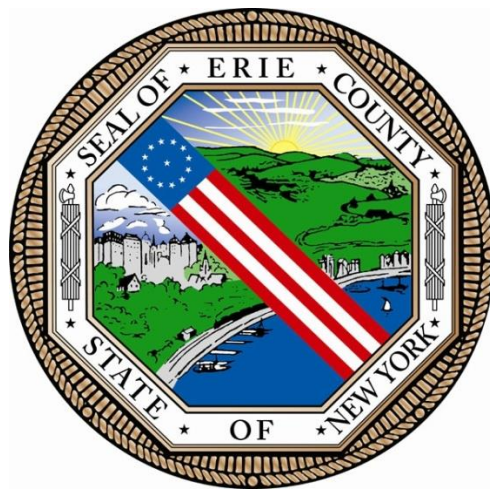


October 2020

**A Report on Imprest Fund Expenses
Charged to COVID-19 Relief Fund**



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October 26, 2020

Erie County Legislature
92 Franklin Street 4th Floor
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Dear Honorable Members:

The Erie County Comptroller's Office has completed a report on imprest fund expenditures charged to fund 252, commonly known as CARES Act relief for municipalities.

Our objectives were to:

- Quantify the amount of expenses attributed to fund 252 using the imprest fund.
- Determine how much sales tax was expended by Erie County for these purchases.

To accomplish these objectives, we examined expenses attributed to fund 252 via the imprest fund.

This report was prepared at the request of legislators, as outlined in Comm. 16E-3 (2020). On August 7, 2020, this Office submitted a report specifically related to expenditures for food charged to fund 252. Because some of those expenses were paid using the imprest fund, some of those items will also be present in this report. Further, this report contains additional expenditures for food that occurred subsequent to the preparation of that report.

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Background

On March 25, 2020, the United States Senate passed the “Coronavirus Aid, Relief and Economic Security Act” (CARES) as amended. The United States House of Representatives approved the measure on the following day, and the bill was signed into law on March 27, 2020.

The CARES act is currently the largest relief act in United States history. It was the third relief measure passed to counter the physical and economic impacts of COVID-19, a coronavirus which originated in China, spread internationally, including throughout the United States. Even as the rest of the nation is experiencing a surge of cases not currently seen in Erie County, Erie County is experiencing a rate of death from COVID-19 compared to positive cases of 5.7%. This compares to 2.6% for the United States, and 3.2% for New York State as a whole.

While COVID-19 has resulted in a physical toll to Erie County residents, it has also taken a fiscal toll on Erie County government finances. The Comptroller declared a deficit on May 4, 2020, and the legislature approved a deficit reduction plan on June 18, 2020. The approved deficit reduction plan called for about 65 layoffs.

The CARES Act provided significant aid to local governments to combat COVID-19. Erie County received \$160 million in federal funding. Erie County created a special fund to account for expenses permissibly reimbursed by CARES Act governmental funding. The fund is identified as fund 252. The money in fund 252 can be used for various purposes related to combatting COVID-19. These purposes include wages to individuals whose tasks are to substantially address COVID-19, outfitting offices and other areas to reduce potential exposure to COVID-19, fortifying capacity to work remotely to avoid COVID-19, and supplies and protective gear to guard against COVID-19, to name just a few permissible uses. There have been expressions of hope that further financial relief will be provided to municipalities. However, at this time, such a plan remains speculation.

This report focuses specifically on imprest fund expenditures associated with fund 252. The imprest fund is a fund used to purchase necessary items, but the items typically do not lend themselves to the normal purchasing procedures. It is often referred to as the county’s “credit card.”

CARES Act Guidance Regarding Expenditures

Guidance provided by the United States Treasury Department regarding the CARES Act (updated June 30, 2020) in its Coronavirus Relief Fund Guidance for State, Territorial, Local, and Tribal Governments states that:

The CARES Act provides that payments from the Fund may only be used to cover costs that –

1. Are necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19);
2. Were not accounted for in the budget most recently approved as of March 27, 2020 (the date of enactment of the CARES Act) for the State or government; and
3. Were incurred during the period that begins on March 1, 2020, and ends on December 30, 2020.

