$ -	\$ 25,008	\$ 36,897	\$ 82,677	\$ -	\$ 14,153	\$ 19,663	\$ 42,626	34	0
Medaille College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Medaille College	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8	0
MJM Industries, Inc.	\$ -	\$ -	\$ 4,148	\$ 1,242	\$ 15,123	\$ -	\$ 2,900	\$ 868	\$ 10,573	50	0
MMMF, LLC	\$ -	\$ -	\$ 3,792	\$ 2,033	\$ 21,346	\$ -	\$ 5,125	\$ 1,534	\$ 16,106	0	0
Monmouth Capital Corp.	\$ -	\$ -	\$ 3,864	\$ 7,198	\$ 12,727	\$ -	\$ 1,231	\$ 2,294	\$ 4,056	0	0
Monmouth Capital Corporation	\$ -	\$ -	\$ 6,369	\$ 11,866	\$ 20,980	\$ -	\$ 2,618	\$ 4,878	\$ 8,625	0	0
Moog Inc. Plant 6A and 2C	\$ -	\$ -	\$ 6,604	\$ 293	\$ 20,847	\$ -	\$ 2,188	\$ 97	\$ 8,899	0	0
Moog, Inc.	\$ -	\$ -	\$ 4,300	\$ 191	\$ 13,576	\$ -	\$ 2,228	\$ 101	\$ 6,842	0	0
Moog, Inc.	\$ -	\$ -	\$ 7,893	\$ 351	\$ 24,917	\$ -	\$ 3,994	\$ 178	\$ 12,609	103	0
Moog, Inc. Plant 11D	\$ -	\$ -	\$ 20,572	\$ 914	\$ 64,944	\$ -	\$ 6,379	\$ 283	\$ 20,137	70	0
Moog, Inc. Plant 20	\$ -	\$ -	\$ 29,236	\$ 1,299	\$ 92,296	\$ -	\$ 8,978	\$ 399	\$ 28,343	0	0
Mueller Services	\$ -	\$ -	\$ 4,204	\$ 12,301	\$ 13,220	\$ -	\$ 1,891	\$ 5,533	\$ 5,946	40	0
Mullican Flooring, LP	\$ -	\$ -	\$ 10,299	\$ 6,654	\$ 26,941	\$ -	\$ 7,596	\$ 5,147	\$ 26,941	62	0
Multisorb Technologies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	58	0
New Era Cap Company, Inc.	\$ -	\$ -	\$ 40,315	\$ 210,167	\$ -	\$ -	\$ 26,913	\$ 138,430	\$ -	20	0
New Era Cap Company, Inc.	\$ -	\$ -	\$ 9,477	\$ 14,559	\$ 30,773	\$ -	\$ 6,634	\$ 10,191	\$ 24,619	25	511
Niagara Energy, Inc.	\$ -	\$ -	\$ 4,758	\$ 5,350	\$ 18,293	\$ -	\$ 2,479	\$ 2,788	\$ 9,532	0	0
Niagara Gear Corporation	\$ -	\$ -	\$ 4,835	\$ 33,885	\$ 18,705	\$ -	\$ 4,657	\$ 32,636	\$ 18,015	4	36
Niagara Maryland Development, LLC	\$ -	\$ -	\$ 13,936	\$ 71,681	\$ -	\$ -	\$ 13,936	\$ 71,681	\$ -	21	0
North Star Supply Company, Inc.	\$ -	\$ -	\$ 2,860	\$ 14,712	\$ -	\$ -	\$ 1,569	\$ 8,070	\$ -	9	0
Northstar Services, LLC	\$ -	\$ -	\$ 7,180	\$ 13,377	\$ 25,170	\$ -	\$ 5,587	\$ 10,410	\$ 19,588	11	0

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond,
Note, and Lease Transactions

December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County		School	Estimate of	Estimate of
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	Local PILOT	District PILOT	jobs to be created	jobs to be retained
NRG Energy	\$ -	\$ -	\$ 2,477,673	\$ 6,950,939	\$ 9,584,689	\$ -	\$ 877,433	\$ 2,133,336	\$ 3,009,553	0	0
