

THE ERIE COUNTY LEGISLATURE

**FINANCE &
MANAGEMENT
COMMITTEE**

Timothy J. Meyers
Chair

Howard J. Johnson, Jr.
Vice-Chair

Meeting No. 5 – April 22, 2021 – 11:20 AM

TAB R&F APP

1.	<u>INTRO. 15-5 (2020)</u> Session 15	BASKIN, MEYERS, GILMOUR, JOHNSON, HARDWICK, CHIMERA & VINAL <i>“Overtime for Managerial- Confidential Employees During States of Emergency”</i>			
2.	<u>COMM. 16E-3 (2020)</u> Session 16	LORIGO, RATH, TODARO & MILLS <i>“Letter to Comptroller Concerning Taxpayer Checkbook for COVID19 Expenses”</i>			
3.	<u>COMM. 2D-8 (2021)</u> Session 2	DIRECTOR OF REAL PROPERTY TAX SERVICES <i>“Open Item - Finance & Management Committee”</i>			
4.	<u>COMM. 4E-16 (2021)</u> Session 4	LORIGO, TODARO, GREENE & MILLS <i>“FOIL Request of Dept. of Personnel for Information Related to Comm. 3E-9 (2021)”</i>			

5.	<u>COMM. 4E-17 (2021)</u> Session 4	LORIGO, TODARO, GREENE & MILLS <i>"FOIL Request of Dept. of Social Services for Information Related to Comm. 3E-9 (2021)"</i>			
6.	<u>INTRO. 6-2 (2021)</u> Session 6	LORIGO, GREENE, TODARO & MILLS <i>"Revocation of Emergency Powers & Executive Orders Related to COVID-19 Response"</i>			
7.	<u>COMM. 6E-5 (2021)</u> Session 6	LORIGO, TODARO, GREENE & MILLS <i>"Letter to Director of Budget & Management Regarding Accounting of COVID-19 Emergency Funding"</i>			
8.	<u>COMM. 6E-6 (2021)</u> Session 6	HARDWICK <i>"Letter to Comptroller Concerning Potential County Revenue from NYS Unclaimed Funds"</i>			
9.	<u>COMM. 6E-23 (2021)</u> Session 6	COMPTROLLER <i>"Recommendation of Property Tax Rebate"</i>			
10.	<u>COMM. 8E-2 (2021)</u> Session 8	COUNTY EXECUTIVE <i>"2020 Year-End Budget Balancing Amendments & Designations"</i>			
11.	<u>COMM. 8E-9 (2021)</u> Session 8	COMPTROLLER <i>"Report of Apportionment & Distribution of Net Collections from Sales Tax - 12/2020 - 02/2021"</i>			

TAB R&F APP

12.	<u>COMM. 8E-32 (2021)</u> Session 8	COUNTY EXECUTIVE <i>“Real Estate Transfer Tax Surplus Appropriation”</i>			
13.	<u>COMM. 8E-36 (2021)</u> Session 8	COMPTROLLER <i>“2021 Consolidated Capital Project Bond Resolution”</i>			
14.	<u>COMM. 8D-2 (2021)</u> Session 8	DEPUTY COMPTROLLER <i>“Law Department Spending - 01/2021 & 02/2021”</i>			
15.	<u>COMM. 8D-4 (2021)</u> Session 8	DIRECTOR OF BUDGET & MANAGEMENT <i>“Budget Monitoring Report 02/2021”</i>			
16.	<u>COMM. 8D-8 (2021)</u> Session 8	DIRECTOR OF BUDGET & MANAGEMENT <i>“Fund 252 Consumption Report”</i>			
17.	<u>COMM. 8M-13 (2021)</u> Session 8	EC TOBACCO ASSET SECURITIZATION CORPORATION <i>“Financial Statements & Supplemental Information for Year Ended 12/31/2020”</i>			
18.	<u>COMM. 8M-15 (2021)</u> Session 8	NYS DEPT. OF TAXATION & FINANCE <i>“State Equalization Rates for the 2021 Assessment Rolls”</i>			

ECLEG JUL21'20 AM 9:09

**A RESOLUTION SUBMITTED BY
LEGISLATORS BASKIN, MEYERS, GILMOUR, JOHNSON, HARDWICK, CHIMERA
AND VINAL**

Re: Overtime for Managerial-Confidential Employees During States of Emergency

ERIE COUNTY LEGISLATURE



92 Franklin Street
Buffalo, New York 14202

July 23, 2020

Hon. Stefan I. Mychajliw
Erie County Comptroller
95 Franklin Street, Suite 1100
Buffalo, New York 14202

RE: Taxpayer Checkbook for Covid19 Expenses

Dear Comptroller Mychajliw:

Thank you for expanding the "Taxpayer's Checkbook" section of your website to include expenses that specifically relate to the fund our honorable body established for Covid19. This information is helpful to us as legislators and it provides a level of transparency that taxpayers deserve. There are a number of expenses listed on the most recent report that we believe require further transparency or clarification.

Specifically, we are interested in obtaining further information about Covid19 expenses related to the County's imprest fund, food purchases and contracts with individuals for professional services.

Your report indicates that as of July 10, 2020 \$95,668.84 has been spent from the imprest fund. The Legislature has asked for your office to break down the expenses of the county-wide imprest fund in the past. From those reports we know that imprest funds include a variety of expenditures that might not fit one specific category. Therefore, we think it is important to have a breakdown of those specific expenditures within the Covid19 imprest fund. We are also concerned about the large amount of money spent on purchasing food. We would like to know what was ordered, who ordered it and for what purpose. Lastly, there are several individuals that were offered professional service contracts. With so many county employees at home not working or recently laid off, we would like to see what those contracts entailed.

Thank you for your attention to these questions. We look forward to your response. If you have any questions regarding our request, please contact our legislative staff.

Sincerely,


Hon. Joseph A. Lorigo
Minority Leader

Hon. Frank J. Todaro
Legislator


Hon. Edward A. Rath, III
Legislator

Hon. John J. Mills
Legislator





County of Erie

MARK C. POLONCARZ
COUNTY EXECUTIVE

DEPARTMENT OF REAL PROPERTY TAX SERVICES

SCOTT A. BYLEWSKI
DIRECTOR REAL PROPERTY
Email: Scott.Bylewski@erie.gov

Office 716-858-2715
Fax 716-858-6440

January 12, 2021

Erie County Legislature
92 Franklin Street – 4th Floor
Buffalo, New York 14202

RE: Open Item Finance & Management Committee

Dear Honorable Members:

The Department of Real Property Tax Services respectfully requests that an open item be re-established on the 2021 Agenda of the Legislature's Finance and Management Committee, to wit:

- Correction of Errors/NYS Real Property Tax Law

Should your honorable body require further information, I encourage you to contact me at (716) 858-2715.

Thank you for your consideration of this matter.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott A. Bylewski", is written over a horizontal line.

Scott A. Bylewski
Director Real Property Tax Services

cc: Mark C. Poloncarz, Erie County Executive

ERIE COUNTY OFFICE BUILDING, 95 FRANKLIN STREET, BUFFALO, NEW YORK 14202 (716) 858-8333
INTERNET – www.erie.gov



4/20/2021

Erie County Charge Back

WHEREAS, the Erie County Director of Real Property Tax Services has received applications for corrected tax billings and / or refunds for taxes previously paid in accordance with New York State Real Property Tax Law sections 554 and 556; and

WHEREAS, the Director has investigated the validity of such applications (see attached listing).

NOW, THEREFORE, BE IT

RESOLVED, that petitions numbered 230104 through 230124, inclusive be hereby approved or denied based upon the recommendation of the Director of Real Property Tax Services and be charged back to the applicable towns and/or cities.

FISCAL YEAR	2021	Petition No.	230,104.00
	ASSESSOR	Cancel	\$1,197.96
S-B-L	141.11-1-47.2	165 Steellawanna A 140900 LACKAWANNA	
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$1,197.96 Town/SpecialDist/School
	9992 ECSD#6 SANSEWER	\$1,197.96	
Charge To :	140900 LACKAWANNA		\$0.00

RPTL 550(2): Incorrect sewer charge
Refund to be issued to Jeannine Halsey

FISCAL YEAR	2021	Petition No.	230,105.00
	ASSESSOR	Cancel	\$4,973.06
S-B-L	151.05-9-7.1	45 Myrtle Ave 140900 LACKAWANNA	
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$4,973.06 Town/SpecialDist/School
	9992 ECSD#6 SANSEWER	\$4,973.06	
Charge To :	140900 LACKAWANNA		\$0.00

RPTL 550(2): Error in calculation of EC sewer.
New tax bill to be issued.

FISCAL YEAR	2020	Petition No.	230,106.00
	ASSESSOR	Refund	\$2,746.68
S-B-L	91.19-2-29	3244 Genesee St 143089 CHEEKTOWAGA	
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$2,746.68 Town/SpecialDist/School

Charge To :	143089 CHEEKTOWAGA	\$2,746.68
	Relevy School	\$2,746.68 143002 CHEEK. UNION #2

RPTL 550(2): Incorrect assessment
 Refund to be issued to 3244 Genesee St LLC

FISCAL YEAR	2021	Petition No.	230,107.00
	ASSESSOR	Refund	\$2,827.09
S-B-L	91.19-2-29	3244 Genesee St	143089 CHEEKTOWAGA
	Acct. No. 112	\$767.40	County
	Acct. No. 132	\$2,059.69	Town/SpecialDist/School
Charge To :	143089 CHEEKTOWAGA	\$2,059.69	

RPTL 550(2): Incorrect assessment
 Refund to be issued to 3244 Genesee St LLC

FISCAL YEAR	2021	Petition No.	230,108.00
	ASSESSOR	Refund	\$2,322.00
S-B-L	72.01-4-23.11	10324 Main St	143200 CLARENCE
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$2,322.00	Town/SpecialDist/School
	32106 ECS	\$1,611.00	
Charge To :	143200 CLARENCE	\$711.00	

RPTL 550(2): Applied EC sewers in error
 Refund to be issued to Choice Employment Services LLC

FISCAL YEAR	2021	Petition No.	230,109.00
	ASSESSOR	Cancel	\$187.63
S-B-L	245.00-3-1.2	Center St	143400 COLDEN
	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$187.63	Town/SpecialDist/School
Charge To :	143400 COLDEN	\$187.63	

RPTL 550(2): Applied refuse collection in error
 New tax bill to be issued.

FISCAL YEAR	2021	Petition No.	230,110.00
	ASSESSOR	Refund	\$590.34

S-B-L 214.00-2-29 9846 Blanchard 143400 COLDEN

	Acct. No. 112	\$360.28	County
	Acct. No. 132	\$230.06	Town/SpecialDist/School
34021 COLDEN FIRE DIST	\$88.17		
Charge To :	143400 COLDEN		\$141.89

RPTL 550(2): Incorrect taxable
Refund to be issued to Andrew & Cathleen Giest

FISCAL YEAR 2021 Petition No. 230,111.00

S-B-L 24.20-5-14 ASSESSOR WindhamCt Cancel 144600 GRAND ISLAND \$1,306.61

	Acct. No. 112	\$417.52	County
	Acct. No. 132	\$889.09	Town/SpecialDist/School
Charge To :	144600 GRAND ISLAND		\$889.09

RPTL 550(2): Failed to apply wholly exempt
New tax bill to be issued.

FISCAL YEAR 2021 Petition No. 230,112.00

S-B-L 24.20-2-19 ASSESSOR RansomRd Cancel 144600 GRAND ISLAND \$807.87

	Acct. No. 112	\$258.15	County
	Acct. No. 132	\$549.72	Town/SpecialDist/School
Charge To :	144600 GRAND ISLAND		\$549.72

RPTL 550(2): Failed to apply wholly exempt
New tax bill to be issued.

FISCAL YEAR 2020 Petition No. 230,113.00

S-B-L 216.00-7-34.1 ASSESSOR 11377 Blanchard R 145000 HOLLAND Cancel \$397.16

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$397.16	Town/SpecialDist/School
Charge To :	145000 HOLLAND		\$397.16
	Relevy School	\$397.16	145001 HOLLAND CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR 2019 Petition No. 230,114.00

 ASSESSOR Cancel \$377.07
S-B-L 216.00-7-34.1 11377 Blanchard R 145000 HOLLAND

 Acct. No. 112 \$0.00 County
 Acct. No. 132 \$377.07 Town/SpecialDist/School
Charge To : 145000 HOLLAND \$377.07
 Relevy School \$377.07 145001 HOLLAND CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued

FISCAL YEAR 2018 Petition No. 230,115.00

 ASSESSOR Cancel \$371.94
S-B-L 216.00-7-34.1 11377 Blanchard R 145000 HOLLAND

 Acct. No. 112 \$0.00 County
 Acct. No. 132 \$371.94 Town/SpecialDist/School
Charge To : 145000 HOLLAND \$371.94
 Relevy School \$371.94 145001 HOLLAND CENTRAL

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR 2021 Petition No. 230,116.00

 ASSESSOR Cancel \$346.15
S-B-L 216.00-7-34.1 11377 Blanchard R 145000 HOLLAND

 Acct. No. 112 \$149.26 County
 Acct. No. 132 \$196.89 Town/SpecialDist/School
50020 HOLLAND FIRE DIST #1 \$50.14
Charge To : 145000 HOLLAND \$146.75

FISCAL YEAR 2020 Petition No. 230,117.00

 ASSESSOR Cancel \$346.88
S-B-L 216.00-7-34.1 11377 Blanchard R 145000 HOLLAND

 Acct. No. 112 \$150.02 County
 Acct. No. 132 \$196.86 Town/SpecialDist/School
50020 HOLLAND FIRE DIST #1 \$50.44
Charge To : 145000 HOLLAND \$146.42

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR	2019	Petition No.	230,118.00
	ASSESSOR	Cancel	\$338.72
S-B-L	216.00-7-34.1	11377 Blanchard R	145000 HOLLAND
	Acct. No. 112		\$145.50 County
	Acct. No. 132		\$193.22 Town/SpecialDist/School
	50020 HOLLAND FIRE DIST #1	\$50.25	
Charge To :	145000 HOLLAND		\$142.97

RPTL 550(2): Incorrect assessment
New tax bill to be issued.

FISCAL YEAR	2021	Petition No.	230,119.00
	ASSESSOR	Refund	\$841.73
S-B-L	104.75-5-27.1	49 School St	145203 LANCASTER
	Acct. No. 112		\$460.59 County
	Acct. No. 132		\$381.14 Town/SpecialDist/School
Charge To :	145203 LANCASTER		\$381.14

RPTL 550(3): Failed to lower assessment after house demolished
Refund to be issued to Peggy Ludwig

FISCAL YEAR	2020	Petition No.	230,120.00
	ASSESSOR	Refund	\$1,344.02
S-B-L	104.75-5-27.1	49 School St	145203 LANCASTER
	Acct. No. 112		\$0.00 County
	Acct. No. 132		\$1,344.02 Town/SpecialDist/School
Charge To :	145203 LANCASTER		\$1,344.02
	Relevy School	\$1,344.02	145201 LANCASTER CENTRAL

RPTL 550(3): Failed to lower assessment after house demolished
Refund to be issued.

FISCAL YEAR	2021	Petition No.	230,121.00
	ASSESSOR	Refund	\$207.32
S-B-L	104.49-1-7	21 Harold Pl	145203 LANCASTER
	Acct. No. 112		\$113.44 County

Charge To :	Acct. No. 132	\$93.88	Town/SpecialDist/School
	145203 LANCASTER		\$93.88

RPTL 550(2): Incorrect assessment
Refund to be issued to Carl & Nicolette Nuwer

FISCAL YEAR	2021	Petition No.	230,122.00
-------------	------	--------------	------------

	ASSESSOR	Refund	\$171.00
S-B-L	48.00-1-19.12	13871 Indian Falls	145689 NEWSTEAD

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$171.00	Town/SpecialDist/School
Charge To :	145689 NEWSTEAD		\$171.00

RPTL 550(2): Applied refuse charge in error
Refund to be issued to Steven Laudico

FISCAL YEAR	2020	Petition No.	230,123.00
-------------	------	--------------	------------

	ASSESSOR	Refund	\$171.01
S-B-L	48.00-1-19.12	13871 Indian Falls	145689 NEWSTEAD

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$171.01	Town/SpecialDist/School
Charge To :	145689 NEWSTEAD		\$171.01

RPTL 550(2): Applied refuse charge in error
Refund to be issued to Steven Laudico

FISCAL YEAR	2020	Petition No.	230,124.00
-------------	------	--------------	------------

	ASSESSOR	Refund	\$507.78
S-B-L	124.14-2-56	4 Brian Ln	146800 WEST SENECA

	Acct. No. 112	\$0.00	County
	Acct. No. 132	\$507.78	Town/SpecialDist/School
Charge To :	146800 WEST SENECA		\$507.78
	Relevy School	\$507.78	146801 WEST SENECA CENT

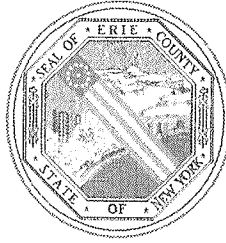
RPTL 550(2): Failed to apply Basic STAR exemption
Refund to be issued to Robert & Cynthia Palaszewski

and be it further

RESOLVED, that certified copies of this resolution be forwarded to the Director of Real Property Tax Services.

DISCHARGE

ERIE COUNTY LEGISLATURE



92 Franklin Street
Buffalo, New York 14202

February 18, 2021

Commissioner Timothy Hogue
Erie County Department of Personnel
95 Franklin Street
Buffalo, New York 14202

Re: FOIL request of information related to Comm. 3E-9 (2021).

Dear Commissioner,

We, the undersigned, are writing today to make the following FOIL request pursuant to Public Officers Law, Article 6.

Specifically, we are requesting the following records related to the position that is the subject of Comm. 3E-9 (2021):

- 1) The Position's posting;
- 2) Dates and locations the posting was published; and
- 3) A copy of all applications submitted including resumes and cover letters.

Please email Joseph.Lorigo@erie.gov for any questions or concerns related to this request.

Sincerely,

Handwritten signature of Joseph C. Lorigo in cursive.

Joseph C. Lorigo
Minority Leader

Handwritten signature of Frank J. Todaro in cursive.

Frank J. Todaro
Legislator

Handwritten signature of Christopher D. Greene in cursive.

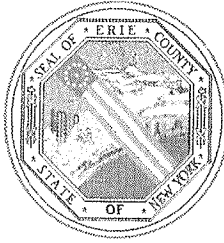
Christopher D. Greene
Legislator

Handwritten signature of John J. Mills in cursive.

John J. Mills
Legislator

SUSPENSION

ERIE COUNTY LEGISLATURE



92 Franklin Street
Buffalo, New York 14202

February 18, 2021

Commissioner Marie Cannon
Erie County Department of Social Services
95 Franklin Street
Buffalo, New York 14202

Re: FOIL request of information related to Comm. 3E-9 (2021).

Dear Commissioner Cannon,

We, the undersigned, are writing today to make the following FOIL request pursuant to Public Officers Law, Article 6:

Specifically, we are requesting the following records related to the position that is the subject of Comm. 3E-9 (2021):

- 1) The Position's posting;
- 2) Dates and locations the posting was published; and
- 3) A copy of all applications submitted including resumes and cover letters.

Please email Joseph.Lorigo@erie.gov for any questions or concerns related to this request.

Sincerely,

Handwritten signature of Joseph C. Lorigo in cursive.

Joseph C. Lorigo
Minority Leader

Handwritten signature of Frank J. Todaro in cursive.

Frank J. Todaro
Legislator

Handwritten signature of Christopher D. Greene in cursive.

Christopher D. Greene
Legislator

Handwritten signature of John J. Mills in cursive.

John J. Mills
Legislator

**A RESOLUTION TO BE SUBMITTED BY
LEGISLATORS LORIGO, GREENE, TODARO, AND MILLS**

**Re: Revocation of Emergency Powers and Executive Orders related to COVID-19
Response**

WHEREAS, the COVID-19 public health crisis has devastated our community for more than a year, both personally for many families and economically for many businesses; and

WHEREAS, actions taken by this honorable body and the County Executive last year were intended to be temporary to provide bureaucratic relief to the government to ensure Erie County could put forth an efficient and effective response to the very serious public health crisis we were facing; and

WHEREAS, this honorable body transferred an incredible amount of authority to the County Executive to manage this situation in March and June of last year before we overcame our first and second waves of the virus spiking and before a viable vaccine and vaccine distribution plan existed; and

WHEREAS, through the authority granted to them throughout the last year, Erie County has done an effective job at mitigating the damage this crisis could potentially have inflicted. Public servants, health care providers, and emergency response officials throughout the county are well prepared to continue to combat this no longer temporary situation; and

WHEREAS, more than one year later there are not emergency circumstances arising that require an instant response and therefore the County can safely return to our normal operating procedures which restore the system of checks and balances by making the Legislative Branch a separate but equal partner ready and willing to respond to any requests from the administration within 48 hours, as outlined in our adopted Rules of the Legislature; and

WHEREAS, this resolution seeks to rescind emergency powers and executive orders being utilized to respond to the public health crisis and return those decisions to the people's representatives in the Erie County Legislature, where proposals, rules and regulations intended to aid the response to the COVID-19 pandemic will be afforded a democratic up or down vote from the duly elected representatives of the people.

NOW, THEREFORE, BE IT

RESOLVED, that this honorable body believes that temporary emergency powers granted to the County Executive, through both legislation and executive order, are no longer appropriate or necessary considering the pandemic and the response to it are no longer temporary; and, be it further

RESOLVED, that this honorable body hereby revokes any and all authority granted to the County Executive and Director of Budget and Management in Legislative Resolution Comm. 6E-22(2020) that might still impact the 2020 fiscal year; and, be it further

RESOLVED, that this honorable body hereby terminates and suspends the Emergency Order 1.9, as written below, and every subsequent extension thereof:

NOW THEREFORE, I, Mark C. Poloncarz, the Chief Executive of the County of Erie, New York, by virtue of the authority vested in me by Section 24(1)(g) of New York State Executive Law do hereby:

- *Suspend or modify any local law, ordinance, regulation, or executive order which, if complied with, would prevent, hinder, or delay the issuance of contracts intended to improve, expand, renovate, acquire, lease or modify Erie County buildings, facilities, technology, property or other type of non-road infrastructure, which safeguard the health and welfare of the public and are reasonably necessary to respond to the COVID-19 pandemic for the following buildings/projects:*

Renovations to the Public Health Lab

- *The majority of the scope of work will include storage space buildout in the CC building (to store COVID related PPE and materials) and office space buildout in the BB Building for newly created positions that will work on direct COVID response.*

Upgrades to the Fire Training Facility

- *The majority of the scope of work will include server room upgrades and buildout as well as the installation of a new whole-building generator. A need exists for these upgrades so that the building can operate independently as a public safety answering point to serve the public since this building was heavily used in response to COVID as well as future public emergencies. These upgrades will allow EMS staff to continue to facilitate COVID response for EMS staff and better serve the public.*

Renovations at Ticor Building (soon to be renamed)

- *Total renovation of building. First two floors being configured for call center space with the following portions of the building being complete by end of year: Roof replacement/abatement, building sprinkler, new HVAC system for entire building, boiler replacement, new fire services installation, sewer lateral replacements, gutter replacement, entablature (decorative gutter/façade detail) rehabilitation.*

Touchless Fixture installation (multiple buildings)

- *Touchless water fixtures will be installed throughout the County at high contact points at various facilities to help minimize the spread of germs while removing the requirement for people to physically touch plumbing fixtures. These fixtures will include auto-sensor bottle filling stations, auto-sensor flush valves on toilets as well as urinals. The fixture replacements will focus on high trafficked areas within the buildings included in the scope, both in employee-only areas and public areas as applicable*

Ultra Violet Germicidal Irradiation (UVGI) system installations (potentially multiple buildings)

- *The UVGI systems provide both improved HVAC hygiene and a quantifiable mitigation of the airborne spread of infectious or disease causing agents through our HVAC systems. UVGI systems will be integrated into our Building Management Systems (BMS) and will provide real time data on air quality and contaminants.*

Executive Orders 1.3, 1.4, and 1.7, as most recently renewed, are to remain in effect; and, be it further

RESOLVED, that this honorable body hereby revokes the following budget resolutions previously adopted in the 2021 Erie County Budget, Book B, Comm. 19E-7 (2020), as amended:

99. RESOLVED, only during the COVID-19 State of Emergency period, and with formal written notification made contemporaneously to the Legislature of such changes, when necessary, the Director of Budget and Management is authorized to transfer amounts above \$10,000 between any fund center's general ledger accounts.

100. RESOLVED, that the Director of Budget and Management is hereby authorized to make necessary revenue adjustments to Fund 253 for COVID-19 purposes based on State, Federal, and other emergency aid that may be received between January 1, 2021 and December 31, 2021, with formal written notification made contemporaneously to the Legislature of such changes; and be it further RESOLVED, that any spending/expenditures above \$250,000 related to the receipt of State, Federal, and other emergency COVID-19 aid that may be received between January 1, 2021 and December 2021 requires Legislature approval.

101. RESOLVED, that the County Executive is authorized to enter into contract(s) to accept and administer emergency aid related to the COVID-19 pandemic response efforts, provided that a contemporaneous written notification is made to the Legislature of said contracts. To the extent it may be necessary in order to qualify for, or administer such aid, the Director of Budget and Management is authorized to establish new grant(s), associated positions(s) and any potential subcontracts, provided there is no county share, and a contemporaneous written notification is made to the Legislature of said actions. Any grant valued at over \$250,000, however, requires Legislature approval.

and, be it further

RESOLVED, that this honorable body hereby directs the Director of Budget and Management to submit to the legislature, a full accounting of any and all expenses made by Erie County pursuant to authority granted in Comm. 6E-22 (2020), entitled "COVID-19 Emergency Funding," and, be it further

RESOLVED, that this honorable body reaffirms its ability and willingness to convene a special session with 48 hours' notice to consider and act on any time-sensitive items related to the COVID-19 response when it is inconvenient or impossible to abide by the set legislative calendar; and, be it further

RESOLVED, that this resolution does not prohibit or discourage the declaration of future emergencies; and, be it further

RESOLVED, that certified copies of this resolution be sent to Erie County Executive Mark C. Poloncarz, Erie County Comptroller Stefan Mychajliw, the Director of Budget and Management, and any other party deemed necessary and proper.

Fiscal Impact: None



March 9, 2021

Mr. Robert Keating
Director, Budget and Management
95 Franklin Street – 16th Floor
Buffalo, New York 14202

Re: Follow-up on accounting of COVID-19 emergency funding

Director Keating,

Comm. 6E-22 (2020) was submitted to the Erie County Legislature for immediate consideration on March 16, 2020. This legislation was unanimously approved by the Erie County Legislature, and gave your office significantly-expanded authority to deal with unique circumstances that were being presented by the COVID-19 pandemic.

On the initial passage of Comm. 6E-22 (2020), Erie County was in the midst of its first surge in COVID-19 cases, with little known about the disease. In order to address any pressing needs, the Legislature provided the expansion of the County Executive's ability to spend COVID-19 relief funds. The initial resolution called for a report on actions taken to be provided after the emergency ended. This clause read;

Resolved, that because the Legislature is proactively approving of the appropriation of up to \$5 million of 2019 surplus funds to be spent in 2020 without knowing any details, at the conclusion of the coronavirus COVID-19 emergency, the Division of Budget and Management and Department of Health will submit a detailed report to the Legislature detailing all costs associated with the crisis and response (including personnel expense and overtime costs), all vendor payments and new jobs/positions created by the administration to address the coronavirus crisis;

In April 2020, Erie County received an additional \$160 million dollars to assist with COVID-19 related expenses. The vast majority of this money was spent under the same authority authorized in Comm. 6E-22 (2020).

While we understand the COVID-19 pandemic continues and government must still do everything we can to combat it, the spread of the virus has been greatly reduced. Additionally, as a result of increased vaccine rollout, proper social distancing, and community diligence, we are approaching the "home stretch" on our way back to "normal."

Since it has been one year since the creation of the COVID-19 emergency fund, we seek a full accounting of all actions and expenditures taken pursuant to Executive Orders and/or any authority granted under Comm. 6E-22 (2020). The report will help with transparency, and should include the following information pursuant to the amendment passed to Comm. 6E-22 (2020), cited above:

- 1) Every expenditure/action made pursuant to any Executive Order to address the coronavirus crisis;
- 2) Every expenditure made pursuant to the powers granted in Comm. 6E-22 (2020);
 - a. Information regarding personnel costs and overtime expenses;
 - b. All vendor payments made to help address the COVID-19 pandemic;
 - c. All new jobs/positions created to address the COVID-19 pandemic;

Please note, this request is not intended to eliminate the request in Comm. 6E-22 (2020), as amended. That information will still be of interest when the pandemic response has ended and there is no longer a state of emergency.

As you know, Congress has recently passed a new relief bill, which would reportedly send Erie County \$178 million, and we believe it is important that the aid already received and spent is properly reviewed and understood before Erie County embarks on appropriating more.

We appreciate your attention to this matter and look forward to your anticipated response.

Sincerely,



Joseph C. Lorigo
Minority Leader, Erie County Legislature
Erie County Legislator, District 10



Frank J. Todaro
Erie County Legislator, District 8



Christopher D. Greene
Erie County Legislator, District 6



John J. Mills
Erie County Legislator, District 11



ERIE COUNTY LEGISLATURE

HON. KEVIN R. HARDWICK

LEGISLATOR
March 9, 2021

Hon. Stefan Mychajliw, Comptroller
Erie County Comptroller's Office
95 Franklin Street – Eleventh Floor
Buffalo, New York 14202

Re: Potential County Revenue from New York State Unclaimed Funds

Dear Comptroller Mychajliw:

As you are well aware, individuals and businesses have suffered tremendously throughout the COVID-19 pandemic over the past year.

Many families are cutting personal budgets, businesses are shortening hours, and everyone is looking for a way to make their dollars stretch a little farther. I believe Erie County government should be equally as engaged in the effort to find resources to help us sustain operations.

To that point, I am writing to request your office perform an analysis and file a claim with the Office of the New York State Comptroller to determine if potential claims can be filed for unclaimed funds which are due to Erie County. A search of the State Comptroller's unclaimed funds database (<https://www.osc.state.ny.us/unclaimed-funds>) using the search term "Erie County" and its derivations resulted in dozens and dozens of matches showing potential monies held for the County; additional searches show many additional instances where funds may also be due to the Erie County Medical Center Corporation or Erie County.

A list of preliminary findings is attached for your reference. Given the current budgetary implications of the COVID-19 pandemic, I am certain you will agree that prioritizing the recapture of whatever funds possible to maintain prudent fiscal oversight of Erie County's finances is crucial.

Sincerely,

A handwritten signature in dark ink, appearing to read "K. R. Hardwick", is written over a faint, larger version of the same signature.

Kevin R. Hardwick
Erie County Legislator

Attachment

cc: Erie County Legislature
Erie County Executive Mark C. Poloncarz
Robert W. Keating, Director of Budget and Management

New York State Office of the State Comptroller's Unclaimed Funds

<u>ERIE COUNTY</u>	<u>25 DELAWARE AVENUE BUFFALO NY 14202</u>	BANK OF AMERICA - NORTH CAROLINA
<u>ERIE COUNTY</u>	<u>COMPTROLLERS WEIGHTS AND MEASURES BUFFALO NY 14227</u>	FAMILY DOLLAR STORES INC
<u>ERIE COUNTY</u>	<u>P O BOX 120 NIAGARA SQ STATION BUFFALO NY 14201</u>	PRUDENTIAL INSURANCE CO OF AMERICA
<u>ERIE COUNTY</u>	<u>95 FRANKLIN ST SOCIAL SVCS BUFFALO NY 14202</u>	STAPLES INC
<u>ERIE COUNTY DDS</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY BUREAU WGHTS & MSRS</u>	<u>2380 CLINTON STREET CHEEKTOWAGA NY 14227</u>	CVS PHARMACY INC
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFAFLO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>C/O ERIE COUNTY CLERKS OFFICE 92 FRANKLIN ST BUFFALO NY 14202</u>	CITIMORTGAGE INC
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY EXECUTIVES OFFICE EDWARD A RATH COUNTY OFFICE BL BUFFALO NY 14202</u>	40/86 MORTGAGE CAPITAL INC
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY SUPREME COURT 92 FRANKLIN ST BUFFALO NY 14202</u>	NATIONWIDE MUTUAL INSURANCE CO
<u>ERIE COUNTY CLERK</u>	<u>1000 CATHEDRAL PARK TOWER, 37 BUFFALO NY 14202</u>	ZURICH AMERICAN INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	KEYBANK NA
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST STE 1 BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY

<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	STATE OF PENNSYLVANIA
<u>ERIE COUNTY CLERK</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>140 GRAND STREET SUITE 707 WHITE PLAINS NY 10601</u>	HARTFORD FIRE INSURANCE CO
<u>ERIE COUNTY CLERK ACTIONS AND PROCE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>350 MAIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	PROGRESSIVE SPECIALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>350 MAIN ST 1580 MAIN PLACE TO BUFFALO NY 14202</u>	ESURANCE INSURANCE SVCS INC
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	PROGRESSIVE NORTHERN INSURANCE CO
<u>ERIE COUNTY COMPTROLLER</u>	<u>BUREAU OF WEIGHTS AND MEASURE 2380 CLINT ON ST CHEEKTOWAGA NY 14227</u>	WALGREEN CO & SUBS
<u>ERIE COUNTY COMPTROLLERS</u>	<u>ERIE COUNTY BUREAU OF WEIGHTS 2380 CLIN TON STREET CHEEKTOWAGE NY 14227</u>	ADVANCE AUTO BUSINESS SUPPORT LLC
<u>ERIE COUNTY DEPARTME</u>	<u>FOR MARGUERITE MEYERS 95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC

<u>ERIE COUNTY</u> <u>DEPARTMENT OF</u> <u>SOCI</u>	<u>OBO INFANT PLAINTIFF, KAMERON NT</u> <u>PLAINTIFF, KAMERON LOWE BUFFALO</u> <u>NY 14202</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY DEPT</u> <u>OF HEALTH-BUFF</u>	<u>503 KENSINGTON AVENUE BUFFALO NY</u> <u>14214</u>	BOB EVANS FARMS LLC
<u>ERIE COUNTY DEPT</u> <u>OF PARKS & FO</u>	<u>95 FRANKLIN SUITE 1359 ATTN: ALEX -</u> <u>ACCO UNTS PAYABLE BUFFALO NY</u> <u>14202</u>	JOHNSON CONTROLS INC
<u>ERIE COUNTY DEPT</u> <u>OF SOCIAL</u>	<u>237 MAIN ST SUITE 1015 BUFFALO NY</u> <u>14203</u>	EXCELLUS HEALTH PLAN INC
<u>ERIE COUNTY DEPT</u> <u>OF SOCIAL SER</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	M & T BANK N A
<u>ERIE COUNTY DEPT</u> <u>OF SOCIAL</u> <u>SERVICES</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTY DSS</u>	<u>50 WEST AVENUE HAMBURG NY 14075</u>	CLEAN HARBORS INC
<u>ERIE COUNTY</u> <u>HEALTH DEPT</u>	<u>503 KENSINGTON AVE BUFFALO NY</u> <u>14214</u>	DOLGENCORP OF NY LLC
<u>ERIE COUNTY HOME</u>	<u>11580 WALDEN AVE ALDEN NY 14004</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE COUNTY MED</u> <u>CTR</u>	<u>DK MILLER BLDG DEPT OF SU BUFFALO</u> <u>NY 14215</u>	GROUP HEALTH INCORPORATED
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>ECMC/CLINIC 338 HARRIS HILL RD STE</u> <u>207 WILLIAMSVILLE NY 14221</u>	UNITED HEALTHCARE INS CO OF NY
<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER ST #C307</u> <u>BUFFALO NY 14215</u>	ANTHEM INC

<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER STREET</u> <u>BUFFALO NY 14215</u>	OPTUMRX
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 8000 DEPT 658</u> <u>BUFFALO NY 14267</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST BUFFALO</u> <u>NY 14215</u>	C R BARD INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST STE 130</u> <u>BUFFALO NY 14215</u>	HEALTH INSURANCE PLAN OF GREATER NEW YORK
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET</u> <u>BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET</u> <u>INPATIENT BILLING G-20</u> <u>BUFFALO NY 14215</u>	TECHNOLOGY INSURANCE COMPANY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 4749</u> <u>QUEENSBURY NY 12804</u>	PREFERRED MUTUAL INSURANCE COMPANY
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>338 HARRIS HILL RD #207</u> <u>WILLIAMSVILLE NY 14221</u>	INTEGON NATIONAL INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER</u> <u>COR</u>	<u>462 GRIDER ST BUFFALO</u> <u>NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER</u> <u>CORP</u>	<u>HUMAN RESOURCES 462</u> <u>GRIDER ST BUFFALO NY</u> <u>14215</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COUNTY MEDICAL CENTER</u> <u>CORP</u>	<u>462 GRIDER ST BUFFALO</u> <u>NY 14215</u>	GENERAL ELECTRIC COMPANY
<u>ERIE COUNTY MEDICAL CENTER</u> <u>CORP</u>	<u>462 GRIDER STREET</u> <u>BUFFALO NY 14215</u>	INDEPENDENT HEALTH CORPORATION
<u>ERIE COUNTY MEDICAL CENTER</u> <u>CORP</u>	<u>338 HARRIS HILL RD STE</u> <u>207 WILLIAMSVILLE NY</u> <u>14221</u>	UNITED SERVICES AUTOMOBILE ASSOC
<u>ERIE COUNTY MEDICAL CENTER</u> <u>CORPORAT</u>	<u>462 GRIDER ST BUFFALO</u> <u>NY 14215</u>	ALLSTATE PROPERTY & CASUALTY INS CO

<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	HEALTHNOW NY INC
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>908 NIAGARA FALLS BLVD STE 208 NORTH TONAWANDA NY 14120</u>	STATE OF MAINE
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ZURICH AMERICAN INSURANCE CO
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	GENERAL ELECTRIC CO
<u>ERIE COUNTY MEDICAL EXAMINERS</u>	<u>501 KENSINGTON AVE BUFFALO NY 14214</u>	HARTFORD LIFE & ACCIDENT INS CO
<u>ERIE COUNTY NY</u>	<u>COMPTROLLERS WEIGHTS MEASU 2380 CLIN TON ST CHEEKTOWAGA NY 14227</u>	JCPENNEY CORPORATION INC
<u>ERIE COUNTY SHERIFFS O</u>	<u>134 W EAGLE ST NULL BUFFALO NY 14202</u>	STATE OF GEORGIA
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION DEPT 831 P O B OX 8000 BUFFALO NY 14267</u>	AMERICAN SIGNATURE INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION PO BOX 8000 DEPA RTMENT 831 BUFFALO NY 14267</u>	ADECCO INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000, DEPT 831 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SURROGATE COURT</u>	<u>PO BOX 398 LYNDONVILLE NY 14098</u>	RBS CITIZENS NA (880)
<u>ERIE COUNTY SURROGATES COURT</u>	<u>ERIE COUNTY GREGORY GACH BUFFALO NY 14202</u>	OFFICE OF THE STATE COMPTROLLER
<u>ERIE COUNTY TRANSPORTATION</u>	<u>95 FRANKLIN ST ROOM 426 BUFFALO NY 14202</u>	HORIZON HEALTH SERVICES