Further, “[t]he statute also specifies that expenditures using Fund payments must be ‘necessary.’ The Department of the Treasury understands this term broadly to mean that the expenditure is reasonably necessary for its intended use in the reasonable judgment of the government officials responsible for spending Fund payments.”

The majority of the non-food related expenses seem to be appropriate when viewed with this guidance. Most of the non-food related expenses seem to be for medical supplies or equipment used to outfit response centers.

CARES Act Guidance Regarding Meals

In the only reference to food in the above-mentioned document, it states “Expenses of actions to facilitate compliance with COVID-19-related public health measures, such as: Expenses for food delivery to residents, including, for example, senior citizens and other vulnerable populations, to enable compliance with COVID-19 public health precautions.” It does not mention food expenses for employees.

This guidance clearly permits food expenses for individuals housed in the hotel rented by the County for individuals with no other safe housing options and who are battling COVID-19. This qualification as a permissible expense is bolstered by the guidance listing among permissible expenses “expenses for quarantining individuals.”

However, it does not provide entire clarity as to the permissibility of paying for food for employees out of fund 252. Certainly, such expenditures qualify in that they were not otherwise budgeted to occur. Erie County does not typically provide food for employees who arrive for work and are present during a typical meal time. However, given legal and contractual requirements regarding break time for meals, questions may arise as to whether such expenditures are “necessary.” Further, listed examples of ineligible expenditures include “[w]orkforce bonuses other than hazard pay or overtime.” Although bonuses are typically thought of as extraordinary cash payments above and beyond salary, the definition of bonus may also include the provision of food not typically provided to employees in their compensation package. As such, WE RECOMMEND that clarification be sought from the federal government as to whether the CARES Act permits reimbursement for food expenses for employees while at work.

New York State Guidance Regarding Meals

In order to properly reimburse for meals, proper documentation is necessary. These documents include an invoice, receipt or some other document which evidences what food was delivered and paid for, a statement of the purpose of the meeting, and a description (list) of the individuals in attendance.

The New York State Office of the Comptroller has opined that meal expenses are a proper charge to local governments if the local official is traveling outside of his or her regular work area on official business for an extended period of time or is prevented from taking time off for meals due to a pressing need to complete the business at hand. Clarifying this, the Comptroller opined that when the local government is faced with business of an immediate nature and meetings are essential at mealtime, meals would be a proper local government charge. However, the cost of meals while performing the usual duties of the position within the local government is generally a personal expense.

Further, the Office of the New York State Comptroller has ruled that a municipality may make reasonable expenditures for refreshments which are incidental to a lawful municipal purpose. Examples of such expenditures include refreshments for senior citizens incidental to a recreation program; refreshments for the general public attending an official town function, and refreshments for volunteer firefighters at the scene of a serious fire.

Information available in the County's SAP system, which is our data processing system, does not provide sufficient information to determine if the expenditures were appropriate charges to local government. Departments submitting invoices for payment are responsible for attaching documentation which supports the expenditure to be paid. The supporting documentation should be attached electronically in SAP, along with the corresponding invoice. For example, for many of the expenditures, there was not sufficient information to determine what was actually purchased, which individuals received the meals and why the food purchase was necessary. Further, the descriptions include entries such as "lunch for fire academy," "dinner for 9th floor phone bank," "food for Rath EOC – various days," "groceries for OPS room," and "supplies for warehouse." These vague descriptions do not provide enough information to evaluate if there was participation in meetings that were essential at meal time or if there was a concern of an immediate nature.

Because COVID-19 has been present in the community since March, it may be difficult to determine that the reason for the meal was of an immediate nature. Further, there may not be support for the scheduling of meetings being necessary during mealtimes. In fact, there are very few mentions of food being for meetings, regardless of whether they were required to occur during mealtimes. In fact, it appears from the vague descriptions that many times meals are being provided for employees for performing the work that they are there to perform, i.e. – their usual duties of the position.

Further, given contractual and legal requirements, employees must be given breaks for meals. Failure to offer such breaks, especially on a continued basis, may subject the County to liability for violations of labor law or grievances. If the employees are being given their required meal breaks, they have time to consume meals brought from home, delivered to their work site or picked-up from a nearby restaurant. The fact that food is being delivered to the worksites is an indication that employees have the capability to secure food from a restaurant, if they so choose.

