



Buffalo & Fort Erie Public Bridge Authority

*Request for Proposals for
Sage Intacct licensing, implementation services
and on-going support*

*100 Queen Street
Fort Erie, ON L2A 3S6*

*1 Peace Bridge Plaza
Buffalo, NY 14213*

August 24, 2021

BUFFALO & FORT ERIE PUBLIC BRIDGE AUTHORITY

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I. INTRODUCTION

A. General Information

The Buffalo & Fort Erie Public Bridge Authority (the "Authority"), owner and operator of the Peace Bridge, is requesting proposals from Sage Intacct Partners for the purchase of Sage Intacct licenses, implementation services, and on-going support.

This RFP is not intended to create and does not create any legally binding contract with any Proponents. No legal relationship or obligation shall be created between any Proponent and the Authority until the execution of a contract between the Selected Proponent and the Authority.

All qualified applicants will be afforded equal opportunity without discrimination because of race, creed, color, national origin, sex, age, disability, veteran status or marital status. The Authority encourages minority and women-owned businesses to submit proposals.

Restrictions on Communications

From the date this RFP is issued until the contract award has been announced, no proposer initiated contact with any Authority official shall be permitted regarding this RFP, other than written inquiries, as described in this section. This includes, but is not limited to, any lobbying of individuals considered to have any influence over proposal evaluation and selection. Violation of this provision will be grounds for immediate disqualification.

Inquires

There will be an opportunity available for submission of written questions. All questions or requests for clarification regarding this RFP must be submitted via email and must come from one point of contact per company to Kimberlee Kaiser, Executive Assistant at kak@peacebridge.com, no later than September 3, 2021, 12:00 PM EST. Questions or requests for clarification received after such time and date will not receive a response from the Authority. Answers to all questions, as well as copies of the questions, will be emailed to all firms that provided contact information as requested above.

Modifications to the RFP

The Authority may modify any part of the RFP prior to the deadline for submission of proposals by issuance of an addendum. Any addendum issued by the Authority will be posted to the Authority website and email notification of such posting will be distributed to all firms that provided contact information as requested.

Requirements

The Authority's Administrative Offices are located in Fort Erie, Ontario. Professionals may be required to travel to and have the ability to work in Canada, as required. Work permits may be required at the expense of the Proponent.

There is no expressed or implied obligation for the Buffalo & Fort Erie Public Bridge Authority to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

To be considered two (2) hard copies and one (1) electronic copy of the proposal must be received by Kimberlee Kaiser, at 100 Queen Street, Fort Erie, Ontario L2A 3S6 or 1 Peace Bridge Plaza, Buffalo, NY 14213. The Authority reserves the right to reject any or all proposals submitted. Proposals submitted will be evaluated by a Committee of the Authority.

During the evaluation process, the Authority reserves the right, where it may serve the Authority's best interest, to request additional information or clarifications from proposers or to allow corrections of errors or omissions. At the discretion of the Committee, firms submitting proposals may be requested to make oral presentations as part of the evaluation process.

The Authority reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of whether that proposal is selected. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals, unless clearly and specifically noted in the proposal submitted and confirmed in the contract between the Authority and the firm selected.

II. DESCRIPTION OF THE AUTHORITY AND ACCOUNTING POLICIES, SYSTEMS, AND TASKS

A. Name of Contact Person

The principal contact with the Buffalo & Fort Erie Public Bridge Authority will be Kimberlee Kaiser, Executive Assistant, who will coordinate all communication with and information to be provided by the Authority.

Proponents intending to respond to this RFP should notify Kimberlee Kaiser, Executive Assistant via email at kak@peacebridge.com and provide the contact name of a representative at the Proponent and their coordinates.

B. General Information

The Authority is a body corporate and politic constituting a public benefit corporation created under the laws of the State of New York and by an act of the Parliament of Canada and consented to by the United States Congress. The Authority is governed by a ten member Board consisting of five members from New York State and five members from Canada. The mission of the Authority is to be known as the premier Canada/U.S. international border crossing, providing excellence in customer service and an effective conduit for trade and tourism.