OMFS Properties, LLC	\$ 7,846	\$ 9,322	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10	0
Orchard Park CCRC, Inc.	\$ -	\$ -	\$ 115,892	\$ 34,698	\$ 422,493	\$ -	\$ 83,774	\$ 34,698	\$ 342,138	118	0
Osmore Holding, Inc.	\$ -	\$ -	\$ 2,762	\$ 14,207	\$ -	\$ -	\$ 1,419	\$ 7,300	\$ -	5	138
Otis Bedding	\$ -	\$ -	\$ 746	\$ 3,839	\$ -	\$ -	\$ 373	\$ 1,920	\$ -	3	0
Otis Bedding	\$ -	\$ -	\$ 2,593	\$ 13,339	\$ -	\$ -	\$ 1,665	\$ 8,317	\$ -	0	0
Our Lady of Victory Renaissance Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	150	0
Pallet Services, Inc.	\$ -	\$ -	\$ 8,214	\$ 23,044	\$ 31,776	\$ -	\$ 5,290	\$ 14,840	\$ 20,463	15	0
Paul A. Dedrick & Eden S. Dedrick	\$ -	\$ -	\$ 4,358	\$ 22,418	\$ -	\$ -	\$ 1,852	\$ 9,525	\$ -	6	0
People, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	600	0
Perry's Ice Cream Company, Inc.	\$ -	\$ -	\$ 5,674	\$ 7,620	\$ 16,863	\$ -	\$ 2,279	\$ 3,061	\$ 6,775	5	285
Perry's Ice Cream Company, Inc.	\$ -	\$ -	\$ 983	\$ 1,320	\$ 2,922	\$ -	\$ 504	\$ 666	\$ 2,922	0	0
Peter F. Hunt	\$ -	\$ -	\$ 3,156	\$ 5,880	\$ 11,064	\$ -	\$ 1,334	\$ 2,485	\$ 4,676	11	0
Peter L. Krog or Entity to be formed / Minrad International	\$ -	\$ -	\$ 13,892	\$ 4,159	\$ 50,645	\$ -	\$ 6,449	\$ 1,931	\$ 23,511	50	29
Pinnacle Holdings Group, LLC	\$ -	\$ -	\$ 5,633	\$ 15,804	\$ 21,792	\$ -	\$ 2,393	\$ 6,714	\$ 9,258	2	9
Polymer Conversions, Inc.	\$ -	\$ -	\$ 6,501	\$ 1,947	\$ 23,701	\$ -	\$ 2,629	\$ 787	\$ 9,584	15	80
Praxair, Inc.	\$ -	\$ -	\$ 1,433	\$ 4,020	\$ 5,544	\$ -	\$ 604	\$ 1,694	\$ 2,337	0	0
Productive Transportation Services Group	\$ -	\$ -	\$ 2,525	\$ 7,083	\$ 9,767	\$ -	\$ 2,525	\$ 7,083	\$ 9,767	0	0
Productive Transportation Services Group	\$ -	\$ -	\$ 5,511	\$ 15,461	\$ 21,319	\$ -	\$ 2,885	\$ 7,655	\$ 11,083	4	0
Protective Industries, Inc.	\$ -	\$ -	\$ 13,192	\$ 67,853	\$ -	\$ -	\$ 7,235	\$ 37,818	\$ -	59	0
R & P Oak Hill, LLC/Erie One BOCES	\$ -	\$ -	\$ 27,199	\$ 40,130	\$ 89,921	\$ -	\$ 11,591	\$ 17,102	\$ 38,321	0	0
Randall Benderson 1993 Trust/2871 Broadway	\$ -	\$ -	\$ 24,883	\$ 46,361	\$ 81,971	\$ -	\$ 12,076	\$ 22,500	\$ 43,298	50	0
Randall Benderson 1993-1 Trust Phase II	\$ -	\$ -	\$ 28,338	\$ 52,797	\$ 93,352	\$ -	\$ 15,278	\$ 28,465	\$ 53,169	0	0
Randall Benderson 1993-1 Trust Phase III	\$ -	\$ -	\$ 6,819	\$ 35,075	\$ -	\$ -	\$ 6,819	\$ 35,075	\$ -	0	0
Randall Benderson 1993-1 Trust Phase I	\$ -	\$ -	\$ 12,582	\$ 23,443	\$ 41,449	\$ -	\$ 8,089	\$ 15,070	\$ 26,646	0	0
