

GASB #39 Checklist of Reported Entities
2009 Audit Year

Reported as / Entity Name:	Separate Audit	Audit Received	Audit Firm
A. Primary Government:			
1) Erie County	Yes	Yes	D&T
B. Fund of Erie County:			
1) Erie Community College and Component Units (ECC) (Enterprise Fund)	Yes	Yes	Drescher & Malecki LLP 132 Cayuga Road, Suite 2C Cheektowage, NY 14225
C. Discretely presented Component Units:			
1) Buffalo & Erie County Public Library	No	No	N/A
2) Erie County Medical Center Corporation and Component Units (ECMCC)	Yes	Yes	Freed, Maxick & Battaglia CPAs 800 Liberty Building Buffalo, NY 14202
3) Buffalo & Erie County Industrial Land Development Corp. (ILDLC)	Yes	Yes	Toski, Schafer & Co., P.C. 555 International Drive Williamsville, NY 14221
D. Blended Component Units:			
1) Erie Tobacco Asset Securitization Corp. (ETASC)	Yes	Yes	D&T
2) Erie Tax Certificate Corp. (ETCC)	Yes	Yes	D&T
3) Erie County Fiscal Stability Authority (ECFSA) 295 Main Street, Suite 946 Buffalo, New York 14203	Yes	Yes	Toski, Schafer & Co., P.C. 555 International Drive Williamsville, NY 14221
E. Related Organizations:			
1) Buffalo Niagara Convention Center Management Corp.	N/A	N/A	N/A
2) Erie County Water Authority	N/A	N/A	N/A
F. Joint Venture:			
1) Western Region Off-Track Betting Corp. (OTB)	Yes	Yes	Bonadio & Co. 171 Sully's Trail Pittsford, NY 14534-4557
N/A - Not Applicable for Erie County Reporting Purposes.			