The Authority owns and operates the Peace Bridge which spans the Niagara River between Buffalo, New York and Fort Erie, Ontario. In addition to toll revenue from vehicles crossing the bridge, the Authority also derives significant revenue in the form of rental and fee income from the United States General Services Agency, U.S. and Canadian duty-free shops and commercial brokers operating on the property owned by the Authority.

During Covid impacted 2020 toll revenue approximated \$16.9 million, generated via the crossing of 1.0 million commercial vehicles and 0.9 million autos. In addition to the Peace Bridge, the Authority owns, operates and maintains approximately 70 acres of property in Canada and 17 acres of property in the United States. The Canadian property has three buildings constructed in 2006, housing Authority administration, Canada Border Services Agency, and Citizenship and Immigration Canada. The duty-free store, toll collection facilities, and buildings housing customs brokers and Authority maintenance are also located on the Canadian property. The U.S. toll plaza consists of a duty free store, and buildings housing U.S. Customs & Border Protection, various other U.S. Government agencies and customs brokers.

As a bi-national entity, the Buffalo & Fort Erie Public Bridge Authority is subject to federal regulations in Canada and both federal and New York State Regulations in the United States.

Additional information regarding the Authority may be obtained from its website at www.peacebridge.com. The 2020 audited financial statements are located under "About Us/Publications."

C. Accounting Policies, Systems, and Tasks

Specific information which may assist in estimating the level of complexity of the project has been included within the following appendices:

- Appendix A Summary of Significant Accounting Policies
- Appendix B Current Accounting and Reporting Systems
- Appendix C Finance Department – Summary of Tasks
- Appendix D Examples of Reports

III. SCOPE OF SERVICES

A. Overall Scope

The Authority requires that the Consultant provide the following services:

1. Sage Intacct licenses for 1 legal entity with the following modules:
 - a. Intacct Financial Management (single business entity)
 - b. Business user license (finance) 5 users
 - c. Spend Management
 - d. Interactive custom report writer
 - e. Fixed assets
 - f. Multi-currency (USD & CAD only)
 - g. Budgeting and Planning (2 creator licenses)

The Authority recognizes that the licensing allocations may change; however, the Consultant is required to prepare their proposal based upon the given licensing assumption.

2. Project planning, system configuration, data conversion, testing, training, and go-live support for all modules mentioned above and also for setting up our financial statements within Sage Intacct.

Specifically, the vendor must provide:

3. Refinement of user licensing requirements based upon required access.
4. Project planning services at the onset of the engagement, including the identification of critical path, milestones, contingencies, and accountabilities.
5. Consulting services prior to and including implementation of all modules noted above, including:
 - a. Accounting system set-up and module configuration
 - b. User access and security set up
 - c. Set up of user dashboards
 - d. Automated workflow and rule set-up
 - e. Automated foreign currency translation calculations and entries
 - f. Adequate testing to ensure the integrity and completeness of the system
 - g. Set up of the bank reconciliation feature along with cheque printing capabilities
6. Setting up our chart of account with the necessary dimensions as is currently setup in our current system Dynamics AX 2012 R3.

7. Conversion, importation and validation of general ledger, fixed asset data, vendor and customer files from Dynamics AX 2012 R3 as follows:
 - a. General ledger – historical monthly information
 - b. Fixed assets – Historical asset detail (cost, useful life, asset category, insurance category, accumulated depreciation, etc.).
 - c. Vendor files
 - d. Customer files
8. End user training for each module.
9. Knowledgeable, accessible and responsive on-going functional and technical support.
10. Timely communication of software patches and upgrades, including functionality enhancements, system requirements, etc.

B. Functional Requirements

System set-up, testing, conversion, and training must be planned and implemented such that the requirements below are achieved in a cost-effective manner. The Authority's primary goal in implementing a new system is to facilitate analysis and make decisions based upon real time financial information.

Although primary functional requirements follow, the Authority expects the Consultant to identify specific means of accomplishing the general requirements noted below.