Riefler Real Estate Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Rigidized Metal Corporation	\$ -	\$ -	\$ 2,298	\$ 11,823	\$ -	\$ -	\$ 1,255	\$ 11,823	\$ -	0	0
Rigidized Metals Corp.	\$ -	\$ -	\$ 3,269	\$ 16,813	\$ -	\$ -	\$ 1,367	\$ 7,031	\$ -	2	45
RM3 Holdings, LLC/Eagle Crest Senior Village	\$ -	\$ -	\$ 34,627	\$ 10,367	\$ 126,236	\$ -	\$ 9,844	\$ 2,947	\$ 41,910	1	0
Robert E. Stark/Kamman Group, LLC	\$ -	\$ -	\$ 390	\$ 2,006	\$ -	\$ -	\$ 390	\$ 2,006	\$ -	0	0
Ronald & Judith Perelstein/Schneider's Fish & Seafood	\$ -	\$ -	\$ 2,849	\$ 5,307	\$ 9,284	\$ -	\$ 1,165	\$ 2,171	\$ 3,798	8	0
Sabio Properties, LLC/Dual Printing, Inc.	\$ -	\$ -	\$ 6,202	\$ 11,555	\$ 20,430	\$ -	\$ 3,008	\$ 5,603	\$ 9,907	10	0
Sahlen Packing	\$ -	\$ -	\$ 4,086	\$ 21,017	\$ -	\$ -	\$ 3,636	\$ 18,705	\$ -	0	0
Sahlen Packing	\$ -	\$ -	\$ 1,210	\$ 6,224	\$ -	\$ -	\$ 661	\$ 3,361	\$ -	30	0
Servotronics, Inc.	\$ -	\$ -	\$ 24,825	\$ 1,103	\$ 81,906	\$ -	\$ 24,825	\$ 1,103	\$ 81,906	50	0
SMG-Tri-Electronics, LLC	\$ -	\$ -	\$ 4,782	\$ 8,910	\$ 16,765	\$ -	\$ 3,153	\$ 5,874	\$ 11,054	23	0
Sonwil Distribution Center	\$ -	\$ -	\$ 37,491	\$ 55,314	\$ 123,946	\$ -	\$ 37,491	\$ 55,314	\$ 123,946	20	0
Sonwil Distribution Center	\$ -	\$ -	\$ 6,999	\$ 13,040	\$ 21,517	\$ -	\$ 4,047	\$ 6,592	\$ 21,517	8	0
Sonwil Distribution Center	\$ -	\$ -	\$ 6,456	\$ 12,029	\$ 19,849	\$ -	\$ 6,456	\$ 12,029	\$ 19,849	20	0
Sonwil Distribution Center, Inc.	\$ -	\$ -	\$ 5,165	\$ 9,623	\$ 15,880	\$ -	\$ 3,473	\$ 6,471	\$ 11,255	0	0
Sonwil Real Estate, Inc.	\$ -	\$ -	\$ 22,339	\$ 32,960	\$ 73,855	\$ -	\$ 11,997	\$ 17,700	\$ 39,662	191	0
Sorrento Cheese	\$ -	\$ -	\$ 3,814	\$ 19,616	\$ -	\$ -	\$ 2,041	\$ 19,616	\$ -	0	0
Sorrento Cheese	\$ -	\$ -	\$ 3,541	\$ 18,214	\$ -	\$ -	\$ 2,036	\$ 10,293	\$ -	0	0
Sorrento Lactalis, Inc.	\$ -	\$ -	\$ 8,445	\$ 43,437	\$ -	\$ -	\$ 4,432	\$ 22,794	\$ -	60	0
Starline USA, Inc.	\$ -	\$ -	\$ 6,015	\$ 3,568	\$ 21,537	\$ -	\$ 2,501	\$ 1,484	\$ 11,169	71	0

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond,
Note, and Lease Transactions

December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property	School	Mortgage	County	School	Estimate of	Estimate of	
	Tax Exemption	Tax Exemption	Property Tax Exemption	Tax Exemption	Property Tax Exemption	Recording Tax Exemption	PILOT	District PILOT	jobs to be created	jobs to be retained	
Steuben Foods, Inc.	\$ -	\$ -	\$ 39,623	\$ 1,761	\$ 125,085	\$ -	\$ 4,286	\$ 190	\$ 25,924	100	0
Suburban Adult Services, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	12	0