Given New York State guidance, as well as contractual and legal obligations, WE RECOMMEND that clarification be sought as to whether it is permissible for employees to be provided with meals at government expense.

Summary of Expenditures

A list of expenditures is attached as Appendix A. The list is a compilation of imprest fund expenditures actually paid through October 13, 2020. It does not include items for which invoices were received, but not yet paid.

The total amount of expenditures using the fund 252 imprest fund is \$132,409. Of that amount, \$151.09 was paid in sales tax. This does not include possible sales tax paid on 194 transactions (of a total of 323 transactions) for which supporting documentation from the vendor did not exist in SAP records, or was illegible. This is a concern, because Erie County is a tax exempt entity.

This report was prepared in response to the legislature's request asking for a listing of expenditures made from the fund 252 imprest fund. As such, other than comments offered above, no other observations are offered as to the propriety of the expenditures made through the imprest fund. That said, observations offered in a previous report on food expenses charged to fund 252 (Comm. 16D-1) remain and may be applicable to the certain imprest fund expenditures, due to the usage of this fund for some food expenditures.

Conclusions

The CARES Act provides Erie County with \$160 million to combat COVID-19. The funds are to be used for COVID-19 related expenses that were not otherwise anticipated in the budget. Although it has been speculated for many months that the law will be changed to allow governments to use funds to address needs such as revenue shortfalls, or perhaps include additional funding for municipalities with less restrictions, no change has yet been made to the law.

The imprest fund is an account that is frequently referred to as the county's credit card. It allows the county to make certain purchases without the regulations and safeguards typically involved in the purchasing process.

To date, the imprest fund has been used for \$132,409 in expenditures. This includes the payment of sales tax, even though Erie County is a tax exempt entity. Further, the imprest fund has been used for significant expenditures for food. Concerns were raised about the usage of fund 252 for certain employee food expenses in a previous report (Comm. 16D-1).

As such, WE RECOMMEND that the propriety of using CARES Act funds to supply employee meals be examined, with particular attention given to the CARES Act, New York State Comptroller guidance, labor law and contractual obligations. Further, WE RECOMMEND that the observations made in Comm. 16D-1 be reviewed and any necessary corrections be made. In addition, WE RECOMMEND that steps be taken to reduce the usage of tax dollars for the payment of sales tax. Finally, WE RECOMMEND that policies and safeguards be examined to determine how better to protect taxpayer money.