<u>COUNTY HALL</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>COUNTY LEGISLATOR TIM KENNEDY</u>	<u>92 FRANKLIN ST FLR 4TH BUFFALO NY 14202</u>	TIME WARNER CABLE INC
<u>COUNTY OF ERIE DSS</u>	<u>95 FRANKLIN ST SUITE 1304 BUFFALO NY 14202</u>	CHARTER COMMUNICATIONS INC
<u>COUNTY OF ERIE</u>	<u>ATTN CHRISTINA ORTOLANO EDWARD A RATH CN TY BLDG BUFFALO NY 14202</u>	AMERICAN PROGRESSIVE LIFE & HEALTH INS CO
<u>COUNTY OF ERIE</u>	<u>BUREAU OF WEIGHTS MEASURES 2380 CLINTON STREET BUFFALO NY 14227</u>	FEDERAL EXPRESS CORP
<u>COUNTY OF ERIE</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	JOHNSON & JOHNSON SERVICES INC
<u>COUNTY OF ERIE</u>	<u>95 FRANKLIN BUFFALO NY 14202</u>	M & T BANK
<u>COUNTY OF ERIE COMMUNITY</u>	<u>205 LAFAYETTE AVE BUFFALO NY 14213</u>	NIAGARA MOHAWK POWER CORP
<u>COUNTY OF ERIE DEPT</u>	<u>ATTN CHRISTINA ORTOLANO EDWARD A RATH CN TY BLD BUFFALO NY</u>	AMERICAN PROGRESSIVE LIFE & HEALTH INSURANCE CO OF NEW YORK
<u>COUNTY OF ERIE DSS</u>	<u>95 FRANKLIN ST SUITE 1304 BUFFALO NY 14202</u>	CHARTER COMMUNICATIONS INC
<u>ERIN COUNTY CLERK</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIC COUNTY CLERK S</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIC COUNTY CLERKS</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY

<u>ERIE CNTY MEDCL CTR CORP</u>	<u>CARDIOLOGY 462 GRIDER ST BUFFALO NY 14215</u>	AMERICAN RETIREMENT LIFE INSURANCE CO
<u>ERIE CNTY MEDICAL CENTER</u>	<u>1500 BROADWAY BUFFALO NY 14212</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE CO DEPT OF SOCIAL SERVICES</u>	<u>RE ELIZABETH A SOLLITO M213 95 FRANKL IN ST BUFFALO NY 14202</u>	ATHENE ANNUITY & LIFE ASSURANCE OF NY
<u>ERIE CO DEPT ACCESSMENT</u>	<u>1100 FIRST FEDERAL PLAZA ROCHESTER NY 14614</u>	CITIBANK NEW YORK STATE
<u>ERIE CO DEPT OF SOCIAL SERV</u>	<u>95 FRANKLIN S R1304 BUFFALO NY 14202</u>	TRAVELERS INDEMNITY CO
<u>ERIE CO LEGISTOR DAN KOZUB</u>	<u>92 FRANKLIN ST 4TH FLR BUFFALO NY 14202</u>	CHARTER COMMUNICATIONS INC FKA TIME WARNER INCDE
<u>ERIE CO MED CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	NEW YORK STATE DIVISION OF THE TREASURY
<u>ERIE CO MEDICAL CENTER</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE CO SOC SER</u>	<u>1230 GENESEE ST BUFFALO NY 14211</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE CO SOC SER</u>	<u>95 FRANKLIN STREET RM 1304 BUFFALO NY 14202</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COMMUNITY COLLEGEATTN AMY ANDERS</u>	<u>S-4041 SOUTHWESTERN BLVD ORCHARD PARK NY 14127</u>	DENTSPLY LLC
<u>ERIE COMMUNITY COLLEGE</u>	<u>C/O STATE UNIVERSITY OF NEW YO 4041 SOUTHWESTERN BLVD ORCHARD PARK NY 14127</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTRY HOLDING CENTER</u>	<u>401 DELAWARE AVENUE BUFFALO NY 14202</u>	OSC REV TAX PCHECKS
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	TRAVELERS INDEMNITY CO
<u>ERIE COUNTY</u>	<u>25 DELAWARE AVENUE BUFFALO NY 14202</u>	BANK OF AMERICA - NORTH CAROLINA

<u>ERIE COUNTY</u>	<u>COMPTROLLERS WEIGHTS AND MEASURES BUFFALO NY 14227</u>	FAMILY DOLLAR STORES INC
<u>ERIE COUNTY</u>	<u>P O BOX 120 NIAGARA SQ STATION BUFFALO NY 14201</u>	PRUDENTIAL INSURANCE CO OF AMERICA
<u>ERIE COUNTY</u>	<u>95 FRANKLIN ST SOCIAL SVCS BUFFALO NY 14202</u>	STAPLES INC
<u>ERIE COUNTY DDS</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY BUREAU WGHTS & MSRS</u>	<u>2380 CLINTON STREET CHEEKTOWAGA NY 14227</u>	CVS PHARMACY INC
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFAFLO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>C/O ERIE COUNTY CLERKS OFFICE 92 FRANKLIN ST BUFFALO NY 14202</u>	CITIMORTGAGE INC
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY EXECUTIVES OFFICE EDWARD A RATH COUNTY OFFICE BL BUFFALO NY 14202</u>	40/86 MORTGAGE CAPITAL INC
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY SUPREME COURT 92 FRANKLIN ST BUFFALO NY 14202</u>	NATIONWIDE MUTUAL INSURANCE CO
<u>ERIE COUNTY CLERK</u>	<u>1000 CATHEDRAL PARK TOWER, 37 BUFFALO NY 14202</u>	ZURICH AMERICAN INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	KEYBANK NA
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST STE 1 BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY

<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	STATE OF PENNSYLVANIA
<u>ERIE COUNTY CLERK</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>140 GRAND STREET SUITE 707 WHITE PLAINS NY 10601</u>	HARTFORD FIRE INSURANCE CO
<u>ERIE COUNTY CLERK ACTIONS AND PROCE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>350 MAIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	PROGRESSIVE SPECIALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>350 MAIN ST 1580 MAIN PLACE TO BUFFALO NY 14202</u>	ESURANCE INSURANCE SVCS INC
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	PROGRESSIVE NORTHERN INSURANCE CO
<u>ERIE COUNTY COMPTROLLER</u>	<u>BUREAU OF WEIGHTS AND MEASURE 2380 CLINT ON ST CHEEKTOWAGA NY 14227</u>	WALGREEN CO & SUBS
<u>ERIE COUNTY COMPTROLLERS</u>	<u>ERIE COUNTY BUREAU OF WEIGHTS 2380 CLIN TON STREET CHEEKTOWAGE NY 14227</u>	ADVANCE AUTO BUSINESS SUPPORT LLC
<u>ERIE COUNTY DEPARTME</u>	<u>FOR MARGUERITE MEYERS 95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY DEPARTMENT OF SOCI</u>	<u>OBO INFANT PLAINTIFF, KAMERON NT PLAINTIFF, KAMERON LOWE BUFFALO NY 14202</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO

<u>ERIE COUNTY DEPT OF HEALTH-BUFF</u>	<u>503 KENSINGTON AVENUE BUFFALO NY 14214</u>	BOB EVANS FARMS LLC
<u>ERIE COUNTY DEPT OF PARKS & FO</u>	<u>95 FRANKLIN SUITE 1359 ATTN: ALEX - ACCO UNTS PAYABLE BUFFALO NY 14202</u>	JOHNSON CONTROLS INC
<u>ERIE COUNTY DEPT OF SOCIAL</u>	<u>237 MAIN ST SUITE 1015 BUFFALO NY 14203</u>	EXCELLUS HEALTH PLAN INC
<u>ERIE COUNTY DEPT OF SOCIAL SER</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	M & T BANK N A
<u>ERIE COUNTY DEPT OF SOCIAL SERVICES</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTY DSS</u>	<u>50 WEST AVENUE HAMBURG NY 14075</u>	CLEAN HARBORS INC
<u>ERIE COUNTY HEALTH DEPT</u>	<u>503 KENSINGTON AVE BUFFALO NY 14214</u>	DOLGENCORP OF NY LLC
<u>ERIE COUNTY HOME</u>	<u>11580 WALDEN AVE ALDEN NY 14004</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE COUNTY MED CTR</u>	<u>DK MILLER BLDG DEPT OF SU BUFFALO NY 14215</u>	GROUP HEALTH INCORPORATED
<u>ERIE COUNTY MEDICAL</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY MEDICAL</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY MEDICAL</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY MEDICAL</u>	<u>ECMC/CLINIC 338 HARRIS HILL RD STE 207 WILLIAMSVILLE NY 14221</u>	UNITED HEALTHCARE INS CO OF NY
<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER ST #C307 BUFFALO NY 14215</u>	ANTHEM INC
<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	OPTUMRX

<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 8000 DEPT 658 BUFFALO NY 14267</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	C R BARD INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST STE 130 BUFFALO NY 14215</u>	HEALTH INSURANCE PLAN OF GREATER NEW YORK
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET INPATIENT BILLING G-20 BUFFALO NY 14215</u>	TECHNOLOGY INSURANCE COMPANY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	PREFERRED MUTUAL INSURANCE COMPANY
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>338 HARRIS HILL RD #207 WILLIAMSVILLE NY 14221</u>	INTEGON NATIONAL INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER COR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>HUMAN RESOURCES 462 GRIDER ST BUFFALO NY 14215</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	GENERAL ELECTRIC COMPANY
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	INDEPENDENT HEALTH CORPORATION
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>338 HARRIS HILL RD STE 207 WILLIAMSVILLE NY 14221</u>	UNITED SERVICES AUTOMOBILE ASSOC
<u>ERIE COUNTY MEDICAL CENTER CORPORAT</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	HEALTHNOW NY INC
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>908 NIAGARA FALLS BLVD STE 208 NORTH TONAWANDA NY 14120</u>	STATE OF MAINE

<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ZURICH AMERICAN INSURANCE CO
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	GENERAL ELECTRIC CO
<u>ERIE COUNTY MEDICAL EXAMINERS</u>	<u>501 KENSINGTON AVE BUFFALO NY 14214</u>	HARTFORD LIFE & ACCIDENT INS CO
<u>ERIE COUNTY NY</u>	<u>COMPTROLLERS WEIGHTS MEASU 2380 CLIN TON ST CHEEKTOWAGA NY 14227</u>	JCPENNEY CORPORATION INC
<u>ERIE COUNTY SHERIFFS Q</u>	<u>134 W EAGLE ST NULL BUFFALO NY 14202</u>	STATE OF GEORGIA
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION DEPT 831 P O B OX 8000 BUFFALO NY 14267</u>	AMERICAN SIGNATURE INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION PO BOX 8000 DEPA RTMENT 831 BUFFALO NY 14267</u>	ADECCO INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000, DEPT 831 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SURROGATE COURT</u>	<u>PO BOX 398 LYNDONVILLE NY 14098</u>	RBS CITIZENS NA (880)
<u>ERIE COUNTY SURROGATES COURT</u>	<u>ERIE COUNTY GREGORY GACH BUFFALO NY 14202</u>	OFFICE OF THE STATE COMPTROLLER
<u>ERIE COUNTY TRANSPORTATION</u>	<u>95 FRANKLIN ST ROOM 426 BUFFALO NY 14202</u>	HORIZON HEALTH SERVICES
<u>ERIE CTY MEDICAL CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	BANK OF AMERICA - NEW YORK
<u>CLERK ERIE C</u>	<u>ATTN REAL ESTATE RECORDING 92 FRANKLIN S T BUFFALO NY 14202</u>	CITIZENS BANK NA (800)
<u>CLERK ERIE C</u>	<u>REAL ESTATE RECORDING 92 FRANKLIN ST BUFFALO NY 14202</u>	CITIZENS BANK NA (800)

<u>CLERK ERIE C</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	CITIZENS BANK NA (001)
<u>CLERK ERIE C</u>	<u>92 FRANKLIN ST 1ST FLOOR BUFFALO NY 14202</u>	CITIZENS BANK NA (001)
<u>CLERKS OFFICE ERIE C</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	CITIZENS BANK NA (001)
<u>SHERIFF COUNTY OF ERIE</u>	<u>PO BOX 8000 DEPT 831 BUFFALO NY 14267</u>	BROOKDALE LIVING COMMUNITIES
<u>SHERIFF OF ERIE COUNTY 016</u>	<u>DEPARTMENT 831 BUFFALO NY</u>	LAG HOLDING INC
<u>ERIE COUNTY</u>	<u>25 DELAWARE AVENUE BAFFALO NY 14202</u>	BANK OF AMERICA - NORTH CAROLINA
<u>ERIE COUNTY</u>	<u>COMPTROLLERS WEIGHTS AND MEASURES BUFFALO NY 14227</u>	FAMILY DOLLAR STORES INC
<u>ERIE COUNTY</u>	<u>P O BOX 120 NIAGARA SQ STATION BUFFALO NY 14201</u>	PRUDENTIAL INSURANCE CO OF AMERICA
<u>ERIE COUNTY</u>	<u>95 FRANKLIN ST SOCIAL SVCS BUFFALO NY 14202</u>	STAPLES INC
<u>ERIE COUNTY BUREAU WGHTS & MSRS</u>	<u>2380 CLINTON STREET CHEEKTOWAGA NY 14227</u>	CVS PHARMACY INC
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFAFLO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>C/O ERIE COUNTY CLERKS OFFICE 92 FRANKLIN ST BUFFALO NY 14202</u>	CITIMORTGAGE INC
<u>ERIE COUNTY CLERK</u>	<u>COUNTY HALL BUFFALO NY 14202</u>	MARINE MIDLAND BANK REGULATORY REPORTING
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY EXECUTIVES OFFICE EDWARD A RATH COUNTY OFFICE BL BUFFALO NY 14202</u>	40/86 MORTGAGE CAPITAL INC

<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY SUPREME COURT 92 FRANKLIN ST BUFFALO NY 14202</u>	NATIONWIDE MUTUAL INSURANCE CO
<u>ERIE COUNTY CLERK</u>	<u>1000 CATHEDRAL PARK TOWER, 37 BUFFALO NY 14202</u>	ZURICH AMERICAN INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	KEYBANK NA
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST STE 1 BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	STATE OF PENNSYLVANIA
<u>ERIE COUNTY CLERK</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>140 GRAND STREET SUITE 707 WHITE PLAINS NY 10601</u>	HARTFORD FIRE INSURANCE CO
<u>ERIE COUNTY CLERK ACTIONS AND PROCE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>350 MAIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	ALLSTATE INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	PROGRESSIVE SPECIALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>350 MAIN ST 1580 MAIN PLACE TO BUFFALO NY 14202</u>	ESURANCE INSURANCE SVCS INC

<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	PROGRESSIVE NORTHERN INSURANCE CO
<u>ERIE COUNTY COMPTROLLER</u>	<u>BUREAU OF WEIGHTS AND MEASURE 2380 CLINTON ST CHEEKTOWAGA NY 14227</u>	WALGREEN CO & SUBS
<u>ERIE COUNTY COMPTROLLERS</u>	<u>ERIE COUNTY BUREAU OF WEIGHTS 2380 CLINTON STREET CHEEKTOWAGE NY 14227</u>	ADVANCE AUTO BUSINESS SUPPORT LLC
<u>ERIE COUNTY DDS</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY DEPARTMENT</u>	<u>FOR MARGUERITE MEYERS 95 FRANKLIN ST BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY DEPARTMENT OF SOCIAL</u>	<u>OBO INFANT PLAINTIFF, KAMERON NT PLAINTIFF, KAMERON LOWE BUFFALO NY 14202</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY DEPT OF HEALTH-BUFF</u>	<u>503 KENSINGTON AVENUE BUFFALO NY 14214</u>	BOB EVANS FARMS LLC
<u>ERIE COUNTY DEPT OF PARKS & FO</u>	<u>95 FRANKLIN SUITE 1359 ATTN: ALEX - ACCOUNTS PAYABLE BUFFALO NY 14202</u>	JOHNSON CONTROLS INC
<u>ERIE COUNTY DEPT OF SOCIAL</u>	<u>237 MAIN ST SUITE 1015 BUFFALO NY 14203</u>	EXCELLUS HEALTH PLAN INC
<u>ERIE COUNTY DEPT OF SOCIAL SER</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	M & T BANK N A
<u>ERIE COUNTY DEPT OF SOCIAL SERVICES</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTY DSS</u>	<u>50 WEST AVENUE HAMBURG NY 14075</u>	CLEAN HARBORS INC
<u>ERIE COUNTY HEALTH DEPT</u>	<u>503 KENSINGTON AVE BUFFALO NY 14214</u>	DOLGENCORP OF NY LLC

<u>ERIE COUNTY HOME</u>	<u>11580 WALDEN AVE ALDEN NY 14004</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE COUNTY MED CTR</u>	<u>DK MILLER BLDG DEPT OF SU BUFFALO NY 14215</u>	GROUP HEALTH INCORPORATED
<u>ERIE COUNTY MEDICAL</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY MEDICAL</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY MEDICAL</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY MEDICAL</u>	<u>ECMC/CLINIC 338 HARRIS HILL RD STE 207 WILLIAMSVILLE NY 14221</u>	UNITED HEALTHCARE INS CO OF NY
<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER ST #C307 BUFFALO NY 14215</u>	ANTHEM INC
<u>ERIE COUNTY MEDICAL CENTE</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	OPTUMRX
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 8000 DEPT 658 BUFFALO NY 14267</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	C R BARD INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER ST STE 130 BUFFALO NY 14215</u>	HEALTH INSURANCE PLAN OF GREATER NEW YORK
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>462 GRIDER STREET INPATIENT BILLING G-20 BUFFALO NY 14215</u>	TECHNOLOGY INSURANCE COMPANY INC
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	PREFERRED MUTUAL INSURANCE COMPANY
<u>ERIE COUNTY MEDICAL CENTER</u>	<u>338 HARRIS HILL RD #207 WILLIAMSVILLE NY 14221</u>	INTEGON NATIONAL INSURANCE CO

<u>ERIE COUNTY MEDICAL CENTER COR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>HUMAN RESOURCES 462 GRIDER ST BUFFALO NY 14215</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	GENERAL ELECTRIC COMPANY
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	INDEPENDENT HEALTH CORPORATION
<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>338 HARRIS HILL RD STE 207 WILLIAMSVILLE NY 14221</u>	UNITED SERVICES AUTOMOBILE ASSOC
<u>ERIE COUNTY MEDICAL CENTER CORPORAT</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	HEALTHNOW NY INC
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>908 NIAGARA FALLS BLVD STE 208 NORTH TONAWANDA NY 14120</u>	STATE OF MAINE
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ZURICH AMERICAN INSURANCE CO
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	GENERAL ELECTRIC CO
<u>ERIE COUNTY MEDICAL EXAMINERS</u>	<u>501 KENSINGTON AVE BUFFALO NY 14214</u>	HARTFORD LIFE & ACCIDENT INS CO
<u>ERIE COUNTY NY</u>	<u>COMPTROLLERS WEIGHTS MEASU 2380 CLIN TON ST CHEEKTOWAGA NY 14227</u>	JCPENNEY CORPORATION INC
<u>ERIE COUNTY SHERIFFS O</u>	<u>134 W EAGLE ST NULL BUFFALO NY 14202</u>	STATE OF GEORGIA
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION DEPT 831 P O B OX 8000 BUFFALO NY 14267</u>	AMERICAN SIGNATURE INC

<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION</u> <u>PO BOX 8000 DEPA</u> <u>RTMENT 831 BUFFALO NY</u> <u>14267</u>	ADECCO INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000 BUFFALO NY</u> <u>14267</u>	LHC GROUP INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000, DEPT 831</u> <u>BUFFALO NY 14267</u>	LHC GROUP INC
		BANK OF AKRON
<u>ERIE COUNTY SURROGATE COURT</u>	<u>PO BOX 398</u> <u>LYNDONVILLE NY 14098</u>	RBS CITIZENS NA (880)
<u>ERIE COUNTY SURROGATES</u> <u>COURT</u>	<u>ERIE COUNTY GREGORY</u> <u>GACH BUFFALO NY 14202</u>	OFFICE OF THE STATE COMPTROLLER
<u>ERIE COUNTY TRANSPORTATION</u>	<u>95 FRANKLIN ST ROOM</u> <u>426 BUFFALO NY 14202</u>	HORIZON HEALTH SERVICES
<u>E C DEPT OF SOCIAL</u> <u>SERV AS REP</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	M & T BANK N A
<u>E C M C CLINIC</u>	<u>338 HARRIS HILL RD BUFFALO NY</u> <u>14221</u>	WELLCARE OF NEW YORK INC
<u>E C M C CLINIC</u>	<u>338 HARRIS HILL RD STE 207</u> <u>BUFFALO NY 14221</u>	WELLCARE OF NEW YORK INC
<u>ERIE CNTY MEDCL</u> <u>CTR CORP</u>	<u>CARDIOLOGY 462 GRIDER ST</u> <u>BUFFALO NY 14215</u>	AMERICAN RETIREMENT LIFE INSURANCE CO
<u>ERIE CNTY MEDICAL</u> <u>CENTER</u>	<u>1500 BROADWAY BUFFALO NY</u> <u>14212</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE CO DEPT OF</u> <u>SOCIAL SERVICES</u>	<u>RE ELIZABETH A SOLLITO M213 95</u> <u>FRANKL IN ST BUFFALO NY 14202</u>	ATHENE ANNUITY & LIFE ASSURANCE OF NY
<u>ERIE CO DEPT</u> <u>ACCESSMENT</u>	<u>1100 FIRST FEDERAL PLAZA</u> <u>ROCHESTER NY 14614</u>	CITIBANK NEW YORK STATE
<u>ERIE CO DEPT OF</u> <u>SOCIAL SERV</u>	<u>95 FRANKLIN S R1304 BUFFALO</u> <u>NY 14202</u>	TRAVELERS INDEMNITY CO

<u>ERIE CO LEGISTOR</u> <u>DAN KOZUB</u>	<u>92 FRANKLIN ST 4TH FLR</u> <u>BUFFALO NY 14202</u>	CHARTER COMMUNICATIONS INC FKA TIME WARNER INCDE
<u>ERIE CO MED CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	NEW YORK STATE DIVISION OF THE TREASURY
<u>ERIE CO MEDICAL</u> <u>CENTER</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE CO SOC SER</u>	<u>1230 GENESEE ST BUFFALO NY</u> <u>14211</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE CO SOC SER</u>	<u>95 FRANKLIN STREET RM 1304</u> <u>BUFFALO NY 14202</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COMMUNITY</u> <u>COLLEGEATTN AMY</u> <u>ANDERS</u>	<u>S-4041 SOUTHWESTERN BLVD</u> <u>ORCHARD PARK NY 14127</u>	DENTSPLY LLC
<u>ERIE COMMUNITY</u> <u>COLLEGE</u>	<u>C/O STATE UNIVERSITY OF NEW</u> <u>YO 4041 SOUTHWESTERN BLVD</u> <u>ORCHARD PARK NY 14127</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTRY</u> <u>HOLDING CENTER</u>	<u>401 DELAWARE AVENUE BUFFALO NY</u> <u>14202</u>	OSC REV TAX PCHECKS
<u>ERIE</u> <u>COUNTY</u> <u>MEDICAL</u> <u>CENTER</u>	<u>462 GRIDER STREET</u> <u>BUFFALO NY 14215</u>	TRAVELERS INDEMNITY CO
<u>ERIE</u> <u>COUNTY</u>	<u>25 DELAWARE AVENUE</u> <u>BUFFALO NY 14202</u>	BANK OF AMERICA - NORTH CAROLINA
<u>ERIE</u> <u>COUNTY</u>	<u>COMPTROLLERS WEIGHTS</u> <u>AND MEASURES BUFFALO</u> <u>NY 14227</u>	FAMILY DOLLAR STORES INC
<u>ERIE</u> <u>COUNTY</u>	<u>P O BOX 120 NIAGARA SQ</u> <u>STATION BUFFALO NY</u> <u>14201</u>	PRUDENTIAL INSURANCE CO OF AMERICA
<u>ERIE</u> <u>COUNTY</u>	<u>95 FRANKLIN ST SOCIAL SVCS</u> <u>BUFFALO NY 14202</u>	STAPLES INC

<u>ERIE COUNTY BUREAU WGHTS & MSRS</u>	<u>2380 CLINTON STREET CHEEKTOWAGA NY 14227</u>	CVS PHARMACY INC
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>C/O ERIE COUNTY CLERKS OFFICE 92 FRANKLIN ST BUFFALO NY 14202</u>	CITIMORTGAGE INC
<u>ERIE COUNTY CLERK</u>	<u>COUNTY HALL BUFFALO NY 14202</u>	MARINE MIDLAND BANK REGULATORY REPORTING
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY EXECUTIVES OFFICE EDWARD A RATH COUNTY OFFICE BL BUFFALO NY 14202</u>	40/86 MORTGAGE CAPITAL INC
<u>ERIE COUNTY CLERK</u>	<u>ERIE COUNTY SUPREME COURT 92 FRANKLIN ST BUFFALO NY 14202</u>	NATIONWIDE MUTUAL INSURANCE CO
<u>ERIE COUNTY CLERK</u>	<u>1000 CATHEDRAL PARK TOWER, 37 BUFFALO NY 14202</u>	ZURICH AMERICAN INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>25 DELAWARE AVE BUFFALO NY 14202</u>	HSBC FINANCE CORP (HOLDER 10)
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN AVE BUFFALO NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST BUFFALO NY 14202</u>	KEYBANK NA
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN ST STE 1 BUFFALO NY 14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK</u>	<u>92 FRANKLIN STREET BUFFALO NY 14202</u>	STATE OF PENNSYLVANIA
<u>ERIE COUNTY CLERK</u>	<u>95 FRANKLIN ST BUFFALO NY 14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO

<u>ERIE COUNTY CLERK</u>	<u>140 GRAND STREET SUITE 707</u> <u>WHITE PLAINS NY 10601</u>	HARTFORD FIRE INSURANCE CO
<u>ERIE COUNTY CLERK ACTIONS AND PROCE</u>	<u>92 FRANKLIN ST BUFFALO NY</u> <u>14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>350 MAIN STREET BUFFALO NY</u> <u>14202</u>	ALLSTATE INSURANCE COMPANY
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY</u> <u>14202</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY CLERK S OFFICE</u>	<u>92 FRANKLIN STREET</u> <u>BUFFALO NY 14202</u>	ALLSTATE INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>25 DELAWARE AVE BUFFALO</u> <u>NY 14202</u>	PROGRESSIVE SPECIALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>350 MAIN ST 1580 MAIN PLACE</u> <u>TO BUFFALO NY 14202</u>	ESURANCE INSURANCE SVCS INC
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN AVE BUFFALO</u> <u>NY 14212</u>	ALLSTATE PROPERTY & CASUALTY INSURANCE CO
<u>ERIE COUNTY CLERKS OFFICE</u>	<u>92 FRANKLIN ST BUFFALO NY</u> <u>14202</u>	PROGRESSIVE NORTHERN INSURANCE CO
<u>ERIE COUNTY COMPTROLLER</u>	<u>BUREAU OF WEIGHTS AND</u> <u>MEASURE 2380 CLINT ON ST</u> <u>CHEEKTOWAGA NY 14227</u>	WALGREEN CO & SUBS
<u>ERIE COUNTY COMPTROLLERS</u>	<u>ERIE COUNTY BUREAU OF</u> <u>WEIGHTS 2380 CLIN TON</u> <u>STREET CHEEKTOWAGA NY</u> <u>14227</u>	ADVANCE AUTO BUSINESS SUPPORT LLC
<u>ERIE COUNTY DDS</u>	<u>95 FRANKLIN ST</u> <u>BUFFALO NY 14202</u>	METLIFE INC
<u>ERIE COUNTY DEPARTME</u>	<u>FOR MARGUERITE</u> <u>MEYERS 95</u>	METLIFE INC

	<u>FRANKLIN ST</u> <u>BUFFALO NY 14202</u>	
<u>ERIE COUNTY DEPARTMENT</u> <u>OF SOCI</u>	<u>OBO INFANT</u> <u>PLAINTIFF,</u> <u>KAMERON NT</u> <u>PLAINTIFF,</u> <u>KAMERON LOWE</u> <u>BUFFALO NY 14202</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY DEPT OF</u> <u>HEALTH-BUFF</u>	<u>503 KENSINGTON</u> <u>AVENUE BUFFALO</u> <u>NY 14214</u>	BOB EVANS FARMS LLC
<u>ERIE COUNTY DEPT OF PARKS</u> <u>& FO</u>	<u>95 FRANKLIN SUITE</u> <u>1359 ATTN: ALEX -</u> <u>ACCO UNTS PAYABLE</u> <u>BUFFALO NY 14202</u>	JOHNSON CONTROLS INC
<u>ERIE COUNTY DEPT OF</u> <u>SOCIAL</u>	<u>237 MAIN ST SUITE</u> <u>1015 BUFFALO NY</u> <u>14203</u>	EXCELLUS HEALTH PLAN INC
<u>ERIE COUNTY DEPT OF</u> <u>SOCIAL SER</u>	<u>95 FRANKLIN ST</u> <u>BUFFALO NY 14202</u>	M & T BANK N A
<u>ERIE COUNTY DEPT OF</u> <u>SOCIAL SERVICES</u>	<u>95 FRANKLIN ST</u> <u>BUFFALO NY 14202</u>	METROPOLITAN LIFE INSURANCE CO
<u>ERIE COUNTY DSS</u>	<u>50 WEST AVENUE</u> <u>HAMBURG NY 14075</u>	CLEAN HARBORS INC
<u>ERIE COUNTY</u> <u>HEALTH DEPT</u>	<u>503 KENSINGTON AVE</u> <u>BUFFALO NY 14214</u>	DOLGENCORP OF NY LLC
<u>ERIE COUNTY HOME</u>	<u>11580 WALDEN AVE ALDEN</u> <u>NY 14004</u>	TEVA PHARMACEUTICALS USA INC
<u>ERIE COUNTY</u> <u>MED CTR</u>	<u>DK MILLER BLDG DEPT OF SU</u> <u>BUFFALO NY 14215</u>	GROUP HEALTH INCORPORATED
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	AETNA LIFE INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>PO BOX 4749 QUEENSBURY NY 12804</u>	AETNA LIFE INSURANCE CO

<u>ERIE COUNTY</u> <u>MEDICAL</u>	<u>ECMC/CLINIC 338 HARRIS HILL RD STE</u> <u>207 WILLIAMSVILLE NY 14221</u>	UNITED HEALTHCARE INS CO OF NY
<u>ERIE COUNTY</u> <u>MEDICAL CENTE</u>	<u>462 GRIDER ST #C307 BUFFALO NY</u> <u>14215</u>	ANTHEM INC
<u>ERIE COUNTY</u> <u>MEDICAL CENTE</u>	<u>462 GRIDER STREET BUFFALO NY</u> <u>14215</u>	OPTUMRX
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>PO BOX 8000 DEPT 658 BUFFALO</u> <u>NY 14267</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	C R BARD INC
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>462 GRIDER ST STE 130 BUFFALO</u> <u>NY 14215</u>	HEALTH INSURANCE PLAN OF GREATER NEW YORK
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>462 GRIDER STREET BUFFALO NY</u> <u>14215</u>	PERFORMANT RECOVERY INC
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>462 GRIDER STREET INPATIENT</u> <u>BILLING G-20 BUFFALO NY 14215</u>	TECHNOLOGY INSURANCE COMPANY INC
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>PO BOX 4749 QUEENSBURY NY</u> <u>12804</u>	PREFERRED MUTUAL INSURANCE COMPANY
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u>	<u>338 HARRIS HILL RD #207</u> <u>WILLIAMSVILLE NY 14221</u>	INTEGON NATIONAL INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL CENTER COR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	STATE FARM MUTUAL AUTOMOBILE INSURANCE CO
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u> <u>CORP</u>	<u>HUMAN RESOURCES 462 GRIDER</u> <u>ST BUFFALO NY 14215</u>	NYS DEPT OF TAX & FINANCE
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u> <u>CORP</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	GENERAL ELECTRIC COMPANY
<u>ERIE COUNTY</u> <u>MEDICAL CENTER</u> <u>CORP</u>	<u>462 GRIDER STREET BUFFALO NY</u> <u>14215</u>	INDEPENDENT HEALTH CORPORATION

<u>ERIE COUNTY MEDICAL CENTER CORP</u>	<u>338 HARRIS HILL RD STE 207 WILLIAMSVILLE NY 14221</u>	UNITED SERVICES AUTOMOBILE ASSOC
<u>ERIE COUNTY MEDICAL CENTER CORPORAT</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ALLSTATE PROPERTY & CASUALTY INS CO
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	HEALTHNOW NY INC
<u>ERIE COUNTY MEDICAL CENTER CORPORATION</u>	<u>908 NIAGARA FALLS BLVD STE 208 NORTH TONAWANDA NY 14120</u>	STATE OF MAINE
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	ZURICH AMERICAN INSURANCE CO
<u>ERIE COUNTY MEDICAL CTR</u>	<u>462 GRIDER STREET BUFFALO NY 14215</u>	GENERAL ELECTRIC CO
<u>ERIE COUNTY MEDICAL EXAMINERS</u>	<u>501 KENSINGTON AVE BUFFALO NY 14214</u>	HARTFORD LIFE & ACCIDENT INS CO
<u>ERIE COUNTY NY</u>	<u>COMPTROLLERS WEIGHTS MEASU 2380 CLIN TON ST CHEEKTOWAGA NY 14227</u>	JCPENNEY CORPORATION INC
<u>ERIE COUNTY SHERIFFS O</u>	<u>134 W EAGLE ST NULL BUFFALO NY 14202</u>	STATE OF GEORGIA
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION DEPT 831 P O B OX 8000 BUFFALO NY 14267</u>	AMERICAN SIGNATURE INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>CIVIL PROCESS DIVISION PO BOX 8000 DEPA RTMENT 831 BUFFALO NY 14267</u>	ADECCO INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SHERIFFS OFFICE</u>	<u>PO BOX 8000, DEPT 831 BUFFALO NY 14267</u>	LHC GROUP INC
<u>ERIE COUNTY SURROGATES COURT</u>	<u>ERIE COUNTY GREGORY GACH BUFFALO NY 14202</u>	OFFICE OF THE STATE COMPTROLLER

ERIE COUNTY
TRANSPORTATION

95 FRANKLIN ST ROOM 426
BUFFALO NY 14202

HORIZON HEALTH
SERVICES

ERIE CTY MEDICAL CTR 462 GRIDER ST BUFFALO NY 14215

BANK OF AMERICA -
NEW YORK

COUNTY HALL

25 DELAWARE AVE BUFFALO
NY 14202

HSBC FINANCE CORP (HOLDER 10)

COUNTY
LEGISLATOR TIM
KENNEDY

92 FRANKLIN ST FLR 4TH
BUFFALO NY 14202

TIME WARNER CABLE INC

COUNTY MED
CENTER ERIE

462 GRIDER STREET BUFFALO
NY 14215

UNITED STATES LIFE INSURANCE
CO

COUNTY OF CRIE
DSS

95 FRANKLIN ST SUITE 1304
BUFFALO NY 14202

CHARTER COMMUNICATIONS INC

COUNTY OF ERIE

ATTN CHRISTINA ORTOLANO
EDWARD A RATH CN TY BLDG
BUFFALO NY 14202

AMERICAN PROGRESSIVE LIFE &
HEALTH INS CO

COUNTY OF ERIE

BUREAU OF WEIGHTS
MEASURES 2380 CLINTON
STREET BUFFALO NY 14227

FEDERAL EXPRESS CORP

COUNTY OF ERIE

462 GRIDER ST BUFFALO NY
14215

JOHNSON & JOHNSON SERVICES
INC

COUNTY OF ERIE

95 FRANKLIN BUFFALO NY
14202

M & T BANK

COUNTY OF ERIE

95 FRANKLIN STREET BUFFALO
NY 14202

MARINE MIDLAND BANK
REGULATORY REPORTING

COUNTY OF ERIE
COMMUNITY

205 LAFAYETTE AVE BUFFALO
NY 14213

NIAGARA MOHAWK POWER CORP

COUNTY OF ERIE
DEPT

ATTN CHRISTINA ORTOLANO
EDWARD A RATH CN TY BLD
BUFFALO NY

AMERICAN PROGRESSIVE LIFE &
HEALTH INSURANCE CO OF NEW
YORK

COUNTY OF ERIE
NY

DIVISION OF PURCHASING 1875
HARLEM RD BUFFALO NY 14212

CITIBANK NA (NYS)

<u>SHERIFF COUNTY OF ERIE</u>	<u>PO BOX 8000 DEPT 831 BUFFALO NY 14267</u>	BROOKDALE LIVING COMMUNITIES
<u>SHERIFF OF ERIE COUNTY 016</u>	<u>DEPARTMENT 831 BUFFALO NY</u>	LAG HOLDING INC
<u>EC DEPT OF SOCIAL</u>	<u>PO BOX 120 BUFFALO NY 14201</u>	M & T BANK N A
<u>EC DEPT OF YOUTH</u>	<u>526 SWAN ST BUFFALO NY 14204</u>	ERIE COUNTY MEDICAL CENTER CORP
<u>ECDOH EARLY INTERVENTION PROGRAM</u>	<u>95 FRANKLIN STREET ROOM 878 BUFFALO NY 14202</u>	INDEPENDENT HEALTH CORPORATION
<u>ECDSS - TPHI UNIT</u>	<u>92 FRANKLIN ST - RM 354 BUFFALO NY 14202</u>	NYS OFFICE OF THE STATE COMPTROLLER
<u>ECDSS NYS DEPT OF HEALTH</u>	<u>95 FRANKLIN ST BUFFALO NY 14201</u>	ALLSTATE LIFE INSURANCE CO OF NEW YORK
<u>ECMC</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	UNIVERSITY EMERGENCY MEDICAL SERVICES INC
<u>ECMC CARDIOLOGY</u>	<u>95 FRANKLIN ST SUITE 906 BUFFALO NY 14240</u>	EXCELLUS HEALTH PLAN INC
<u>ECMC CLEVE HILL FAMILY HEALTH</u>	<u>1461 KENSINGTON AVE BUFFALO NY 14215</u>	STATE OF MAINE
<u>ECMC EAST SIDE PHARM</u>	<u>462 GRIDER ST BUFFALO NY 14215</u>	AETNA HEALTH MANAGEMENT LLC
<u>ECMC EASTSIDE PHARMA</u>	<u>1500 BROADWAY STREET BUFFALO NY 14212</u>	NEXTRX SERVICES INC
<u>ECMC ORTHOPEDICS</u>	<u>82 HODGE ST BUFFALO NY 14222</u>	GROUP HEALTH INC
<u>ECMC OUTER EASTE SIDE HEALTH CTR</u>	<u>1500 BROADWAY BUFFALO NY 14212</u>	NOVARTIS PHARMACEUTICALS CORP
<u>ECMC OUTER EASTSIDE HLTH CTR</u>	<u>1500 BROADWAY BUFFALO NY 14212</u>	TEVA PHARMACEUTICALS USA INC

ECMC RADIOLOGY
FLOOR

462 GRIDER ST BUFFALO NY
14215 BUFFALO NY 14215

W B MASON CO INC

ECMCC ERIE COUNTY ME

462 GRIDER ST BUFFALO NY
14215

AETNA LIFE INSURANCE CO



ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

March 16, 2021

Hon. April N.M. Baskin
Chairwoman
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Dear Chair Baskin:

With nearly \$180 million earmarked for Erie County in the most recent round of stimulus funding from Washington, we have a real opportunity to help the taxpayers of Erie County. We have a chance to do something that directly helps. The shutdowns have devastated our economy and we must act to revive our region once again.