General Requirements

The consultant must plan and implement an accounting system to meet the following general requirements:

- Logical and well documented system set-ups and configurations, allowing for ease of reporting and system maintenance.
- User level security that recognizes the importance of segregation of duties and reporting that identifies risks associated with user access.
- Streamlined work-flows resulting in decreased time spent on routine processing, reconciliation, and budget development.
- Streamlined generation and distribution of timely reports that meet the needs of staff with operating and capital budget responsibility.
- Adequate testing and validation to ensure the accuracy and completeness of converted data.
- Adequate training of accounting staff to ensure knowledge transfer of system and user set-up, process flows, report creation and maintenance.

Technical Requirements

Compatibility with:

- Windows 10 Pro 64-bit edition on user computers.
- Microsoft Office 365.

General Ledger Reporting

The following reports (at minimum) must be transferred from Management Reporter 2012 and validated prior to utilizing the system (examples in appendix D):

- Trial Balance
- Trail Balance by Currency
- Monthly Analysis Report
- Comparative Balance Sheet
- Operating Expense Statement
- Departmental Expense Statement
- Revenue Report

In addition, accounting staff must be adequately trained to create and maintain ad-hoc reports upon implementation.

The configuration of the reporting system must ensure the ability to:

- Determine the source of the data via drill down options.
- Report using transactional or functional currency.
- Report using the many dimensions within the chart of accounts
- Easily link fields and add formulas.
- Easily format the fields and formulas.
- Easily format the design and layout of a report.
- Easily add graphics to highlight or compare significant issues.
- Easily add annotations.
- Email reports, while maintaining the ability to drill down into transactions.
- Design and generate an ad-hoc report without having an information systems background.

Accounts Payable

Must provide real-time processing and general ledger posting, along with the ability to process invoices, checks, and debit memos in both U.S. and Canadian currencies.

The system must also have the ability to:

- Toggle between A/P input and the vendor profile to quickly review the date the last invoice was paid, invoice # and dates, special notes on the account, etc.

- Pay invoices in one month but expense in either the current or a future month.
- Pay invoices via check, ACH, or wire transfer
- Generate and print Forms 1099 and 1096.
- Download data into a report or Excel spreadsheet for reconciliations.
- Generate Positive Payee files for both U.S. and Canadian banks.
- Upload file of cleared checks from both U.S. and Canadian banks.
- Streamline bank reconciliations.
- Generate standard reporting including purchase journals, debit memos, aged payables, cash requirements, check registers, etc.

Accounts Receivable

Must provide real-time processing and general ledger posting, along with the ability to generate invoices and credit memos and process checks in both U.S. and Canadian currencies.

The system must also have the ability to:

- Generate recurring invoices automatically (e.g., monthly rental).
- Email invoices and statements.
- Reprint invoices from current or prior months.
- Accommodate payments via check, ACH, or wire transfer.
- Generate numerically sequential credit memos.
- Generate deposit slips for cash receipts.
- Generate standard reporting including sales journals, credit memos, aged receivables, check receipt journals, etc.

Fixed Assets

Must provide streamlined recording into the general ledger, along with the ability to track expenditures by capital project in transactional currency and functional currency, using the average exchange rate in effect for the day or month of purchase.

The system must also have the ability to:

- Directly record transactions to the general ledger.
- Track and maintain Construction In-Progress (CIP); close CIP to fixed assets when project is substantially complete.
- Maintain historical costs, in transactional and functional currency.

- Create, maintain, and report on asset classes and insurance classes.
- Track professional service and construction payments by contract.
- Track and report projects by grant agreements.
- Track and report on actual versus budgeted expense by budget year.
- Project depreciation expense, by month for the current year and future years.
- Produce a Continuity Schedule of fixed assets
- Create customizable reports for analysis purposes.
- For report examples see appendix D

Budgeting Requirements

Must provide streamlined budget preparation, access to historical information and ability to automate the allocation of an annual budget by month. This system must be configured such that staff can easily navigate and access department specific information.