Appendix A

List of Food Expenditures Paid from Fund 252

<u>Date Paid</u>	<u>Amount</u>	<u>Notes</u>
3/19/20	\$146.45	Food from Casa Di Pizza; no receipt attached
3/19/20	\$146.96	Food from Dash's; no receipt attached
3/19/20	\$460.77	Food from Chef's; no receipt attached
3/19/20	\$435.96	HP fax/printer; no receipt attached
3/26/20	\$128.26	Ink cartridges; no receipt attached
3/26/20	\$272.34	Food from Casa Di Pizza; no receipt attached
3/26/20	\$53.92	Groceries from Dash's; no receipt attached
3/26/20	\$768.18	Case of disposable hair net caps; no receipt attached
3/26/20	\$1,500.00	Reimbursement to Buffalo Grand for setting up for taking in quarantined victims; no receipt attached
3/27/20	\$1,391.90	Reimbursement for Best Buy technology purchases; no receipt attached
3/27/20	\$250.11	Reimbursement for Best Buy technology purchases; no receipt attached
3/27/20	\$489.34	Reimbursement for Best Buy technology purchases; no receipt attached
3/27/20	\$534.60	Food from Chick N Pizza Works; no receipt attached
3/27/20	\$634.38	Food from Chick N Pizza Works; no receipt attached
3/27/20	\$444.57	Food from Chick N Pizza Works; no receipt attached
3/27/20	\$654.36	Food from Chick N Pizza Works; no receipt attached
3/27/20	\$680.26	Food from Chick N Pizza Works; no receipt attached
3/27/20	\$99.11	Food from Picasso's; no receipt attached.
3/27/20	\$53.15	Food from Various pizza vendors; no receipt attached
3/27/20	\$27.19	Food from Various pizza vendors; no receipt attached
3/27/20	\$88.86	Food from Various pizza vendors; no receipt attached
3/27/20	\$51.46	Food from Various pizza vendors; no receipt attached
3/27/20	\$1,986.74	No contact infrared thermometers; no receipt attached
3/27/20	\$122.19	Thermometer batteries; no receipt attached
4/2/20	\$238.00	Forms; no receipt attached
4/2/20	\$82.12	Food Reimbursement; no receipt attached
4/2/20	\$564.45	Food from Chick N Pizza Works; no receipt attached
4/2/20	\$564.45	Food from Chick N Pizza Works; no receipt attached
4/2/20	\$464.55	Food from Chick N Pizza Works; no receipt attached
4/2/20	\$419.55	Food from Chick N Pizza Works; no receipt attached
4/2/20	\$1,283.00	200 digital thermometers; no receipt attached
4/2/20	\$159.98	Printer cartridges from Best Buy; no receipt attached
4/2/20	\$77.98	Printer cartridges from Best Buy; no receipt attached
4/2/20	\$39.98	Printer cartridges from Best Buy; no receipt attached
4/10/20	\$38.31	Reimbursement for ice cream treats and disposable dishes; tax paid
4/10/20	\$56.12	Reimbursement for snacks; receipt partially obscured; bag fees and tax paid
4/10/20	\$51.99	Food from Various vendors; no receipt attached
4/10/20	\$83.74	Food from Various vendors; no receipt attached
4/10/20	\$84.95	Food from Marotto's; illegible receipt attached

4/10/20	\$277.34	Food from Casa Di Pizza
4/10/20	\$210.95	Food from La Nova
4/10/20	\$85.55	Food from Bocce Club Pizza
4/10/20	\$63.77	Food from John's Pizza
4/10/20	\$68.08	Food from John's Pizza
4/10/20	\$65.24	Food from Master Pizza; no receipt attached
4/10/20	\$122.71	Food from Marotto's
4/10/20	\$71.25	Food from Master Pizza; no receipt attached
4/10/20	\$75.39	Food from Partners Pizza; no receipt attached
4/10/20	\$648.00	Food from Poppyseed
4/10/20	\$680.00	Food from Poppyseed
4/10/20	\$612.00	Food from Food by Tony
4/10/20	\$233.90	Food from Food by Tony
4/10/20	\$526.70	Food from Food by Tony
4/10/20	\$134.00	Food from Food by Tony
4/10/20	\$431.50	Food from Food by Tony
4/17/20	\$76.11	Various meals for Response Team members; no receipts attached
4/17/20	\$214.80	Various meals for Response Team members; no receipts attached
4/17/20	\$154.86	Various meals for Response Team members; no receipts attached
4/17/20	\$114.90	Various meals for Response Team members; no receipts attached
4/17/20	\$214.80	Various meals for Response Team members; no receipts attached
4/17/20	\$154.86	Various meals for Response Team members; no receipts attached
4/17/20	\$40.96	Various meals for Response Team members; no receipts attached
4/17/20	\$347.63	Various meals for Response Team members; no receipts attached
4/17/20	\$140.86	Various meals for Response Team members; no receipts attached
4/17/20	\$304.71	Various meals for Response Team members; no receipts attached
4/17/20	\$214.80	Various meals for Response Team members; no receipts attached
4/17/20	\$76.66	Various meals for Response Team members; no receipts attached
4/17/20	\$664.00	Various meals for Response Team members; no receipts attached
4/17/20	\$704.00	Various meals for Response Team members; no receipts attached
4/17/20	\$491.00	Various meals for Response Team members; no receipts attached
4/17/20	\$544.55	Various meals for Response Team members; no receipts attached