I propose that your Honorable Body take necessary action to provide tax relief to county taxpayers. The best way we can help residents is by using \$128 million of the funding in the form of a property tax rebate. The remaining funds should be used to repair our deteriorating infrastructure.

Breakdown of \$178,180,000:

- Tax Rebate: \$128,180,000 (72%)
- Infrastructure: \$50,000,000 (28%)

Focusing \$128,180,000 on relief for taxpayers, is a nearly 45% savings on most 2021 property tax bills. The average rebate check based on a tax rate of \$4.43* per \$1,000 can be found below. Taxpayers in Erie County are struggling. We must focus on supporting them.

Assessed Property	Approximate Rebate Check
\$100,000	\$200
\$150,000	\$300
\$200,000	\$400
\$250,000	\$500
\$300,000	\$600
\$350,000	\$700
\$400,000	\$800
\$450,000	\$900
\$500,000	\$1,000

**Source: 2021 Budget: Message and Summary – www.erie.gov/budget*

Last year, Erie County received \$160 million in CARES Act funding. My office reported to your Honorable Body on a consistent basis the many concerns surrounding the use of those funds. Overtime costs reached almost \$6 million in 2020, padding pensions of a select few. A Health Commissioner taking home \$183,414 in overtime last year, on top of her \$202,315 salary, helps one family and one family only. With the nearly \$180 million coming to Erie County, we can help the community.

Unfortunately, Erie County's questionable use of federal funds made local and even national news. The Buffalo News wrote: "Erie County goes overboard, boosting pay for senior employees."

"Erie County Executive Mark Poloncarz has a problem on his hands. The amount of overtime being paid to senior employees is getting a bit out of control."

Source Buffalo News – Editorial Board, February 1, 2021

Food expenditures reached over \$1 million. Our office compiled a report that shows this money was spent on pork chops, pots and pans, sheet pizzas and more. This didn't fight COVID.

Federal funds should not be used to line the pockets of the political connected or provide groceries. The \$20 million Back to Business program was not without controversy and impropriety with funding going to questionable businesses, and even closed businesses.

In 2021, we must be do better. The nearly \$180 million belongs to taxpayers and they should directly benefit through a tax rebate and investing in the infrastructure that we rely on every day.

Please contact my office with any questions. We are ready and willing to work with all our partners in County government to get this done as soon as possible.

Sincerely,



STEFAN I. MYCHAJLIW
Erie County Comptroller

cc: Hon. Mark Poloncarz, Erie County Executive
Mr. Bob Keating, Erie County Budget Director
Mr. Scott Bylewski, Erie County Director of Real Property Tax Services



FILED APR 21 AM 10:57

COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

April 6, 2021

The Honorable
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, New York 14202

Re: 2020 Year-End Budget Balancing Amendments and Designations

Dear Honorable Members:

The attached resolution addresses various budgetary issues required to assist in the closing of fiscal year 2020 through the annual Budget Balancing Amendments and designations.

Authorization is requested to approve budget balancing amendments that are necessary to close the County's books and prepare financial statements for review by the County's independent auditors for the 2020 fiscal year. The amendments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports.

Included in the resolution is authorization to transfer funds and establish designations to address various departmental needs.

Should your Honorable Body require further information, please contact the Division of Budget and Management. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in blue ink, reading "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rwk
cc: Robert Keating, Director of Budget and Management

MEMORANDUM

TO: Erie County Legislature
FROM: Robert W. Keating, Director of Budget and Management
RE: 2020 Year-End Budget Balancing Amendments and Designations
DATE: April 6, 2021

SUMMARY

The attached resolution authorizes budget balancing amendments that are necessary to close the County's books and prepare financial statements for review by the County's independent auditors at Drescher & Malecki, LLP for the 2020 fiscal year.

FISCAL IMPLICATIONS

The resolution requires no additional funding. Appropriation accounts with available balances are used to transfer budget to accounts where budget has been exceeded. Revenue budget increases are included where appropriate.

It is anticipated that Erie County will end fiscal year 2020 with approximately a \$ 1.1 million increase to Unassigned Fund Balance in the General Fund after approval of this resolution.

BACKGROUND INFORMATION

Numerous fiscal issues previously identified during 2020, especially within personal services accounts, require budgetary "clean-up" adjustments. This resolution requests authorization to decrease appropriations where available, in order to increase appropriations that are currently indicating a budget shortfall. The Budget Balancing Amendments are a routine annual action.

The budget adjustments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports. Approval of this resolution will facilitate the year-end closing activity for the Comptroller's Office and will allow for the timely completion of 2020 financial statements by our independent auditors. The 2020 budget adjustments do not increase amounts of spending.

Also included in the resolution is authorization to re-appropriate 2020 funds into 2021 so that they may be designated for anticipated expenditures in 2021. The following items are in the form of fund reservations and do not require a transfer of funds to implement.

- District Attorney
\$ 228,032 to fund shortages in 2021 Grants
- Sheriff-Division of Police Services
\$ 27,910 to fund shortages in 2021 Grants

- Department of Central Police Services
\$ 65,806 to fund shortages in 2021 Grants
- Department of Probation
\$ 70,964 to fund shortages in 2021 Grants
- Department of Senior Services
\$ 579,324 to fund shortages in 2021 Grants
- Department of Health-Health Division
\$ 657,685 to fund shortages in 2021 Grants
- Department of Health-Emergency Medical Services Division
\$ 41,408 to fund shortages in 2021 Grants
- Department of Mental Health – Forensic Division
\$ 1,000,000 to fund Suboxone Initiative for Jail Management Div.
- Department of Law-Risk Retention Division
\$ 432,518 to fund Risk Retention needs
- Department of Social Services
\$ 210,350 to fund various 2021 Preventive and Protective Services contractual payments
- Cultural Resource/Community Neighborhood Development
\$ 500,000 for Poverty Initiatives
\$ 38,131 for final payments from 2019 and 2020 to cultural agencies
\$ 57,000 for final payments from 2019 and 2020 to community and neighborhood agencies
- Division of Highways
\$ 3,500,000 for Rehabilitation of Alden Crittenden and Bullis Roads
- Library
\$ 379,321 for Library books, materials, other expense, and equipment

CONSEQUENCES OF NEGATIVE ACTION

If authorization is not granted, the completion of the 2020 financial statements for the County will be delayed and certain resources will not be available for projects, programs and other needs for 2021.

STEPS FOLLOWING APPROVAL

The Division of Budget and Management will process all required budget amendments.

**A RESOLUTION SUBMITTED BY:
DIVISION OF BUDGET AND MANAGEMENT**

RE: 2020 Year-End Budget Balancing Amendments and Designations

WHEREAS, year-end budget balancing amendments are necessary to close the County's books and prepare financial statements for review by the County's independent auditors for the 2020 fiscal year; and

WHEREAS, amendments were identified in cooperation with the Erie County Comptroller's Office and in consultation with departmental accountants based on year-end financial reports; and

WHEREAS, existing 2020 funding within the Department of Central Police Services, the Department of Health-Health Division, Department of Health-Emergency Medical Services Division, Department of Law-Division of Risk Retention, Department of Mental Health-Forensic Division, Department of Probation, the Department of Senior Services, the District Attorney, the Department of Social Services, Community/Neighborhood Development, Cultural Resources, Office of the Sheriff, Division of Highways, and the Buffalo and Erie County Public Library, is established as fund reservations and designated for re-appropriation into 2021 with no additional transfer required.

NOW, THEREFORE, BE IT

RESOLVED, that the Director of the Division of Budget and Management is hereby authorized to adjust the 2020 Budget in order to facilitate the completion of 2020 financial statements, based on the following schedule:

2020 Year-End Budget Balancing Amendments

The following list of accounts is balanced by fund and indicates where adjustments are needed to match year-end spending.

Department	Account	Increase/ (Decrease)
General Fund 110 - Expense Adjustments		
10210	Division of Budget & Management	
	502000 Fringe Benefits	39,823
	504990 Reductions Per Srv	34,125
	<u>Budget & Management Total</u>	<u>73,948</u>
10310	Labor Relations	

	502000 Fringe Benefits	2,106
	Labor Relations Total	2,106
11320	Auto Bureau Division	
	502000 Fringe Benefits	32,768
	Auto Bureau Division Total	32,768
12210	DPW Commissioner's Office	
	500000 Full Time - Salaries	110,561
	502000 Fringe Benefits	139,876
	DPW Commissioner's Office Total	250,437
12410	MH - Program Admin.	
	517581 Court Ordered-MH Srv	1,364,364
	MH - Program Admin. Total	1,364,364
12610	Probation	
	502000 Fringe Benefits	433,681
	504990 Reductions Per Srv	177,766
	Probation Total	611,447
1273030	Environmental Health	
	500000 Full Time - Salaries	222,718
	502000 Fringe Benefits	343,618
	510000 Local Mileage Reimb	19,053
	516050 Dept Payments to ECMCC	799,981
	Environmental Health Total	1,385,370
12740	Medical Examiner's Division	
	502000 Fringe Benefits	155,625
	516050 Dept Payments to ECMCC	275,491
	Medical Examiner's Total	431,116
1335010	Aid to Local Governments	
	516060 Sales Tax Loc Gov 3 %	50,651,442
	Aid to Local Governments Total	50,651,442
14010	County-wide Acct Budget	
	504990 Reductions Per Srv	1,800,000
	County-wide Acct Budget Total	1,800,000
14030	Community College	

	520020	Co Res Enrl Comm Col	483,275
	Community College Total		483,275
16010	Law Division		
	500000	Full Time - Salaries	222,663
	502000	Fringe Benefits	196,469
	Law Division Total		419,132
16200	Env. & Planning Division		
	500000	Full Time - Salaries	109,000
	502000	Fringe Benefits	109,606
	504990	Reductions Per Srv	40,193
	Env. & Planning Total		258,799
16410	Parks Department		
	502000	Fringe Benefits	165,049
	Parks Total		165,049
16500	Central Police Services		
	502000	Fringe Benefits	91,477
	Central Police Services Total		91,477
16700	Homeland Security & Emergency Services		
	500010	Part Time - Wages	14,349
	502000	Fringe Benefits	203,022
	Homeland Security & Emergency Services Total		217,371
17000	Countywide Accounts Comptroller		
	516020	Professional Svcs Contracts & Fees	337,876
	Countywide Accounts Comptroller Total		337,876
500	ECMC		
	502050	Workers' Compensation	154,938
	502100	Retirement	11,093
	ECMC Total		166,031
510	EC Home		
	502050	Workers' Compensation	260,729
	EC Home Total		260,729
Total General Fund 110 Expense Adjustments			59,002,737

General Fund 110 - Revenue Adjustments

14010	County-wide Acct Budget	
	402000 Sales Tax EC Purp	12,815,672
	402100 1% Sales Tax-EC Purp	11,853,526
	402120 .25% Sales Tax	2,962,375
	402130 .5% Sales Tax	5,924,751
	402140 Sales Tax to Local Gov	50,651,442
	409050 State Aid Revenue Offset	(25,542,905)
	County-wide Acct Budget Total	58,664,861
17000	Countywide Accounts Comptroller	
	466310 Premium on Obligations - RAN	337,876
	Countywide Accounts Comptroller Total	337,876
	Total General Fund 110 Revenue Adjustments	59,002,737
	Net General Fund 110 Adjustments	0

E-911 Fund 230 -Expense Adjustments

12720	Emergency Medical Services	
	501000 Overtime	39,327
	Emergency Medical Services Total	39,327
	Total E-911 Fund 230 Expense Adjustments	39,327

E-911 Fund 230 - Revenue Adjustments

12720	Emergency Medical Services	
	405540 State Aid - Art VI/Public Hlth Work	2
	486000 Interfund Revenue-Subsidy	39,325
	Emergency Medical Services Total	39,327
	Total E-911 Fund 230 Revenue Adjustments	39,327
	Net E-911 Fund Adjustments	0

Debt Service Fund 310 - Expense Adjustments

17200	General Debt		
	Expense		
	550000	Principal - Bonds	(10,405)
	550010	Principal - Long Term Loan	3,260,000
	550110	Bond Issue Costs	207,482
	550120	Pay Refund Bond Escr	12,359,603
	550800	Interest - Bonds	(61,680)
	550810	Interest - Long Term Loan	7,025,300
	General Debt Expense Total		22,780,300
	Revenue		
	445180	Interest - Long Term Loan	5,107,190
	466350	Principal - Long Term Loan	5,178,110
	475030	Bond Proceeds For Advance Refunding	12,495,000
	General Debt Revenue Total		22,780,300
	Net General Debt Adjustments		0

17600	Debt Svc - SD 6		
	Expense		
	550110	Bond Issue Costs	1,081
	Debt Service SD 6 Expense Total		1,081
	Revenue		
	486000	Interfund Revenue-Subsidy	1,081
	Debt Service SD 6 Revenue Total		1,081
	Net Debt Service SD 6 Adjustments		0

and be it further

RESOLVED, that authorization is provided to re-appropriate available 2020 funding established as fund reservations into 2021 for the following items, no transfer is required.

- District Attorney
\$ 228,032 to fund shortages in 2021 Grants
- Sheriff- Division of Police Services
\$ 27,910 to fund shortages in 2021 Grants

- Department of Central Police Services
\$ 65,806 to fund shortages in 2021 Grants
- Department of Probation
\$ 70,964 to fund shortages in 2021 Grants
- Department of Senior Services
\$ 579,324 to fund shortages in 2021 Grants
- Department of Health-Health Division
\$ 657,685 to fund shortages in 2021 Grants
- Department of Health-Emergency Medical Services Division
\$ 41,408 to fund shortages in 2021 Grants
- Department of Mental Health-Forensic Division
\$ 1,000,000 to fund 2021 Suboxone Initiative for Jail Management Division
- Department of Law-Risk Retention Division
\$ 432,518 to fund 2021 Risk Retention needs
- Department of Social Services
\$ 210,350 to fund various 2021 Preventive and Protective Services contracts
- Cultural Resource/Community Neighborhood Development
\$ 500,000 for Poverty Initiatives
\$ 57,000 for final payments from 2019 and 2020 to community and neighborhood agencies
\$ 38,131 for final payments from 2019 and 2020 to cultural agencies
- Division of Highways
\$ 3,500,000 for Rehabilitation of Alden Crittenden and Bullis Roads
- Library
\$ 379,321 for Library books, materials, other expense, and equipment

and be it further

RESOLVED, that the Director of Budget and Management is hereby authorized to make any required 2020 and 2021 budgetary adjustments to implement these budgetary amendments and re-appropriations authorized in this resolution; and be it further

RESOLVED, that the Director of Budget and Management is authorized to make any further 2020 Budget adjustments that may be required based on inter-departmental budget balancing or adjusting entries identified by the Erie County Comptroller or the County's independent auditors, said adjustments would be made in conjunction with the Office of the Comptroller in preparation of their final financial statements and for no other purpose; and be it

further

RESOLVED, that the Clerk of the Legislature be instructed to forward certified copies of this resolution to the County Executive, the County Attorney, the Office of the Comptroller and the Director of Budget and Management.



ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

March 30, 2021

Honorable Members
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Dear Honorable Members,

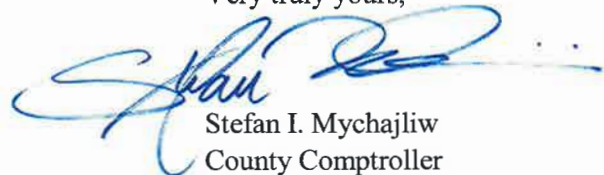
The enclosed report details the apportionment and distribution of net collections from the local four and three quarter percent (4.75%) Sales and Compensating Use Tax (Sales Tax) for Erie County for the months of December 2020, January and February 2021 as received from the State of New York by the Buffalo Fiscal Stability Authority (BFSA) and from the State by the Erie County Fiscal Stability Authority.

Total tax received and available for distribution:

	<u>ALLOCATION</u>	<u>REVENUE</u>
Total Tax Received		\$210,543,792.12
Less BFSA Intercept for Buffalo		-39,844,461.69
County of Erie	\$112,014,020.57	
School Districts	25,903,894.61	
Cities	1,899,077.25	
Cities, Towns & Villages	30,882,338.00	
Net	\$170,699,330.43	\$170,699,330.43

In addition to sales tax collected by New York State for January 2021 and prior months, this distribution contains the Electronic Funds Transfer (EFT) for the first 22 days of February 2021.

Very truly yours,



Stefan I. Mychajliw
County Comptroller

SIM/sd
Enc.

OFFICE OF ERIE COUNTY COMPTROLLER STEFAN I. MYCHAJLIW • 95 FRANKLIN STREET • ROOM 1100 • BUFFALO, N.Y. • 14202
PHONE: (716) 858-8400 • FAX: (716) 858-6195 • E-MAIL: COMPTROLLER@ERIE.GOV
WHISTLEBLOWER HOTLINE FOR REPORTING WASTE, FRAUD & ABUSE: (716) 858-7722 OR E-MAIL: WHISTLEBLOWER@ERIE.GOV

CASH BASIS		1st Quarter Sales Tax 2021	January-March	January-March Advanced by NYS to Buffalo	January-March
Sales Tax Received - EFT			82,600,898.61	15,631,846.98	66,969,051.63
Sales Tax Received - Non EFT			63,665,353.85	12,048,380.66	51,616,973.19
Sales Tax Received - Non EFT			64,277,539.66	12,164,234.06	52,113,305.60
Total Sales Tax Received for Month			<u>\$210,543,792.12</u>	<u>\$39,844,461.69</u>	<u>\$170,699,330.43</u>
Allocations					
County of Erie .25% Assessment			11,079,711.50		11,079,711.50
County of Erie .5% Assessment			22,159,423.03		22,159,423.03
County of Erie 1% Assessment			44,326,163.97		44,326,163.97
County of Erie	0.353055		34,448,722.07		34,448,722.07
School Districts	0.290000		38,563,763.16	12,659,868.55	25,903,894.61
Cities	0.100087		16,814,405.23	14,915,327.98	1,899,077.25
Cities, Towns & Villages	0.256858		43,151,603.16	12,269,265.16	30,882,338.00
Total Allocations			<u>\$210,543,792.12</u>	<u>\$39,844,461.69</u>	<u>\$170,699,330.43</u>
County Distribution - 2021			January-March	January-March Advanced by NYS to Buffalo	January-March
County of Erie .25% Assessment			11,079,711.50		11,079,711.50
County of Erie .5% Assessment			22,159,423.03		22,159,423.03
County of Erie 1% Assessment			44,326,163.97		44,326,163.97
County of Erie			34,448,722.07		34,448,722.07
Total County			<u>\$112,014,020.57</u>		<u>\$112,014,020.57</u>
School Distribution - 2021			January-March	January-March Advanced by NYS to Buffalo	January-March
38,970.83	City of Buffalo Public Schools		12,659,868.55	12,659,868.55	0.00
2,432.26	City of Lackawanna S.D.		790,131.78		790,131.78
1,659.23	City of Tonawanda School		539,009.14		539,009.14
972.41	Akron Central School Dist.		315,892.25		315,892.25
1,571.05	Alden Central School Dist.		510,363.43		510,363.43
2,781.74	Amherst Central School Dist.		903,662.13		903,662.13
2,334.50	Cheektowaga Central S.D.		758,373.97		758,373.97
2,101.78	Cheektowaga-Maryvale U.F.S.D.		682,773.74		682,773.74
1,290.74	Cheektowaga-Sloan U.F.S.D.		419,303.32		419,303.32

4,260.99	Clarence Central School Dist.	1,384,203.86	1,384,203.86
1,332.08	Cleveland Hill U.F.S.D.	432,732.84	432,732.84
1,715.81	Depew U.F.S.D.	557,389.44	557,389.44
1,683.08	East Aurora U.F.S.D.	546,756.93	546,756.93
1,142.83	Eden Central School Dist.	371,254.02	371,254.02
4,612.82	Frontier Central School Dist.	1,498,497.59	1,498,497.59
640.32	Gowanda Central School Dist.	208,011.15	208,011.15
2,810.23	Grand Island School Dist.	912,917.23	912,917.23
3,314.67	Hamburg Central School Dist.	1,076,787.07	1,076,787.07
755.22	Holland Central School Dist.	245,336.98	245,336.98
2,175.42	Iroquois Central School Dist.	706,696.03	706,696.03
7,137.18	Kenmore/Tonawanda U.F.S.D.	2,318,548.54	2,318,548.54
2,049.83	Evans-Brant Central School Dist.	665,897.50	665,897.50
4,951.72	Lancaster Central School Dist.	1,608,590.95	1,608,590.95
596.46	North Collins Central S.D.	193,763.01	193,763.01
4,724.79	Orchard Park Central S.D.	1,534,871.62	1,534,871.62
1,418.53	Springville-Griffith Institution	460,816.55	460,816.55
3,217.51	Sweethome C.S.D. of Amherst/Ton.	1,045,224.18	1,045,224.18
5,974.52	West Seneca Central School Dist.	1,940,852.64	1,940,852.64
9,876.98	Williamsville Central School	3,208,586.22	3,208,586.22
205.17	Yorkshire-Pioneer Central	66,650.50	66,650.50
117,531.36	Total School	\$38,563,763.16	\$25,903,894.61
	City Distribution - 2021	January-March	January-March
261,310	Buffalo (City)	\$ 14,915,327.98	\$ -
	Buffalo (City\Town\Village)	\$ 12,269,265.16	\$ -
	Total Buffalo	\$27,184,593.14	\$0.00
18,141	Lackawanna (City)	\$ 1,035,471.15	\$ 1,035,471.15
	Lackawanna (City\Town\Village)	851,772.79	\$ 851,772.79
	Total Lackawanna	\$1,887,243.94	\$1,887,243.94
15,130	Tonawanda (City)	\$ 863,606.10	\$ 863,606.10
	Tonawanda (City\Town\Village)	\$ 710,397.56	\$ 710,397.56
	Total Tonawanda	\$1,574,003.66	\$1,574,003.66
	Total City	\$16,814,405.23	\$1,899,077.25

Total City/Town/Village		13,831,435.51	12,269,265.16	1,562,170.35
Total Distribution for Cities		<u>\$30,645,840.74</u>	<u>\$27,184,593.14</u>	<u>\$3,461,247.60</u>
Population	Towns and Villages Distribution - 2021	January-March	January-March Advanced by NYS to Buffalo	January-March
Town of:				
728,712,228	Alden	287,810.18		287,810.18
11,744,505,963	Amherst	5,913,649.15		5,913,649.15
1,821,979,954	Aurora	592,336.53		592,336.53
730,369,324	Boston	384,794.06		384,794.06
164,020,459	Brant	78,165.33		78,165.33
5,557,699,160	Cheektowaga	2,554,303.54		2,554,303.54
4,504,556,905	Clarence	2,373,219.67		2,373,219.67
360,701,229	Colden	190,034.91		190,034.91
257,738,690	Collins	116,253.66		116,253.66
740,287,219	Concord	238,877.93		238,877.93
646,607,428	Eden	340,664.21		340,664.21
1,582,305,804	Elma	833,635.66		833,635.66
1,151,269,573	Evans	553,201.15		553,201.15
2,071,607,975	Grand Island	1,091,423.83		1,091,423.83
4,996,111,396	Hamburg	2,163,258.75		2,163,258.75
291,456,227	Holland	153,553.31		153,553.31
3,992,556,027	Lancaster	1,555,309.11		1,555,309.11
540,281,988	Marilla	284,646.83		284,646.83
744,573,218	Newstead	297,669.86		297,669.86
244,552,524	North Collins	100,778.06		100,778.06
3,469,187,318	Orchard Park	1,662,253.67		1,662,253.67
261,239,421	Sardinia	137,633.63		137,633.63
5,330,035,870	Tonawanda	2,356,206.65		2,356,206.65
336,877,497	Wales	177,483.44		177,483.44
3,382,742,700	West Seneca	1,782,193.39		1,782,193.39
49,613,259,317	Total Towns	<u>\$26,219,356.51</u>		<u>\$26,219,356.51</u>
Allocation Village of:				
0.250340154	Alden	96,110.85		96,110.85
0.044270615	Williamsville (Amherst)	273,927.84		273,927.84
0.382923419	East Aurora	367,571.12		367,571.12
0.095454663	Farnham	8,248.60		8,248.60
0.104183585	Depew (Cheektowaga)	305,056.44		305,056.44
0.023047115	Sloan	67,483.49		67,483.49
0.000417595	Williamsville (Cheektowaga)	1,222.74		1,222.74

0.143867135	Gowanda	19,535.61	19,535.61
0.387522728	Springville	151,141.35	151,141.35
0.087946766	Angola	53,343.64	53,343.64
0.029501654	Blasdell	77,654.10	77,654.10
0.148652256	Hamburg	391,281.66	391,281.66
0.099476572	Depew (Lancaster)	209,246.25	209,246.25
0.161122767	Lancaster	338,917.35	338,917.35
0.241175081	Akron	94,607.53	94,607.53
0.217817634	North Collins	28,064.11	28,064.11
0.090539824	Orchard Park	165,482.96	165,482.96
0.160931566	Kenmore	451,915.50	451,915.50
Total Village		<u>\$3,100,811.14</u>	<u>\$3,100,811.14</u>
Grand Total Towns and Villages		<u><u>\$29,320,167.65</u></u>	<u><u>\$29,320,167.65</u></u>

Recapitulation	January-March	January-March Advanced by NYS to Buffalo	January-March
County of Erie	\$112,014,020.57		112,014,020.57
School Districts	38,563,763.16	12,659,868.55	25,903,894.61
Cities	16,814,405.23	14,915,327.98	1,899,077.25
Cities (Towns and Villages)	13,831,435.51	12,269,265.16	1,562,170.35
Towns	26,219,356.51		26,219,356.51
Villages	3,100,811.14		3,100,811.14
Total Sales Tax Distribution	<u><u>\$210,543,792.12</u></u>	<u><u>\$39,844,461.69</u></u>	<u><u>\$170,699,330.43</u></u>

I, hereby, certify that the above amounts due the county of Erie, School Districts, Cities, Towns and Villages, represent the apportionment of Erie County Sales Tax. Checks should be drawn to the order of the above designated officer on the Sales Tax Account.

STEFAN I. MYCHAJLIW
Erie County Comptroller



APR 12 '21 PM 1:41

COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

April 12, 2021

Erie County Legislature
92 Franklin Street – 4th Floor
Buffalo, New York 14202

RE: Real Estate Transfer Tax Surplus Appropriation

Dear Honorable Members:

Please find attached a resolution requesting authorization to appropriate \$180,000 of available Road Repair Reserve Fund Transfer Tax in the Road Fund to facilitate 2021 road projects.

Should your Honorable Body require further information, please contact Budget Director Robert Keating or Public Works Commissioner William E. Geary Jr. Thank you for your consideration on this matter.

Sincerely yours,

A handwritten signature in blue ink, reading "Mark C. Poloncarz".

Mark C. Poloncarz, Esq.
Erie County Executive

MCP/rwk
Enclosure

MEMORANDUM

To: Honorable Members of the Erie County Legislature
From: Department of Public Works, Division of Highways and the Division of Budget and Management
Re: Real Estate Transfer Tax Surplus Appropriation
Date: April 12, 2021

SUMMARY

The attached resolution requests authorization to budget an additional \$180,000 in revenue from available Road Repair Reserve Fund Transfer Tax in the Road Fund to facilitate 2021 road projects.

FISCAL IMPLICATIONS

Funding at year-end 2020 in the Road Fund generated from Transfer Tax revenue and Road Repair Reserve is available for this request.

REASONS FOR RECOMMENDATION

Approval of this resolution will allow for important road work to occur in 2021.

BACKGROUND INFORMATION

Higher than expected multi-year collection of Transfer Tax has provided funding for this action.

CONSEQUENCES OF NEGATIVE ACTION

Failure to approve this resolution will result in less road work being done in 2021.

STEPS FOLLOWING APPROVAL

The Division of Budget and the Highway Division will implement this resolution.

RESOLUTION SUBMITTED BY:
DEPARTMENT OF PUBLIC WORKS, DIVISION OF HIGHWAYS
AND DIVISION OF BUDGET AND MANAGEMENT

RE: Real Estate Transfer Tax Surplus Appropriation

WHEREAS, the Erie County Road Repair Reserve Fund has been established pursuant to Tax Law Section 1432 and General Municipal Law, Section 6-d; and

WHEREAS, the 2021 Adopted County Budget contains available funds from the collection of Real Estate Transfer Tax for repair of roads, bridges and equipment; and

WHEREAS, use of Road Repair Reserve funds is restricted to repair of roads and bridges in the County; and

WHEREAS, the Division of Budget and Management recommends the utilization of \$180,000 from the available balance in the Road Repair Reserve Fund to conduct important road work in 2021; and

WHEREAS, appropriations from the Road Repair Reserve Fund may be made only following a public hearing; and

WHEREAS, a public hearing was held on April 7, 2021.

NOW, THEREFORE, BE IT

RESOLVED, that the Erie County Legislature does hereby approve the following 2021 budget amendments:

Fund 210 – Road Repair Reserve Fund Center 12330			
Revenue	Current Budget	Adjustment	Adjusted Budget
402190 Appropriated Fund Balance		\$180,000	\$180,000
402600 Transfer Tax	<u>\$13,800,000</u>	<u> </u>	<u>\$13,800,000</u>
Total Revenue	\$13,800,000	\$180,000	\$13,980,000
Expense			
912300 ID Highway Services	<u>\$13,800,000</u>	<u>\$180,000</u>	<u>\$13,980,000</u>
Total Expense	\$13,800,000	\$180,000	\$13,980,000
Net Change Road Repair Reserve		\$0	

Fund 210 - Highways Fund Center 123			
Expense	Current Budget	Adjustment	Adjusted Budget
570000 Interfund Trans-Subs	\$3,250,000	\$180,000	\$3,430,000
912300 ID Highway Services	<u>(\$13,826,100)</u>	<u>(\$180,000)</u>	<u>(\$14,006,100)</u>
Total Expense	(\$10,576,100)	\$0	(\$10,576,100)
Net Change Fund 210		\$0	

Fund 420 - Capital Project B.21150			
Revenue	Current Budget	Adjustment	Adjusted Budget
486000 Interfund Revenue	\$3,000,000	\$180,000	\$3,180,000
Expense			
Capital Projects	\$3,000,000	\$180,000	\$3,180,000
Net Change Fund 420		\$0	

and be it further

RESOLVED, that the Clerk of the Legislature did publish a Notice of Public Hearing once in each of the official newspapers of the County, at least five days prior to the date of the Public Hearing and said hearing took place on April 7, 2021 and be it further

RESOLVED, that authorization is provided to appropriate \$180,000 of available prior-year Transfer Tax and Road Repair Reserve to conduct 2021 road projects; and be it further

RESOLVED, that the Clerk of the Legislature be instructed to forward three (3) certified copies of this resolution to the Department of Public Works, Office of the Commissioner, and one copy each to the Office of the County Executive, the Division of Budget and Management, the County Attorney, and the Office of the Comptroller.



STEFAN I. MYCHAJLIW

ERIE COUNTY COMPTROLLER

April 13, 2021

The Honorable
Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Re: 2021 Consolidated Capital Project Bond Resolution

Dear Honorable members,

Attached please find the 2021 Consolidated Capital Bond Resolution as prepared by the County's Bond Counsel. It totals \$41,468,000 in capital projects and \$31,953,000 in Bonds to be authorized. The balance of the capital projects \$9,515,000 funded by State, Federal and Other funds.

It should be noted that a total of \$8,300,000 in approved 2021 Capital projects are not included in the resolution. The Administration has communicated to this office its intention to examine these projects to be converted to pay as you go projects,

If your Honorable Body has any questions, please contact the Administration.

Sincerely,

A handwritten signature in black ink, appearing to read "G. Gach", is written over a light blue horizontal line.

Gregory Gach
Deputy Comptroller
Erie County Comptroller's Office

Cc: Mark Poloncarz, County Executive
Robert Keating, Director of Budget & Management
Erie County Fiscal Stability Board

EXTRACT OF MINUTES
Meeting of the County Legislature of
the County of Erie, New York.

April , 2021

* * *

A regular meeting of the County Legislature of the County of Erie, New York, was held at the Chambers of the Erie County Legislature, in the Erie County Hall, Buffalo, New York, in said County, on April , 2021, at _____ o'clock P.M. (Prevailing Time).

The following Legislators were present:

There were absent:

Also present: Robert M. Graber, Clerk of the Legislature

* * *

Legislator _____ offered the following resolution and moved
its adoption:

320392\4843-8178-4034\ v1

RESOLUTION NO. __-2021

BOND RESOLUTION DATED APRIL , 2021

BOND RESOLUTION OF THE COUNTY OF ERIE, NEW YORK, AUTHORIZING VARIOUS CAPITAL PROJECTS INCLUDED IN THE 2021 CAPITAL BUDGET OF THE COUNTY, STATING THE TOTAL ESTIMATED MAXIMUM COST OF SUCH PROJECTS IS \$41,468,000, APPROPRIATING SAID AMOUNT THEREFOR, INCLUDING THE EXPENDITURE OF \$5,074,000 EXPECTED TO BE RECEIVED IN STATE OR FEDERAL AID AND \$4,441,000 IN CURRENT FUNDS, AND AUTHORIZING THE ISSUANCE OF \$31,953,000 BONDS OF THE COUNTY TO FINANCE THE BALANCE OF SAID APPROPRIATION; AND FURTHER AUTHORIZING ANY AMOUNTS RECEIVED FROM THE UNITED STATES OF AMERICA AND/OR THE STATE OF NEW YORK TO BE EXPENDED TOWARDS THE COST OF CERTAIN OF SUCH CAPITAL PROJECTS AS INDICATED HEREIN, OR REDEMPTION OF ANY NOTES AND BONDS ISSUED THEREFOR OR TO BE BUDGETED AS AN OFFSET TO THE TAXES FOR PAYMENT OF THE PRINCIPAL OF AND INTEREST ON SAID NOTES AND BONDS.

(Introduced) _____, 2021

(Adopted) _____, 2021

RESOLVED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ERIE, NEW YORK (by the affirmative vote of not less than two thirds of the voting strength of said Legislature), AS FOLLOWS:

Section 1. The County of Erie, New York (herein called "County"), is hereby authorized to undertake the various capital projects as described in column A of the attached schedule, each as more fully described in column I of the attached schedule and the duly adopted

320392\4843-8178-4034\ v1

2021 Capital Budget for the County. To the extent that the details set forth in this resolution are inconsistent with any details set forth in the 2021 Capital Budget of the County, such Budget shall be deemed and is hereby amended. For each of the specific objects or purposes, classes of objects or purposes and combinations of objects or purposes, as specified in column B of the attached schedule, the respective estimated maximum costs, including preliminary costs and costs incidental thereto and to the financing thereof, are set forth in column C of the attached schedule, and said respective amounts are hereby appropriated therefor pursuant to the duly adopted 2021 Capital Budget for the County. The plan of financing includes the expenditure of \$5,074,000 in State and Federal aid expected to be received and \$4,441,000 in current funds, the issuance of \$31,953,000 aggregate principal amount of bonds of the County and any bond anticipation notes issued in anticipation of the sale of such bonds to finance the balance of said appropriations, and the levy and collection of taxes on all the taxable real property in the County to pay the principal of said bonds and notes and the interest thereon as the same shall become due and payable. Any amounts received by the County from the United States of America and/or the State of New York are hereby authorized to be expended towards the cost of the applicable specific objects or purposes, classes of objects or purposes or combinations of objects or purposes or the redemption of any notes and bonds issued therefor or to be budgeted as an offset to the taxes for the repayment of the principal of and interest on said notes and bonds.

Section 2. Bonds of the County in the respective principal amounts set forth in column D of the attached schedule are hereby authorized to be issued pursuant to the provisions of the Local Finance Law, constituting Chapter 33-a of the Consolidated Laws of the State of New York (herein called the "Law") to finance said appropriations.

320392\4843-8178-4034\ v1

Section 3. The respective periods of probable usefulness for said specific objects or purposes, classes of objects or purposes and combinations of objects or purposes for which said \$31,953,000 bonds herein authorized are to be issued, within the limitations of §11.00 a. of the Law, is set forth in column G of the attached schedule.

Section 4. The County intends to finance, and the Comptroller of the County is hereby authorized to advance such amounts as are necessary to pay the costs of the respective specific objects or purposes, classes of objects or purposes and combinations of objects or purposes described in Section 1 hereof, prior to the issuance of the bonds or bond anticipation notes herein authorized, out of any available funds of the County on an interim basis, which respective amounts are reasonably expected to be reimbursed with the proceeds of debt to be incurred by the County pursuant to this Resolution, in the respective maximum amounts of bonds herein authorized. This Resolution is a declaration of official intent adopted pursuant to the requirements of Treasury Regulation Section 1.150-2.

Section 5. Subject to the provisions of this Resolution and of the Law, and pursuant to the provisions of §21.00 relative to the issuance of bonds having substantially level or declining annual debt service, §30.00 relative to the authorization of the issuance of bond anticipation notes or the renewals thereof, and of §§50.00, 56.00 to 60.00 and 168.00 of said Law, the powers and duties of the County Legislature relative to authorizing the issuance of any notes in anticipation of the sale of the respective amounts of bonds herein authorized, or the renewals thereof, relative to providing for substantially level or declining annual debt service, relative to prescribing the terms, form and contents and as to the sale and issuance of the respective amounts of bonds herein authorized, and of any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and relative to executing agreements for credit

320392\4843-8178-4034\ v1

enhancement, are hereby delegated to the Comptroller of the County, as the chief fiscal officer of the County.