The system must also have the ability to:

- Track changes and approvals.
- Export department budget plans into Excel for departmental managers to use.
- Provide flexibility in establishing rules by user or by department.
- Provide instant reporting as changes are being made.
- Provide comparisons to actual, year to date, and previous years/months.
- Provide ability to perform what-if scenarios.

IV. TIME REQUIREMENTS

A. Proposal Calendar

The following is a list of key dates up to and including the date proposals are due to be submitted:

Requests for proposals issued	August 24, 2021
Due date for submission of questions	September 3, 2021 at 12:00 P.M.
Questions to be answered	September 9, 2021 by 12:00 P.M.
Due date for proposals	September 22, 2021 at 12:00 P.M.

B. Expected Notification and Contract Dates

Selected firm notified	October 5, 2021
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C. Proposed Project Timeline

Full Implementation	December 31, 2021
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V. PROPOSAL REQUIREMENTS

A. General Requirements

1. **Inquiries** – Inquiries concerning the request for proposals and the subject of the request for proposals must be made via e-mail to:

BUFFALO & FORT ERIE PUBLIC BRIDGE AUTHORITY
Attn: Kimberlee Kaiser, Executive Assistant
kak@peacebridge.com

All questions and answers will be e-mailed to all firms participating in the proposal process. All questions must come from one point of contact per company.

Contact with personnel of the Authority other than Kimberlee Kaiser, Executive Assistant, regarding this request for proposals may be grounds for elimination from the selection process.

2. **Submission of Proposals** - The following material is required to be received by **September 22, 2021 at 12:00 PM** for a proposing firm to be considered:

- a. Two (2) hard copies and one electronic copy of the proposal must include the following:
 - (i) *Title Page* – Title page showing the request for proposals subject; the firm's name; the name, address, and telephone number of the contact person; and the date of the proposal.
 - (ii) *Table of Contents*
 - (iii) *Transmittal Letter* – A signed letter of transmittal briefly stating the proposer's understanding of the work to be completed, a statement detailing why the firm believes itself to be best qualified to provide software and services to the Authority, and a statement that the proposal is a firm and irrevocable offer.
 - (iv) *Detailed Proposal* – The detailed proposal should follow the order set forth in Section V. B. of this request for proposals.
 - (v) *Total Cost Bid* – The proposal should include a detailed breakdown of fees per service and year as noted within Section V.C. To the extent possible, the Authority prefers fixed fees for services.

Proposers should send the completed proposal to the following address:

BUFFALO & FORT ERIE PUBLIC BRIDGE AUTHORITY
Attn: Kimberlee Kaiser, Executive Assistant
100 Queen Street, Fort Erie, ON L2A 3S6
Or
1 Peace Bridge Plaza, Buffalo, NY 14213

**AUTHORITY HIGHLY RECOMMENDS HAND DELIVERY TO AVOID POTENTIAL DELAYS
AT THE BORDER. E-MAILS AND FAXES ARE NOT ACCEPTABLE.**

B. Specific Requirements

The purpose of the proposal is to demonstrate the qualifications and experience of the firm and key professionals who would be assigned to service the Authority. As such, the substance of proposals will carry more weight than their form or manner of presentation. The proposal should address all the points outlined in the request for proposals. The proposal should be prepared simply and economically, providing a straightforward, concise description of the proposer's capabilities to satisfy the requirements of the request for proposals.

The proposal, excluding resumes for professional staff, the cover letter, and the cost bid should be no more than 25 pages.

For clarity purposes, the Authority requests that you restate each question, with the answer directly below each question.