4/17/20	\$532.65	Various meals for Response Team members; no receipts attached
4/17/20	\$726.94	No contact thermometers; no receipt attached
4/17/20	\$1,259.80	No contact thermometers; no receipt attached
4/17/20	\$2,188.00	No contact thermometers; no receipt attached
4/17/20	\$300.00	Hand sanitizer from Brighton & Eggert Pharmacy; no receipt attached
4/17/20	\$75.00	Hand sanitizer from Brighton & Eggert Pharmacy; no receipt attached
4/17/20	\$420.00	7 clear window surgical masks; no receipt attached
4/17/20	\$5.99	7 clear window surgical masks; no receipt attached
4/17/20	\$900.00	Livestream services from livestream.com; no receipt attached
4/23/20	\$47.33	Reimbursement for backlit keyboard
4/23/20	\$437.45	Food from Food by Tony
4/23/20	\$214.75	Food from Wellington Pub
4/23/20	\$302.64	Food from Wellington Pub
4/23/20	\$414.50	Food from Wellington Pub
4/23/20	\$695.13	Food from Wellington Pub
4/23/20	\$198.77	Food from Wellington Pub
4/23/20	\$68.08	Food from John's Pizza
4/23/20	\$84.38	Food from John's Pizza
4/23/20	\$688.00	Food from Poppyseed
4/23/20	\$688.00	Food from Poppyseed
4/23/20	\$85.48	Food from John's Pizza; partial receipt attached.
4/23/20	\$212.64	Enviromed bags; illegible receipt
4/23/20	\$1,532.40	Enviromed bags; illegible receipt
4/23/20	\$100.91	Enviromed bags; illegible receipt
4/23/20	\$112.00	2 x 250 patient belonging bags
4/23/20	\$37.15	Digital thermometer probe covers
4/23/20	\$722.89	32" televisions and cables and antennas
5/8/20	\$704.00	Food from Poppyseed
5/8/20	\$664.00	Food from Poppyseed
5/8/20	\$175.00	Food from Poppyseed
5/8/20	\$175.00	Food from Poppyseed
5/8/20	\$214.75	Food from Wellington Pub
5/8/20	\$190.78	Food from Wellington Pub
5/8/20	\$196.90	Food from Gateway City Deli
5/8/20	\$232.23	Food from Wellington Pub
5/8/20	\$680.20	Food from Gateway City Deli
5/8/20	\$406.51	Food from Wellington Pub
5/8/20	\$214.75	Food from Wellington Pub
5/8/20	\$304.30	Food from Gateway City Deli
5/8/20	\$162.59	Portable burner & cooking supplies for warehouse
5/13/20	\$302.64	Food from Wellington Pub
5/13/20	\$454.45	Food from Wellington Pub
5/13/20	\$454.45	Food from Wellington Pub

5/13/20	\$534.35	Food from Wellington Pub
5/13/20	\$454.45	Food from Wellington Pub
5/13/20	\$430.48	Food from Wellington Pub
5/13/20	\$118.87	Food from Wellington Pub
5/13/20	\$430.48	Food from Wellington Pub
5/13/20	\$196.90	Food from Gateway City Deli
5/13/20	\$751.80	Food from Gateway City Deli
5/13/20	\$196.90	Food from Gateway City Deli
5/13/20	\$196.90	Food from Gateway City Deli
5/13/20	\$760.75	Food from Gateway City Deli
5/13/20	\$402.75	Food from Gateway City Deli
5/13/20	\$196.90	Food from Gateway City Deli
5/13/20	\$175.00	Food from Poppyseed
5/13/20	\$680.00	Food from Poppyseed
5/13/20	\$175.00	Food from Poppyseed
5/13/20	\$687.00	Food from Poppyseed; receipt obscured
5/13/20	\$190.31	Food from Poppyseed; receipt obscured
5/13/20	\$704.00	Food from Poppyseed; receipt obscured
5/13/20	\$255.00	Food from Poppyseed
5/13/20	\$190.78	Food from Wellington Pub
5/13/20	\$190.78	Food from Wellington Pub
5/13/20	\$732.36	Viromax filters
5/13/20	\$2,333.40	Dental bibs
5/20/20	\$37.92	Reimbursement for sandwich and sub rolls from Top's
5/20/20	\$211.89	Cooking supplies and double burner
5/20/20	\$234.23	Cooking supplies and double burner
5/20/20	\$88.11	11 garbage cans and can liners
5/20/20	\$9,000.00	nasopharyngeal swabs; no receipt attached
5/22/20	\$199.90	Reimbursement for 10 swivel stools; tax charged but not paid
5/22/20	\$227.77	Reimbursement for drinks and raw pork chops
5/22/20	\$77.97	Communication Boards
5/28/20	\$259.98	Reimbursement for 2 smart tvs
5/28/20	\$69.57	Reimbursement for printer cartridge from Walmart; tax paid
5/28/20	\$139.94	Food; illegible receipt
5/28/20	\$158.42	Food from Lancaster Coffee Co.
5/28/20	\$65.24	Food from Master Pizza; no receipt attached
5/28/20	\$206.75	Food from Gateway City Deli
5/28/20	\$304.30	Food from Gateway City Deli
5/28/20	\$196.90	Food from Gateway City Deli
5/28/20	\$326.61	Food from Wellington Pub
5/28/20	\$366.56	Food from Wellington Pub
5/28/20	\$710.13	Food from Wellington Pub
5/28/20	\$430.48	Food from Wellington Pub
5/28/20	\$458.15	Food from Wellington Pub
5/28/20	\$359.55	Food from Wellington Pub