Section 6. Each of the bonds authorized by this Resolution and any bond anticipation notes issued in anticipation of the sale thereof shall contain the recital of validity prescribed by §52.00 of said Local Finance Law and said bonds and any notes issued in anticipation of said bonds shall be general obligations of the County of Erie, payable as to both principal and interest by general tax upon all the taxable real property within the County. The faith and credit of the County are hereby irrevocably pledged to the punctual payment of the principal of and interest on said bonds and any notes issued in anticipation of the sale of said bonds or the renewals of said notes, and provision shall be made annually in the budgets of the County by appropriation for (a) the amortization and redemption of the notes and bonds to mature in such year and (b) the payment of interest to be due and payable in such year.

Section 7. The validity of the bonds authorized by this Resolution and of any notes issued in anticipation of the sale of said bonds, may be contested only if:

(a) such obligations are authorized for an object or purpose for which the County is not authorized to expend money, or

(b) the provisions of law which should be complied with at the date of the publication of this Resolution are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty days after the date of such publication, or

(c) such obligations are authorized in violation of the provisions of the Constitution.

320392\4843-8178-4034\ v1

Section 8. This Resolution shall take effect immediately upon approval by the County Executive.

* * *

The adoption of the foregoing resolution was seconded by Legislator _____
_____ and duly put to a vote on roll call, which resulted as follows:

AYES:

NOES:

THE RESOLUTION WAS DECLARED ADOPTED.

* * *

320392\4843-8178-4034\ v1

Dated: Buffalo, New York,

_____, 2021

The foregoing Bond Resolution is hereby approved

County Executive

I, Robert M. Graber, HEREBY CERTIFY that the County Executive of Erie County approved a Bond Resolution of which the foregoing is a certified copy and returned the same for filing in the office of the Erie County Legislature.

_____, 2021.

Robert M. Graber
Clerk of the Erie County Legislature

APPROVED AS TO CONTENT:

By _____
Erie County Comptroller

APPROVED AS TO FORM:

By _____
Erie County Attorney

320392\4843-8178-4034\ v1

Legislator _____ offered the following resolution and moved its adoption:

RESOLVED BY THE COUNTY LEGISLATURE OF THE COUNTY OF ERIE, NEW YORK, AS FOLLOWS:

Section 9. The Clerk of the Erie County Legislature is hereby directed to publish the foregoing bond resolution, in full, in the _____, _____ and the _____ the official newspapers of the County for such publication, together with a notice in substantially the form prescribed in Section 81.00 of the Local Finance Law of the State of New York.

Section 10. This resolution shall take effect immediately.

* * *

CERTIFICATE

I, Robert M. Graber, Clerk of the Erie County Legislature, State of New York, HEREBY CERTIFY that the foregoing annexed extract from the minutes of a meeting of the Erie County Legislature duly called and held on April , 2021, has been compared by me with the original minutes as officially recorded in my office in the Minute Book of said County Legislature and is a true, complete and correct copy thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of said County this ____ day of April, 2021.

Robert M. Graber
Clerk of the Erie County
Legislature

320392\4843-8178-4034\ v1

(NOTICE TO BE ATTACHED TO AND **TO BE PUBLISHED**
WITH COPY OF RESOLUTION AFTER ADOPTION)

NOTICE

The resolution, a copy of which is published herewith, has been adopted by the County Legislature on the _____ day of April, 2021 and the validity of the obligations authorized by such resolution may be hereafter contested only if such obligations were authorized for an object or purpose for which the County of Erie, New York, is not authorized to expend money or if the provisions of law which should have been complied with as of the date of publication of this Notice were not substantially complied with, and an action, suit or proceeding contesting such validity is commenced within twenty days after the publication of this Notice, or such obligations were authorized in violation of the provisions of the constitution.

ROBERT M. GRABER
Clerk of the County Legislature

320392\4843-8178-4034\ v1

C:\Users\musarra\AppData\Local\Microsoft\Windows\Temporary Internet Files\Content.Outlook\BX3GPC6K\Erre Projects for 2021 Consolidated Bond Reso (4818-2953-4178 2) (1

2021 CAPITAL BUDGET BOND RESOLUTION - PROJECT COMPONENTS										1			
COLUMN #	A	B	C	D	E	F	G	H	PROJECT DETAILS				
LINE NO.	SAP PROJ NO.	PROJECT DESCRIPTION (Object or purpose)	SPECIFIC CLASS OR COMBINATION	ESTIMATED MAXIMUM COST	AMOUNT OF BONDS AUTHORIZED	STATE OR FEDERAL AID EXPECTED	OTHER	PPU Sec. 11.00a reference	CAPITAL BUDGET PAGE REFERENCE	Amended Description Request	FUNCTIONAL AREA	ADMINISTERED BY DEPT (CODE)	PERSON WHO WILL BE ADMINISTERING
20		Preservation of Bridges and Culverts Construction - Repair/Rehabilitation of Flagged Bridges and Culverts Upkeep	C	175,000	175,000			20 yrs. Par. 10	113, 121, & 132	This project will fund the construction of repairs and/or rehabilitation of structures that have to be completed based on Bridge Inspection Reports and Small Bridge/Large Culvert Inspection Reports and/or. Flags. We have an Engineering Consultant on board to design the repairs so that the construction work can be done within a timely manner. This work will be either bid out, done with Erie County Highway Maintenance Workers, or completed by force account work if insufficient time exists to be able to bid out and award a project. The work to be performed will be based on the priority at the time.	55167	123	2019 - Jonathan DePiancho
21		Vehicle and Equipment Replacement - Highways	C	2,000,000	2,000,000			15 yrs. Par. 28	113, 122, & 132	Where possible, the highway fleet is being drastically cut and new vehicles are "right sized" for the need. Most of this prior trucks used in highways are over 10 years old, out of warranty, exceeding 500,000 miles and beginning to need some major maintenance items. This project will continue to replace the larger vehicle fleet over time. By replacing them over time, the large maintenance bills can be reduced and a smaller fleet of vehicles can be utilized. This will be achieved by utilizing the equipment pool and the fleet management system, and ensuring that the equipment is being replaced in a timely manner. Another challenge is keeping within the EPA/DEC compliance and having the proper equipment such as road sweepers and vector flush trucks for storm sewers.	65167	123	2021 - Patrick Baskerville
22		Federal Aid - Design - Elmwood Ave. (CR 111) Rehabilitation - Kermore Ave. to Knoche Rd. Pm 5763.53	S	1,200,000	240,000	660,000		15 yrs. Par. 20	113, 123, & 132	This Federal Aid project is for the rehabilitation of Elmwood Avenue from Kermore Avenue to Knoche Rd. a total distance of 2.43 miles. The 1.53-mile section from Kermore to Sheridan will provide for 3 - 12 ft. lanes, one being a center turn lane, and 2 - 5 ft. bike lanes which will require moving the curbs back 3 ft. on either side and constructing new concrete curbs. Curb reveal will be restored. The existing storm drainage system is to be completely replaced. The roadway will be deep milled and overlaid. Traffic signals will need to be adjusted/relocated as necessary. Utility work will be extensive. The 0.9-mile section from Sheridan to Knoche Rd. will be deep milled and overlaid.	55167	123	
23		Federal Aid Bridge Preservation - Construction	C	1,700,000	500,000	1,200,000		20 yrs. Par. 10	113, 123, & 132	NYS/OT has designated several projects for the preservation of bridges with letting in 2021. These projects consist of maintenance items which prolong the life of Erie County's bridges and are eligible for federal funding under the Locally Administered Federal Aid Program.	65167	123	2019 - Jonathan DePiancho
24		Highway Safety Improvements	C	500,000	500,000			15 yrs. Par. 20	113, 124, & 132	Highway Safety Improvement funds would be used for correcting recognized highway deficiencies and upgrading highway appearances at locations on the county wide highway system that are determined to be hazardous, or are prone to higher incidences of accidents, through performance of a highway safety audit or study. The funds will be appropriated for the following uses: 1) Replacement of missing or deficient guardrail 2) Highway vertical alignment corrections (re-construction) at locations of substandard sight distance 3) Piping of deep ditches and/or replacing steep embankments to satisfy slope criteria to eliminate the need for guardrail installation 4) removal of obstructions within the clear zone and vehicle recovery zone width.	55167	123	2018 - Gina Wilkowiak
25		IT & GIS Equipment	C	175,000	175,000			5 yrs. Par. 35	113, 124, & 132	This request is to upgrade our equipment and software to stay competitive with the fast-paced advances in technology. The computers we currently are using are four years old and the survey equipment's technology is out dated. With advances in software, it is becoming increasingly difficult for the computers to process the data efficiently. Our electronic survey equipment is no longer functioning. We have invested a lot of time and resources into a new GIS platform, and the need to be able to update information captured in the field promptly and accurately. We would like the ability to purchase additional software to be able to analyze and repair our roads and building more expeditiously.	65167	123	2015 - Darlene Swintosky
26		Countywide Parks Improvements and ADA Accessibility	C	750,000	750,000			15 yrs. Par. 106	114, 125, & 132	In 2019, the "Erie County Parks System Master Plan" was updated. The Master Plan provides direction for repair, restoration and development of the Erie County Parks. This is a multi-year/multi-phase plan. The work of this project is in accordance with the recommendations of the Master Plan and will provide improvements to, but not necessarily limited to, preservation, enhancement, and improvement of existing system assets and landscape setting. Consultants aided in the completion of the mapping system, analyzing problems and opportunities, developing policies to protect and enhance the natural resources of the parks, and developing strategies for waterfront enhancement.	57110	164	5002 - Kelly Carbone
27		Countywide Shelter, Building, and Comfort Station Rehabilitation and ADA Accessibility	C	500,000	500,000			15 yrs. Par. 120/2	114, 125, & 132	This is an ongoing rehabilitation effort that includes roof replacements, ADA accessibility, environmental abatement, and refurbishment including, but not limited to, windows, doors, flooring, siding, and masonry work.	57110	164	5002 - Kelly Carbone
28		Countywide Roads, Pathways, and Parking Lot Improvements	COMBO	500,000	500,000			15 yrs. Par. 61	114, 125, & 132	This project will include the resurfacing, rehabilitation, and building of various roads, pathways, trail linkages, and parking lots within the County Park System.	57110	164	5002 - Kelly Carbone
29		Vehicles and Equipment	C	500,000	500,000			3 yrs. Par. 77	114, 125, & 132	This project would include the annual purchasing of vehicles and equipment necessary to facilitate operational requirements.	57110	164	5002 - Kelly Carbone
30	B	Culverts and Bridges	S	400,000	400,000			20 yrs. Par. 10	114, 125, & 132	This project includes the rehabilitation/replacement of the Ward Drive Bridge over Big Gulf Creek at Chestnut Ridge Park. This bridge is currently in a red flag status and the bond rating has once again been lowered.	57110	123	2018 - Jonathan DePiancho
31	B	WPA Era Rehabilitation	C	400,000	400,000			15 yrs. Par. 106	114, 125, & 132	The department has many Works Progress Admin (WPA) era structures that are in need of rehabilitation, due to former administration's years of neglect. These structures are historical in nature and are found in our five (5) heritage parks. This is a recommendation of the Parks Master Plan update.	57110	162	Administered in DPW/HVY
32		Bathhouse Street Redevelopment	COMBO	1,500,000	897,000	333,000		15 yrs. Par. 61	114, 127, & 132	Design and construction of the extension of transportation infrastructure with utilities to provide needed public access to the site for vehicles and pedestrians. Transportation infrastructure shall include including roads with pedestrian infrastructure and multi-use trails. Utilities shall include: gas, water, sewer, electric and telecommunications utilities to and on the site.	56967	162	3014 - Dan Castle
33		Trailblazing Woman Monument	S	260,000	260,000			5 years Par. 35	114, 128, & 132	The first three in a series of statues and plaques to pioneering women from Western New York will be designed and placed throughout WNY in this inaugural project. These women were leaders in their communities and the country. Their inspiring lives and careers deserve to be celebrated. Monuments in their honor will unveil their hidden heroism and the site.	57487	162	3009 - Mark Rountree
34		Escalator Demolition Space Renovations and Asbestos Abatement	C	1,300,000	1,000,000	150,000		15 yrs. Par. 120/2	114, 129, & 132	This multi-phased project will include, but is not limited to: rehabilitation or removal of the old escalators, filling of the floor opening, expansion of the public meeting space at the Ring of Knowledge, and addition of public exhibit and related use spaces on the 1st and 2nd floors. This project will be for completing all activities relating to the rehabilitation and/or demolition of the existing escalators including asbestos abatement and other miscellaneous work as required. Phase one (2021) would rehabilitate the two (2) escalator runs from the ground floor to the first floor, which have the highest traffic counts.	67487	122	1012 - Kristofer Strass
35		Flexible Use Bookmobile/Outreach Vehicle	S	140,000	140,000			5 yrs. Par. 28	114, 129, & 132	The requested vehicle would be smaller and more flexible than the bookmobile the library has and uses regularly. Like it's larger cousin, this vehicle would be used to expand outreach to schools, senior centers, rural communities, parks, festivals, community days and more. This smaller vehicle would also be able to get to a physical library. As a part of the Live Well Erie team, we particularly see the vehicle as benefit to seniors and those living in group quarters. The ease of driving and maneuverability of a van sized vehicle would allow additional personnel to provide such portable services.	67487	420	5400 - Tracy Paolici
36		Collegewide Equipment	C	720,000	720,000			5 yrs. Par. 32	114, 130, & 133	For the past several years all equipment purchased by ECC has been funded by Erie County as a capital project. For 2021, the College requests \$720,000 the acquisition of various equipment, including vehicles, buildings and grounds equipment, and technical equipment, as well as furniture and fixtures.	62487	102	5 - Robert Keating
TOTAL				41,408,000	31,953,000	5,074,000	4,441,000						

Comm. 8E-36



ERIE CO MAR 30 '21 AM 10:03

ERIE COUNTY COMPTROLLER
HON. STEFAN I. MYCHAJLIW

March 30, 2021

The Honorable
Erie County Legislature
92 Franklin Street – 4th Floor
Buffalo, New York 14202

RE: Law Department Spending, January 2021 & February 2021

Dear Honorable Members:

Pursuant to Resolution Intro. 3-2 (2016), as amended, I am providing your honorable body with an accounting of expenses from the county's risk retention fund. As you are aware, the risk retention fund is managed by the County Attorney and is used, in part, to fund outside counsel, settlements, and other lawsuit related costs. Outlined in this report are expenses billed to the risk retention fund for outside counsel by firm and year.

As requested, attached is a record of spending for January 2021 with expenditures adding up to \$41,578.60 and February 2021 with expenditures adding up to \$65,126.01. In the report, you can get an understanding of what we are paying individual firms for individual cases, without a public release of confidential data related to the case. My office is happy to provide detailed background information for any invoice in the report that may interest you.

In addition to outside counsel spending, the County Attorney also manages an independent fund. This fund is used to pay settlements, expert witnesses, and other sensitive costs associated with the county's defense during litigation. My office retains a detailed record of these expenses; however they are not included in this report because of the sensitive nature of the information contained within the records. They are available to anyone for inspection at any time, by appointment, in my office.

Sincerely,

A handwritten signature in blue ink, appearing to read "G. Gach", is written over a horizontal line.

Gregory G. Gach
Erie County Deputy Comptroller

County of Erie
Law Department Spending
Risk Retention
February, 2021

Run Date: 03/24/2021

<u>Vendor Number</u>	<u>Vendor Name</u>	<u>Expenditures</u>
103433	BARCLAY DAMON LLP	53.00
104457	LAWLEY SERVICE INSURANCE GROUP	49,146.51
116145	HURWITZ & FINE PC	4,484.00
135888	PERSONIUS MELBER LLP	73.50
143279	BENGART & DEMARCO LLP	6,609.00
148572	ALISA LUKASIEWICZ, PLLC	4,760.00
Grand Total		65,126.01

County of Erie
Law Department Spending
Risk Retention
January, 2021

Run Date: 03/24/2021

<u>Vendor Number</u>	<u>Vendor Name</u>	<u>Expenditures</u>
102816	Feldman Kieffer	18,318.60
103442	Hodgson Russ	13,760.00
105298	CIC PLACT INC	9,500.00
Grand Total		41,578.60



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

DO EC MAR26'21 PM12:37

March 26, 2021

The Honorable
Erie County Legislature
92 Franklin Street
Buffalo, NY 14202

Re: February 2021 Budget Monitoring Report

Dear Honorable Members:

The County Charter calls for a monthly Budget Monitoring Report (BMR). For January and February, the County does not go through the accrual process to produce monthly financial results. Thus, a "traditional" BMR for those months cannot be prepared. A traditional BMR will be released covering March year-to-date activity in late April 2021 after the March monthly closing has been finalized.

The County's 2020 fiscal year will close with a modest surplus of approximately \$1.1 million dollars. Erie County benefited from a steady recovery in sales tax revenue after the 2nd quarter lockdowns imposed by the New York Pause orders, as well as federal Coronavirus Relief Funding (CRF) to cover costs associated with responding to the COVID-19 pandemic. Higher than expected revenue and federal aid allowed the county to forgo certain one-shot budget gap closers proposed in the mid-year deficit remediation plan.

2021 promises to be a positive year for the county financially, with significant economic stimulus affecting nearly all sectors of the economy included as part of the American Rescue Plan (ARP). The Division of Budget and Management is also closely monitoring state budget negotiations to determine the impact on the county, in particular the proposed elimination of local aid withholding by the Assembly and Senate which will have a positive impact on Erie County.

Sincerely,

Robert W. Keating
Director of Budget and Management

cc: County Executive Mark C. Poloncarz
Erie County Fiscal Stability Authority



COUNTY OF ERIE

MARK C. POLONCARZ

COUNTY EXECUTIVE

March 18, 2021

The Honorable Erie County Legislature
Old County Hall
92 Franklin Street – Fourth Floor
Buffalo, New York 14202

RE: Fund 252 Spending Report

Dear Honorable Legislators:

Per Legislative request dated March 9th 2021, please find attached a memorandum and SAP printouts detailing spending in Fund 252 during county fiscal year 2020 including the various categories requested.

Thanks to the Coronavirus Aid, Relief, and Economic Stability (CARES) Act Coronavirus Relief Fund (CRF), Erie County benefited from an award of \$160,306,414.50 to fund the COVID-19 response effort. This included not only direct county efforts to respond to the pandemic like testing and contact tracing, but efforts to mitigate the economic impact of COVID-19 for local municipalities, schools, businesses, and families.

This funding was segregated into Fund 252 in order to allow detailed tracking for Federal reporting requirements as outlined by the U.S. Department of Treasury. The Division of Budget and Management has worked diligently to ensure full compliance with CRF guidance and regulations including among the many subrecipients of CRF funding.

If you have any questions, please do not hesitate to contact me.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. Keating", is written over a horizontal line.

Robert W. Keating
Director of Budget and Management

RWK/bqs

cc: Erie County Executive Mark C. Poloncarz

Attachement



MEMORANDUM COUNTY OF ERIE DEPT. OF BUDGET & MGMT

TO: Honorable Member of the Erie County Legislature

FROM: Budget Director Robert Keating

DATE: March 18, 2021

RE: Fund 252 Consumption Report through 12/31/20

Personnel Costs

Salary and fringe costs for Employees substantially dedicated to the COVID-19 relief effort are eligible to be paid for with CRF funding.

- Salary Total → \$2,144,785.39
- Fringe Total → \$4,865,278.61

Notable departments include:

- Health → \$1,151,523.51
- Sheriff → \$482,984.33
- Emergency Services → \$532,994.02
- DISS → \$655,393.65

Overtime & Non-Salary Expenses

Overtime work related to COVID-19 as well as associated payments like holiday pay and shift differential.

- Overtime → \$5,846,467.68
- Other → \$279,501.72

Notable departments include:

- Health → \$1,487,289.94
- Sheriff → \$2,357,303.94

- Jail Management→\$1,389,786.24
- Emergency Services→\$620,544.13

Vendor Payments

Please see the attached spreadsheet for a list of vendor payments of \$10,000 and up. Payments below this dollar figure are often for individuals who received rental and mortgage relief, or fee-for-service Department of Health Contractors like contact tracers. Notable categories of vendor payments include:

- **Medical and Health Supplies** →\$35,308,035.61
- **Lab and Technical Equipment** →\$3,630,002.59
- **Aid & Grant Programs**
 - School Support → \$15,200,750.00
 - Municipal Reimbursement→ \$ 7,962,576.36
 - Childcare Support →\$ 12,905,575.35
 - Small Business Assistance →\$23,000,000
 - Rental & Mortgage Relief →\$6,170,314.28

New Jobs/Positions

Several new positions were created under authorization in COMM. 6E-22(2020) in order to support the COVID-19 response, the majority of which are in the Health Department.

Health Department positions were added to support epidemiology, NY Forward inspection requirements, and COVID-19 testing.

Public Works Buildings and Grounds positions were added to meet minimum CDC recommended cleaning requirements.

DISS positions were added to support the massive increase in remote working, and the IT needs of the health department's new phone centers and contact tracing units.

The DSS position was added to support the department's lead role in administering various of federally funded COVID-19 grant programs.

Health:

- JUNIOR EPIDEMIOLOGIST JG IX
- SUPERVISING PUBLIC HEALTH SANITARIAN JG XI
- 6 INVESTIGATING PUBLIC HEALTH SANITARIANS JG VIII
- 2 PUBLIC HTH SANITAR (PT) JG VIII

- 2 LABORATORY TECHNOLOGISTS (PUBLIC HEALTH) JG IX
- SENIOR SECRETARIAL STENOGRAPHER JG VIII
- EPIDEMIOLOGIST JG XV

Public Works:

- 10 LABORERS JG III

Division of Information Support Services:

- JUNIOR NETWORK ANALYST JG XIII
- OPERATIONS COMMUNICATIONS COORDINATOR JG VIII

Department of Social Services:

- SPECIAL ASSISTANT TO COMMISSIONER OF SOCIAL SERVICES JG XV

County of Erie, New York
Annual Budget vs Commitment/Actual (Period 0..999) and Available Budget for the period 0..999 of Fiscal Year 2020.

Fund/Group : COVID-19 Response-CRF Funding
Funds Center/Group : Erie by Division
Grant/Group : Not Relevant
Funded Program/Group: *

(252
(BDDIV
(NOT RELEVANT
(*
)
)
)

Commitment Item	Current Budget	Commitment	Actuals	Parked Actual	Commitment/Actual
445040 Int & Earn-3rd Party	70,354.20-		70,354.20-		70,354.20-
Other Sources	70,354.20-		70,354.20-		70,354.20-
Local Source Revenue	70,354.20-		70,354.20-		70,354.20-
414025 Fed Aid - CARES Act	134,134,660.33-		129,860,271.04-		129,860,271.04-
Federal Revenue	134,134,660.33-		129,860,271.04-		129,860,271.04-
407680 SA-Serv Fr Recipnts					
409000 State Aid Revenues					
409050 State Aid Revenue Offset					
State Revenue					
486000 Interfund Revenue Subsidy					
Interfund Revenue					
County Revenue	134,205,014.53-		129,930,625.24-		129,930,625.24-
500000 Full Time - Salaries	2,046,592.04		2,046,592.04		2,046,592.04
500010 Part Time - Wages	38,716.06		38,716.06		38,716.06
500020 Regular PT - Wages	58,335.04		58,335.04		58,335.04
500030 Seasonal - Wages	1,142.25		1,142.25		1,142.25
Salaries	2,144,785.39		2,144,785.39		2,144,785.39
500300 Shift Differential	66,001.85		66,001.85		66,001.85
500330 Holiday Worked	186,063.29		186,063.29		186,063.29
500340 Line-up Pay	22,162.88		22,162.88		22,162.88
500350 Other Employee Payments	5,273.70		5,273.70		5,273.70
501000 Overtime	5,846,467.68		5,846,467.68		5,846,467.68
Non-Salaries	6,125,969.40		6,125,969.40		6,125,969.40
504990 Reductions Per Srv					
Countywide Adjustments					
Personnel Related Expense	8,270,754.79		8,270,754.79		8,270,754.79
502000 Fringe Benefits	4,865,278.61		4,865,278.61		4,865,278.61
502010 Employer FICA			476,564.36		476,564.36
502020 Employee FICA - Medicare			117,149.59		117,149.59
502030 Employee Health Insurance			1,682,324.35		1,682,324.35
502040 Dental Plan			16,582.75		16,582.75
502050 Workers' Compensation			43,173.05		43,173.05
502060 Unemployment Insurance			5,367.22		5,367.22
502070 Hosp & Med-Retirees'			1,475,232.73		1,475,232.73
502090 Health Insurance Waiver			11,216.05		11,216.05
502100 Retirement			1,037,668.51		1,037,668.51
Fringe Benefit Total	4,865,278.61		4,865,278.61		4,865,278.61
505000 Office Supplies	128,858.41	5,509.48	123,348.93		128,858.41
505200 Clothing Supplies	164,694.57	48,340.28	116,354.29		164,694.57
505400 Food & Kitchen Supplies	262,568.47	1,080.69	261,487.78		262,568.47
505600 Auto Tr & Hwy Eq Sup	19,554.93	2,718.00	16,836.93		19,554.93
505800 Medical & Health Supplies	35,799,624.18	2,329,463.57	35,308,035.61		37,637,499.18
506200 Maintenance & Repair	794,600.47	7,984.43	786,616.04		794,600.47
506400 Highway Supplies	4,387.00		4,387.00		4,387.00
Supplies and Repairs	37,174,288.03	2,395,096.45	36,617,066.58		39,012,163.03
510000 Local Mileage Reimb	17,538.46		17,538.46		17,538.46
510100 Out Of Area Travel	61.65		61.65		61.65
510200 Training And Education	2,977.97	900.00	2,077.97		2,977.97
515000 Utility Charges					
530000 Other Expenses	58,914.69		58,914.69		58,914.69

County of Erie, New York
Annual Budget vs Commitment/Actual(Period 0..999) and Available Budget for the period 0..999 of Fiscal Year 2020.

Funds/Group : COVID-19 Response-CRF Funding
Funds Center/Group : Erie by Division
Grant/Group : Not Relevant
Funded Program/Group:*

(252
(BDDIV
(NOT RELEVANT
(*))))

Commitment Item	Current Budget	Commitment	Actuals	Parked Actual	Commitment/Actual
545000 Rental Charges	1,576,749.64	620.58	1,576,129.06		1,576,749.64
598900 County Contingency		1,520.58	1,654,721.83		1,656,242.41
Other	1,656,242.41		363,979.97		363,979.97
518188 Buffalo Zoo	363,979.97		363,979.97		363,979.97
Non Profit Agency Subsidy	677,563.67		677,563.67		677,563.67
517611 FeedMore Western New York	677,563.67		677,563.67		677,563.67
Non Profit Purchase of Services	51,433,809.42	474,383.78	50,959,425.64		51,433,809.42
516020 Pro Ser Cnt and Fees	1,130,201.89		1,130,201.89		1,130,201.89
516027 Meal Preparation	137,380.01	9,100.00	128,280.01		137,380.01
516030 Maintenance Contracts	649,818.00	313,069.20	336,748.80		649,818.00
516080 Life and Safety Contracts	53,351,209.32	796,552.98	52,554,656.34		53,351,209.32
Professional Svcs Contracts and Fe	54,392,752.96	796,552.98	53,596,199.98		54,392,752.96
Contractual	3,932,531.19	302,528.60	3,630,002.59		3,932,531.19
561410 Lab & Technical Equipment	106,118.14	12,266.28	93,851.86		106,118.14
561420 Office Furn & Fixt	1,296,468.91	84,925.91	1,211,543.00		1,296,468.91
561440 Motor Vehicles	5,335,118.24	399,720.79	4,935,397.45		5,335,118.24
Equipment					
570020 Interfund - Road	846,498.00		846,498.00		846,498.00
570025 InterFd Co Share 911	846,498.00		846,498.00		846,498.00
575000 Interfnd Exp Non-Sub	4,933.07		4,933.07		4,933.07
Interfund Expense					
910700 ID Fleet Services	63,146.93		63,146.93		63,146.93
912300 ID Highways Services	68,818.37		68,818.37		68,818.37
914000 ID CW Accts Budget	915,316.37		915,316.37		915,316.37
980000 ID DISS Services					
Interdepartmental Billings					
Allocations					
525000 MMIS-Medicaid Loc Sh	4,500,000.00		4,500,000.00		4,500,000.00
525040 Family Assistance (PA)	3,655,843.88	2,444,373.49	1,211,470.39		3,655,843.88
525092 Child Care - COBG	7,172,299.96		7,172,299.96		7,172,299.96
525094 Day Care Provider Funds	6,245,314.28	75,000.00	6,170,314.28		6,245,314.28
525096 Rent/Mortgage Assist	10,963.32		10,963.32		10,963.32
528000 Svcs Spec Need Child	10,841.68		10,841.68		10,841.68
528010 Svcs Early Inv Prog	21,595,263.12	2,519,373.49	19,075,889.63		21,595,263.12
Program Specific					
570040 I/F Subsidy Debt Srv	121,068,981.13	6,112,264.29	116,794,591.84		122,906,856.13
Debt Services					
All Other Operating Expense					
County Expense	134,205,014.53	6,112,264.29	129,930,625.24		136,042,889.53
Commitment Item		6,112,264.29			6,112,264.29

County of Erie, New York
Annual Budget vs Commitment/Actual(Period 0..999) and Available Budget for the period 0..999 of Fiscal Year 2020.

Fund/Group : COVID-19 Response-CRF Funding
Funds Center/Group : Erie by Division
Grant/Group : Not Relevant
Funded Program/Group: *

(252
(BDDIV
(NOT RELEVANT
(*

Commitment Item	Purchase Requisite	Purchase Orders	Funds Reservation	Funds Precommitment	Funds Commitment
** 505000 Office Supplies		5,509.48			
505200 Clothing Supplies		48,340.28			
505400 Food & Kitchen Supplies		1,080.69			
505600 Auto Tr & Hwy Eq Sup		2,718.00			
505800 Medical & Health Supplies	4,628.00	2,324,835.57			
506200 Maintenance & Repair		7,984.43			
506400 Highway Supplies					
** Supplies and Repairs	4,628.00	2,390,468.45			
510100 Out Of Area Travel					
510200 Training And Education		900.00			
515000 Utility Charges					
530000 Other Expenses		620.58			
545000 Rental Charges		1,520.58			
** Other					
518188 Buffalo Zoo					
* Non Profit Agency Subsidy					
517611 FeedMore Western New York					
* Non Profit Purchase of Services					
516020 Pro Ser Cnt and Fees		474,383.78			
516030 Maintenance Contracts		9,100.00			
516080 Life and Safety Contracts		313,069.20			
* Professional Svcs Contracts and Fe		796,552.98			
Contractual		796,552.98			
** 561410 Lab & Technical Equipment	7,314.83	295,213.77			
561420 Office Furn & Fixt		12,266.28			
561440 Motor Vehicles		84,925.91			
** Equipment	7,314.83	392,405.96			
575000 Interfnd Exp Non-Sub					
* Interfund Expense					
** Allocations					
525092 Child Care - CCBG		2,444,373.49			
525094 Day Care Provider Funds		75,000.00			
525095 Virtual Learning		2,519,373.49			
525096 Rent/Mortgage Assist		6,100,321.46			
** Program Specific					
*** All Other Operating Expense	11,942.83	6,100,321.46			
**** County Expense	11,942.83				
**** Commitment Item	11,942.83	6,100,321.46			

Account Number	Transaction currency	Ref. document number	Fund	Busi mess rel	Funcio Area	Cost Center	Text	Posting Date	Document Type	Entry Date	Vendor
516020	20,000,000.00	5000597814	252	162	58090	1620070	43-North Business Program	10/20/2020 WE		10/20/2020	1685408
525095	5,000,000.00	5000596859	252	120	56055	1206060	Virtual Learning-Say Yes	9/30/2020 WE		10/8/2020	165637
525092	4,500,000.00	101978131	252	120	56055	1206060	Accrual - Child Care CDBG	12/31/2020 SA		2/10/2021	
516020	4,396,850.00	5000596706	252	140	54010	1401010	Buffalo Public Schools	10/7/2020 WE		10/7/2020	116441
516020	3,000,000.00	5000597940	252	140	56530	1401010	Buffalo Niagara Convention and Visitors Bureau	10/20/2020 WE		10/20/2020	109546
505800	2,700,000.00	5000593494	252	120	56010	1201010	MM Olive Development Corp	9/22/2020 WE		9/22/2020	105287
505800	2,418,750.00	5000591294	252	127	54090	1271463	Hype Labs LLC-625K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (1 of 2)	8/10/2020 WE		8/10/2020	1100131
505800	2,418,750.00	5000594198	252	127	54090	1271463	Hype Labs LLC-625K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (2 of 2)	5/12/2020 WE		5/12/2020	1100131
505800	2,142,000.00	5000583432	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (1 of 2)	8/10/2020 WE		8/10/2020	1100131
505800	1,940,000.00	5000591294	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (2 of 2)	5/12/2020 WE		5/12/2020	1100131
505800	1,940,000.00	5000594198	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (1 of 2)	8/10/2020 WE		8/10/2020	1100131
505800	1,935,000.00	5000593933	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (2 of 2)	9/11/2020 WE		9/11/2020	1100131
505800	1,837,875.00	5000594341	252	127	54090	1271463	Hype Labs LLC-Nitrile Gloves Various Sizes	9/8/2020 WE		9/8/2020	1100131
505800	1,625,000.00	5000593915	252	127	54090	1271463	Say Yes 9/21/20-12/31/20 Virtual Learning Asst	9/8/2020 WE		9/8/2020	1100131
525095	1,455,000.00	5000580262	252	127	54090	1271463	Say Yes 9/21/20-12/31/20 Virtual Learning Asst	9/8/2020 WE		9/8/2020	1100131
516020	1,294,950.52	5000597912	252	120	56055	1206060	Range Brokers INT-300K FFP2 Respirators	4/7/2020 WE		4/7/2020	167796
516020	1,080,750.00	5000598070	252	140	54010	1401010	Williamsville Central Schools	10/20/2020 WE		10/20/2020	130415
525095	1,000,000.00	5000603420	252	120	56055	1206060	Say Yes 9/21/20-12/31/20 Virtual Learning Asst	10/21/2020 WE		10/21/2020	111084
516020	1,000,000.00	5000599712	252	140	54010	1401010	Erie 1 BOCES 9/21/20-12/31/20 Virtual Learning Asst	12/15/2020 WE		12/15/2020	165637
516020	965,988.10	5000599716	252	140	54010	1401010	City of Buffalo	11/6/2020 WE		11/6/2020	139302
516020	946,028.71	5000599714	252	140	54010	1401010	Town of Cheektowaga	11/6/2020 WE		11/6/2020	101694
505800	927,500.00	5000587525	252	127	54090	1271463	Town of Evans	11/6/2020 WE		11/6/2020	109175
516020	919,247.15	5000599776	252	140	54010	1401010	Hype Labs LLC-10K Disinfectant 800 count Bucket of Alcohol	11/6/2020 WE		11/6/2020	109542
515000	846,498.00	1901645638	252	140	52490	1403010	SUNY Erie	7/1/2020 WE		7/1/2020	167866
516020	827,250.00	5000594152	252	140	54010	1401010	Town of Amherst	11/9/2020 WE		11/9/2020	107656
505800	790,000.00	5000593917	252	127	54090	1271463	Kenmore-TN Tonawanda UFS	9/10/2020 WE		9/10/2020	104212
525094	780,000.00	5000597684	252	120	56055	1206060	Hype Labs LLC-200K Covid Test Kits with VTM or UTM inv #1459	9/8/2020 WE		9/8/2020	1100131
516020	773,896.18	5000599777	252	140	54010	1401010	Child Care Resource Network - Child Care 9/21/20-12/31/20	10/16/2020 WE		10/16/2020	108745
516020	762,800.00	5000595360	252	140	54010	1401010	Town of Tonawanda	11/9/2020 WE		11/9/2020	107675
517611	677,563.67	5000604191	252	140	56772	1401010	West Seneca Central Sch	9/23/2020 WE		9/23/2020	110471
525094	675,626.51	5000603595	252	120	56055	1206060	Feed More Western New York	12/22/2020 WE		12/22/2020	169827
516020	625,000.00	5000595363	252	140	54010	1401010	Tyngs Medical LLC-100K Level 2 Gowns	9/23/2020 WE		9/23/2020	111510
505800	612,000.00	5000583183	252	127	54090	1271463	Foam Depot-640K Procedural Masks	5/11/2020 WE		5/11/2020	1100126
505800	550,400.00	5000582897	252	127	54090	1271463	Lancaster Central School District	5/7/2020 WE		5/7/2020	1100127
505800	541,950.00	5000596069	252	127	54090	1271463	Child Care Resource Network - Child Care 9/21/20-12/31/20	7/7/2020 WE		7/7/2020	1100140
516020	534,300.00	5000594346	252	127	54090	1271463	Tyngs Medical LLC-100K Level 2 Gowns	10/1/2020 WE		10/1/2020	102975
516020	499,750.00	5000597872	252	140	54010	1401010	Frontier Central - #2 Blasdel	9/11/2020 WE		9/11/2020	1100136
505800	494,500.00	5000589175	252	127	54090	1271463	Stratodyne Inc-130K Gowns	10/20/2020 WE		10/20/2020	110316
505800	474,000.00	5000593931	252	127	54090	1271463	Orchard Park Central School District	7/17/2020 WE		7/17/2020	1100140
516020	460,500.00	5000594356	252	140	54010	1401010	Atlantic Capital Lending Limited-154.8K Level 2 Gowns	9/8/2020 WE		9/8/2020	1100131
525095	454,933.46	5000603774	252	120	56055	1206060	Atlantic Capital Lending Limited-4300 Cartons Nitrile Gloves	12/17/2020 WE		12/17/2020	130415
505800	453,160.00	5000590365	252	127	54090	1271463	Hype Labs LLC - 453,160 COVID Test Kits	7/30/2020 WE		7/30/2020	1100131
505800	446,175.00	5000595844	252	127	54090	1271463	Erie 1 BOCES 9/21/20-12/31/20 Virtual Learning Asst	9/29/2020 WE		9/29/2020	1100131
505800	446,175.00	5000603678	252	127	54090	1271463	Hype Labs LLC - Nitrile Gloves - various sizes	11/2/2021 WE		11/2/2021	1100131
505800	426,250.00	5000590365	252	127	54090	1271463	Hype Labs LLC - Nitrile Gloves - various sizes	7/30/2020 WE		7/30/2020	1100131
505800	425,000.00	5000592527	252	127	54090	1271463	Hype Labs LLC - Protective Suits	8/21/2020 WE		8/21/2020	1100140
516020	425,000.00	5000595848	252	127	54090	1271463	Atlantic Capital Lending Limited - 50K Makrite Sekura N95	9/29/2020 WE		9/29/2020	1100140
516020	412,641.49	5000600527	252	140	54010	1401010	Atlantic Capital Lending Limited - 50K Makrite Sekura N95	11/6/2020 WE		11/6/2020	111505
516020	412,450.00	5000594151	252	140	54010	1401010	Town of Lancaster	9/10/2020 WE		9/10/2020	147266
505800	411,616.50	5000590001	252	127	54090	1271463	Sweet Home School District	7/23/2020 WE		7/23/2020	1100136
561440	405,000.00	5000605644	252	127	54090	1271463	Stratodyne Inc - 100,150 Gowns	11/8/2021 WE		11/8/2021	1100155
516020	400,365.00	5000601099	252	122	51620	1222040	Farther Specialty Vehicles - Specialty Vehicle for Health	11/16/2020 WE		11/16/2020	105213
505800	387,500.00	5000583699	252	127	54090	1271463	MKS Plumbing Corp - Courtyard Water Fountain and Bathroom Improvements	5/15/2020 WE		5/15/2020	1100125
525095	386,579.50	5000597913	252	120	56055	1206060	Range Brokers Int. - Procedural Masks	10/20/2020 WE		10/20/2020	109558
505800	385,000.00	5000593932	252	127	54090	1271463	Erie 2 BOCES - Virtual Learning 9/21/20 - 12/31/20	9/8/2020 WE		9/8/2020	1100131
516020	384,972.21	5000602572	252	140	54010	1401010	Hype Labs LLC - 100K Makrite N99 Masks	12/7/2020 WE		12/7/2020	107679
516020	376,500.00	5000593412	252	140	54010	1401010	Town of West Seneca	9/1/2020 WE		9/1/2020	110891
							Hamburg Central Schools				