1. **Independence** – The firm should provide an affirmative statement that it is independent of the Authority and that the firm will avoid any actual or perceived conflict of interest. Conflict of interest is defined as a situation in which a person is, or is perceived to be, in a position to benefit more preferentially than in an open market situation.
2. **Scope of Work** – The firm should provide an affirmative statement that the proposal includes all services noted within Section III of this proposal
3. **Professional Staff Qualifications** – The proposer should include the following information:
 - a. Identification of professional staff who would be assigned to this project.
 - b. Description of their proposed role.
 - c. Identification of certifications (e.g., Accounting Designation, Sage Certification).
 - d. The number of years with the firm.
 - e. The number of installations which included multicurrency.
 - f. The number of years installing Sage Intacct.
 - g. The number of installations of Sage Intacct, for each of the following modules:
 - Intacct Financial Management
 - General Ledger
 - Accounts Payable
 - Accounts Receivable
 - Cash Management
 - Purchase Orders
 - Standard Reports
 - Dashboard
 - Customization Services
 - Spend Management
 - Fixed Assets including Construction-in-Process accounting
 - Multi-Currency (USD and CAD)

- Interactive Custom Report Writer
- Sage Intacct Budget and Planning

4. **Firm Qualifications and Experience** – The proposer should include the following information:
 - a. Company name, location of corporate headquarters, location of office from which services would be rendered to the Authority.
 - b. Description of the firm, including ownership structure, annual revenue, number of employees, number of support service staff, number of years in business, and a brief description of the firm's primary business.
 - c. Number of years providing financial system implementation and support services to the public sector and number of years implementing Sage Intacct.
 - d. List the names of all software systems your firm implements and supports.
 - e. Provide the following statistics: number of public sector clients, number of public sector clients using Sage Intacct, number of public sector clients in the state of New York.
 - f. List any customers, regardless of sector, that terminated your services and briefly identify the reason for termination.
5. **System Implementation Methodology** – The proposer should identify and describe the firm's system implementation methodology and the benefits that this methodology has to the Authority.
6. **Training Methodology** – The proposer should identify and describe the firm's system training methodology and methods.
7. **On-going Support Services** – The proposer should describe the number and qualifications of the support team, telephone support availability, the performance standards established and the problem escalation process.
8. **Preliminary Project Schedule** – The proposer should include a preliminary project schedule, based upon a full implementation date no later than December 31, 2021.
9. **Value-Added Services** – The proposer should identify and describe services offered which may add value (i.e., decrease cost, increase efficiency, increase reliability, etc.) to the Authority.
10. **Additional Third Party Software Requirements** – The proposer should identify additional third party software that may be required or recommended to accommodate the scope of this proposal.
11. **Distinguishing Features** - The proposer should identify and describe the most important attributes that distinguish your firm from competing firms, and how those attributes will benefit the Authority. As a Sage Intacct Partner, indicate your partner level, then list your competencies and what it means to the Authority to have this level of service.

12. **Similar Engagements with Other Entities** – List the most significant similar governmental engagements (maximum of 5) performed by the professional staff noted within the proposal in the last five (5) years. Indicate the name and telephone number of the principal client contact.
13. **Identification of Anticipated Potential Problems** – The proposal should identify and describe any anticipated potential implementation and on-going servicing problems, the firm's approach to resolving these problems and any special assistance that will be requested from the Authority.
14. **Disciplinary actions** – The firm is required to provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past five (5) years with federal, state, or provincial regulatory bodies or professional organizations.

C. Cost Bid

1. **Total Cost Bid** –The cost bid should include the following information:
 - a. Name of Firm.
 - b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with the Authority.
 - c. A breakdown of total fees by service:
 - (i) Software License Fees – Include the price of required licenses. This will be subject to change once project is implemented.
 - (ii) Implementation Services – Include pricing, detailed by number of hours and rates per staff member, for all modules and functionalities noted within Section III for planning, system configuration, data conversion, testing, and go-live support, including setting up and validating required reports.
 - (iii) Training – Include costs and indicate type of training for each module (off-site, on-site, web based, manuals, etc.), hours of training instruction and costs for materials.
 - (iv) Software Maintenance and Support – Provide initial costs for maintenance and support and indicate source of support (vendor or Sage). Provide costs for ongoing support and maintenance by year for the next 5 years, indicating when the maintenance support costs begin.
 - (v) Travel Costs – Description of costs, the actual cost and what modules the cost is related to. If actual costs are variable, include an estimate including the significant assumptions used to calculate the estimate.
 - (vi) Other Costs – Description of costs (e.g., third party software add-ons, etc.), estimate of initial cost and ongoing support and maintenance by year for the next 5 years, indicating when the maintenance support costs begin.