5/28/20	\$366.56	Food from Wellington Pub
5/28/20	\$670.18	Food from Wellington Pub
5/28/20	\$180.00	Food from the Howling Rooster
5/28/20	\$778.65	Food from Gateway City Deli
5/28/20	\$1,243.20	Patient belonging bags
5/29/20	\$454.45	Food from Wellington Pub
5/29/20	\$342.59	Food from Wellington Pub
5/29/20	\$326.61	Food from Wellington Pub
5/29/20	\$829.98	Food from Wellington Pub
5/29/20	\$78.92	Food from Wellington Pub
5/29/20	\$654.20	Food from Wellington Pub
5/29/20	\$62.94	Food from Wellington Pub
5/29/20	\$428.54	Food from Wellington Pub
5/29/20	\$122.88	Food from Wellington Pub; illegible receipt
5/29/20	\$196.90	Food from Gateway City Deli
5/29/20	\$136.15	Food from Lancaster Coffee Co.
5/29/20	\$121.17	Food from Tim & Bonnies; illegible receipt
5/29/20	\$285.00	Food from the Grateful Grind
6/4/20	\$1,999.75	25 non-touch thermometers; no receipt attached
6/4/20	\$1,047.50	7 inch tubes for blood draws
6/12/20	\$152.68	thermometer sheaths
6/18/20	\$374.55	Food from Wellington Pub
6/18/20	\$366.56	Food from Wellington Pub
6/18/20	\$326.61	Food from Wellington Pub
6/18/20	\$86.91	Food from Wellington Pub
6/18/20	\$195.00	Food from the Grateful Grind
6/18/20	\$760.75	Food from Gateway City Deli
6/18/20	\$295.35	Food from Gateway City Deli
6/18/20	\$177.21	Food from Gateway City Deli
6/18/20	\$176.60	Food; illegible receipt
6/18/20	\$136.46	Food from Main Street Pizza & Café
6/18/20	\$168.00	Food from the Grateful Grind
6/18/20	\$196.90	Food from Gateway City Deli
6/18/20	\$157.52	Food from Gateway City Deli
6/18/20	\$285.00	Food from the Grateful Grind
6/18/20	\$1,447.00	Food from the Howling Rooster
6/18/20	\$168.00	Food from the Grateful Grind
6/18/20	\$196.90	Food from Gateway City Deli
6/18/20	\$89.50	Food from Gateway City Deli
6/18/20	\$322.20	Food from Gateway City Deli
6/18/20	\$7,500.00	nasopharyngeal swabs; receipt is for \$7507.58
6/18/20	\$21.77	nasopharyngeal swabs; receipt is for \$7507.59
6/25/20	\$1,319.80	Flambeau EMS cases
7/3/20	\$177.00	Food from various food vendors; no receipts attached
7/3/20	\$106.95	Food from various food vendors; no receipts attached