505800	375,000.00	5000594199	252	127	54090	1271463	Hyge Labs LLC - 15K boxes Procedural Masks
518188	363,979.97	5000604039	252	140	57989	1401010	Zoological Society of Buffalo
518020	339,750.00	5000593399	252	140	54010	1401010	Amherst Central Schools
505800	337,500.00	5000587609	252	127	54090	1271463	Tygris Medical LLC - 90K Level 2 Gowns
516020	321,981.70	5000599687	252	140	54010	1401010	Town of Grand Island
516020	320,250.00	5000594533	252	140	54010	1401010	Grand Island Central School District
516020	313,300.00	5000593880	252	140	54010	1401010	Charter School for Applied Technologies
505800	310,000.00	5000583186	252	127	54090	1271463	Tygris Medical LLC - 1M Nitrile Medical Gloves
505800	309,800.00	5000584356	252	127	54090	1271463	Foam Depot - 360K Procedural Masks
505800	300,000.00	5000586925	252	127	54090	1271463	Tygris Medical LLC - 100K Goggles
505800	289,212.75	5000590365	252	127	54090	1271463	Hyge Labs LLC - Antibacterial Wipes
516020	279,990.00	5000597136	252	140	54010	1401010	Lake Shore Central Schools
561440	279,799.00	5000606198	252	127	54090	1271463	LDV - Command Center Vehicle
525095	278,600.00	5000597914	252	120	56055	1206060	YMCA of Western New York 11/21/20 - 12/31/20
516020	277,000.00	5000597776	252	140	54010	1401010	Cheektowaga Central School District
516020	270,850.00	5000598517	252	140	54010	1401010	Cheektowaga Maryvale UFSD
505800	267,000.00	5000582343	252	127	54090	1271463	Tygris Medical LLC - 300K Procedural Masks
516020	259,750.00	5000594153	252	140	54010	1401010	Lackawanna City School District
505800	250,000.00	5000582288	252	127	54090	1271463	Range Brokers Int. - Procedural Masks
516020	243,200.00	5000593492	252	140	54010	1401010	Imquous Central School District
505800	237,500.00	5000582895	252	127	54090	1271463	Gordon Companies - 50K N95s
505800	237,000.00	5000593931	252	127	54090	1271463	Hyge Labs LLC - 100K Face Masks Hearing Impaired Child
516020	232,873.82	5000606210	252	127	54025	1273010	Qiagen LLC - NeulMedX Molecular Systems
516020	223,900.00	5000596372	252	140	54010	1401010	Depew UFSD
516020	217,650.00	5000595361	252	140	54010	1401010	CS Business Systems - 150 Smart Buy EliteBook X360 1030 G4 i5
561410	215,176.50	5000578586	252	127	54090	1271463	reclass Feed More Covid July IJIC2cares to fund 252
516027	206,114.21	101959461	252	163	56772	1632010	ACCRUAL
525095	200,000.00	101976131	252	120	56055	1206060	reclass Feed More Covid July IJIC2cares to fund 252
516027	199,980.00	101959458	252	163	56772	1632010	reclass Feed More Covid July IJIC2cares to fund 252
516020	198,250.00	5000596707	252	140	54010	1401010	Springville Griffith Institute
516027	195,358.53	101959461	252	163	56772	1632010	reclass Feed More Covid augh IJIC2cares to fund 252
516020	190,100.00	5000595001	252	140	54010	1401010	East Aurora Union Free School District
505800	189,910.00	5000606486	252	127	54090	1271463	MKS Plumbing Corp - Countywide Water Fountain and Bathroom Improvements
506200	189,224.40	5000588199	252	127	54090	1271463	Stratdyne, Inc. - 46,040 Gowns
516020	182,000.00	5000586514	252	127	54090	1271463	Municipal Emergency Services - 20,000 boxes of wipes
516020	179,200.00	5000597105	252	140	54010	1401010	Alden Central School District
561410	176,823.60	5000605900	252	127	54090	1271463	McKesson Medical-Surgical - 20 Ventilator Systems
516020	175,000.00	5000607192	252	127	54090	1271463	Qiagen LLC - NeulMedX Molecular Systems
505800	170,000.00	5000592527	252	127	54090	1271463	Atlantic Capital Lending Limited - 50K Makrite Sekura N95
505800	170,000.00	5000595648	252	127	54090	1271463	Atlantic Capital Lending Limited - 50K Makrite Sekura N95
505800	170,000.00	5000597281	252	127	54090	1271463	COkEm International LTD - 200K N95 Masks
505800	170,000.00	5000604561	252	127	54090	1271463	COkEm International LTD - 200K N95 Masks
516020	168,600.00	5000593411	252	140	54010	1401010	Foam Depot - 25K Goggles
505800	165,250.00	5000582897	252	127	54090	1271463	Cleveland Hill UFSD
516020	165,000.00	5000593493	252	140	54010	1401010	Akron Central School District
516020	162,050.00	5000596705	252	140	54010	1401010	Alaska Structures, Inc. - 50% Down Mobile Testing Structure
505800	155,740.50	5000585055	252	127	54090	1271463	Alaska Structures, Inc. - 50% Balance Mobile Testing Structure
506200	150,951.00	5000590365	252	127	54090	1271463	Million Caterpillar - Caterpillar X060
505800	149,000.00	5000586066	252	140	54010	1401010	Laird Plastics - 33,330 Infection Control Face Shields
516020	143,000.00	5000590365	252	127	54090	1271463	Eden Central School District
516020	142,443.42	5000597499	252	140	54010	1401010	Hyge Labs LLC - A44K Alpha Pro Tech Masks
560410	142,100.00	70	252	123	55020	1231010	Town of North Collins
505800	138,000.00	5000581857	252	127	54090	1271463	SECURE WATCH 24 LLC-10 465T 4x6" Small size
505800	138,000.00	5000582956	252	127	54090	1271463	Range Brokers Int. - 138K Procedure Masks
516027	135,645.02	1901646460	252	163	56772	1632010	*FEEDMORE COVID OCTOBER
505800	132,435.00	5000588408	252	127	54090	1271463	Laird Plastics - 29,430 Infection Control Face Shield
516020	132,092.61	500059638	252	140	54010	1401010	Town of Clarence
505800	132,000.00	5000594343	252	127	54090	1271463	Hyge Labs LLC - 300K Syringe with Needles 3M 25 Gauge 1"
505800	131,670.00	5000584462	252	127	54090	1271463	Laird Plastics - 29,260 Infection Control Face Shield
561410	131,493.60	5000597892	252	127	54090	1271463	Epius Technology, Inc. - Cisco UCS SOL Cluster

9/11/2020	WE	9/11/2020	1100131
12/22/2020	WE	12/22/2020	108623
9/1/2020	WE	9/1/2020	110167
6/30/2020	WE	6/30/2020	1100126
11/6/2020	WE	11/6/2020	110927
9/15/2020	WE	9/15/2020	103176
9/8/2020	WE	9/8/2020	168235
5/11/2020	WE	5/11/2020	1100112
5/26/2020	WE	5/26/2020	1100112
6/22/2020	WE	6/22/2020	1100126
7/30/2020	WE	7/30/2020	1100131
10/13/2020	WE	10/13/2020	151547
12/31/2020	WE	11/9/2021	113031
12/31/2020	WE	11/9/2021	113031
10/20/2020	WE	10/20/2020	136779
10/19/2020	WE	10/19/2020	116506
10/27/2020	WE	10/27/2020	109014
5/1/2020	WE	5/1/2020	1100126
9/10/2020	WE	9/10/2020	111595
4/30/2020	WE	4/30/2020	1100125
9/2/2020	WE	9/2/2020	103734
5/6/2020	WE	5/6/2020	1100130
9/8/2020	WE	9/8/2020	1100131
12/31/2020	WE	11/6/2021	168094
10/5/2020	WE	10/5/2020	108698
9/23/2020	WE	9/23/2020	107629
3/20/2020	WE	3/20/2020	108528
12/16/2020	SA	12/16/2020	210/2021
12/16/2020	SA	12/16/2020	131958
10/7/2020	SA	10/7/2020	102445
9/16/2020	WE	11/22/2021	105213
12/31/2020	WE	7/8/2020	167833
6/17/2020	WE	6/17/2020	105297
10/12/2020	WE	10/12/2020	109458
12/31/2020	WE	11/2/2021	105252
12/31/2020	WE	8/21/2020	1100140
9/29/2020	WE	9/29/2020	1100140
10/8/2020	WE	10/14/2020	1100132
12/28/2020	WE	12/28/2020	1100132
9/1/2020	WE	9/1/2020	110228
5/7/2020	WE	5/7/2020	1100127
9/2/2020	WE	9/2/2020	167996
10/7/2020	WE	10/7/2020	109482
9/21/2020	WE	9/21/2020	1100146
9/21/2020	WE	9/21/2020	1100146
12/17/2020	WE	12/17/2020	112740
6/8/2020	WE	6/8/2020	104395
10/1/2020	WE	10/1/2020	168015
7/30/2020	WE	7/30/2020	1100131
10/15/2020	WE	10/15/2020	111410
11/17/2020	WE	11/17/2020	1100125
4/28/2020	WE	4/28/2020	1100125
5/8/2020	WE	5/8/2020	104395
12/23/2020	KN	7/15/2020	104395
7/15/2020	WE	11/6/2020	108786
11/6/2020	WE	9/11/2020	1100131
5/26/2020	WE	5/26/2020	104395
10/20/2020	WE	10/20/2020	120785

516020	129,550.00	5000595365	252	140	54010	1401010	Global Concepts Charter School	9/23/2020	WE	6/23/2020	168265
516020	129,389.81	5000595685	252	140	54010	1401010	Town of Eden	11/6/2020	WE	11/6/2020	111116
516020	129,350.00	5000593869	252	140	54010	1401010	South Buffalo Charter School	9/8/2020	WE	9/8/2020	106998
516020	128,100.00	5000594357	252	140	54090	1401010	Tapestry Charter School	9/14/2020	WE	9/14/2020	168266
505800	125,000.00	5000590728	252	127	54090	1271463	Three Sticks Marketing LLC - 500K Disposable Face Masks	8/4/2020	WE	8/4/2020	168032
505800	125,000.00	5000593363	252	127	54090	1271463	Three Sticks Marketing LLC - 500K Disposable Face Masks	9/1/2020	WE	9/1/2020	168032
505800	124,900.00	5000588274	252	127	54090	1271463	Uzo 1 International - 10K Canisters Antibacterial Wipes	7/7/2020	WE	7/7/2020	109611
505800	123,667.59	5000582897	252	127	54090	1271463	Foam Depot - Shipping on Procedural Masks & Goggles	5/7/2020	WE	5/7/2020	110012
516020	122,610.57	5000602692	252	140	54010	1401010	City of Lackawanna	12/8/2020	WE	12/8/2020	148037
545000	118,078.15	1019509092	252	127	54090	1271463	Invocar/Vacident - Rental of 500 Commerce	11/24/2020	SA	11/24/2020	1100145
505800	116,000.00	5000591990	252	127	54090	1271463	MPG Endeavors, Inc. - 200K Shoe Covers	8/17/2020	WE	8/17/2020	1100145
516080	115,896.00	5000602868	252	122	51620	1222060	Techniq LLC - Furnish & Install UVGI System	12/9/2020	WE	12/9/2020	167947
561410	113,625.00	5000604798	252	122	51620	1222020	HUS Supply Co LLC - 25 Minuteman 20" Traction Drive	12/17/2020	WE	12/17/2020	167947
505800	112,500.00	5000580263	252	127	54090	1271463	Range Brokers Int. - 150K Procedural Masks	4/7/2020	WE	4/7/2020	167796
525096	111,114.82	5000605590	252	120	56142	1209070	VIA - DSS CARES Act Assist Program 9/14-12/31	12/31/2020	WE	12/31/2020	141136
505800	109,188.00	5000584465	252	120	56055	1271463	Laird Plastics - 24,264 Infection Control Face Shields	5/26/2020	WE	5/26/2020	104395
525095	103,015.21	5000603776	252	120	56055	1206060	Erie 2 BOCES - Virtual Learning 9/21/20 - 12/31/20	12/17/2020	WE	12/17/2020	109558
516020	101,600.00	5000595364	252	140	54010	1401010	Buffalo Academy of Science	9/23/2020	WE	9/23/2020	168214
516020	100,900.00	5000593839	252	140	54010	1401010	Holland Central Schools	9/4/2020	WE	9/4/2020	111040
561410	99,583.79	101971017	252	163	56772	1632010	Roche Diagnostic Corp - Roche MAGNA Pure 96	12/31/2020	WE	12/31/2020	106518
561410	95,000.00	5000585326	252	127	54090	1271463	*RCLS NOV FEEDMORE TO COUNTY COVID	5/29/2020	WE	5/29/2020	120785
516020	94,500.00	5000596289	252	140	54010	1401010	Eplus Technology, Inc. - ASR1001-HX	10/2/2020	WE	10/2/2020	168395
516080	92,816.86	5000602868	252	122	51620	1222060	National Heritage Academies	12/9/2020	WE	12/9/2020	167947
561440	89,975.00	5000595933	252	127	54090	1271463	Techniq LLC - Furnish & Install UVGI System	9/30/2020	WE	9/30/2020	100985
505800	88,800.00	5000591627	252	127	54090	1271463	Regional International Corp - Model MV607 - SBA	8/12/2020	WE	8/12/2020	1100130
561410	84,645.00	5000597117	252	115	53110	1151040	Gordon Companies - 22,200 N95 Masks	10/1/2020	WE	10/1/2020	108496
505800	84,150.00	5000594460	252	127	54090	1271463	United Uniform Company - 165 Avon First Responder Kits	5/26/2020	WE	5/26/2020	104395
505800	82,200.00	5000585222	252	127	54090	1271463	Laird Plastics - 18,700 Infection Control Face Shields	6/3/2020	WE	6/3/2020	1100136
516027	81,898.70	101976888	252	163	56772	1632010	Stratodyne Inc - 20K Gowns	12/31/2020	SA	2/4/2021	162368
561410	81,074.22	5000579802	252	165	53020	1650050	EXP ACCRUAL TO BE REVERSED IN 2021	3/26/2020	WE	4/2/2020	162368
516020	80,146.00	5000603762	252	127	54090	1271463	Intrado Life & Safety Solution - Systems	12/17/2020	WE	12/17/2020	168709
505800	79,900.00	5000596784	252	127	54090	1271463	The Research Foundation for the State of NY - SARS-CoV-2 monitoring	10/8/2020	WE	10/8/2020	109611
516020	79,530.80	5000602869	252	127	54090	1271463	UZO 1 International - 10K Level 3 Gowns	12/9/2020	WE	12/9/2020	167947
505800	78,678.00	5000586518	252	127	54090	1271463	Techniq LLC - UVGI Project	6/18/2020	WE	6/18/2020	104395
516020	78,350.00	5000602695	252	140	54010	1401010	Laird Plastics - 17,484 Infection Control Face Shield	12/8/2020	WE	12/8/2020	118125
505800	75,834.00	5000582241	252	127	54090	1271463	Westminster Community Charter School	4/29/2020	WE	4/29/2020	104395
516027	75,614.86	101959461	252	163	56772	1632010	Laird Plastics - 16,852 Infection Control Face Shield	12/16/2020	SA	12/16/2020	104395
505800	75,000.00	5000585590	252	127	54090	1271463	reclass Feed More Covid sept ILLC2cares to fund 252	6/8/2020	WE	6/8/2020	167866
525096	73,734.97	5000605967	252	120	56142	1209070	Hype Labs LLC - 5K boxes Alcohol Pads	11/3/2021	WE	11/3/2021	108641
516080	73,286.00	5000590252	252	122	51620	1222040	Restoration Society 10/1/20 to 12/31/20	7/28/2020	WE	7/28/2020	167947
561410	72,000.00	5000583627	252	127	54090	1271463	Techniq LLC - Furnish & Install UVGI System	5/14/2020	WE	5/14/2020	162468
505800	71,725.50	5000579752	252	127	54090	1271463	Abbott Laboratories Inc - Direct Archited i1000	3/20/2020	WE	3/20/2020	108528
505800	71,500.00	5000585468	252	127	54090	1271463	CS Business Systems - 50 Smart Buy EliteBook X360 1030 G4 I5	6/8/2020	WE	6/8/2020	109611
505800	69,406.97	5000598336	252	122	51620	1222068	UZO 1 International Ltd - 10K Level 2 Disposable Gowns	5/26/2020	WE	5/26/2020	1100127
505800	69,650.00	5000595362	252	140	54010	1401010	Foam Depot - 360K Procedural Masks	10/26/2020	WE	10/26/2020	120785
516020	67,650.00	5000595362	252	127	54090	1271463	Eplus Technology, Inc. - Conference Room Communications Hardware	9/23/2020	WE	9/23/2020	105594
505800	66,000.00	5000587874	252	127	54090	1271463	North Collins Central School District	7/2/2020	WE	7/2/2020	1100127
525094	65,000.00	101978131	252	120	56055	1206060	Foam Depot - 200K Nitrile Gloves	9/8/2020	WE	9/8/2020	168209
516020	64,800.00	5000593881	252	140	54010	1401010	ACCRUAL (day care)	5/26/2020	WE	5/26/2020	104395
505800	64,449.00	5000584466	252	127	54090	1271463	West Buffalo Charter School	12/8/2020	WE	12/8/2020	158866
516020	62,800.00	5000602864	252	140	54010	1401010	Laird Plastics - 14,322 Infection Control Face Shields	9/9/2020	WE	9/9/2020	143455
516020	62,650.00	5000594048	252	140	54010	1401010	King Center Charter School	10/16/2020	WE	10/16/2020	101148
525095	62,000.00	5000597685	252	120	56055	1206060	Boys & Girls Club Northtowns 3/1 - 12/30/20	7/22/2020	WE	7/22/2020	1100126
505800	61,722.00	5000582191	252	127	54090	1271463	WNY Maritime Charter School	6/10/2020	WE	6/10/2020	103906
505800	61,612.50	5000589871	252	127	54090	1271463	Jens Glass Co, Inc. - Install Glass Protective Barrier (County Clerk)	9/23/2020	WE	9/23/2020	168254
516020	61,426.24	5000585786	252	113	51410	1132020	Enterprise Charter School	5/14/2020	WE	5/14/2020	167866
505800	60,450.00	5000595367	252	140	54010	1401010	Hype Labs - 10K boxes Alcohol Pads	5/7/2020	WE	5/7/2020	104395
505800	60,000.00	5000583621	252	127	54090	1271463	Laird Plastics - 13,310 Infection Control Face Shields	9/10/2020	WE	9/10/2020	168236
516020	56,900.00	5000594150	252	140	54010	1401010	Elmwood Village Charter School	6/22/2020	SA	6/22/2020	168236
505800	53,193.22	101898539	252	116	54010	1165010	TRANS EXP TO FUND 252 - Jail Management				

516020	52,703.56	5000596637	252	140	54010	1401010
516027	50,332.32	101959461	252	163	56772	1632010
516020	50,236.66	5000597497	252	140	54010	1401010
505800	50,000.00	101888513	252	127	54090	1271463
561410	50,000.00	5000605140	252	127	54090	1271463
545000	48,967.00	5000583430	252	127	54090	1271463
545000	48,956.00	5000592120	252	127	54090	1271463
516020	48,295.00	5000605295	252	122	51620	1222040
545000	48,200.00	5000584164	252	127	54090	1271463
545000	47,722.00	5000603637	252	127	54090	1271463
545000	47,509.00	5000603427	252	127	54090	1271463
545000	46,531.00	5000582148	252	127	54090	1271463
561440	46,170.00	5000602710	252	127	54090	1271463
545000	46,012.00	5000580347	252	127	54090	1271463
545000	45,956.00	5000581589	252	127	54090	1271463
545000	45,926.00	5000584557	252	127	54090	1271463
545000	45,903.00	5000580609	252	127	54090	1271463
545000	45,834.00	5000579732	252	127	54090	1271463
545000	45,755.00	5000586399	252	127	54090	1271463
545000	45,306.00	5000585276	252	127	54090	1271463
545000	45,249.00	5000585221	252	127	54090	1271463
545000	45,165.00	5000587203	252	127	54090	1271463
561440	45,000.00	5000605627	252	127	54090	1271463
516020	44,900.00	5000600253	252	140	54010	1401010
516020	44,820.31	5000599681	252	140	54010	1401010
505800	44,195.25	5000595854	252	122	51620	1222068
516020	44,000.00	5000586516	252	127	54090	1271463
561410	43,842.75	5000592572	252	127	54090	1271463
560410	43,228.04	47	252	115	53110	1151040
561410	43,100.00	5000603659	252	127	54090	1271463
506200	42,900.00	5000596355	252	127	54090	1271463
561410	42,500.00	5000604197	252	122	51620	1222020
561410	42,086.80	5000597954	252	127	54090	1271463
525096	42,000.00	5000605966	252	120	56142	1209070
561410	41,340.00	5000600653	252	127	54090	1271463
545000	40,894.00	5000604519	252	127	54090	1271463
505800	40,768.21	5000604124	252	120	56055	1206060
505800	40,557.24	5000590860	252	127	54090	1271463
561410	40,456.80	5000595788	252	127	54090	1271463
561410	40,353.34	5000603768	252	127	54090	1271463
516020	40,043.00	5000599717	252	140	54010	1401010
561410	40,003.66	5000582918	252	165	53020	1650050
516020	40,000.00	5000601867	252	127	54090	1271463
516020	40,000.00	5000602770	252	127	54090	1271463
506200	39,497.40	500059639	252	140	54010	1401010
561410	39,468.00	5000596512	252	122	51620	1222020
505800	39,136.24	5000605109	252	127	54090	1271463
525096	39,102.00	5000596122	252	127	54090	1271463
505800	39,000.00	5000596576	252	127	54090	1271463
505800	37,500.00	5000600423	252	120	56142	1209070
545000	37,400.00	5000593930	252	127	54090	1271463
545000	37,080.00	5000595840	252	127	54090	1271463
561440	36,961.00	5000606435	252	127	54090	1271463
505800	36,816.00	5000595029	252	127	54090	1271463
505800	36,500.00	5000593930	252	127	54090	1271463
516020	36,381.76	5000597571	252	140	54010	1401010
505800	36,371.50	5000602032	252	127	54090	1271463
561410	35,775.00	5000602301	252	116	53150	1161020
516020	35,775.00	5000602301	252	116	53150	1161020
516020	35,750.00	5000596675	252	140	54010	1401010

Town of Newstead
reclass Feed More Covid IllC2cares to fund 252
Town of Aurora
PO 450069946 30 - Ranger Brokers Int. - Procedural Masks
Roche Diagnostic Corp - Roche Magina Pure 96
SH Hotel Group LLC - Services 5/4-5/10
SH Hotel Group LLC - Services 8/10-8/16
MKS Plumbing Corp - Courtywide Water Fountain and Bathroom Improvements
SH Hotel Group LLC - Services 5/11-5/17
SH Hotel Group LLC - Services 12/14-12/20
SH Hotel Group LLC - Services 12/1-12/13
SH Hotel Group LLC - Services 4/27-5/3
Clark Equipment - Bobcat Skid Steer Loader
Motorola Solutions - Erie County Emergency Services Project
SH Hotel Group LLC - Services 3/30-4/5
Hype Labs LLC - 200K Blue Children's Masks
SH Hotel Group LLC - Services 4/13-4/19
SH Hotel Group LLC - Services 5/18-5/24
SH Hotel Group LLC - Services 4/6-4/12
SH Hotel Group LLC - Services 3/23-3/29
SH Hotel Group LLC - Services 6/8-6/14
SH Hotel Group LLC - Services 6/1-6/7
SH Hotel Group LLC - Services 5/25-5/31
SH Hotel Group LLC - Services 6/15-6/21
Farber Specialty Vehicles - Specialty Vehicle for Health
Health Sciences Charter School
Village of Depew
U&S Services Inc. - Access Control
Hype Labs LLC - 1000 Boxes Gloves Size XL
QIAGEN LLC - EZ1 Advanced XL
MULTILINK INC-2 MULTILINK COMMERCIAL COMPACT GO KIT 2XR-ITEM # M400-940-001
Buffalo Materials Handling - 2 Crown SC5215-30
Home Depot - COVID19 Warehouse Supplies
HJS Supply Co LLC - 10 EDIC Endeavor Heated Extractor
LCI Industrial - Pallet System Storage
Catholic Charities of Buffalo 10/1/20-12/31/20
Epus Technologies, Inc. - 60 HP 14" Thin Client Notebooks
SH Hotel Group - Services 12/21-12/27
Boys & Girls Club Northtowns 3/1 - 12/30/20
UZO 1 International Ltd - 5,079 Digital Thermometers
Epus Technologies, Inc. - 280 VMware Workspace One Advanced Perpetual
CS Business Systems, Inc. - 34 HP Z2 G4 Workstation
Village of Lancaster
Intrado Life & Safety Solution - Systems
19 Ideas - Plain Language Public Health Communications Strategy & Messaging
19 Ideas - Plain Language Public Health Communications Strategy & Messaging
Village of Springfield
Corr Distributors Inc. - 1320 cases of Paper Towels
Qiagen LLC - QIAgility HEPALUV PC ProPlus (testing equipment)
MPG Endeavors, Inc. - 9800 N95 Makrite
Ideastage Promotions - 20K Digital Thermometer
VIA - DSS CARES Aid Assist Program 9/14-12/31
Hype Labs LLC - 20K Forehead Thermometers
SH Hotel Group LLC - Services 9/12-9/27
Delacy Ford Inc. - 2021 F250 Supercab
SH Hotel Group LLC - Services 9/14-9/20
Hype Labs LLC - 10,000 Digital Thermometers
Village of Williamsville
Dival Safety Equip - 1,945 Boxes Nitrile Gloves
CS Business Systems Inc. - 15 Panasonic Toughbooks
CS Business Systems Inc. - 15 Panasonic Toughbooks
Reach Academy Charter School

11/6/2020	WE	11/6/2020	109476
12/16/2020	SA	12/16/2020	
10/15/2020	WE	10/15/2020	111086
5/18/2020	SA	5/18/2020	
12/31/2020	WE	12/31/2020	106518
5/12/2020	WE	5/12/2020	167780
8/18/2020	WE	8/18/2020	167780
12/1/2020	WE	12/1/2020	106513
5/20/2020	WE	5/20/2020	167780
12/21/2020	WE	12/21/2020	167780
12/16/2020	WE	12/16/2020	167780
5/4/2020	WE	5/4/2020	167780
4/28/2020	WE	4/28/2020	167780
12/31/2020	WE	12/31/2020	130446
12/8/2020	WE	12/8/2020	151899
4/8/2020	WE	4/8/2020	167780
9/11/2020	WE	9/11/2020	1100131
4/21/2020	WE	4/21/2020	167780
5/27/2020	WE	5/27/2020	167780
4/14/2020	WE	4/14/2020	167780
4/2/2020	WE	4/2/2020	167780
6/17/2020	WE	6/17/2020	167780
6/9/2020	WE	6/9/2020	167780
6/3/2020	WE	6/3/2020	167780
6/24/2020	WE	6/24/2020	167780
12/31/2020	WE	12/31/2020	1100155
11/12/2020	WE	11/12/2020	168746
11/6/2020	WE	11/6/2020	108917
9/18/2020	WE	9/18/2020	107772
6/18/2020	WE	6/18/2020	167866
8/22/2020	WE	8/22/2020	115116
7/31/2020	AF	7/31/2020	
12/16/2020	WE	12/16/2020	167852
10/6/2020	WE	10/6/2020	143405
12/17/2020	WE	12/17/2020	159665
10/21/2020	WE	10/21/2020	1100150
12/31/2020	WE	12/31/2020	136184
11/17/2020	WE	11/17/2020	120785
12/28/2020	WE	12/28/2020	167780
12/22/2020	WE	12/22/2020	101148
8/4/2020	WE	8/4/2020	109611
9/29/2020	WE	9/29/2020	120785
12/17/2020	WE	12/17/2020	106528
11/6/2020	WE	11/6/2020	111537
5/5/2020	WE	5/5/2020	162368
12/2/2020	WE	12/2/2020	168826
12/8/2020	WE	12/8/2020	168826
11/6/2020	WE	11/6/2020	108066
10/22/2020	WE	10/22/2020	109655
12/31/2020	WE	12/31/2020	115116
8/12/2020	WE	8/12/2020	1100145
9/29/2020	WE	9/29/2020	168103
11/6/2020	WE	11/6/2020	141136
9/8/2020	WE	9/8/2020	1100131
10/15/2020	WE	10/15/2020	110566
12/2/2020	WE	12/2/2020	108624
11/23/2020	WE	11/23/2020	108528
10/7/2020	WE	10/7/2020	168351

516020	34,850.00	5000594358	252	140	54010	1401010	Charter School of Inquiry
561410	34,564.21	5000607123	252	127	54090	1271463	Millington Lockwood - Mobile Screenflex Dividers for Parks
516020	34,500.16	5000599719	252	140	54010	1401010	Village of Blasdell
561410	34,403.80	5000595788	252	127	54090	1271463	Epius Technology, Inc. - 358 VMware SLED PSO Credit
516030	33,900.00	5000600734	252	165	53020	1650050	Intrado Life & Safety Solution - Maintenance
561410	33,650.00	5000593031	252	127	54090	1271463	ZTS Commerce Drive LLC - Used Warehouse Equip
561410	31,565.10	5000593451	252	127	54090	1271463	LCI Industrial - Pallet System Storage
561410	31,565.10	5000595457	252	127	54090	1271463	MPG Endeavors Inc. - 1500 No Touch Thermometers
505800	31,500.00	5000591623	252	127	54090	1271463	SH Hotel Group LLC - Services 8/17-8/23
545000	30,871.00	5000592837	252	127	54090	1271463	Hype Labs LLC - Vinyl Gloves
545000	30,600.00	5000590365	252	127	54090	1271463	International Institute of Buffalo - Contract for COVID Interpreting
516020	30,557.96	5000604964	252	127	54090	1271463	VWR Scientific - 20 cases VWR Tube Micro Square/Comical
505800	30,513.00	5000599077	252	127	54090	1271463	SH Hotel Group LLC - Services 7/6-7/12
516020	30,202.00	5000602777	252	127	54090	1271463	Motivators Promotional Product - 20K Forehead Thermometers
505800	30,200.00	5000564108	252	127	54090	1271463	Sheridan Plaza LLC - Construction of Public Restroom at NT AB
516020	30,000.00	5000587239	252	113	51410	1132020	Motivators Promotional Product - 20K Forehead Thermometers
506200	30,000.00	5000593684	252	127	54090	1271463	Tygris Medical LLC - 4,119 Level 3 Gowns
505800	29,681.00	5000582549	252	127	54090	1271463	Village of Angola
516020	29,266.49	5000601166	252	140	54010	1401010	Town of Boston
516020	28,566.72	5000600011	252	140	54010	1401010	Dival Safety Equip - 1,500 Boxes Nitrile Gloves
505800	28,050.00	5000602032	252	127	54090	1271463	Dival Safety Equip - 1,500 Boxes Nitrile Gloves
516020	28,050.00	5000602032	252	127	54090	1271463	SH Hotel Group LLC - Services 8/3-9/9
505800	27,998.00	5000591605	252	127	54090	1271463	TRANS EXP TO FUND 252 - Jail Management
505200	27,092.70	101889118	252	116	53150	1161010	Epius Technology Inc - Tricor Small Conference Rooms Project
561410	26,904.00	5000607647	252	127	54090	1271463	Elmwood Village Charter School
516020	26,650.00	5000564149	252	140	54010	1401010	Village of East Aurora
516020	26,620.47	5000601168	252	140	54010	1401010	Persistence Prep Academy
516030	25,950.00	5000595366	252	140	54010	1401010	Intrado Life & Science Solution - Maintenance Services
505800	25,665.00	5000605093	252	165	53020	1650050	Southtowns Trophy - 5000 Face Masks with Vinyl Window
545000	25,000.00	5000599381	252	127	54090	1271463	SH Hotel Group LLC - Services 7/27-8/2
545000	24,902.00	5000599019	252	127	54090	1271463	SH Hotel Group LLC - Services 7/27-8/2
545000	24,596.00	5000590862	252	127	54090	1271463	Technique LLC - Furnish & Install UVCI System
516080	24,500.00	5000602749	252	122	51620	1222040	SH Hotel Group LLC - Services 11/16-11/22
545000	24,228.00	5000601360	252	127	54090	1271463	Labreppo Inc. - Panasonic Ultra Low Temp Freezer
561410	24,192.00	5000608154	252	127	54090	1271463	SH Hotel Group LLC - Services 8/31-9/6
545000	24,033.00	5000593939	252	127	54090	1271463	HP Inc - 100 Thin Clients
561410	24,000.00	5000588321	252	127	54090	1271463	SH Hotel Group LLC - Services 8/24-8/30
545000	23,967.00	5000593037	252	127	54090	1271463	Village of North Collins
516020	23,909.21	5000599774	252	140	54010	1401010	SH Hotel Group LLC - Services 10/26-11/1
545000	23,658.00	5000599378	252	127	54090	1271463	SH Hotel Group LLC - Services 11/9-11/15
545000	23,630.00	5000600582	252	127	54090	1271463	SH Hotel Group LLC - Services 11/9-11/15
516020	23,615.63	5000593364	252	127	54090	1271463	SH Hotel Group LLC - Services 9/28-10/4
516020	23,615.63	5000594566	252	127	54090	1271463	SH Hotel Group LLC - Services 10/19-10/25
545000	23,615.63	5000597310	252	127	54090	1271463	SH Hotel Group LLC - Services 11/23-11/29
516020	23,615.63	5000600152	252	127	54090	1271463	Jens Glass Co., Inc. - Cost of Glass Barriers
545000	23,615.00	5000592838	252	127	54090	1271463	CS Business Systems - 60 Samsung Galaxy Tablet
545000	23,611.00	5000594498	252	127	54090	1271463	SH Hotel Group LLC - Services 11/2-11/8
545000	23,594.00	5000596731	252	127	54090	1271463	SH Hotel Group LLC - Services 10/5-10/11
545000	23,449.00	5000602035	252	127	54090	1271463	Indoor Air Professionals, Inc. - Office Area HVAC System
516020	23,399.30	5000591710	252	122	51620	1222068	SH Hotel Group LLC - Services 7/6-7/12
561410	23,280.00	5000596926	252	116	53150	1161020	SH Hotel Group LLC - Services 10/12-10/18
545000	23,115.00	5000599589	252	127	54090	1271463	SH Hotel Group LLC - Services 6/22-6/28
545000	22,975.00	5000582439	252	122	51620	1222068	Best Buy - 12 Surface Pro 7
516080	22,975.00	5000582439	252	127	54090	1271463	SH Hotel Group LLC - Services 7/13-7/19
545000	22,970.00	5000589091	252	127	54090	1271463	SH Hotel Group LLC - Services 6/29-7/5
545000	22,906.00	5000597951	252	127	54090	1271463	Village of Orchard Park
545000	22,842.00	5000581707	252	127	54090	1271463	
561410	22,799.87	5000584248	252	127	54090	1271463	
545000	22,716.00	5000589659	252	127	54090	1271463	
545000	22,668.00	5000588272	252	127	54090	1271463	
516020	22,567.49	5000597570	252	140	54010	1401010	