The Uniland Partnership of Delaware, LP	\$ -	\$ -	\$ 6,219	\$ 17,448	\$ 24,059	\$ -	\$ 3,218	\$ 9,028	\$ 12,449	123	0
Transport National Development, Inc.	\$ -	\$ -	\$ 6,184	\$ 1,852	\$ 22,546	\$ -	\$ 4,138	\$ 1,239	\$ 16,330	40	0
Triad Recycling and Energy Corp.	\$ 8,852	\$ 10,518	\$ 2,330	\$ 6,537	\$ 9,014	\$ -	\$ 2,330	\$ 6,537	\$ 9,014	9	0
UC Coatings Corporations	\$ -	\$ -	\$ 1,634	\$ 8,407	\$ -	\$ -	\$ 1,634	\$ 8,407	\$ -	5	0
Umbra, Inc.	\$ -	\$ -	\$ 2,724	\$ 14,011	\$ -	\$ -	\$ 1,415	\$ 7,242	\$ -	11	0
Uniland Partnership of Delaware, LP	\$ 19,212	\$ 22,827	\$ 25,085	\$ 46,738	\$ 88,444	\$ -	\$ 8,780	\$ 16,358	\$ 35,378	0	0
Union Square West Seneca Partners, LP	\$ -	\$ -	\$ 27,935	\$ 41,215	\$ 92,353	\$ -	\$ 13,416	\$ 19,794	\$ 48,717	2	0
United Cerebral Palsy Association of WNY, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	19	172
United Cerebral Palsy Association of WNY, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	83	0
Upstate Farms Cooperative, Inc.	\$ -	\$ -	\$ 9,022	\$ 16,809	\$ 29,720	\$ -	\$ 6,854	\$ 10,950	\$ 20,997	0	0
Upstate Farms Cooperative, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Upstate Farms Cooperative, Inc.	\$ -	\$ -	\$ 32,280	\$ 47,626	\$ 106,718	\$ -	\$ 16,111	\$ 23,770	\$ 53,264	0	110
Upstate Steel	\$ -	\$ -	\$ 3,146	\$ 5,861	\$ 10,351	\$ -	\$ 2,207	\$ 3,937	\$ 10,351	7	0
US Itek, Inc.	\$ 7,607	\$ 9,038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	8	0
Valledolmo, Inc./Ricotta & Visco	\$ -	\$ -	\$ -	\$ 26,621	\$ -	\$ -	\$ -	\$ 6,193	\$ -	3	0
Valmed Pharmaceuticals, Inc.	\$ -	\$ -	\$ 2,840	\$ 1,685	\$ 10,146	\$ -	\$ 2,840	\$ 1,685	\$ 7,469	64	0
ValueCentric, LLC,	\$ -	\$ -	\$ 11,985	\$ 3,588	\$ 43,693	\$ -	\$ 5,509	\$ 1,649	\$ 20,083	19	11
ValueCentric, LLC,	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	10	0
Volland Electric Equipment Corp.	\$ -	\$ -	\$ 2,207	\$ 4,112	\$ 7,194	\$ -	\$ 1,151	\$ 2,061	\$ 7,194	6	0
Waterfront Associates, LLC	\$ -	\$ -	\$ 32,688	\$ 168,133	\$ -	\$ -	\$ 32,688	\$ 133,495	\$ -	107	0
Welded Tube	\$ 126,251	\$ 150,009	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	121	0
West Seneca Commercial Center, LLC	\$ -	\$ -	\$ 3,665	\$ 5,408	\$ 12,118	\$ -	\$ 3,193	\$ 4,710	\$ 10,555	30	0
Whiting Door	\$ -	\$ -	\$ 2,668	\$ 2,083	\$ 7,929	\$ -	\$ 1,334	\$ 1,041	\$ 3,965	15	0
Whiting Door	\$ -	\$ -	\$ 1,681	\$ 433	\$ 4,996	\$ -	\$ 850	\$ 219	\$ 4,996	0	0
Wilson Greatbatch Ltd.	\$ -	\$ -	\$ 5,131	\$ 1,533	\$ 14,753	\$ -	\$ 2,053	\$ 613	\$ 5,901	38	280