7/3/20	\$196.90	Food from various food vendors; no receipts attached
7/3/20	\$98.38	Food from various food vendors; no receipts attached
7/3/20	\$127.90	Food from various food vendors; no receipts attached
7/3/20	\$1,533.00	Food from various food vendors; no receipts attached
7/3/20	\$86.20	Food from various food vendors; no receipts attached
7/10/20	\$598.02	Reimbursement to nurse for supplies; no receipts attached
7/17/20	\$168.00	Food from various food vendors; no receipts attached
7/17/20	\$71.76	Food from various food vendors; no receipts attached
7/17/20	\$177.21	Food from various food vendors; no receipts attached
7/17/20	\$127.13	Food from various food vendors; no receipts attached
7/17/20	\$87.90	Food from various food vendors; no receipts attached
7/24/20	\$167.83	Food from various food vendors; no receipts attached
7/24/20	\$494.50	Food from various food vendors; no receipts attached
7/24/20	\$266.72	Food from various food vendors; no receipts attached
7/24/20	\$167.83	Food from various food vendors; no receipts attached
7/24/20	\$60.54	Food from various food vendors; no receipts attached
7/24/20	\$184.00	Food from various food vendors; no receipts attached
7/24/20	\$153.00	Food from various food vendors; no receipts attached
7/24/20	\$132.00	Food from various food vendors; no receipts attached
7/24/20	\$230.76	Food from various food vendors; no receipts attached
7/24/20	\$86.92	Food from various food vendors; no receipts attached
7/24/20	\$158.84	Food from various food vendors; no receipts attached
7/24/20	\$230.76	Food from various food vendors; no receipts attached
7/24/20	\$158.84	Food from various food vendors; no receipts attached
7/24/20	\$140.86	Food from various food vendors; no receipts attached
7/24/20	\$117.32	Food from various food vendors; no receipts attached
7/24/20	\$136.00	Food from various food vendors; no receipts attached
7/24/20	\$371.17	tube solution tests; no receipt attached
7/24/20	\$44.17	6 plastic containers with lids from Walmart; no receipt attached
7/24/20	\$7,508.43	nasopharyngeal swabs
7/24/20	\$68.96	Reimbursement for hose from Ace Hardware
7/24/20	\$82.50	Reimbursement for hose from Restaurant Depot
7/24/20	\$1,101.97	Eye wash station, first aid cabinets, garbage cans; no receipts attached
7/31/20	\$168.00	Food from various food vendors; no receipts attached
7/31/20	\$168.00	Food from various food vendors; no receipts attached
7/31/20	\$153.00	Food from various food vendors; no receipts attached
7/31/20	\$338.64	Food from various food vendors; no receipts attached
7/31/20	\$176.82	Food from various food vendors; no receipts attached
7/31/20	\$464.50	Food from various food vendors; no receipts attached
7/31/20	\$176.82	Food from various food vendors; no receipts attached
7/31/20	\$554.40	Food from various food vendors; no receipts attached
8/14/20	\$590.36	Food from various food vendors; no receipts attached
8/14/20	\$590.36	Food from various food vendors; no receipts attached
8/14/20	\$608.34	Food from various food vendors; no receipts attached