516020	9/14/2020	WE	9/14/2020	168249
561410	12/31/2020	WE	12/31/2020	109030
516020	11/6/2020	WE	11/6/2020	109366
561410	9/29/2020	WE	9/29/2020	120785
516030	11/10/2020	WE	11/10/2020	168268
561410	8/26/2020	WE	8/26/2020	168165
505800	9/2/2020	WE	9/2/2020	1100156
545000	9/24/2020	WE	9/24/2020	1100156
545000	8/12/2020	WE	8/12/2020	11001415
516020	8/26/2020	WE	8/26/2020	167780
505800	7/30/2020	WE	7/30/2020	1100131
545000	12/31/2020	WE	12/31/2020	103710
505800	10/31/2020	WE	10/31/2020	110966
516020	12/9/2020	WE	12/9/2020	167780
545000	5/21/2020	WE	5/21/2020	167800
505800	6/25/2020	WE	6/25/2020	155741
516020	11/4/2020	WE	11/4/2020	167800
505800	5/4/2020	WE	5/4/2020	1100126
516020	11/23/2020	WE	11/23/2020	109562
505800	11/10/2020	WE	11/10/2020	109403
516020	12/2/2020	WE	12/2/2020	109624
505800	12/2/2020	WE	12/2/2020	109624
516020	8/12/2020	WE	8/12/2020	167780
505200	6/17/2020	SA	6/17/2020	120785
561410	12/31/2020	WE	12/31/2020	168237
516020	9/10/2020	WE	9/10/2020	168237
516020	11/23/2020	WE	11/23/2020	102442
505800	9/23/2020	WE	9/23/2020	168266
516020	12/22/2020	WE	12/22/2020	168268
545000	11/4/2020	WE	11/4/2020	168230
516020	7/27/2020	WE	7/27/2020	167780
545000	8/4/2020	WE	8/4/2020	167780
561410	12/1/2020	WE	12/1/2020	167947
545000	11/24/2020	WE	11/24/2020	167780
516020	12/31/2020	WE	12/31/2020	104374
505800	9/9/2020	WE	9/9/2020	167780
516020	7/7/2020	WE	7/7/2020	162339
545000	8/31/2020	WE	8/31/2020	167780
516020	11/9/2020	WE	11/9/2020	111399
545000	11/4/2020	WE	11/4/2020	167780
516020	11/16/2020	WE	11/16/2020	167780
545000	8/26/2020	WE	8/26/2020	168202
516020	9/1/2020	WE	9/1/2020	168202
505800	9/16/2020	WE	9/16/2020	168202
516020	10/14/2020	WE	10/14/2020	168202
545000	11/12/2020	WE	11/12/2020	168202
516020	8/26/2020	WE	8/26/2020	168202
545000	9/15/2020	WE	9/15/2020	167780
516020	10/7/2020	WE	10/7/2020	167780
545000	10/28/2020	WE	10/28/2020	167780
516020	12/2/2020	WE	12/2/2020	167780
545000	8/4/2020	WE	8/4/2020	103906
516020	9/28/2020	WE	9/28/2020	109528
545000	11/9/2020	WE	11/9/2020	167780
516020	10/13/2020	WE	10/13/2020	167780
545000	4/30/2020	WE	4/30/2020	103615
516020	7/15/2020	WE	7/15/2020	167780
545000	10/21/2020	WE	10/21/2020	167780
516020	6/30/2020	WE	6/30/2020	167780
545000	5/25/2020	WE	5/25/2020	116024
561410	7/21/2020	WE	7/21/2020	167780
545000	7/7/2020	WE	7/7/2020	167780
516020	10/15/2020	WE	10/15/2020	110271

506200	22,500.00	5000584752	252	115	53110	1151030	Federal Eastern International - 5,000 KN95 Masks
506200	22,466.00	101910185	252	420	57410	4203305	Office Depot - Plastic Barriers
561410	22,245.13	5000607850	252	127	54090	1271463	Epilus Technology - Erie County Public Health Lab Project
505800	22,000.00	5000586516	252	127	54090	1271463	Epilus Labs LLC - 1,000 Boxes Gloves Size XL
505800	21,700.00	5000595842	252	127	54090	1271463	Epilus Labs LLC - Electrostatic Atomizer
561410	21,550.00	5000603658	252	127	54090	1271463	Buffalo Materials Handling - 1 Crown SC5215-30
505800	21,375.00	5000579837	252	127	54090	1271463	Dival Safety Equip - 1,500 Boxes Nitrile Gloves
561410	21,000.00	5000604796	252	122	51620	1222020	HJS Supply Co LLC - 10 Dehumidifiers
561410	20,740.50	5000606331	252	127	54090	1271463	CS Business Systems Inc. - 50 HP ProBook x360 11 G5 EE
561410	20,409.86	5000607853	252	127	54090	1271463	McKesson Medical-Surgical - 2 Analyzers 1 Stat 1 Wireless
561410	20,352.00	5000594725	252	127	54090	1271463	Labproco Inc. - 2 Boxes Natural Refrigerant
516020	20,207.01	5000597775	252	140	54010	1401010	Town of Concord
505800	20,124.99	5000582621	252	127	54090	1271463	Tygris Medical LLC - 2,776 Level 3 Gowns
505800	19,500.00	5000583697	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,500.00	5000585037	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,500.00	5000585037	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,500.00	5000586643	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,500.00	5000586644	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,500.00	5000590586	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
506200	19,459.44	5000598847	252	122	51620	1222020	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
505800	19,042.38	5000585469	252	127	54090	1271463	Corr Distributors Inc. - 1,092 cases Toilet Paper
505800	18,125.00	5000581859	252	127	54090	1271463	UZO 1 International Ltd - 762 Containers Clorex Wipes
561410	18,121.22	5000600390	252	122	51620	1222068	Tygris Medical LLC - 2,500 Level 3 Gowns
561410	17,950.00	5000586934	252	116	53150	1163020	Epilus Technology, Inc. - Right Conference Room Communications Equipment
505800	17,755.20	5000588271	252	127	54090	1271463	Linkbox IO LLC - Camera Package: 2 Thermal Cameras
561410	17,738.78	5000585326	252	127	54090	1271463	Stratotype Inc - 4,320 Gowns
561410	17,720.00	5000606358	252	127	54090	1271463	Epilus Technology, Inc. - Communications Equipment
505800	17,556.40	5000605846	252	126	53140	1261010	Motorola Inc. - 4 All Band Console
561410	17,406.32	5000608308	252	101	51230	1011010	Alaska Structures, Inc. - Shipping on Mobile Test Sites
505800	17,250.00	5000584342	252	127	54090	1271463	CS Business Systems Inc. - 20 HP ProBook 640 GS Notebooks
561410	17,190.00	5000586927	252	116	53150	1163020	Epilus Technology, Inc. - Communications Equipment
505800	16,900.00	5000604389	252	127	54090	1271463	Hype Labs LLC - 76K Pediatric Masks
505800	16,432.00	500058784	252	127	54090	1271463	CS Business Systems - 30 Samsung Galaxy Tablets
561410	16,228.08	5000586480	252	116	53150	1161020	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing
516020	15,820.00	5000583923	252	122	51620	1222068	Fram Depot - 200K Nitrile Gloves
516020	15,750.00	5000584049	252	140	54010	1401010	CS Business Systems - 8 HP EliteBook 850 G7 15.6" Notebooks
516020	15,740.80	5000589338	252	127	54090	1271463	WNY Door & Gate Controls Corp - Fire Training Academy Improvements
516020	15,683.18	5000586615	252	114	51165	1140010	Buffalo Collegiate Charter School
516020	15,655.50	1901502732	252	127	54090	1271463	Techniq LLC - UVGI/Filtration Germicidal
516020	15,545.14	5000585787	252	113	51410	1131010	US Services Inc. - Intercom at DA's Office
505800	15,525.32	5000589723	252	140	54010	1401010	Amy Corson - Physician Assistant Services
505800	15,500.00	5000604823	252	127	54090	1271463	Jens Glass - Instal Protective Barrier at Clerk's Office
561410	15,268.50	5000582484	252	127	54090	1271463	Village of Kenmore
561410	15,181.00	5000585394	252	127	54090	1271463	Hype Labs Inc. - 100 Electrostatic Guns
505800	14,938.70	5000602366	252	127	54090	1271463	Epilus Technology, Inc. - 90 Cisco 561 Headsets
505800	14,611.10	5000589958	252	127	54090	1271463	Vericor - 20 Cool Cube 08 at Refrigerated Temps
505800	14,566.88	5000587027	252	127	54090	1271463	Wesco Distribution - 25 cartons Surgical Masks
561410	14,559.90	5000589869	252	127	54090	1271463	LCL Industrial - Racking for 3080 William St
505800	14,400.00	5000583923	252	122	51620	1222068	Tiger Companies - 35 Vacutainer SST tm Tubes
561410	14,362.00	5000602772	252	127	54090	1271463	McKesson Medical-Surgical - 181 boxes Butterfly Needles
516020	14,318.06	5000601167	252	140	54010	1401010	Microsoft Corporation - 10 Microsoft Surface Pro 7s
561410	14,250.00	5000579837	252	127	54090	1271463	WNY Door & Gate Controls Corp - Fire Training Academy Improvements
505800	14,200.00	5000581523	252	127	54090	1271463	Dell Marketing LP - 86 Dell UltraSharp 24" Monitors
516020	14,175.00	1901653287	252	127	54090	1271463	Town of Brant
561410	14,164.88	50005898728	252	420	57410	4203305	Dival Safety Corp - 400 boxes Nitrile Gloves
516020	14,108.86	5000589778	252	140	54010	1401010	Dival Safety Corp - 100 cartons Fluid Repellent Isolation Gowns
561410	13,974.00	5000604798	252	122	51620	1222020	Amy Corson - Physician Assistant Services
516020	13,950.00	5000602758	252	127	54090	1271463	Corr Distributors - 4 Kaivac Restroom Cleaner
505400	13,867.20	101898118	252	116	53150	1161040	Village of Hamburg
							HJS Supply Co LLC 0 2 Minuteman 26" Eco Traction
							Buffalo Computer Graphics, Inc. - Ticket Manager Premium License
							TRANS EXP TO FUND 252 - Jail Management

	5/22/2020	WE	5/29/2020	158849
	6/30/2020	SA	7/23/2020	
	12/31/2020	WE	2/3/2021	120785
	6/18/2020	WE	6/18/2020	167866
	9/29/2020	WE	9/29/2020	1100146
	12/16/2020	WE	12/16/2020	167862
	3/31/2020	WE	4/2/2020	109624
	12/4/2020	WE	12/30/2020	159665
	12/31/2020	WE	1/20/2021	108528
	12/31/2020	WE	2/3/2021	105252
	9/18/2020	WE	9/18/2020	104374
	11/9/2020	WE	11/9/2020	110183
	4/28/2020	WE	5/4/2020	1100126
	5/6/2020	WE	5/6/2020	162468
	5/15/2020	WE	5/15/2020	162468
	6/2/2020	WE	6/2/2020	162468
	6/18/2020	WE	6/18/2020	162468
	6/18/2020	WE	6/18/2020	162468
	7/31/2020	WE	7/31/2020	162468
	9/2/2020	WE	9/2/2020	162468
	10/27/2020	WE	10/28/2020	109655
	6/8/2020	WE	6/8/2020	109611
	4/28/2020	WE	4/28/2020	1100126
	11/13/2020	WE	11/13/2020	120785
	9/30/2020	WE	10/8/2020	167398
	7/7/2020	WE	7/7/2020	1100136
	5/29/2020	WE	6/4/2020	120785
	12/31/2020	WE	12/31/2020	105272
	9/25/2020	WE	9/25/2020	1100146
	11/2/2021	WE	11/2/2021	108528
	12/31/2020	WE	2/10/2021	120785
	9/11/2020	WE	9/11/2020	1100131
	9/29/2020	WE	10/8/2020	108528
	12/24/2020	WE	12/24/2020	162468
	7/2/2020	WE	7/2/2020	1100127
	9/1/2020	WE	10/6/2020	108528
	5/19/2020	WE	5/19/2020	161738
	9/8/2020	WE	9/9/2020	168245
	11/4/2020	WE	11/4/2020	167947
	10/8/2020	WE	10/8/2020	107772
	9/2/2020	KN	9/2/2020	
	6/10/2020	WE	6/10/2020	103906
	11/6/2020	WE	11/6/2020	108062
	12/30/2020	WE	12/30/2020	167866
	4/27/2020	WE	5/1/2020	120785
	9/23/2020	WE	9/23/2020	168152
	6/4/2020	WE	6/4/2020	167778
	12/4/2020	WE	12/4/2020	1100150
	11/10/2020	WE	11/10/2020	167869
	6/24/2020	WE	6/24/2020	105252
	11/12/2020	WE	11/12/2020	162059
	5/12/2020	WE	5/19/2020	161738
	12/8/2020	WE	12/8/2020	102229
	11/23/2020	WE	11/23/2020	109331
	3/31/2020	WE	4/2/2020	109624
	4/21/2020	WE	4/21/2020	109624
	12/31/2020	KN	1/13/2021	
	10/14/2020	WE	10/28/2020	109655
	11/9/2020	WE	11/9/2020	110968
	12/17/2020	WE	12/30/2020	115965
	12/8/2020	WE	12/8/2020	100919
	6/17/2020	SA	6/18/2020	

561410	13,765.50	5000597788	252	127	54090	1271463	All Traffic Solutions - 60 App Messaging Suite	10/20/2020	WE	10/20/2020	110726
505800	13,762.00	5000594657	252	127	54090	1271463	Fisher Healthcare - 50 cases Alpha Pro Critical Cover	5/29/2020	WE	5/29/2020	102861
505800	13,716.00	5000582240	252	127	54090	1271463	Land Plastics - 3,048 Infection Control Face Shield	4/29/2020	WE	4/29/2020	104395
505000	13,700.00	5000579866	252	127	54090	1271463	CS Business Systems - 100 HP G4 24" Monitors	4/2/2020	WE	4/6/2020	108552
561410	13,658.82	5000607853	252	127	54090	1271463	McKesson Medical-Surgical - 6 Infusion Pumps	12/31/2020	WE	2/9/2021	105252
516020	13,545.00	1901408664	252	127	54090	1271463	Amy Corson - Physician Assistant Services	8/3/2020	KN	8/4/2020	167789
545000	13,377.00	5000604946	252	127	54090	1271463	SH Hotel Group LLC - Services 12/28-12/31	12/31/2020	WE	1/5/2021	167789
516020	13,350.00	5000603828	252	122	51620	1222065	Trane Service of WNY - Labor & Materials to Modify Existing Air System Public Safety Campus	12/15/2020	WE	12/16/2020	108712
561410	13,167.30	5000582917	252	165	53120	1650030	CS Business Systems - 15 HP IDS Laptops	5/5/2020	WE	5/6/2020	108528
561410	13,041.00	5000600653	252	127	54090	1271463	Epius Technology Inc - 63 HP Thunderbolt Doc	11/17/2020	WE	11/17/2020	120786
516020	12,990.00	5000592675	252	122	51620	1222067	Jens Glass - Labor to Install Glass Protective Shields	8/19/2020	WE	8/24/2020	103906
516020	12,978.78	5000607855	252	127	54090	1271463	Epius Technology Inc - 2 Smart UPS SRT	12/31/2020	WE	2/3/2021	120785
505800	12,890.00	5000606417	252	127	54090	1271463	Amy Corson - Physician Assistant Services	6/3/2020	KN	6/3/2020	
505800	12,880.00	5000603661	252	127	54090	1271463	Dival Safety Equipment - 10 3M Versaflo PPE System	12/31/2020	WE	1/20/2021	109624
516020	12,858.22	5000601781	252	140	54010	1401010	Hype Labs LLC - 1,000 Reusable Chemical Resistant Gloves	12/16/2020	WE	12/16/2020	167866
505800	12,852.00	1901379773	252	127	54090	1271463	Town of Alden	11/30/2020	WE	11/30/2020	109448
516020	12,718.92	5000585157	252	127	54090	1271463	Amy Corson - Physician Assistant Services	5/5/2020	KN	5/5/2020	
561410	12,607.91	5000599683	252	140	54010	1401010	LDI Corp - 83 cartons Adult Body Bags	6/4/2020	WE	6/4/2020	113748
505000	12,500.00	5000585326	252	127	54090	1271463	Town of Orchard Park	11/6/2020	WE	11/6/2020	110335
516030	12,473.40	101886707	252	120	56010	1200000	Epius Technology Inc - 2 SLASRI-AES	5/29/2020	WE	6/4/2020	120785
516020	12,000.00	5000587239	252	113	51410	1132020	Various - DSS Facial Tissues, Nitrile Gloves, Envelopes, Latex Gloves	4/30/2020	SA	5/11/2020	
505800	12,000.00	5000583651	252	127	54090	1271463	Sheridan Plaza LLC - Maintenance Agreement NT AB	6/25/2020	WE	6/25/2020	159741
505800	12,000.00	5000589174	252	127	54090	1271463	The Buffalo News - Health Ad Placement	5/14/2020	WE	5/14/2020	108530
505800	12,000.00	5000589567	252	127	54090	1271463	Wesco Distribution - 20 cartons Surgical Masks	7/17/2020	WE	7/17/2020	167931
505800	12,000.00	500059381	252	127	54090	1271463	Mercedes Scientific - 40 Bags Nasopharyngeal Swabs	7/21/2020	WE	7/21/2020	167778
561410	11,554.32	5000601656	252	127	54090	1271463	Southtowns Trophy - 2,000 Face Masks with Vinyl Window	11/4/2020	WE	11/4/2020	168220
516020	11,520.00	5000606416	252	127	54090	1271463	Qiagen LLC - 8 QIAamp 96 Virus QIAcube HT Kits (5)	11/27/2020	WE	11/27/2020	115116
516030	11,513.00	1901653286	252	127	54090	1271463	Dell Marketing LP - 4 Dell 75 4K Interactive Monitors	12/31/2020	WE	1/20/2021	102229
516020	11,400.00	5000591710	252	122	51620	1222064	Casey Peitt - Physician Assistant Services	12/31/2020	KN	1/3/2021	
561420	11,316.20	5000601067	252	120	56010	1208020	Jens Glass Co Inc - Labor for Glass Partition Installation	8/4/2020	WE	8/13/2020	103906
505800	11,313.84	5000590861	252	127	54090	1271463	Millington Lockwood - 295 Rise Up Panel Brackets	11/20/2020	WE	11/20/2020	100999
516020	11,214.00	1901589379	252	127	54090	1271463	UZO 1 International Ltd - 1,416 Digital Thermometers	8/4/2020	WE	8/4/2020	109611
516020	11,027.25	5000589699	252	127	54090	1271463	Amy Corson - Physician Assistant Services	11/5/2020	KN	11/9/2020	
516020	10,962.00	1901637435	252	127	54090	1271463	Epius Technology Inc - 65 Mono Wireless	7/22/2020	WE	7/22/2020	120785
561410	10,950.26	101959465	252	163	56772	1632010	Amy Corson - Physician Assistant Services	12/4/2020	KN	12/4/2020	
516020	10,882.89	5000604190	252	162	58090	1620070	reclass Kenton Covid augh IICCarees to fund 252	12/16/2020	SA	12/16/2020	
516020	10,800.00	5000607172	252	127	54090	1271463	WNY Sustainable Business Roundtable	12/22/2020	WE	12/22/2020	159084
561410	10,788.23	5000587498	252	140	54010	1401010	Uline Inc - 40 Crowd Control Posts	12/31/2020	WE	1/28/2021	111606
516020	10,769.15	5000607853	252	127	54090	1271463	Town of Collins	10/15/2020	WE	10/15/2020	162800
505800	10,700.00	5000601868	252	127	54090	1271463	McKesson Medical-Surgical - 29 Pelican 1600 EMS Cases	12/31/2020	WE	2/3/2021	105252
505800	10,645.74	5000586293	252	127	54090	1271463	TRANS EXP TO FUND 252 - Jail Management	6/17/2020	SA	6/18/2020	
561410	10,533.84	5000605536	252	124	54310	1241010	Dival Safety Equip - 10 Versaflo PPE Units	12/2/2020	WE	12/2/2020	109624
516020	10,489.50	1901395368	252	127	54090	1271463	Uzo 1 International Ltd - 426 containers Clorox Wipes	6/16/2020	WE	6/16/2020	109611
505800	10,345.86	5000589888	252	127	54090	1271463	CS Business Systems Inc. - 12 Laptops	12/31/2020	WE	1/7/2021	108528
516020	10,143.00	1901554933	252	127	54090	1271463	Amy Corson - Physician Assistant Services	7/1/2020	KN	7/1/2020	
561410	10,000.00	5000585326	252	127	54090	1271463	Uzo 1 International Ltd - 414 containers Clorox Wipes	7/22/2020	WE	7/22/2020	109611
							Amy Corson - Physician Assistant Services	10/6/2020	KN	10/6/2020	
							Epius Technology Inc - 2 FLSASR1-NAT64-2M Cisco Licenses	5/29/2020	WE	6/4/2020	120785

Account Number	Transaction currency	Ref. document number	Fund	Busi ness Area	Funcio nal Area	Cost Center	Text	Posting Date	Document Type	Entry Date	Vendor
516020	20,000,000.00	5000597814	252	162	58090	1620070	43-North Business Program	10/20/2020	WE	10/20/2020	1685408
525095	5,000,000.00	5000596859	252	120	56055	1206060	Virtual Learning-Say Yes	9/30/2020	WE	10/8/2020	165633
525092	4,500,000.00	101978131	252	120	56055	1206060	Accrual - Child Care CDBG	12/31/2020	SA	2/10/2021	
516020	4,396,850.00	5000596706	252	140	54010	1401010	Buffalo Public Schools	10/7/2020	WE	10/7/2020	1164411
516020	3,000,000.00	5000597940	252	140	56530	1401010	Buffalo Niagara Convention and Visitors Bureau	10/20/2020	WE	10/20/2020	109946
505800	2,700,000.00	5000593494	252	120	56010	1201010	Mt Olive Development Corp	9/2/2020	WE	9/2/2020	105287
505800	2,418,750.00	5000591294	252	127	54090	1271463	Hype Labs LLC-625K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (1 of 2)	8/10/2020	WE	8/10/2020	1100131
505800	2,418,750.00	5000594198	252	127	54090	1271463	Hype Labs LLC-625K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (2 of 2)	9/1/2020	WE	9/1/2020	1100131
505800	2,142,000.00	5000583432	252	127	54090	1271463	Tygis Medical LLC-350K Level 2 Gowns	5/12/2020	WE	5/12/2020	1100131
505800	1,940,000.00	5000591294	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (1 of 2)	8/10/2020	WE	8/10/2020	1100131
505800	1,940,000.00	5000594198	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500 #1450 & 500K MAKRITE MK910#1450A (2 of 2)	9/1/2020	WE	9/1/2020	1100131
505800	1,935,000.00	5000593933	252	127	54090	1271463	Hype Labs LLC-500K MAKRITE 9500S # 1467	9/8/2020	WE	9/8/2020	1100131
505800	1,837,875.00	5000594341	252	127	54090	1271463	Hype Labs LLC-Nitrile Gloves Various Sizes	9/1/2020	WE	9/1/2020	1100131
505800	1,625,000.00	5000593915	252	127	54090	1271463	Say Yes 9/21/20-12/31/20 Virtual Learning Asset	9/8/2020	WE	9/8/2020	1100131
505800	1,500,000.00	5000593919	252	127	54090	1271463	Hype Labs LLC-6 Million 3 ply procedural masks#1442	9/8/2020	WE	9/8/2020	1100131
525095	1,455,000.00	5000580282	252	127	54090	1271463	Range Brokers INT-300K FFP2 Respirators	4/7/2020	WE	4/7/2020	167796
516020	1,294,950.52	5000597912	252	120	56055	1206060	Erie 1 BOCES 9/21/20-12/31/20 Virtual Learning Asset	10/20/2020	WE	10/20/2020	130415
516020	1,080,750.00	5000588070	252	140	54010	1401010	Williamsville Central Schools	10/21/2020	WE	10/21/2020	111084
516020	1,000,000.00	5000603420	252	120	56055	1206060	Say Yes 9/21/20-12/31/20 Virtual Learning Asset	11/6/2020	WE	11/6/2020	165637
516020	1,000,000.00	5000599712	252	140	54010	1401010	Town of Hamburg	11/6/2020	WE	11/6/2020	139302
516020	965,968.10	5000599716	252	140	54010	1401010	City of Buffalo	11/6/2020	WE	11/6/2020	101694
516020	946,028.71	5000599714	252	140	54010	1401010	Town of Cheektowaga	11/6/2020	WE	11/6/2020	109175
505800	927,500.00	5000587525	252	127	54090	1271463	Town of Evans	11/6/2020	WE	11/6/2020	109542
516020	919,247.15	5000599776	252	140	54010	1401010	Hype Labs LLC-10K Disinfectant 800 count Bucket of Alcohol	7/1/2020	WE	7/1/2020	167866
515000	846,498.00	1901645638	252	140	52490	1403010	Town of Amherst	11/9/2020	WE	11/9/2020	107656
516020	827,250.00	5000594152	252	140	54010	1401010	SUNY Erie	12/17/2020	KN	12/17/2020	
505800	790,000.00	5000593917	252	127	54090	1271463	Kennmore-TN Tonawanda UFS	9/10/2020	WE	9/10/2020	104212
525094	780,000.00	5000597884	252	120	56055	1206060	Hype Labs LLC-200K Covid Test Kits with VTM or UTM inv #1459	9/8/2020	WE	9/8/2020	1100131
516020	773,896.18	5000599777	252	140	54010	1401010	Child Care Resource Network - Child Care 9/21/20-12/31/20	10/16/2020	WE	10/16/2020	108745
516020	762,800.00	5000593560	252	140	54010	1401010	Child Care Resource Network - Child Care 9/21/20-12/31/20	11/9/2020	WE	11/9/2020	107675
517611	677,563.67	5000604191	252	140	56772	1401010	West Seneca Central Sch	9/23/2020	WE	9/23/2020	110471
525094	675,626.51	5000603595	252	120	56055	1206060	Feed More Western New York	12/22/2020	WE	12/22/2020	168827
516020	625,500.00	5000593563	252	140	54010	1401010	Lancaster Central School District	12/16/2020	WE	12/16/2020	108745
505800	612,000.00	5000583183	252	127	54090	1271463	Tygis Medical LLC-100K Level 2 Gowns	9/23/2020	WE	9/23/2020	111510
505800	550,400.00	5000582897	252	127	54090	1271463	Foam Depot-640K Procedural Masks	5/11/2020	WE	5/11/2020	1100126
505800	549,540.00	5000588273	252	127	54090	1271463	Atlantic Capital Lending Limited-154 BK Level 2 Gowns	5/7/2020	WE	5/7/2020	1100127
516020	541,950.00	5000596069	252	140	54010	1401010	Frontier Central - #2 Blasdel	7/7/2020	WE	7/7/2020	1100140
505800	534,300.00	5000594346	252	127	54090	1271463	Stratdyne Inc-130K Gowns	10/1/2020	WE	10/1/2020	102975
516020	499,750.00	5000597872	252	140	54010	1401010	Oreland Park Central School District	9/11/2020	WE	9/11/2020	1100136
505800	494,500.00	5000589175	252	127	54090	1271463	Atlantic Capital Lending Limited-4300 Cartons Nitrile Gloves	10/20/2020	WE	10/20/2020	110316
505800	474,000.00	5000593931	252	127	54090	1271463	Hype Labs LLC-200K Face Masks Hearing Impaired Adult	7/17/2020	WE	7/17/2020	1100140
516020	460,500.00	5000594356	252	140	54010	1401010	Clarence Central Schools	9/8/2020	WE	9/8/2020	1100131
525095	454,933.46	5000603774	252	120	56055	1206060	Erie 1 BOCES 9/21/20-12/31/20 Virtual Learning Asset	9/14/2020	WE	9/14/2020	113864
505800	453,160.00	500059365	252	127	54090	1271463	Hype Labs LLC - 453,160 COVID Test Kits	12/17/2020	WE	12/17/2020	130415
505800	446,175.00	5000595844	252	127	54090	1271463	Hype Labs LLC - Nitrile Gloves - various sizes	7/30/2020	WE	7/30/2020	1100131
505800	446,175.00	5000605678	252	127	54090	1271463	Hype Labs LLC - Nitrile Gloves - various sizes	9/29/2020	WE	9/29/2020	1100131
505800	426,000.00	5000592527	252	127	54090	1271463	Hype Labs LLC - Protective Suits	12/31/2020	WE	12/31/2020	1100131
505800	425,000.00	5000595848	252	127	54090	1271463	Atlantic Capital Lending Limited - 125K Makrite 9500S N95	7/30/2020	WE	7/30/2020	1100131
516020	412,641.49	5000600527	252	140	54010	1401010	Atlantic Capital Lending Limited - 50K Makrite Sekura N95	8/21/2020	WE	8/21/2020	1100140
516020	412,450.00	5000594151	252	140	54010	1401010	Town of Lancaster	9/29/2020	WE	9/29/2020	1100140
505800	411,616.50	5000590001	252	127	54090	1271463	Sweet Home School District	11/16/2020	WE	11/16/2020	115505
561440	405,000.00	5000605644	252	127	54090	1271463	Stratdyne Inc - 100,150 Gowns	9/10/2020	WE	9/10/2020	147266
516020	400,385.00	5000601099	252	122	51620	1222400	Farber Specialty Vehicles - Specialty Vehicle for Health	7/23/2020	WE	7/23/2020	1100136
505800	387,500.00	5000583699	252	127	54090	1271463	MMS Plumbing Corp - Courtywide Water Fountain and Bathroom Improvements	12/31/2020	WE	1/8/2021	1100155
525095	386,579.50	5000587913	252	122	56055	1206060	Range Brokers Int. - Procedural Masks	11/16/2020	WE	11/16/2020	105213
505800	385,000.00	5000593932	252	127	54090	1271463	Erie 2 BOCES - Virtual Learning 9/21/20 - 12/31/20	5/15/2020	WE	5/15/2020	1100125
516020	384,972.21	5000602572	252	140	54010	1401010	Hype Labs LLC - 100K Makrite N99 Masks	10/20/2020	WE	10/20/2020	109558
516020	376,500.00	5000593412	252	140	54010	1401010	Hype Labs LLC - 100K Makrite N99 Masks	9/8/2020	WE	9/8/2020	1100131
							Town of West Seneca	12/7/2020	WE	12/7/2020	107679
							Hamburg Central Schools	9/1/2020	WE	9/1/2020	110891

505800	375,000.00	5000594199	252	127	54090	1271463	Hype Labs LLC - 15K boxes Procedural Masks
518188	363,979.97	5000604039	252	140	57989	1401010	Zoological Society of Buffalo
516020	339,750.00	5000593399	252	140	54010	1401010	Amherst Central Schools
505800	337,500.00	5000587609	252	127	54090	1271463	Tygris Medical LLC - 90K Level 2 Gowns
516020	321,981.70	5000599687	252	140	54010	1401010	Town of Grand Island
516020	320,250.00	5000594533	252	140	54010	1401010	Grand Island Central School District
516020	313,300.00	5000593880	252	140	54010	1401010	Charter School for Applied Technologies
505800	310,000.00	5000583186	252	127	54090	1271463	Tygris Medical LLC - 1M Nitrile Medical Gloves
505800	309,600.00	5000584356	252	127	54090	1271463	Foam Depot - 360K Procedural Masks
505800	300,000.00	5000586925	252	127	54090	1271463	Tygris Medical LLC - 100K Goggles
516020	289,212.75	5000596199	252	127	54090	1271463	Hype Labs LLC - Antibacterial Wipes
561440	279,950.00	5000597136	252	140	54010	1401010	Lake Shore Central Schools
516020	279,799.00	5000606198	252	127	54090	1271463	LDV - Command Center Vehicle
516020	278,600.00	5000597914	252	120	56055	1206060	NMCA of Western New York 11/21/20 - 12/31/20
516020	277,000.00	5000597776	252	140	54010	1401010	Cheekowaga Central School District
516020	270,850.00	5000588517	252	140	54010	1401010	Cheekowaga Maryvale UFSD
505800	267,000.00	5000582343	252	127	54090	1271463	Tygris Medical LLC - 300K Procedural Masks
516020	259,750.00	5000594153	252	140	54010	1401010	Lackawanna City School District
505800	250,000.00	5000582288	252	127	54090	1271463	Range Brokers Int. - Procedural Masks
505800	243,200.00	5000593492	252	140	54010	1401010	Inouque Central School District
505800	237,500.00	5000582895	252	127	54090	1271463	Gordon Companies - 50K N95s
505800	237,000.00	5000593931	252	127	54090	1271463	Hype Labs LLC - 100K Face Masks Hearing Impaired Child
516020	232,873.82	5000606210	252	127	54025	1273010	Chagen LLC - NeuModX Molecular Systems
516020	223,900.00	5000596372	252	140	54010	1401010	Depew UFSD
516020	217,650.00	5000595361	252	140	54010	1401010	Tonawanda City School District
561410	215,176.50	5000578586	252	127	54090	1271463	CS Business Systems - 150 Smart Buy EliteBook X360 1030 G4 i5
516027	206,114.21	101959461	252	163	56772	1632010	reclass Feed More Covid July 11/22cares to fund 252
525095	200,000.00	101978131	252	120	56055	1206060	ACCURAL
516027	199,980.00	101959458	252	163	56772	1632010	reclass Feed More Jun from 11/1/ECARES to fund 252
516027	198,250.00	5000596707	252	140	54010	1401010	Springville Griffith Institute
516027	195,358.53	101959461	252	163	56772	1632010	reclass Feed More Covid augh 11/12cares to fund 252
516020	190,100.00	5000595001	252	140	54010	1401010	East Aurora Union Free School District
505800	189,910.00	5000606486	252	122	51620	1222040	MKS Plumbing Corp. - Countywide Water Fountain and Bathroom Improvements
505800	189,224.40	5000588199	252	127	54090	1271463	Stratdyne, Inc. - 46,040 Gowns
506200	182,000.00	5000586514	252	127	54090	1271463	Municipal Emergency Services - 20,000 boxes of wipes
516020	179,200.00	5000597105	252	140	54010	1401010	Allden Central School District
561410	176,823.80	5000605900	252	127	54090	1271463	McKesson Medical-Surgical - 20 Ventilator Systems
561410	175,000.00	5000607192	252	127	54090	1271463	Chagen LLC - NeuModX Molecular Systems
505800	170,000.00	5000592527	252	127	54090	1271463	Atlantic Capital Lending Limited - 50K Makrite Sekura N95
505800	170,000.00	5000597281	252	127	54090	1271463	Atlantic Capital Lending Limited - 50K Makrite Sekura N95
505800	170,000.00	5000604561	252	127	54090	1271463	COKeM International LTD - 200K N95 Masks
516020	168,600.00	5000593411	252	140	54010	1401010	Cheekowaga-Sloan UFSD
505800	165,250.00	5000582897	252	127	54090	1271463	Foam Depot - 25K Goggles
516020	165,000.00	5000593493	252	140	54010	1401010	Cleveland Hill UFSD
516020	162,050.00	5000596705	252	140	54010	1401010	Akron Central School District
505800	155,740.50	5000595055	252	127	54090	1271463	Alaska Structures, Inc. - 50% Down Mobile Testing Structure
505800	155,740.50	5000595056	252	127	54090	1271463	Alaska Structures, Inc. - 50% Balance Mobile Testing Structure
506200	150,951.00	5000603800	252	127	54090	1271463	Milton Caterpillar - Caterpillar X060
516020	149,985.00	5000585463	252	127	54090	1271463	Laird Plastics - 33,330 Infection Control Face Shields
505800	149,000.00	5000596066	252	140	54010	1401010	Elen Central School District
505800	143,000.00	5000590365	252	127	54090	1271463	Hype Labs LLC - A44K Alpha Pro Tech Masks
516020	142,443.42	5000597499	252	140	54010	1401010	Town of North Collins
560410	142,100.00	70	252	123	55020	1231010	SECURE WATCH 24 LLC-10 465T 4x6" Small size
505800	138,000.00	5000581857	252	127	54090	1271463	Range Brokers Int. - 138K Procedure Masks
505800	138,000.00	5000582956	252	127	54090	1271463	Range Brokers Int. - 138K Procedure Masks
516027	135,645.02	1901646460	252	163	56772	1632010	*FEEDMORE COVID OCTOBER
505800	132,435.00	5000588408	252	127	54090	1271463	Laird Plastics - 29,430 Infection Control Face Shield
516020	132,092.81	5000599638	252	140	54010	1401010	Town of Clarence
505800	132,000.00	5000594343	252	127	54090	1271463	Hype Labs LLC - 300K Syringe with Needles 3M 25 Gauge 1"
505800	131,670.00	5000584462	252	127	54090	1271463	Laird Plastics - 29,260 Infection Control Face Shield
561410	131,493.60	5000597892	252	127	54090	1271463	Eplus Technology, Inc. - Cisco UCS SOL Cluster

505800	9/11/2020	WE	9/11/2020	1100131
518188	12/22/2020	WE	12/22/2020	108623
516020	9/1/2020	WE	9/1/2020	110167
505800	6/30/2020	WE	6/30/2020	1100126
516020	11/6/2020	WE	11/6/2020	110927
516020	9/15/2020	WE	9/15/2020	103179
505800	9/8/2020	WE	9/8/2020	168235
505800	5/11/2020	WE	5/11/2020	1100126
505800	5/26/2020	WE	5/26/2020	1100126
516020	6/22/2020	WE	6/22/2020	1100126
505800	7/30/2020	WE	7/30/2020	1100131
516020	10/13/2020	WE	10/13/2020	151547
516020	12/31/2020	WE	11/9/2021	113031
516020	10/20/2020	WE	11/9/2021	113031
505800	10/19/2020	WE	10/20/2020	136779
516020	10/27/2020	WE	10/19/2020	116506
505800	5/1/2020	WE	10/27/2020	109014
505800	9/10/2020	WE	5/1/2020	1100126
516020	4/30/2020	WE	9/10/2020	111595
505800	9/22/2020	WE	4/30/2020	1100125
505800	5/6/2020	WE	9/22/2020	103734
505800	9/8/2020	WE	5/6/2020	1100131
516020	12/31/2020	WE	9/8/2020	1100131
516020	10/5/2020	WE	11/6/2021	168094
516020	9/23/2020	WE	10/5/2020	108698
516020	3/20/2020	WE	9/23/2020	107629
516020	12/16/2020	SA	3/20/2020	108528
516020	12/31/2020	SA	12/16/2020	21/0/2021
516020	12/16/2020	SA	12/16/2020	131958
516020	10/17/2020	WE	10/17/2020	107720
516020	12/16/2020	SA	12/16/2020	102445
516020	9/18/2020	WE	9/18/2020	105213
516020	12/31/2020	WE	11/22/2021	105213
516020	7/8/2020	WE	7/8/2020	167833
516020	6/17/2020	WE	6/17/2020	105297
516020	10/12/2020	WE	10/12/2020	109458
516020	12/31/2020	WE	11/2/2021	105252
516020	12/31/2020	WE	12/31/2020	1128021
516020	8/21/2020	WE	8/21/2020	168094
516020	9/29/2020	WE	9/29/2020	1100140
516020	10/9/2020	WE	10/4/2020	1100132
516020	12/28/2020	WE	12/28/2020	1100132
516020	9/1/2020	WE	9/1/2020	110028
516020	5/7/2020	WE	5/7/2020	1100127
516020	9/2/2020	WE	9/2/2020	167996
516020	10/7/2020	WE	10/7/2020	109482
516020	9/21/2020	WE	9/21/2020	1100146
516020	9/21/2020	WE	9/21/2020	1100146
516020	12/17/2020	WE	12/17/2020	112740
516020	6/8/2020	WE	6/8/2020	104395
516020	10/1/2020	WE	10/1/2020	168015
516020	7/30/2020	WE	7/30/2020	1100131
516020	10/15/2020	WE	10/15/2020	111410
516020	11/17/2020	WE	11/17/2020	1100125
516020	4/28/2020	WE	4/28/2020	1100125
516020	5/8/2020	WE	5/8/2020	1100125
516020	12/23/2020	WE	12/23/2020	104395
516020	7/15/2020	WE	7/15/2020	108786
516020	9/1/2020	WE	9/1/2020	1100131
516020	5/26/2020	WE	5/26/2020	104395
516020	10/20/2020	WE	10/20/2020	120785