Wilson Greatbatch, Ltd.(former Alden Sci.)	\$ -	\$ -	\$ 33,997	\$ 10,156	\$ 97,740	\$ -	\$ 17,074	\$ 5,089	\$ 48,941	0	0
WNY Urology Associates, LLC	\$ -	\$ -	\$ 2,722	\$ 5,072	\$ 14,475	\$ -	\$ 1,564	\$ 2,914	\$ 8,316	9	0
WS Empire, LLC	\$ -	\$ -	\$ 10,157	\$ 14,986	\$ 33,579	\$ -	\$ 10,157	\$ 14,986	\$ 33,579	15	0
WS Empire, LLC	\$ -	\$ -	\$ 2,798	\$ 4,128	\$ 9,249	\$ -	\$ 1,705	\$ 2,294	\$ 4,865	0	0
Zemco Industries	\$ -	\$ -	\$ 33,408	\$ 140,111	\$ -	\$ -	\$ 20,910	\$ 51,045	\$ -	0	220
Zenger Development Corporation & Related Entities	\$ 13,852	\$ 16,459	\$ -	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -	20	0
Zion Holdings, LLC/Buffalo Clinical Research Center, LLC	\$ -	\$ -	\$ 10,896	\$ 56,044	\$ -	\$ -	\$ 5,780	\$ 29,732	\$ -	0	20
Rich Products Corporation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	17	0
The Distillery Lofts, LLC/Foundry Lofts	\$ 144,275	\$ 171,425	\$ -	\$ -	\$ -	\$ 109,600	\$ -	\$ -	\$ -	30	0
Conventus Partners, LP	\$ 246,565	\$ 292,964	\$ -	\$ -	\$ -	\$ 736,850	\$ -	\$ -	\$ -	100	0
Niagara Blower Company	\$ 19,225	\$ 22,843	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	30	0
5277 Group/Arctic Freezer Building	\$ 8,970	\$ 10,658	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	1	0
425 Michigan Avenue, LLC/Compass East	\$ 120,496	\$ 143,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	152	0
4455 Genesee Street, LLC	\$ 45,945	\$ 54,591	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	0
Property, LLC	\$ 14,361	\$ 17,064	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	11	0
Upstate Niagara Cooperative, Inc.	\$ 943	\$ 1,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	175
West Genesee Hotel Associates	\$ 205	\$ 244	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	60	0
Sonwil Distribution Center, Inc.	\$ 7,936	\$ 9,430	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

ERIE COUNTY INDUSTRIAL DEVELOPMENT AGENCY

Nonaccounting Information - Schedule of Bond,
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December 31, 2013

Project Name	State Sales	Local Sales	County Real	Local Property		School	Mortgage	County		School	Estimate of	Estimate of
	Tax	Tax	Property Tax	Tax	Exemption	Property Tax	Recording	PILOT	Local PILOT	District	jobs to be	jobs to be
	Exemption	Exemption	Exemption			Exemption	Tax			PILOT	created	retained
I Squared R Element Co., Inc.	\$ -	\$ -	\$ 3,277	\$ 4,401	\$ -	\$ 9,741	\$ -	\$ 3,277	\$ 4,401	\$ 980	0	70