8/14/20	\$608.34	Food from various food vendors; no receipts attached
8/14/20	\$208.00	Food from various food vendors; no receipts attached
8/14/20	\$203.00	Food from various food vendors; no receipts attached
8/14/20	\$159.74	Reimbursement for gallon bags and warehouse supplies; no receipt attached
8/28/20	\$289.99	Freezer chest for testing site specimens; no receipts attached
9/2/20	\$65.89	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$125.86	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$139.86	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$118.86	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$100.86	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$98.88	Food from Buffalo Halal and Kebab; no receipts attached
9/2/20	\$518.44	Food from Wellington Pub; no receipts attached
9/2/20	\$518.44	Food from Wellington Pub; no receipts attached
9/2/20	\$470.00	Forklift attachments from Amazon; no receipt attached
9/4/20	\$319.95	Toner cartridges from Best Buy for warehouse; no receipt attached
9/4/20	\$695.79	Reimbursement to nurse for supplies; no receipts attached
9/4/20	\$465.14	Material for senior mask making project from Amazon; no receipt attached
9/11/20	\$134.86	Food from various food vendors; no receipts attached
9/11/20	\$177.21	Food from various food vendors; no receipts attached
9/11/20	\$141.00	Food from various food vendors; no receipts attached
9/11/20	\$246.13	Food from various food vendors; no receipts attached
9/11/20	\$120.68	Food from various food vendors; no receipts attached
9/11/20	\$118.86	Food from various food vendors; no receipts attached
9/11/20	\$120.86	Food from various food vendors; no receipts attached
9/11/20	\$100.86	Food from various food vendors; no receipts attached
9/11/20	\$69.93	Food from various food vendors; no receipts attached
9/11/20	\$139.86	Food from various food vendors; no receipts attached
9/11/20	\$410.56	Food from various food vendors; no receipts attached
9/11/20	\$410.56	Food from various food vendors; no receipts attached
9/11/20	\$123.00	Food from various food vendors; no receipts attached
9/11/20	\$141.00	Food from various food vendors; no receipts attached
9/11/20	\$1,100.00	Elevator button covers and other supplies from Nanoseptic.com; no receipts attached
9/11/20	\$168.75	Elevator button covers and other supplies from Nanoseptic.com; no receipts attached
9/11/20	\$329.70	Elevator button covers and other supplies from Nanoseptic.com; no receipts attached
9/11/20	\$2,297.70	Elevator button covers and other supplies from Nanoseptic.com; no receipts attached
9/28/20	113.69	Frozen chicken filets, ziploc bags and drinks for warehouse
9/28/20	409.95	Ice maker from Costway.com for transporting samples; no receipt
10/2/20	1,181.85	Floor cleaner; no receipt; additional \$174.95 referenced

10/2/20	108.30	Gateway food for Convention site
10/2/20	118.14	Gateway food for Convention site
10/2/20	137.83	Gateway food for Convention site
10/2/20	196.90	Gateway food for Convention site
10/2/20	60.00	Grateful Grind food for ECC site
10/2/20	114.00	Grateful Grind food for ECC site
10/2/20	141.00	Grateful Grind food for ECC site
10/2/20	150.00	Grateful Grind food for ECC site
10/2/20	168.00	Grateful Grind food for ECC site
10/2/20	57.48	Guy's Subs for Akron testing site
10/2/20	72.25	Poppyseed food for ECC site
10/2/20	135.00	Poppyseed food for ECC site
10/2/20	160.00	Poppyseed food for ECC site
10/2/20	195.14	Supplies for mask making; not itemized receipt attached
10/13/20	135.56	Barcode scanner from Amazon; no receipt
10/13/20	72.92	Buffalo Halal for Fairfield Inn
10/13/20	72.92	Buffalo Halal for Fairfield Inn
10/13/20	74.92	Buffalo Halal for Fairfield Inn
10/13/20	78.92	Buffalo Halal for Fairfield Inn
10/13/20	78.92	Buffalo Halal for Fairfield Inn
10/13/20	78.92	Buffalo Halal for Fairfield Inn
10/13/20	78.92	Buffalo Halal for Fairfield Inn
10/13/20	80.92	Buffalo Halal for Fairfield Inn
10/13/20	82.92	Buffalo Halal for Fairfield Inn
10/13/20	90.92	Buffalo Halal for Fairfield Inn
10/13/20	94.92	Buffalo Halal for Fairfield Inn
10/13/20	94.92	Buffalo Halal for Fairfield Inn
10/13/20	94.92	Buffalo Halal for Fairfield Inn
10/13/20	97.90	Buffalo Halal for Fairfield Inn
10/13/20	109.90	Buffalo Halal for Fairfield Inn
10/13/20	154.86	Buffalo Halal for Fairfield Inn
10/13/20	166.84	Buffalo Halal for Fairfield Inn
10/13/20	2,319.42	Cots from Teton Sport; no receipt attached
10/13/20	53.70	Gateway food for Convention site
10/13/20	60.00	Grateful Grind food for ECC site
10/13/20	30.04	Grub Hub for Fairfield Inn
10/13/20	100.00	RJ RockinRoses food for N. Collins site