516020	129,550.00	5000595365	252	140	54010	1401010	Global Concepts Charter School	9/23/2020	WE	168265
516020	129,389.81	5000596685	252	140	54010	1401010	Town of Eden	11/6/2020	WE	116116
516020	129,350.00	5000593869	252	140	54010	1401010	South Buffalo Charter School	9/8/2020	WE	106998
516020	128,100.00	5000594357	252	140	54090	1271463	Tapestry Charter School	9/14/2020	WE	168267
505800	125,000.00	5000590728	252	127	54090	1271463	Three Sticks Marketing LLC - 500K Disposable Face Masks	8/4/2020	WE	168032
505800	125,000.00	5000593363	252	127	54090	1271463	Three Sticks Marketing LLC - 500K Disposable Face Masks	9/1/2020	WE	168032
505800	124,900.00	5000588274	252	127	54090	1271463	Uzo 1 International - 10K Canisters Antibacterial Wipes	7/7/2020	WE	109611
505800	123,667.59	5000582897	252	127	54090	1271463	Foam Depot - Shipping on Procedural Masks & Goggles	5/7/2020	WE	110012
516020	122,610.57	5000602892	252	140	54010	1401010	City of Lackawanna	12/8/2020	WE	148037
545000	118,078.15	101950902	252	127	54090	1271463	Invodac Vicaident - Rental of PPE Warehouse	11/30/2020	SA	1124/2020
505800	116,000.00	5000591990	252	127	54090	1271463	MPG Endeavors, Inc. - 200K Shoe Covers	8/17/2020	WE	1100145
516080	115,886.00	5000602868	252	122	51620	1222060	Techniq LLC - Furnish & Install UVGI System	12/9/2020	WE	167947
505800	113,625.00	5000604798	252	122	51620	1222020	HUS Supply Co LLC - 25 Minuteman 20" Traction Drive	12/17/2020	WE	159665
505800	112,500.00	5000580263	252	127	54090	1271463	Range Brokers Inc. - 150K Procedural Masks	4/7/2020	WE	167796
525096	111,114.82	5000605590	252	120	56142	1209070	VIA - DSS CARES Act Assist Program 9/14-12/31	12/31/2020	WE	141136
505800	109,188.00	5000584465	252	127	54090	1271463	Laird Plastics - 24,284 Infection Control Face Shields	5/26/2020	WE	104395
525095	103,015.21	5000603776	252	120	56055	1206060	Erie 2 BOCES - Virtual Learning 9/21/20 - 12/31/20	12/17/2020	WE	189558
516020	101,600.00	5000595364	252	140	54010	1401010	Buffalo Academy of Science	9/23/2020	WE	168214
516020	100,900.00	5000593839	252	140	54010	1401010	Holland Central Schools	9/4/2020	WE	111040
561410	99,583.79	101971017	252	163	56772	1632010	Rochie Diagnostic Corp - Roche MagNA Pure 96	12/31/2020	WE	106518
516027	95,000.00	5000585326	252	127	54090	1271463	*RCLS NOV FEEDMORE TO COUNTY COVID	12/31/2020	SA	1126/2021
561410	94,500.00	5000586289	252	140	54010	1401010	Epiplus Technology, Inc. - ASR1001-HX	5/29/2020	WE	6/4/2020
516080	92,816.80	5000602868	252	122	51620	1222060	National Heritage Academies	10/2/2020	WE	120785
516080	89,975.00	5000595933	252	127	54090	1271463	Techniq LLC - Furnish & Install UVGI System	12/9/2020	WE	168395
505800	88,800.00	5000591627	252	127	54090	1271463	Regional International Corp - Model MV607 - SBA	12/9/2020	WE	167947
561440	84,645.00	5000597117	252	115	53110	1151040	Gordon Companies - 22,200 N95 Masks	9/30/2020	WE	100885
505800	84,150.00	5000584460	252	127	54090	1271463	United Uniform Company - 165 Avon First Responder Kits	8/12/2020	WE	1100130
505800	82,200.00	5000585222	252	127	54090	1271463	Laird Plastics - 18,700 Infection Control Face Shields	10/1/2020	WE	108496
516027	81,898.70	101976888	252	163	56772	1632010	Stratodyne Inc - 20K Gowns	5/26/2020	WE	104395
561410	81,074.22	5000579802	252	165	53020	1650050	EXP ACCRUAL TO BE REVERSED IN 2021	6/3/2020	WE	1100136
516020	80,146.00	5000603762	252	127	54090	1271463	Intrado Life & Safety Solution - Systems	12/31/2020	SA	2/4/2021
505800	79,900.00	5000596784	252	127	54090	1271463	The Research Foundation for the State of NY - SARS-CoV-2 monitoring	3/26/2020	WE	4/2/2020
516020	79,350.80	5000602869	252	127	54090	1271463	UZO 1 International - 10K Level 3 Gowns	12/17/2020	WE	1682368
505800	78,678.00	5000586518	252	127	54090	1271463	Techniq LLC - UVGI Project	10/8/2020	WE	109611
516020	78,330.00	5000602895	252	140	54010	1401010	Laird Plastics - 17,484 Infection Control Face Shield	12/9/2020	WE	167947
505800	75,834.00	5000582241	252	127	54090	1271463	Westminster Community Charter School	6/18/2020	WE	104395
516027	75,614.68	101959461	252	163	56772	1632010	Laird Plastics - 16,852 Infection Control Face Shield	12/8/2020	WE	118125
505800	75,000.00	5000585590	252	127	54090	1271463	reclass Feed More Covid sept ILLC2cares to fund 252	4/29/2020	WE	104395
525096	73,734.97	5000605967	252	120	56142	1209070	Hype Labs LLC - 5K boxes Alcohol Pads	12/16/2020	SA	12/16/2020
516080	73,286.00	5000590252	252	122	51620	1222040	Restoration Society 10/1/20 to 12/31/20	6/8/2020	WE	167866
561410	72,000.00	5000583627	252	127	54090	1271463	Techniq LLC - Furnish & Install UVGI System	12/31/2020	WE	108641
505800	71,725.50	5000579752	252	127	54090	1271463	Abbott Laboratories Inc - Direct Architect i1000	7/21/2020	WE	167847
505800	71,500.00	5000585468	252	127	54090	1271463	CS Business Systems - 50 Smart Buy EliteBook X360 1030 G4 i5	5/14/2020	WE	162468
505800	70,770.60	5000584356	252	127	54090	1271463	UZO 1 International Ltd - 10K Level 2 Disposable Gowns	3/20/2020	WE	108528
561410	69,406.97	5000598336	252	122	51620	1222068	Foam Depot - 360K Procedural Masks	6/8/2020	WE	109611
516020	67,650.00	5000595362	252	140	54010	1401010	Epiplus Technology, Inc. - Conference Room Communications Hardware	5/26/2020	WE	1100127
505800	66,000.00	5000587784	252	127	54090	1271463	North Collins Central School District	10/26/2020	WE	120785
525094	65,000.00	101978131	252	120	56055	1206060	Foam Depot - 200K Nitrile Gloves	9/23/2020	WE	105594
516020	64,800.00	5000593881	252	140	54010	1401010	ACCRUAL (day care)	7/2/2020	WE	1100127
505800	64,449.00	5000584466	252	127	54090	1271463	West Buffalo Charter School	12/31/2020	SA	2/10/2021
516020	62,800.00	5000602894	252	140	54010	1401010	Laird Plastics - 14,322 Infection Control Face Shields	9/8/2020	WE	168209
516020	62,650.00	5000594048	252	140	54010	1401010	King Center Charter School	5/26/2020	WE	104395
525095	62,000.00	5000597685	252	120	56055	1206060	WNY Maritime Charter School	12/8/2020	WE	158966
505800	61,722.00	5000582191	252	127	54090	1271463	Boys & Girls Club Northtowns 3/1 - 12/30/20	9/9/2020	WE	143455
505800	61,612.50	5000589871	252	127	54090	1271463	Laird Plastics - 13,716 Infection Control Face Shields	10/16/2020	WE	101148
516020	61,612.50	5000589871	252	127	54090	1271463	Tygris Medical LLC - 198,750 Nitrile Medical Gloves	4/28/2020	WE	104395
516020	60,450.00	5000595367	252	113	51410	1132020	Tygris Medical LLC - 198,750 Nitrile Medical Gloves	7/22/2020	WE	1100126
505800	60,000.00	5000583621	252	127	54090	1271463	Jens Glass Co., Inc. - Install Glass Protective Barrier (County Clerk)	7/22/2020	WE	1100126
505800	59,895.00	5000582981	252	127	54090	1271463	Enterprise Charter School	6/10/2020	WE	103906
516020	56,900.00	5000594150	252	140	54010	1401010	Hype Labs - 10K boxes Alcohol Pads	9/23/2020	WE	168254
505800	53,193.22	101898539	252	116	54010	1165010	Laird Plastics - 13,310 Infection Control Face Shields	5/14/2020	WE	167866
							Elmwood Village Charter School	5/7/2020	WE	104395
							TRANS EXP TO FUND 252 - Jail Management	9/10/2020	WE	168236

516020	52,703.56	500059637	252	140	54010	1401010	Town of Newstead
516027	50,332.32	101959461	252	163	56772	1632010	reclass Feed More Covid III/C2cares to fund 252
516020	50,236.65	5000597497	252	140	54010	1401010	Town of Aurora
505800	50,000.00	10188513	252	127	54090	1271463	PO 4500069946 30 - Ranger Brokers Int. - Procedural Masks
561410	50,000.00	5000605140	252	127	54090	1271463	Roche Diagnostic Corp - Roche Magna Pure 96
545000	48,967.00	5000583430	252	127	54090	1271463	SH Hotel Group LLC - Services 5/4-5/10
545000	48,966.00	5000592120	252	127	54090	1271463	SH Hotel Group LLC - Services 8/10-8/16
516020	48,295.00	5000605295	252	122	51620	1222040	MKS Plumbing Corp - Countywide Water Fountain and Bathroom Improvements
545000	48,200.00	5000584164	252	127	54090	1271463	SH Hotel Group LLC - Services 5/11-5/17
545000	47,722.00	5000603837	252	127	54090	1271463	SH Hotel Group LLC - Services 12/14-12/20
545000	47,509.00	5000603427	252	127	54090	1271463	SH Hotel Group LLC - Services 12/7-12/13
545000	47,433.00	5000582625	252	127	54090	1271463	SH Hotel Group LLC - Services 4/27-5/3
545000	46,582.00	5000582148	252	127	54090	1271463	SH Hotel Group LLC - Services 4/20-4/26
561440	46,231.00	5000580342	252	127	54090	1271463	Clark Equipment - Bobcat Skid Steer Loader
545000	46,012.00	5000580347	252	127	54090	1271463	Motorola Solutions - Erie County Emergency Services Project
505800	46,000.00	5000594342	252	127	54090	1271463	SH Hotel Group LLC - Services 3/30-4/5
561410	45,966.00	5000581589	252	127	54090	1271463	Hype Labs LLC - 200K Blue Children's Masks
545000	45,926.00	5000584557	252	127	54090	1271463	SH Hotel Group LLC - Services 4/13-4/19
545000	45,903.00	5000580809	252	127	54090	1271463	SH Hotel Group LLC - Services 5/18-5/24
545000	45,834.00	5000579732	252	127	54090	1271463	SH Hotel Group LLC - Services 4/6-4/12
545000	45,735.00	5000586399	252	127	54090	1271463	SH Hotel Group LLC - Services 3/23-3/29
545000	45,306.00	5000585276	252	127	54090	1271463	SH Hotel Group LLC - Services 6/1-6/7
545000	45,249.00	5000585221	252	127	54090	1271463	SH Hotel Group LLC - Services 6/1-6/7
545000	45,165.00	5000587203	252	127	54090	1271463	SH Hotel Group LLC - Services 5/25-5/31
561440	45,000.00	5000605627	252	127	54090	1271463	SH Hotel Group LLC - Services 6/15-6/21
516020	44,900.00	5000600253	252	140	54010	1401010	Farber Specialty Vehicles - Specialty Vehicle for Health
516020	44,820.31	5000599881	252	140	54010	1401010	Health Sciences Charter School
516020	44,195.25	5000595854	252	122	51620	1222068	Village of Depew
505800	44,000.00	5000586516	252	127	54090	1271463	U&S Services Inc. - Access Control
561410	43,842.75	5000592572	252	127	54090	1271463	Hype Labs LLC - 1000 Boxes Gloves Size XL
560410	43,228.04	47	252	115	53110	1151040	Qigen LLC - EZ1 Advanced XL
561410	43,100.00	5000603659	252	127	54090	1271463	MUTUALINK INC-2 MUTUALINK COMMERCIAL COMPACT GO KIT 2XR-ITEM # M400-940-001
506200	42,500.00	5000596355	252	127	54090	1271463	MUTUALINK - EZ1 Advanced XL
561410	42,500.00	5000604797	252	122	51620	1222020	Buffalo Materials Handling - 2 Crown SC5215-30
561410	42,086.80	5000597954	252	127	54090	1271463	Home Supply Co LLC - 10 EDIC Endeavor Heated Extractor
525096	42,000.00	5000605966	252	120	56142	1209070	LCI Industrial - Pallet System Storage
561410	41,340.00	5000600653	252	127	54090	1271463	Catholic Charities of Buffalo 10/1/20-12/31/20
545000	40,884.00	5000604519	252	127	54090	1271463	Eplus Technologies, Inc. - 60 HP 14" Thin Client Notebooks
505800	40,788.21	5000604124	252	120	56055	1208080	SH Hotel Group - Services 12/21-12/27
525095	40,557.24	5000590860	252	127	54090	1271463	Boys & Girls Club Northtowns 3/1 - 12/30/20
561410	40,456.80	5000595788	252	127	54090	1271463	UZO 1 International Ltd - 5,079 Digital Thermometers
561410	40,358.34	5000603768	252	127	54090	1271463	Eplus Technologies, Inc. - 280 VMware Workspace One Advanced Perpetual
516020	40,043.00	5000599717	252	140	54010	1401010	CS Business Systems, Inc. - 34 HP Z2 G4 Workstation
516020	40,003.86	5000582918	252	165	53020	1650050	Village of Lancaster
516020	40,000.00	5000601867	252	127	54090	1271463	Intrado Life & Safety Solution - Systems
516020	40,000.00	5000602770	252	127	54090	1271463	19 Ideas - Plain Language Public Health Communications Strategy & Messaging
516020	39,497.40	500059639	252	140	54010	1401010	19 Ideas - Plain Language Public Health Communications Strategy & Messaging
506200	39,488.00	5000598512	252	122	51620	1222020	Village of Springfield
561410	39,136.24	5000605109	252	127	54090	1271463	Cort Distributors Inc. - 1320 cases of Paper Towels
505800	39,102.00	5000591622	252	127	54090	1271463	Qigen LLC - Qiagility HEPA/UV PC ProPlus (testing equipment)
525096	39,000.00	5000595766	252	127	54090	1271463	MPG Endeavors, Inc. - 9800 N95 Makrite
505800	37,500.00	5000600423	252	120	56142	1209070	Ideastage Promotions - 20K Digital Thermometer
545000	37,400.00	5000593930	252	127	54090	1271463	VIA - DSS CARES Act Assist Program 9/14-12/31
561440	36,961.00	5000606435	252	127	54090	1271463	Hype Labs LLC - 20K Forehead Thermometers
545000	36,816.00	5000585029	252	127	54090	1271463	SH Hotel Group LLC - Services 9/21-9/27
505800	36,500.00	5000593930	252	127	54090	1271463	Delacy Ford Inc. - 2021 F250 Supercab
516020	36,381.76	5000597571	252	140	54010	1401010	SH Hotel Group LLC - Services 9/14-9/20
505800	36,371.50	5000602032	252	127	54090	1271463	Hype Labs LLC - 10,000 Digital Thermometers
561410	35,775.00	5000602301	252	116	53150	1161020	Village of Williamsville
561410	35,775.00	5000602301	252	116	53150	1161020	Dival Safety Equip - 1,945 Boxes Nitrile Gloves
516020	35,750.00	5000596675	252	140	54010	1401010	CS Business Systems Inc. - 15 Panasonic Toughbooks
							CS Business Systems Inc. - 15 Panasonic Toughbooks
							Reach Academy Charter School

	11/6/2020	WE	11/6/2020	109476
	12/16/2020	SA	12/16/2020	
	10/15/2020	WE	10/15/2020	111086
	5/18/2020	SA	5/18/2020	
	12/31/2020	WE	12/31/2020	106518
	5/12/2020	WE	5/12/2020	167780
	8/18/2020	WE	8/18/2020	167780
	12/1/2020	WE	12/1/2020	105213
	5/20/2020	WE	5/20/2020	167780
	12/21/2020	WE	12/21/2020	167780
	12/16/2020	WE	12/16/2020	167780
	5/4/2020	WE	5/4/2020	167780
	4/28/2020	WE	4/28/2020	167780
	12/31/2020	WE	12/31/2020	130446
	12/8/2020	WE	12/8/2020	151899
	4/8/2020	WE	4/8/2020	167780
	9/11/2020	WE	9/11/2020	1100131
	4/21/2020	WE	4/21/2020	167780
	5/27/2020	WE	5/27/2020	167780
	4/14/2020	WE	4/14/2020	167780
	4/2/2020	WE	4/2/2020	167780
	6/17/2020	WE	6/17/2020	167780
	6/9/2020	WE	6/9/2020	167780
	6/3/2020	WE	6/3/2020	167780
	6/24/2020	WE	6/24/2020	167780
	12/31/2020	WE	12/31/2020	1100155
	11/12/2020	WE	11/12/2020	168746
	11/6/2020	WE	11/6/2020	108917
	9/18/2020	WE	9/18/2020	107772
	6/18/2020	WE	6/18/2020	167866
	8/22/2020	AF	8/22/2020	115116
	7/31/2020	AF	7/31/2020	
	12/16/2020	WE	12/16/2020	167852
	10/6/2020	WE	10/6/2020	143405
	12/17/2020	WE	12/17/2020	159665
	10/21/2020	WE	10/21/2020	1100150
	12/31/2020	WE	12/31/2020	136184
	11/17/2020	WE	11/17/2020	120785
	12/28/2020	WE	12/28/2020	167780
	12/22/2020	WE	12/22/2020	101148
	8/4/2020	WE	8/4/2020	109611
	9/29/2020	WE	9/29/2020	120785
	12/17/2020	WE	12/17/2020	108528
	11/6/2020	WE	11/6/2020	111537
	5/5/2020	WE	5/5/2020	162368
	12/2/2020	WE	12/2/2020	168826
	12/8/2020	WE	12/8/2020	168826
	11/6/2020	WE	11/6/2020	108066
	10/22/2020	WE	10/22/2020	109655
	12/31/2020	WE	12/31/2020	115116
	8/12/2020	WE	8/12/2020	1100145
	9/29/2020	WE	9/29/2020	168103
	11/6/2020	WE	11/6/2020	141136
	9/8/2020	WE	9/8/2020	1100131
	9/29/2020	WE	9/29/2020	167780
	12/31/2020	WE	12/31/2020	120359
	9/22/2020	WE	9/22/2020	167780
	9/8/2020	WE	9/8/2020	1100131
	10/15/2020	WE	10/15/2020	110566
	12/2/2020	WE	12/2/2020	109624
	11/23/2020	WE	11/23/2020	108528
	11/23/2020	WE	11/23/2020	108528
	10/7/2020	WE	10/7/2020	168351

506200	22,500.00	5000584752	252	115	53110	1151030	Federal Eastern International - 5,000 KN95 Masks	5/22/2020	WE	5/29/2020	158849
506200	22,466.00	101910185	252	420	57410	4203305	Office Depot - Plastic Barriers	6/30/2020	SA	7/23/2020	
561410	22,245.13	5000607850	252	127	54090	1271463	Epilus Technology - Erie County Public Health Lab Project	12/31/2020	WE	2/3/2021	120765
505800	22,000.00	500058516	252	127	54090	1271463	Hype Labs LLC - 1,000 Boxes Gloves Size XL	6/18/2020	WE	6/18/2020	167866
505800	21,700.00	5000595842	252	127	54090	1271463	Hype Labs LLC - Electrostatic Atomizer	9/29/2020	WE	9/29/2020	1100118
561410	21,550.00	5000603658	252	127	54090	1271463	Buffalo Materials Handling - 1 Crown SC5215-30	12/16/2020	WE	12/16/2020	167852
505800	21,375.00	5000579837	252	127	54090	1271463	Dival Safety Equip - 1,500 Boxes Nitrile Gloves	3/31/2020	WE	4/2/2020	109624
561410	21,000.00	5000604796	252	122	51620	1222020	HJS Supply Co LLC - 10 Dehumidifiers	12/4/2020	WE	12/30/2020	159565
561410	20,740.50	5000606331	252	127	54090	1271463	CS Business Systems Inc. - 50 HP ProBook x360 11 G5 EE	12/31/2020	WE	1/20/2021	108528
561410	20,409.86	5000607853	252	127	54090	1271463	McKesson Medical-Surgical - 2 Analyzers 1 Stat 1 Wireless	12/31/2020	WE	2/3/2021	105252
561410	20,352.00	5000594725	252	127	54090	1271463	Labpro Inc. - 2 Boxes Natural Refrigerant	9/18/2020	WE	9/18/2020	104374
516020	20,207.01	500059775	252	140	54010	1401010	Town of Concord	11/9/2020	WE	11/9/2020	110183
505800	20,124.99	5000582621	252	127	54090	1271463	Tygris Medical LLC - 2,776 Level 3 Gowns	4/28/2020	WE	5/4/2020	1100126
505800	19,500.00	5000582749	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	5/6/2020	WE	5/6/2020	162468
505800	19,500.00	5000583697	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	5/15/2020	WE	5/15/2020	162468
505800	19,500.00	5000585037	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	6/2/2020	WE	6/2/2020	162468
505800	19,500.00	5000585039	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	6/2/2020	WE	6/2/2020	162468
505800	19,500.00	5000586643	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	6/18/2020	WE	6/18/2020	162468
505800	19,500.00	5000586644	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	6/18/2020	WE	6/18/2020	162468
505800	19,500.00	5000586645	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	7/31/2020	WE	9/2/2020	162468
506200	19,500.00	5000583386	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	9/2/2020	WE	10/27/2020	109655
505800	19,042.38	5000584647	252	122	51620	1222020	Corr Distributors Inc. - 1,092 cases Toilet Paper	6/8/2020	WE	6/8/2020	109611
505800	18,125.00	5000581859	252	127	54090	1271463	Tygris Medical LLC - 2,500 Level 3 Gowns	4/28/2020	WE	4/28/2020	1100126
561410	18,121.22	5000600390	252	122	51620	1222020	Epilus Technology, Inc. - Right Conference Room Communications Equipment	11/5/2020	WE	11/3/2020	120785
561410	17,950.00	5000586934	252	116	53150	1163020	Linklogix IO LLC - Camera Package: 2 Thermal Cameras	9/30/2020	WE	10/8/2020	167938
561410	17,755.20	5000588271	252	127	54090	1271463	Stratodyne Inc - 4,320 Gowns	7/7/2020	WE	7/7/2020	1100136
561410	17,738.78	5000585326	252	127	54090	1271463	Epilus Technology, Inc. - Communications Equipment	5/29/2020	WE	6/4/2020	120785
505800	17,720.00	5000606358	252	127	54090	1271463	Motorola Inc. - 4 All Band Consoles	12/31/2020	WE	1/21/2021	105272
561410	17,556.40	5000605886	252	126	53140	1261010	Alaska Structures, Inc. - Shipping on Mobile Test Sites	9/25/2020	WE	9/25/2020	1100146
561410	17,406.32	5000608308	252	101	51230	1011010	CS Business Systems Inc. - 20 HP ProBook 640 GS Notebooks	12/31/2020	WE	11/12/2021	108528
505800	17,250.00	5000594342	252	127	54090	1271463	Epilus Technology, Inc. - Communications Equipment	12/31/2020	WE	2/10/2021	120785
561410	17,180.00	5000586927	252	116	53150	1163020	Hype Labs LLC - 75K Pediatric Masks	9/11/2020	WE	9/11/2020	1100131
505800	16,900.00	5000604389	252	127	54090	1271463	CS Business Systems - 30 Samsung Galaxy Tablets	9/29/2020	WE	10/8/2020	108528
505800	16,432.00	5000587784	252	127	54090	1271463	Abbott Laboratories Inc - Supplies Needed for Immunological Diagnostic Testing	12/24/2020	WE	12/24/2020	162468
561410	16,228.08	5000586480	252	116	53150	1161020	Foam Depot - 200K Nitrile Gloves	7/2/2020	WE	7/2/2020	1100127
516020	15,820.00	5000583923	252	122	51620	1222068	CS Business Systems - 8 HP EliteBook 850 G7 15.6" Notebooks	9/1/2020	WE	10/6/2020	108528
516020	15,750.00	5000594049	252	140	54010	1401010	WNY Door & Gate Controls Corp - Fire Training Academy Improvements	5/12/2020	WE	5/19/2020	161738
516020	15,740.80	5000589338	252	127	54090	1271463	Buffalo Collegiate Charter School	9/9/2020	WE	9/9/2020	168245
516020	15,693.18	5000586815	252	114	51165	1140010	Techniq LLC - UVGI/Filtration Germicidal	11/4/2020	WE	11/4/2020	167947
516020	15,545.14	5000585787	252	113	51410	1131010	U&S Services Inc. - Intercom at DA's Office	10/8/2020	WE	10/8/2020	107772
505800	15,525.32	5000589723	252	140	54010	1401010	Amy Corson - Physician Assistant Services	9/2/2020	KN	9/2/2020	
505800	15,268.50	5000582484	252	127	54090	1271463	Jens Glas - Install Protective Barrier at Clerk's Office	6/10/2020	WE	6/10/2020	103906
561410	15,181.00	5000585394	252	127	54090	1271463	Village of Kenmore	11/6/2020	WE	11/6/2020	108062
505800	15,000.00	5000585158	252	127	54090	1271463	Hype Labs, Inc. - 100 Electrostatic Guns	12/30/2020	WE	12/30/2020	167866
561410	14,938.70	5000602366	252	127	54090	1271463	Epilus Technology, Inc. - 90 Cisco 561 Headsets	4/27/2020	WE	5/1/2020	120785
505800	14,611.10	5000589988	252	127	54090	1271463	Vertcor - 20 Cool Cube 08 at Refrigerated Temps	9/23/2020	WE	9/23/2020	168152
505800	14,559.90	5000589869	252	127	54090	1271463	Wesco Distribution - 25 cartons Surgical Masks	6/4/2020	WE	6/4/2020	167778
561410	14,400.00	5000583923	252	122	51620	1222068	LCI Industrial - Racking for 3080 William St	12/4/2020	WE	12/4/2020	1100150
516020	14,362.00	5000602772	252	127	54090	1271463	Tiger Companies - 35 Vacutainer SST tm Tubes	11/10/2020	WE	11/10/2020	167869
561410	14,250.00	5000579837	252	127	54090	1271463	McKesson Medical-Surgical - 181 boxes Butterfly Needles	6/24/2020	WE	6/24/2020	105252
505800	14,100.00	5000583923	252	122	51620	1222068	Microsoft Corporation - 10 Microsoft Surface Pro 7s	11/12/2020	WE	11/12/2020	162059
516020	14,131.06	5000601167	252	140	54010	1401010	WNY Door & Gate Controls Corp - Fire Training Academy Improvements	5/12/2020	WE	5/19/2020	161738
505800	14,000.00	5000589837	252	127	54090	1271463	Dell Marketing LP - 86 Dell UltraSharp 24" Monitors	12/8/2020	WE	12/8/2020	102229
505800	14,000.00	5000589837	252	127	54090	1271463	Town of Brant	11/23/2020	WE	11/23/2020	109331
505800	14,000.00	5000589837	252	127	54090	1271463	Dival Safety Corp - 400 boxes Nitrile Gloves	3/31/2020	WE	4/2/2020	109624
505800	14,000.00	5000589837	252	127	54090	1271463	Dival Safety Corp - 100 cartons Fluid Repellent Isolation Gowns	4/21/2020	WE	4/21/2020	109624
505800	14,175.00	1901653287	252	127	54090	1271463	Amy Corson - Physician Assistant Services	12/31/2020	KN	1/3/2021	
561410	14,164.88	5000589728	252	420	57410	4203305	Corr Distributors - 4 Kavac Restroom Cleaner	10/14/2020	WE	10/14/2020	109655
561410	14,108.86	5000589778	252	140	54010	1401010	Village of Hamburg	11/9/2020	WE	11/9/2020	110968
516020	13,974.00	5000604798	252	122	51620	1222020	HJS Supply Co LLC 0.2 Minuteman 26" Eco Traction	12/17/2020	WE	12/30/2020	159565
516020	13,950.00	5000602758	252	127	54090	1271463	Buffalo Computer Graphics, Inc. - Ticket Manager Premium License	12/8/2020	WE	12/8/2020	100919
505400	13,867.20	101898118	252	116	53150	1161040	TRANS EXP TO FUND 252 - Jail Management	6/17/2020	SA	6/18/2020	

**ERIE TOBACCO ASSET
SECURITIZATION CORPORATION**

(A Component Unit of the County of Erie, New York)

*Basic Financial Statements and Required
Supplementary Information for the
Year Ended December 31, 2020
and Independent Auditors' Reports*

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A COMPONENT UNIT OF THE COUNTY OF ERIE, NEW YORK)

Table of Contents
Year Ended December 31, 2020

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	3
Basic Financial Statements:	
Government-wide Financial Statements:	
Statement of Net Position	8
Statement of Activities.....	9
Fund Financial Statements:	
Balance Sheet—Governmental Funds	10
Reconciliation of the Balance Sheet—Governmental Funds to the Government-wide Statement of Net Position.....	11
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds to the Government-wide Statement of Activities	13
Notes to the Financial Statements	14
Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	28

Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Erie Tobacco Asset Securitization Corporation:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Erie Tobacco Asset Securitization Corporation ("ETASC"), a component unit of the County of Erie, New York, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise ETASC's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

ETASC's 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 internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 auditor's 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 the entity'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 opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of ETASC, as of December 31, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis be presented to supplement the basic 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 basic 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 basic financial statements, and other knowledge we obtained during our audit of the basic 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 10, 2021 on our consideration of ETASC's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering ETASC's internal control over financial reporting and compliance.

Drescher & Malecki LLP

March 10, 2021

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Management's Discussion and Analysis
Year Ended December 31, 2020

As management of the Erie Tobacco Asset Securitization Corporation ("ETASC"), a blended component unit of the County of Erie, New York (the "County"), we offer readers of ETASC's financial statements this narrative overview and analysis of the financial activities of ETASC for the fiscal year ended December 31, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in ETASC's financial statements, which follow this narrative.

Financial Highlights

- Total government-wide liabilities of ETASC exceeded total government-wide assets and deferred outflows of resources by \$307,311,061 (net position) at December 31, 2020. This consists of \$21,319,539 restricted for debt service, offset by an unrestricted deficit of \$328,630,600.
- ETASC's net position decreased by \$7,650,806 for the year ended December 31, 2020.
- At the close of the current year, ETASC's governmental funds reported combined ending fund balances of \$21,409,516, an increase of \$1,023,438 in comparison with the prior year.
- At the end of the current fiscal year, *unassigned fund balance* for the General Fund was \$51,637. The unassigned fund balance is *available for spending* at ETASC's discretion and constitutes approximately 57.4 percent of the General Fund's total fund balance of \$89,977 at December 31, 2020.
- ETASC's total Tobacco Settlement Bonds decreased by \$3,950,000 as a result of principal payments made during the year, while its Subordinate Turbo Capital Appreciation Bonds ("CABs") increased by \$9,003,949 as a result of annual net interest accretion.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to ETASC's basic financial statements. ETASC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements and 3) notes to the financial statements.

Government-wide financial statements—The *government-wide financial statements* are designed to provide readers with a broad overview of ETASC's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of ETASC's assets, liabilities, and deferred inflows/outflows of resources, with the difference reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of ETASC is improving or deteriorating.

The *statement of activities* presents information showing how ETASC's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

The government-wide financial statements can be found on pages 8-9 of this report.

Fund financial statements—A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. ETASC, like other governmental entities, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Both of ETASC's funds are classified as governmental funds.

Governmental funds—*Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources*, available at the end of the fiscal year. Such information may be useful in assessing a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

ETASC maintains two individual governmental funds, the General Fund and the Debt Service Fund. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balance for both funds.

The basic governmental fund financial statements can be found on pages 10-13 of this report.

Notes to the financial statements—The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14-27 of this report.

Government-wide Overall Financial Analysis

As noted earlier, net position over time may serve as a useful indicator of a government's financial position. In the case of ETASC, liabilities exceeded assets and deferred outflows of resources by \$307,311,061 at December 31, 2020, as compared to \$299,660,255 at December 31, 2019. Table 1, shown on the following page, presents the condensed statements of net position for ETASC at December 31, 2020 and December 31, 2019.

Table 1—Condensed Statements of Net Position

	December 31,	
	2020	2019
Current assets	\$ 34,155,400	\$ 35,884,817
Total assets	34,155,400	35,884,817
Deferred outflows of resources	30,053,138	26,387,142
Current liabilities	967,000	972,000
Noncurrent liabilities	370,552,599	360,960,214
Total liabilities	371,519,599	361,932,214
Net position	\$ (307,311,061)	\$ (299,660,255)

A portion of ETASC's net position, \$21,319,539 and \$20,291,183 at December 31, 2020 and 2019, respectively, represents resources that are subject to external restrictions on how they may be used. Therefore, the unrestricted net position totals \$(328,630,600) and \$(319,951,438) at December 31, 2020 and 2019, respectively. The unrestricted net position deficit must be financed by future operations. The deficit results from long-term obligations that are greater than currently available resources.

At December 31, 2020, total assets were \$34,155,400 compared to \$35,884,817 at December 31, 2019. The largest asset held by ETASC at December 31, 2020 and December 31, 2019 represents restricted investments. ETASC reports no noncurrent assets at December 31, 2020 or December 31, 2019.

ETASC's deferred outflows of resources, which resulted from a deferred charge on refunding and a forward purchase agreement swap, totaled \$30,053,138 and \$26,387,142 at December 31, 2020 and 2019, respectively.

Total liabilities at December 31, 2020 were \$371,519,599 compared to \$361,932,214 at December 31, 2019. The largest portion of the liabilities was net outstanding debt totaling \$354,719,197 and \$349,556,008 at December 31, 2020 and 2019, respectively.

During the current year, net position for governmental activities decreased \$7,650,806 from the prior fiscal year to an ending net position of \$(307,311,061). The statement of activities presents revenues earned and expenses incurred by ETASC. Table 2, shown below, presents the condensed statement of activities for the years ended December 31, 2020 and 2019.

Table 2—Condensed Statements of Activities

	Year Ended December 31,	
	2020	2019
General revenues	\$ 13,105,326	\$ 16,634,576
Expenses—governmental activities	20,756,132	21,014,214
Change in net position	(7,650,806)	(4,379,638)
Net position—beginning	(299,660,255)	(295,280,617)
Net position—ending	\$ (307,311,061)	\$ (299,660,255)

Total revenues for the years ended December 31, 2020 and 2019 were \$13,105,326 and \$16,634,576, respectively. The net decrease of \$3,529,250 is primarily due to an estimated decrease in tobacco settlement revenue as well as decreased interest and net earnings from investments during December 31, 2020. Revenues for the years ended December 31, 2020 and 2019 consisted of \$12,741,320 (97.2 percent) and \$16,017,977 (96.3 percent), respectively, of tobacco settlement revenues, and \$364,006 (2.8 percent) and \$616,599 (3.7 percent), respectively, of interest and net earnings from investments.

A summary of sources of revenues for the years ended December 31, 2020 and December 31, 2019 is presented below in Table 3.

Table 3—Sources of Revenues

	Year Ended December 31,		Increase/(Decrease)	
	2020	2019	Dollars	Percent (%)
Tobacco settlement revenues	\$ 12,741,320	\$ 16,017,977	\$ (3,276,657)	(20.5)
Interest and net earnings from investments	364,006	616,599	(252,593)	(41.0)
Total revenues	<u>\$ 13,105,326</u>	<u>\$ 16,634,576</u>	<u>\$ (3,529,250)</u>	(21.2)

Total expenses for the years ended December 31, 2020 and 2019 were \$20,756,132 and \$21,014,214, respectively. Expenses for the years ended December 31, 2020 and 2019 primarily consisted of \$20,651,190 (99.5 percent) and \$20,917,053 (99.5 percent), respectively, of interest and fiscal charges, and \$104,942 (0.5 percent) and \$97,161 (0.5 percent) respectively, of general government support expenses incurred in connection with the operations of ETASC.

A summary of expenses for the years ended December 31, 2020 and December 31, 2019 is presented below in Table 4 .

Table 4—Expenses

	Year Ended December 31,		Increase/(Decrease)	
	2020	2019	Dollars	Percent (%)
General government support	\$ 104,942	\$ 97,161	\$ 7,781	8.0
Interest and fiscal charges	20,651,190	20,917,053	(265,863)	(1.3)
Total expenses	<u>\$ 20,756,132</u>	<u>\$ 21,014,214</u>	<u>\$ (258,082)</u>	(1.2)

Financial Analysis of Governmental Funds

As noted earlier, ETASC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds—The focus of ETASC’s governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing ETASC’s financing requirements.

At December 31, 2020, ETASC’s governmental funds reported combined fund balances of \$21,409,516, an increase of \$1,023,438 in comparison with the prior year. Approximately 0.2 percent of this amount, \$51,637, constitutes unassigned fund balance, which is available for spending at ETASC’s discretion. The remainder of the fund balance is either nonspendable or restricted to indicate that it is not in spendable form, \$38,340, or restricted for debt service, \$21,319,539.

The General Fund is the chief operating fund of ETASC. During the year ended December 31, 2020, the General Fund fund balance decreased \$4,918, primarily due to an increase in general government support expenditures. At the end of the current fiscal year, total fund balance of the General Fund was \$89,977, of which \$51,637 was considered to be unassigned.

The Debt Service Fund, the remaining major governmental fund, had an increase in fund balance during the current year of \$1,028,356, resulting in an ending fund balance of \$21,319,539. The increase in fund balance is a result of tobacco settlement revenue and net earnings on investments exceeding general government support and debt service expenditures.

Debt Administration

Long-Term Debt—As of December 31, 2020, ETASC had \$226,635,000 of tobacco settlement asset-backed bonds outstanding, which are reported in the statement of net position net of unamortized discount on the sale of bonds of \$9,086,640. Additionally, as of December 31, 2020, ETASC had accreted subordinate capital appreciation bonds (“CABs”) of \$138,570,360, which are reported in the statement of net position net of unamortized discount on the sale of bonds of \$1,399,523. At December 31, 2020, ETASC’s net tobacco settlement asset-backed bonds outstanding and net Subordinate Turbo CABs were \$217,548,360 and \$137,170,837, respectively, while at December 31, 2019, ETASC’s net tobacco settlement asset-backed bonds outstanding and net Subordinate Turbo CABs were \$221,408,167 and \$128,147,841, respectively.