Niagara Transformer Corporation	\$ 132,245	\$ 157,131	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	14	0
Bryant & Stratton	\$ 31,990	\$ 38,010	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	50	0
338 Ellicott Street, LLC	\$ 9,963	\$ 11,837	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	0
Moog, Inc.	\$ 41,334	\$ 49,113	\$ -	\$ -	\$ 141,073	\$ -	\$ -	\$ -	\$ -	\$ 14,558	35	0
477 Main Street, LLC/The Martin Group	\$ 14,167	\$ 16,833	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	5	0
Hamister Hospitality Wake, LLC	\$ 214,063	\$ 254,347	\$ -	\$ -	\$ -	\$ 258,538	\$ -	\$ -	\$ -	\$ -	69	0
Sustainable BioPower, LLC	\$ 67,785	\$ 80,541	\$ -	\$ -	\$ -	\$ 36,300	\$ -	\$ -	\$ -	\$ -	5	0
Serafin Properties, LLC	\$ 8,790	\$ 10,445	\$ -	\$ -	\$ -	\$ 4,115	\$ -	\$ -	\$ -	\$ -	3	0
New Covenant Church	\$ 11,756	\$ 13,969	\$ -	\$ -	\$ -	\$ 9,848	\$ -	\$ -	\$ -	\$ -	2	0
BTC Block 1/21, Inc./Uniland Development Company	\$ 348,205	\$ 413,732	\$ -	\$ -	\$ -	\$ 270,000	\$ -	\$ -	\$ -	\$ -	51	0
HARBORcenter Development, LLC	\$ 355,562	\$ 422,473	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	285	0
Houk Lofts, LLC	\$ 52,183	\$ 62,004	\$ -	\$ -	\$ -	\$ 23,600	\$ -	\$ -	\$ -	\$ -	4	0
The Kittinger Company	\$ 18,431	\$ 21,899	\$ -	\$ -	\$ -	\$ 12,780	\$ -	\$ -	\$ -	\$ -	8	0
Joint Schools Construction Board 2013 Refunding of 2009A Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
American Douglas Metals, Inc.	\$ 12,409	\$ 14,744	\$ -	\$ -	\$ -	\$ 16,800	\$ -	\$ -	\$ -	\$ -	11	0
Swan Street Buffalo, LLC	\$ 40,731	\$ 48,396	\$ -	\$ -	\$ -	\$ 101,000	\$ -	\$ -	\$ -	\$ -	5	0
555 Riverwalk Parkway, LLC	\$ 63,519	\$ 75,472	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	168	0
Automated Machine Technologies, Inc.	\$ 12,409	\$ 14,744	\$ -	\$ -	\$ -	\$ 6,250	\$ -	\$ -	\$ -	\$ -	2	0
Medaille College 2013 Refunding of ECIDA 2003 Bond	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	0
Genesee Gateway, LLC	\$ 5,115	\$ 6,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	24	0
Life Technologies, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,241	\$ -	\$ -	\$ -	\$ 2,848	0	0
Rich Products Corporation	\$ 228,815	\$ 271,875	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0	677
Welded Tube	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	121	0
McGard, LLC	\$ 73,554	\$ 87,395	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	23	0
Goya Foods, Inc.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	20	0