Principal payments of \$3,950,000 and \$2,380,000 were made during the years ended December 31, 2020 and 2019, respectively. Additional information on ETASC’s long-term debt can be found in Note 6 to the financial statements.

Requests for Information

This financial report is designed to provide a general overview of ETASC’s finances for all those with an interest in ETASC’s finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to the Erie Tobacco Asset Securitization Corporation, President, 95 Franklin Street, Room 1600, Buffalo, NY 14202.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

BASIC FINANCIAL STATEMENTS

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Statement of Net Position
December 31, 2020

	Primary Government
	Governmental Activities
ASSETS	
Current assets:	
Cash and cash equivalents	\$ 65,637
Restricted cash and equivalents	1,711,639
Restricted investments	19,607,900
Due from New York State	12,731,884
Prepaid items	38,340
Total assets	<u>34,155,400</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflows on forward purchase agreement swap	15,833,402
Deferred outflows on loss on defeasance	14,219,736
Total deferred outflows of resources	<u>30,053,138</u>
LIABILITIES	
Current liabilities:	
Accounts payable	14,000
Accrued interest payable	953,000
Noncurrent liabilities:	
Tobacco Settlement Bonds payable, net	217,548,360
Derivative instruments	15,833,402
Subordinate Turbo CABs payable, net	137,170,837
Total liabilities	<u>371,519,599</u>
NET POSITION	
Restricted for debt service	21,319,539
Unrestricted	(328,630,600)
Total net position	<u>\$ (307,311,061)</u>

The notes to the financial statements are an integral part of this statement.

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Statement of Activities
Year Ended December 31, 2020

Functions/Programs	Expenses	Net (Expenses) and Changes in Net Position
		Primary Governmental Activities
Primary government:		
Governmental activities:		
General government support	\$ 104,942	\$ 104,942
Interest and fiscal charges	<u>20,651,190</u>	<u>20,651,190</u>
Total governmental activities	<u>\$ 20,756,132</u>	<u>20,756,132</u>
General revenues:		
Tobacco settlement revenue		12,741,320
Interest earnings		24
Net earnings on investments		<u>363,982</u>
Total general revenues		<u>13,105,326</u>
Change in net position		(7,650,806)
Net position—beginning		<u>(299,660,255)</u>
Net position—ending		<u>\$ (307,311,061)</u>

The notes to the financial statements are an integral part of this statement.

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Balance Sheet—Governmental Funds
December 31, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
ASSETS			
Cash and cash equivalents	\$ 65,637	\$ -	\$ 65,637
Restricted cash and equivalents	-	1,711,639	1,711,639
Restricted investments	-	19,607,900	19,607,900
Prepaid items	38,340	-	38,340
Total assets	<u>\$ 103,977</u>	<u>\$ 21,319,539</u>	<u>\$ 21,423,516</u>
LIABILITIES			
Accounts payable	\$ 14,000	\$ -	\$ 14,000
Total liabilities	<u>14,000</u>	<u>-</u>	<u>14,000</u>
FUND BALANCES			
Nonspendable	38,340	-	38,340
Restricted for debt service	-	21,319,539	21,319,539
Unassigned	51,637	-	51,637
Total fund balances	<u>89,977</u>	<u>21,319,539</u>	<u>21,409,516</u>
Total liabilities and fund balances	<u>\$ 103,977</u>	<u>\$ 21,319,539</u>	<u>\$ 21,423,516</u>

The notes to the financial statements are an integral part of this statement.

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Reconciliation of the Balance Sheet—Governmental Funds
to the Government-wide Statement of Net Position
December 31, 2020

Amounts reported for governmental activities in the statement of net position (page 8) are different because:

Total fund balances—governmental funds (page 10)	\$	21,409,516
A long-term asset, due from New York State, \$12,731,884, is not available to pay for current period expenditures and, therefore, is not reported as revenue in the funds.		12,731,884
Deferred charges associated with refunding of bonds are not reported in the governmental funds. The charge is reported as a deferred outflow of resources on the statement of net position and is recognized as a component of interest expense over the life of the related debt.		14,219,736
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds. The effects of these items are:		
Accrued interest payable	\$	(953,000)
Tobacco Settlement Bonds payable		(226,635,000)
Discount on Tobacco Settlement Bonds payable		9,086,640
Subordinate Turbo CABs payable		(138,570,360)
Discount on Subordinate CABs payable		<u>1,399,523</u>
		<u>(355,672,197)</u>
Net position of governmental activities	\$	<u>(307,311,061)</u>

The notes to the financial statements are an integral part of this statement.

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Statement of Revenues, Expenditures, and Changes in Fund Balances—Governmental Funds
Year Ended December 31, 2020

	<u>General</u>	<u>Debt Service</u>	<u>Total Governmental Funds</u>
REVENUES			
Tobacco settlement revenue	\$ -	\$ 15,508,175	\$ 15,508,175
Interest earnings	24	-	24
Realized gains	<u>-</u>	<u>363,982</u>	<u>363,982</u>
Total revenues	<u>24</u>	<u>15,872,157</u>	<u>15,872,181</u>
EXPENDITURES			
Current:			
General government support	104,942	-	104,942
Debt service:			
Principal	-	3,950,000	3,950,000
Interest	<u>-</u>	<u>10,793,801</u>	<u>10,793,801</u>
Total expenditures	<u>104,942</u>	<u>14,743,801</u>	<u>14,848,743</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(104,918)</u>	<u>1,128,356</u>	<u>1,023,438</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	100,000	-	100,000
Transfers out	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
Total other financing sources (uses)	<u>100,000</u>	<u>(100,000)</u>	<u>-</u>
Net change in fund balances	(4,918)	1,028,356	1,023,438
Fund balances—beginning	<u>94,895</u>	<u>20,291,183</u>	<u>20,386,078</u>
Fund balances—ending	<u>\$ 89,977</u>	<u>\$ 21,319,539</u>	<u>\$ 21,409,516</u>

The notes to the financial statements are an integral part of this statement.

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Reconciliation of the Statement of Revenues, Expenditures, and Changes in
Fund Balance—Governmental Funds to the Government-wide Statement of Activities
Year Ended December 31, 2020

Amounts reported for governmental activities in the statement of activities (page 9) are different because:

Net change in fund balances—total governmental funds (page 12)	\$ 1,023,438
--	--------------

<p>Certain revenues are not recognized in governmental funds because they are not available soon enough after year end to pay for the current period's expenditures. On the statement of activities, however, revenues are recognized regardless of when collected.</p>	(2,766,855)
---	-------------

<p>Expenses related to the deferred charge on refunding (i.e. loss on defeasance) in the statement of activities do not require the use of certain financial resources and, therefore, are not reported as expenditures in the governmental funds.</p>	(763,200)
--	-----------

The issuance of long-term debt (i.e., bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. The net effect of these differences in the treatment of long-term debt and related items is as follows:

Change in accrued interest payable	\$ 19,000	
Principal repayments on Tobacco Settlement Bonds payable	3,950,000	
Amortization of discount on Tobacco Settlement Bonds payable	(90,193)	
Accreted interest on Subordinate Turbo CABs payable	(9,003,949)	
Amortization of discount on Subordinate Turbo CABs payable	(19,047)	(5,144,189)
Change in net position of governmental activities	\$	(7,650,806)

The notes to the financial statements are an integral part of this statement.

**** THIS PAGE INTENTIONALLY LEFT BLANK ****

ERIE TOBACCO ASSET SECURITIZATION CORPORATION
(A Component Unit of the County of Erie, New York)
Notes to the Financial Statements
Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the Erie Tobacco Asset Securitization Corporation (“ETASC”) have been prepared in conformity with accounting principles generally accepted in the United States of America applied to governmental units. The Governmental Accounting Standards Board (the “GASB”) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of ETASC’s accounting policies are described below.

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., statement of net position and the statement of changes in net position) report information on all the nonfiduciary activities of ETASC. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. ETASC reports no fiduciary or business-type activities.

Reporting Entity

ETASC is a special purpose, bankruptcy remote, local development corporation organized under the Not-for-Profit Corporation Law of the State of New York. ETASC is an instrumentality of, but separate and apart from, the County of Erie, New York (the “County”). Although legally separate from the County, ETASC is a component unit of the County. Based on the nature and significance of ETASC’s relationship with the County and the criteria set forth by GASB, ETASC is included within the County basic financial statements as a blended component unit.

ETASC was incorporated on August 15, 2000, for the purpose of issuing tobacco settlement asset-backed bonds (the “2000 Series Bonds”) in order to provide funds to purchase from the County all of the County’s right, title, and interest under the Master Settlement Agreement (“MSA”) and the Consent Decree and Final Judgment (the “Decree”) as described herein.

The sole member of ETASC is the County Executive of the County. The Board of Directors of ETASC has five Directors. One Director shall be the County Executive, one Director shall be the County Comptroller, and one Director (the “Designated Director”) shall be designated jointly by the Chairperson of the County Legislature and the Minority Leader of the County Legislature; two independent Directors shall be designated jointly by a majority of the other three Directors in accordance with the provisions of the by-laws of the Corporation.

The MSA was entered into on November 23, 1998, among the attorneys general of 46 states (including New York), the District of Columbia, the Commonwealth of Puerto Rico, Guam, the U.S. Virgin Islands, American Samoa, and the Territory of the Northern Marianas and for the four largest United States tobacco product manufacturers: Philip Morris Incorporated, R.J. Reynolds Tobacco Company, Brown and Williamson Tobacco Company, and Lorillard Tobacco Company (collectively the “Original Participating Manufacturers” or “OPMs”) in settlement of certain smoking-related litigation and the Decree entered in New York Supreme Court, including the County’s right to receive certain initial and annual payments to be made by the OPMs under the MSA.

In conjunction with the sale of the 2000 Series Bonds, the County had dedicated the discounted net proceeds of the sale as a source of funds for certain capital expenditures and the defeasance of debt. ETASC allocated the net proceeds of the sale of bonds on behalf of the County as follows: \$211,722,302 was allocated to the County to finance certain capital projects and \$25,046,347 was disbursed to the Liquidity Reserve Accounts and Debt Service Accounts held by the Indenture Trustee. Tobacco proceeds of \$151,722,302 allocated to the County were disbursed to the County in 2000. The remaining \$60,000,000 was deposited by ETASC in eligible investments on behalf of the County. All cash and investments remaining of the original \$60,000,000 had been remitted to the County in 2005.

In August 2005, ETASC entered into an agreement (the “2005 Bonds”) to defease the original 2000 Series Bonds and to securitize additional proceeds to be received under the MSA for years subsequent to 2016. The total debt issued in 2005 amounted to \$318,834,680. Net proceeds after issuance cost and discounts amounted to \$305,330,026, with \$265,013,936 used to fund a defeasance escrow account and enable the ETASC to release previously restricted funds for debt service and trapping events to the County. Trapping events are defined economic circumstances that trigger a mandatory deposit of all residual payments into a trapping account.

In January 2006, ETASC issued \$17,694,720 Tobacco Settlement Asset-Backed Bonds, Series 2006A, subordinate to the 2005 Bonds. These bonds are payable from and secured by all Tobacco Settlement Revenues (“TSRs”) allocated to the County under the MSA; investment earnings on amounts in certain funds and accounts established under the ETASC Indenture; any amounts on deposit in such funds and accounts held as security for the ETASC’s Series 2006A bonds; and certain amounts expected to become available from funds and accounts created under the ETASC Indenture as security for prior bonds upon their retirement. The Series 2006A bonds are subject to mandatory redemption from amounts on deposit in the Turbo Redemption Account and ETASC with 100% of all surplus revenues, if any. A turbo redemption occurs when all excess revenues, after the payment of operation expenses, interest and rated principal, are used to retire term bonds early in order of maturity. Disbursements to the County from 2006 bond proceeds totaled \$15,673,077 for the year ended December 31, 2006. See Note 6 for additional information related to long-term debt.

Payments for principal and interest on the bonds (Series 2005 and Series 2006A) are contingent upon the receipt of TSRs which are driven by the consumption levels of the OPMs tobacco products. Additionally, as disclosed with the issuances, the bonds shall not be a debt of either the State of New York or the County, and neither the State of New York nor the County shall be liable thereon, nor shall they be payable out of any funds other than those of ETASC pledged therefor.

In accordance with the Bond Indenture and to the extent contained in the MSA Report, a trapping event is occurring. A Consumption Decline Trapping Event occurs when shipments of cigarettes in or to the 50 United States, the District of Columbia and Puerto Rico as measured under the MSA, are less in any year preceding a deposit date than the amount opposite such year under the “Consumption Decline Trapping Event” definition, which for the year 2019 was 225,130,468,453. According to the MSA Report, the amount shown as relevant shipments for the year 2019 was less than the shipment amount specified above, and therefore a Consumption Decline Trapping Event has occurred for the year ended December 31, 2020.

Basis of Presentation—Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about ETASC's funds. Separate statements for governmental funds are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column in the fund financial statements.

ETASC reports the following major governmental funds:

- *General Fund*—The General Fund constitutes the primary operating fund of ETASC and includes all operations not required to be recorded in other funds.
- *Debt Service Fund*—The Debt Service Fund is used to account for the accumulation of resources that are restricted for the payment of principal and interest on long-term obligations of governmental funds.

During the course of operations the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources* or *economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide 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, regardless of the timing of the related cash flows.

Tobacco settlement revenues are exchange transactions, based on the notion that the payments are made to the settling states in exchange for their agreement to release the tobacco companies from present and future litigation. Under the terms of the MSA, the tobacco companies have agreed to make annual payments in perpetuity. The MSA includes a schedule of projected annual base payments, subject to certain adjustments based on future events or circumstances. The most significant factor affecting the annual payments is a *volume adjustment*, which creates a direct relationship between domestic shipments of cigarettes and the annual payments. Based on the MSA, the tobacco companies have no obligation to make settlement payments until cigarettes are shipped.

The event that results in the recognition of an asset and revenue by a settling government is the domestic shipment of cigarettes (sales). Therefore, ETASC recognizes a receivable and revenue for tobacco settlement revenues when that event occurs. Because annual tobacco settlement revenue payments are based on cigarette sales from the preceding calendar year, ETASC estimates accrued tobacco settlement revenues that derive from sales from January 1 to their respective fiscal year ends. Under the modified accrual basis of accounting, revenue should be recognized to the extent that the event occurs and resources become *available*.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, ETASC considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when the payment is due. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is considered to be susceptible to accrual and so has been recognized as revenue of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period of availability. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements are met and amount is received during the period of availability. All other revenue items are considered to be measurable and available only when cash is received by ETASC.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Cash and Cash Equivalents—ETASC’s cash and cash equivalents consist of cash on hand, demand deposits, time deposits, and short-term, highly liquid investments with original maturities of three months or less from the date of acquisition.

Restricted Cash and Cash Equivalents—Restricted cash and cash equivalents represents amounts to support fund balance restricted for debt service.

Restricted Investments—Investments for ETASC are reported at fair value in accordance with GASB.

Due from New York State—Represents an estimate of ETASC’s portion of the Master Settlement Agreement and is recorded as revenue in the government-wide statements.

Prepaid Items—Certain payments reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenses/expenditures when consumed rather than when purchased.

Deferred Outflows/Inflows of Resources—In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. At December 31, 2020, ETASC reported deferred outflows of resources in the amounts of \$15,833,402 and \$14,219,736 on the government-wide financial statements, relating to the accumulated increase in fair value of its forward purchase agreement swap and deferred losses on the defeasance of debt, respectively.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. At December 31, 2020, ETASC reported no deferred inflows of resources.

Net Position Flow Assumption—Sometimes ETASC will fund outlays for a particular purpose from both restricted (e.g., restricted bond proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is ETASC’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

Fund Balance Flow Assumption—Sometimes ETASC will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. If ETASC must use funds for emergency expenditures it shall expend funds first from funds classified under GASB as nonspendable (if funds become available) then restricted funds. The use of committed and assigned funds as classified by GASB will occur after the exhaustion of available restricted funds. Finally, if no other fund balances are available ETASC will use unassigned fund balance.

Fund Balance Policies—Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. ETASC itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of ETASC’s highest level of decision-making authority (ETASC Board). The governing board is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing board (ETASC Board) has by resolution authorized the sole Member to assign fund balance. The Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Revenues and Expenses/Expenditures

Program and General Revenues—Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. There are no program revenues in the current year. All tobacco settlement revenue and other internally dedicated resources are reported as *general revenues* rather than as program revenues.

Tobacco Settlement Revenues—During the year ended December 31, 2020, ETASC recognized tobacco settlement revenues in accordance with the Master Settlement Agreement. Payments are made according to a set formula based on tobacco sales.

Expenses/Expenditures—General administration costs consist of operating expenses for professional service fees and are paid from General Fund revenues. *Direct expenses* are those that are clearly identifiable with a specific function. Indirect expenses have been included as part of the program expenses reported for the various functional activities. Expenditures are recorded on a modified accrual basis of accounting. Payments to the County are recorded when the obligation is incurred.

Transfers In/Out—Transfers are used to move resources from the Debt Service Fund to the General Fund to support operating expenditures.

Other

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 reported amounts of revenues, expenses, assets, liabilities, deferred outflows of resources, deferred inflows of resources, and disclosure of contingent assets and liabilities at the date of the financial statements and during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Pronouncements—During the year ended December 31, 2020, ETASC implemented GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*. GASB Statement No. 95 provides temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The implementation of GASB Statement No. 95 did not have a material impact on ETASC's financial position or results from operations.

Future Impacts of Accounting Pronouncements—ETASC has not completed the process of evaluating the impact that will result from adopting GASB Statements No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*; and No. 93, *Replacement of Interbank Offered Rates*, effective for the year ending December 31, 2021, No. 87, *Leases*; No. 91, *Conduit Debt Obligations*; No. 92, *Omnibus 2020*; and No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 14 and No. 84, and a suppression of GASB Statement No. 32*, effective for the year ending December 31, 2022, and No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*; and No. 96, *Subscription-Based Information Technology Arrangements*, effective for the year ending December 31, 2023. ETASC is, therefore, unable to disclose the impact that adopting GASB Statements No. 87, 89, 91, 92, 93, 94, 96, and 97 will have on its financial position and results of operations when such statements are adopted.

Deficit Net Position—At December 31, 2020, ETASC reported a net position deficit of \$306,519,799. The deficit is caused by long-term obligations that are greater than currently available resources.

2. CASH AND CASH EQUIVALENTS

ETASC's investment policies are governed by New York State statutes. All deposits are carried at fair value. Collateral is required for demand deposit accounts, time deposit accounts, and certificates of deposit not covered by Federal deposit insurance. ETASC has entered into custodial agreements with the various banks which hold their deposits. These agreements authorize the obligation that may be pledged as collateral. Obligations that may be pledged as collateral are outlined in Chapter 623 of the laws of the State of New York.

Cash and cash equivalents at December 31, 2020, are as follows:

	General Fund	Debt Service Fund	Total
Deposits	\$ 65,637	\$ 1,711,639	\$ 1,777,276

Deposits—All deposits are carried at fair value, and are classified by custodial credit risk at December 31, 2020 as shown below:

	Bank Balance	Carrying Amount
FDIC insured	\$ 65,637	\$ 65,637
Cash held by investment bank's agent in ETASC's name	1,737,889	1,711,639
Total	\$ 1,803,526	\$ 1,777,276

Restricted Cash and Cash Equivalents—ETASC reports restricted cash and cash equivalents of \$1,711,639 to support restricted fund balance.

Custodial Credit Risk—Deposits—In the case of deposits, this is the risk that in the event of a bank failure, ETASC's deposits may not be returned to it. As noted above, by New York State statute all deposits in excess of FDIC insurance coverage must be collateralized. At December 31, 2020, ETASC's deposits were either FDIC insured or collateralized with securities held by the pledging bank's agent in ETASC's name.

Interest Rate Risk—As a means of limiting its exposure to fair value losses arising from fluctuating interest rates, it is ETASC's practice to generally limit investments to 180 days or less.

3. INVESTMENTS

Investments are carried at fair value on a recurring basis as determined by quoted prices in active markets and held by a third party in ETASC's name.

Fair Value Measurements—ETASC reports its fair value measures using a three-level hierarchy that prioritizes the inputs used to measure fair value. This hierarchy, established by GAAP, requires that entities maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The three levels of inputs used to measure fair value are as follows:

Level 1. Quoted prices for identical assets or liabilities in active markets to which ETASC has access at the measurement date.

Level 2. Inputs other than quoted prices included in level 1 that are observable for the asset or liability, either directly or indirectly. Level 2 inputs include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets in markets that are not active;
- Observable inputs other than quoted prices for the asset or liability (for example, interest rates and yield curves); and

- Inputs derived principally from, or corroborated by, observable market data by correlation or by other means.

Level 3. Unobservable inputs for the asset or liability. Unobservable inputs should be used to measure fair value to the extent that observable inputs are not available.

ETASC has the following fair value measurements as of December 31, 2020:

- Corporate commercial paper of \$19,607,900 is valued using quoted prices for identical assets in active markets (level 1 input).
- Forward purchase agreement of \$15,833,402 is valued using quoted prices for similar assets or liabilities in active markets (level 2 input). Additional information regarding the forward purchase agreement can be found within Note 5 to the financial statements.

Investments at December 31, 2020 are as follows:

Description	12/31/2020	Fair Value Measurements Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Investments by fair value level:				
Debt securities:				
Corporate commercial paper	\$ 19,607,900	\$ 19,607,900	\$ -	\$ -
Investment derivative instruments:				
Forward purchase agreement	15,833,402	-	15,833,402	-
Total	\$ 35,441,302	\$ 19,607,900	\$ 15,833,402	\$ -

Custodial Credit Risk – Investments—For investments, this is the risk that, in the event of the failure of the counterparty, ETASC will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. For deposits, this is the risk that in the event of a bank failure, ETASC’s deposits may not be returned to it.

4. RECEIVABLES

Due from New York State—Represents amounts owed to ETASC for tobacco settlement revenue earned in 2020. ETASC has accrued \$12,731,884 within the government-wide statements only, as it is only recognized on the full accrual basis of accounting.

5. DERIVATIVE INSTRUMENT

In connection with the \$318,834,680 Series 2005 Bonds, ETASC entered into a forward purchase agreement and an effective swap of variable market rate returns with a fixed rate return with Merrill Lynch Capital Services, Inc. (MLCS) and The Bank of New York (the “Trustee”). Under the terms of such agreement, MLCS shall deliver to the Trustee qualified securities selected by MLCS or any dealer in eligible securities selected by MLCS (the “Qualified Dealer”). At the time of such delivery, the Trustee shall, out of the funds provided by ETASC, purchase such qualified security and pay to the Qualified Dealer or MLCS, an amount equal to the price which will produce a rate of return equal to a fixed rate of 4.168% for the period commencing on either June 1 or December 1 and terminating on the following June 1 or December 1, respectively.

Concurrently with the delivery of any qualified securities, the Trustee shall pay the Qualified Dealer or MLCS the market value thereof. If the Qualified Dealer requires that the Trustee purchase qualified securities at a price higher than the fixed rate, MLCS shall pay to the Trustee an amount equal to the excess of the price at which the Qualified Dealer requires the Trustee to purchase such qualified securities over the fixed rate of such qualified securities.

The forward purchase agreement will expire by its terms on the final maturity of the asset-backed bonds on June 1, 2055. ETASC entered into this forward purchase agreement to facilitate investment of the monies in the Debt Service Reserve Fund while the 2005 ETASC bonds are outstanding.

From ETASC's perspective, the relevant risks associated with the forward purchase agreement are credit risks, termination risk, and market risk. The credit risks to ETASC, i.e., the risk that MLCS will not fulfill its obligations, will occur if MLCS becomes insolvent or fails to deliver qualified securities to the trustee as required. The credit rating for Bank of America Corporation, the parent company of MLCS at December 31, 2020 was A- as issued by Standard and Poor's. The termination risk to ETASC will occur if the agreement is terminated at a point of the securities purchase and sale process at which ETASC would be required to make a termination payment to MLCS. The market risk to ETASC will occur given the market gains or losses of the securities purchased under the agreement, resulting in a required forward purchase agreement fair value disclosure of the asset or liability position of the agreement at each period end date. These risks are mitigated by the credit rating of the counterparty and the level of eligible securities and guarantees contained in the agreement.

ETASC has evaluated the forward purchase agreement using the consistent critical terms method and deemed it to be effective. As of December 31, 2020, the notional amount of the agreement totals \$19,218,750, the fair value is \$15,833,402, and net cash flows during the year totaled \$757,848.

6. LONG-TERM DEBT

In 2000, ETASC issued \$246,325,000 of tobacco settlement asset-backed bonds, Series 2000, pursuant to an indenture dated as of September 1, 2000. The \$246,325,000 bond issuance was comprised of \$196,985,000 tobacco settlement asset-backed bonds Series 2000A and \$49,340,000 tobacco settlement asset-backed bonds Series 2000B. The net proceeds of the Series 2000 Bonds were used to purchase from the County all of the County's right, title, and interest to TSR to which the County would otherwise be entitled under the MSA and the Decree.

On August 15, 2005, ETASC issued \$318,834,680 in tobacco settlement asset-backed bonds (Series 2005A, E) and capital appreciation bonds ("CABs") (Series 2005B, C, D), with interest rates ranging from 5.00% to 6.75% to advance refund \$239,060,000 of outstanding Series 2000 Bonds bearing interest rates ranging from 5.0% to 6.5% originally issued in 2000. The net proceeds amounted to \$305,330,026 after original issuance discount and payment of \$13,504,654 for underwriting fees, insurance, and other issuance costs, of which \$267,037,311 was used to fund an irrevocable trust to defease the remaining original bonds. This transaction enabled ETASC to release \$55,231,709 in previously restricted funds for debt service and trapping events to the County.

On September 15, 2005, ETASC entered into an agreement with the bondholders to replace the government securities in the irrevocable trust with government agency securities. This transaction generated a savings of \$2,802,806. Of this, \$1,331,893 was transferred to the County and the remainder less costs of sale was paid to the bondholders for their concessions. During 2010, the bonds were called and the balance in the irrevocable trust was used to satisfy all required debt payments.

On January 5, 2006, ETASC issued \$17,694,720 of tobacco settlement asset-backed CABs, Series 2006A, with an interest rate of 7.65%. ETASC entered into a purchase and sale agreement with the County on January 1, 2006, in which ETASC purchased the County's sole undivided beneficial interest in and to the trust established by ETASC pursuant to the Declaration and Agreement of Trust dated September 1, 2000, between ETASC and the Wilmington Trust Company ("2000 Residential Trust"), in its capacity as trustee, including the County's right to receive residual tobacco settlement revenues payable to the County, as sole beneficiary of the 2000 Residential Trust. The net proceeds of \$15,638,465 were transferred to the County.

The payment of the Series 2005 and Series 2006 Bonds is dependent on the receipt of TSRs. The amount of TSRs actually collected is dependent on many factors, including cigarette consumption and the continued operations of the OPMs. Such bonds are secured by and payable solely from TSRs and investment earnings pledged under the Indenture and amounts established and held in accordance with the Indenture. ETASC has no financial assets other than the collections and reserves and amounts held in the other funds and accounts established under the Bond Indenture.

ETASC has covenanted to apply 100% of funds not used to make principal and interest payments, if any, in the turbo redemption account to the special mandatory redemption ("Turbo Redemption") of the authorized denominations of the Series 2005 Bonds in order of maturity and then to the Series 2006A Bonds to the extent that there exists excess funds. Any such surplus revenues shall be applied on each distribution date beginning on June 1, 2006.

Interest on the Series 2005A and E bonds are payable each June 1 and December 1. The 2005 Series B, C, and D and the Series 2006A are subordinate CABs and accrete interest throughout the life of the bonds but is payable at redemption. Series 2005B, C, and D CABs were subject to redemption at the option of ETASC beginning in years after 2016. The Series 2006A CABs were subject to redemption after May 31, 2017.

Details of long-term debt as of December 31, 2020, are as follows:

		Series 2005 \$318,834,680 Term Bond	
Issue Amount	Rate	Description	Final Turbo Redemption Date
\$ 30,330,000	5.000 %	Series 2005A Bonds due June 1, 2031, semiannual interest-only payments through maturity, may be redeemed at the option of ETASC at anytime in whole or in part after June 1, 2015.	June 1, 2031
74,685,000	5.000	Series 2005A Bonds due June 1, 2038, semiannual interest-only payments through maturity, may be redeemed at the option of ETASC at anytime in whole or in part after June 1, 2015.	June 1, 2038
111,480,000	5.000	Series 2005A Bonds due June 1, 2045, semiannual interest-only payments through maturity, may be redeemed at the option of ETASC at anytime in whole or in part after June 1, 2015.	June 1, 2045

(continued)

(concluded)

9,163,000	5.750	Series 2005B Bonds due June 1, 2047, semiannual interest accrued but not payable until maturity, subject to redemption at the option of ETASC anytime after June 1, 2015 at accreted values as follows: June 1, 2015 through May 31, 2016, 102%; June 1, 2016 through May 31, 2017, 101%; and June 1, 2017 and thereafter, 100%.	June 1, 2047
12,565,080	6.250	Series 2005C Bonds due June 1, 2050, semiannual interest accrued but not payable until maturity, subject to redemption at the option of ETASC anytime after June 1, 2015 at accreted values as follows: June 1, 2015 through May 31, 2016, 102%; June 1, 2016 through May 31, 2017, 101%; and June 1, 2017 and thereafter, 100%.	June 1, 2050
11,141,600	6.750	Series 2005D Bonds due June 1, 2055, semiannual interest accrued but not payable until maturity, subject to redemption at the option of ETASC anytime after June 1, 2015 at accreted values as follows: June 1, 2015 through May 31, 2016, 102%; June 1, 2016 through May 31, 2017, 101%; and June 1, 2017 and thereafter, 100%.	June 1, 2055
69,470,000	6.000	Series 2005E Taxable Bonds due June 1, 2028, semiannual interest only payments through maturity, may be redeemed at the option of ETASC at anytime in whole or in part after June 1, 2015.	June 1, 2028
Series 2006 \$17,694,720 Term Bond			

Issue Amount	Rate	Description	Final Turbo Redemption Date
\$ 17,694,720	7.650 %	Series 2006A Taxable Bonds due June 1, 2060, semiannual interest accrued but not payable until maturity, subordinate to the Series 2005A-E Bonds, subject to redemption at the option of ETASC anytime after June 1, 2016 at accreted values as follows: June 1, 2016 through May 31, 2017, 102%; June 1, 2017 through May 31, 2018, 101%; and June 1, 2018 and thereafter, 100%.	June 1, 2060

Changes in bonds payable for the year ended December 31, 2020, are as follows:

Description	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Tobacco Settlement Bonds:				
2005A	\$ 216,495,000	\$ -	\$ -	\$ 216,495,000
2005E	14,090,000	-	3,950,000	10,140,000
Total Tobacco Settlement Bonds	230,585,000	-	3,950,000	226,635,000
Less: Bond discount	(9,176,833)	-	(90,193)	(9,086,640)
Net Tobacco Settlement Bonds	<u>\$ 221,408,167</u>	<u>\$ -</u>	<u>\$ 3,859,807</u>	<u>\$ 217,548,360</u>

The ETASC's debt service requirements for the Series 2005A and 2005E as of December 31, 2020, are as follows:

Year Ending December 31,	Principal	Interest	Total
2021	\$ -	\$ 11,433,150	\$ 11,433,150
2022	-	11,433,150	11,433,150
2023	-	11,433,150	11,433,150
2024	-	11,433,150	11,433,150
2025	-	11,433,150	11,433,150
2026-2030	10,140,000	55,644,750	65,784,750
2031-2035	30,330,000	47,299,500	77,629,500
2036-2040	74,685,000	37,205,625	111,890,625
2041-2045	111,480,000	25,083,000	136,563,000
Total	<u>\$ 226,635,000</u>	<u>\$ 222,398,625</u>	<u>\$ 449,033,625</u>

Subordinate Turbo CABs—Series 2005B, 2005C, 2005D and 2006A—Interest on the Subordinate Turbo CABs is compounded semiannually on June 1 and December 1, but is not payable until bond maturity. Interest accretes until both principal and accreted interest are paid. Future interest accretion has been recorded as bond discount and amortized as the current interest accretes. The accreted interest on the Subordinate Turbo CABs is reflected within the Subordinate Turbo CABs payable liability.

A summary of the Subordinate Turbo CABs net bond balance activity for the year ended December 31, 2020 follows:

	Balance 1/1/2020	Additions	Deletions	Balance 12/31/2020
Subordinate Turbo CABs	\$ 129,566,411	\$ 9,003,949	\$ -	\$ 138,570,360
Less:				
Bond discount	(1,418,570)	-	(19,047)	(1,399,523)
Net Subordinate Turbo CABs	<u>\$ 128,147,841</u>	<u>\$ 9,003,949</u>	<u>\$ (19,047)</u>	<u>\$ 137,170,837</u>

Amortization of Bond Discounts—ETASC issued serial bonds and CABs which included a bond discount. The discounts are being amortized using the effective interest rate and straight-line methods over the life of the bonds, with maturity dates ranging from 2028 to 2060. The total unamortized discount as of December 31, 2020 was \$10,486,163.

7. NET POSITION AND FUND BALANCE

The government-wide financial statements utilize a net position presentation. Net position is categorized as restricted and unrestricted components.

- ***Restricted for Debt Service***—This category restricts a portion of net position for payment of the debt service obligations of ETASC. At December 31, 2020, the balance of this restriction was \$21,319,539.
- ***Unrestricted Component of Net Position***—This component represents net position of ETASC not restricted for any other purpose.

In the fund financial statements, nonspendable amounts represent net current financial resources that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Nonspendable fund balance maintained by ETASC at December 31, 2020 includes:

- ***Prepaid Items***—Represents amounts prepaid to the trustee for administration fees and to ETASC's insurance provider that are applicable to future accounting periods. The General Fund reported a nonspendable fund balance in the amount of \$38,340.

In the fund financial statements, restricted fund balances are amounts constrained to specific purposes (such as grantors, bondholders, and higher levels of government) through constitutional provisions or by enabling legislation. At December 31, 2020, ETASC reported \$21,319,539 of fund balance restricted for debt service that must be used toward the future repayment of bonded debt. Under the Bond Indenture, the trustee will hold a segregated Liquidity Reserve Account totaling \$19,607,900 at December 31, 2020. The Liquidity Reserve Account will be terminated when no current interest bonds remain outstanding. Such amounts are not available to make turbo redemption payments.

As of December 31, 2020, ETASC reported no committed or assigned fund balances.

8. CONTINGENCIES

The ability of ETASC to meet debt service payments of bonds is contingent upon the receipt of TSRs. TSRs are principally dependent upon future levels of domestic consumption. A significant decline in the overall consumption of cigarettes could have a material adverse effect on the payments by the OPMs under the MSA and the amounts available to ETASC to make payments of principal and interest on their bonds.

Certain smokers, smokers' rights organizations, consumer groups, cigarette importers, cigarette distributors, cigarette manufacturers, Native American tribes, taxpayers, taxpayers' groups and other parties have filed actions against some, and in certain cases all, of the signatories to the MSA. In the event of an adverse court ruling in such types of litigation, Bondholders could incur a complete loss of their investment.

Additionally, the OPMs are also exposed to liability from various lawsuits including individual lawsuits, class action lawsuits and health care cost recovery litigation. Ultimately, the outcome of these and any other pending or future lawsuits is uncertain. One or more adverse judgments could result in delays in, or reductions of amounts available for, payments on the bonds.

9. SUBSEQUENT EVENTS

Management has evaluated subsequent events through March 10, 2021, which is the date the financial statements are available for issuance, and have determined there are no subsequent events that require disclosure under generally accepted accounting principles.

* * * * *

Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Directors
Erie Tobacco Asset Securitization Corporation:

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Erie Tobacco Asset Securitization Corporation ("ETASC") as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise ETASC's basic financial statements, and have issued our report thereon dated March 10, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether ETASC's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Drescher & Malecki LLP

March 10, 2021

List of Certified 2021 State Equalization Rates **FILED APR 12 '21 PM 2:30**

Mr. Robert M. Graber , Clerk
Erie County Legislature
Old County Hall, 4th Fl.
92 Franklin Street
Buffalo, NY 14202

Subpart 8186-2 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York specifies that a certified statement setting forth the final State equalization rate for each municipality shall be filed with the clerk of the legislative body of the county.

Listed below are final State equalization rates for the 2021 assessment rolls which have been established to date for the municipalities in your county. If a final equalization rate for a municipality has been certified to you and subsequently rescinded this is also noted.

Municipal Code	Municipal Name	State Equalization Rate	Date Established	County Full Valuation of Taxable Real Property
140200	City of Buffalo	88.50	04/07/2021	
140900	City of Lackawanna	99.00	04/07/2021	

* The final State equalization rate has been rescinded, the revised State equalization rate is shown.

Villages that have adopted the provisions of Section 1402-3 of the Real Property Tax Law and have ceased to be assessing units are not listed on this report. Section 1202 of the Real Property Tax Law specifies that the State equalization rate established by the State Office for the town or county assessment roll shall be deemed to be the State equalization rate established for these villages.

I hereby certify that the State Office of Real Property Tax Services has established the State equalization rates for the 2021 assessment roll shown on this document for the above municipalities.



Brian F. Moon
Real Property Analyst 2

Mr. Scott Bylewski, County Director
Erie County RPTS
Rath Building Room 100
95 Franklin Street
Buffalo, NY 14202

List of Certified 2021 Class Equalization Rates

Mr. Robert M. Graber , Clerk
Erie County Legislature
Old County Hall, 4th Fl.
92 Franklin Street
Buffalo, NY 14202

Subpart 8166-2 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York specifies that a certified statement setting forth the final class equalization rates for each special assessing unit, and for each approved assessing unit which has adopted the Homestead provisions of Article 19 of the Real Property Tax Law, shall be filed with the clerk of the legislative body of the county.

Listed below are final class equalization rates for the 2021 assessment rolls which have been established to date for the municipalities in your county. Where a final class rate has been certified to you and subsequently rescinded this is also noted.

Approved Assessing Unit:	SWIS Code	Date Established
City of Buffalo	140200	4/7/2021
Portions:	Homestead	NonHomestead
City of Buffalo	88.50	88.50

I hereby certify that the State Office of Real Property Tax Services has established the class equalization rate for the 2021 assessment roll shown on this document for the above municipality.



Brian F. Moon
Real Property Analyst 2

Mr. Scott Bylewski, County Director
Erie County RPTS
Rath Building Room 100
95 Franklin Street
Buffalo, NY 14202