- d. A brief description and estimate of cost savings ideas which the Authority may consider.

The Authority will not be responsible for expenses incurred in preparing and submitting the proposal or the cost bid. Such costs should not be included in the proposal.

VI. EVALUATION PROCEDURES

A. Review of Proposals

The Committee will review qualifications of the proposals. Firms with unacceptably low technical qualifications will be eliminated from further consideration.

After the qualifications for each firm has been established, the cost bid will be examined.

The Authority reserves the right to retain all proposals submitted and use any idea in a proposal regardless of whether that proposal is selected.

B. Evaluation Criteria

Proposals will be evaluated using three sets of criteria. Firms meeting the mandatory criteria will have their proposals evaluated for both technical qualifications and price. The following represent the principal selection criteria, which will be considered during the evaluation process.

1. Mandatory Elements

- a. The firm is independent of the Authority.
- b. The firm confirms that their consultants have the ability to work in and travel to Canada.
- c. The firm adequately addresses all software and service requirements.
- d. The firm adheres to the instructions in this request for proposal regarding preparing and submitting the proposal.

2. Technical Quality

- a. Expertise and Experience
 - (i) The firm's qualifications and past experience and performance on similar engagements, particularly public sector.
 - (ii) The qualifications and experience of key personnel.
 - (iii) The firm's system installation and training methodologies
 - (iv) Adequate on-going support services
 - (v) Distinguishing and value-added services

3. Price

Cost will not be the primary factor in the selection of a service provider; however, it will be considered when evaluating the overall value of the proposal. The Authority is not obligated to accept the lowest bid.

C. Evaluation of Proposals

The following evaluation criteria will be used as the basis for evaluating Proposals:

Proponent's qualifications and past experience to similar entities:	20%
Qualifications of Proponent's staff assigned to the Authority and their past expertise and performance providing similar services:	20%
Ability to provide the required scope of services in a timely manner with open communication and fast response times:	30%
Proponent's distinguishing characteristics and value-added ideas:	15%
Cost Bid – annual licensing costs, system design, implementation, and initial training cost:	15%
Total Evaluation Criteria Weighting:	100%

D. Oral Presentations

During the evaluation process, the Committee, at their discretion, may request any one or all firms to make oral or virtual presentations. Such presentations will provide firms with an opportunity to answer any questions that the Committee may have on a firm's proposal. Not all firms may be asked to make such oral or virtual presentations.

E. Final Selection

The Authority will select a Proponent (the Selected Proponent) based upon the recommendation of the Selection Committee in accordance with the evaluation criteria and process described in this RFP, as identified by the Authority.

It is anticipated that the Selected Proponent will be determined by October 5, 2021. Following notification of the Selected Proponent, it is expected that a contract will be executed between both parties shortly thereafter.

The Authority reserves the right to enter into negotiations with any Selected Proponent in order to determine satisfactory terms and conditions of a final contract and to end such negotiations, at its discretion, and to designate and commence negotiations with an alternate best qualified Selected Proponent.

In accordance with the policy approved by the Board of Directors, the Committee will not conduct debriefing sessions with unsuccessful Proponents.

F. Right to Reject Proposals

Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposal unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Authority and the firm selected.

The Authority reserves the right without prejudice to reject any or all proposals, waive any and all informalities, and the right to disregard all non-conforming or conditional proposals.

The Authority reserves the right to accept any proposal deemed to be in its best interest even though the proposal is not mathematically the lowest price.

VII. APPLICABLE LAW

This RFP, and any contract, which may subsequently arise from this RFP, shall be governed by the law of the United States of America and Canada, as applicable to an international compact entity. The appropriate jurisdiction for any disputes which arise from the RFP or any contract which may arise from this RFP, shall be the United States District Court for the Southern District of New York.

The section titles are for convenience only and shall not be construed to affect the meaning of the sections titled.

APPENDIX A

Summary of Significant Accounting Policies

Reporting Entity

Buffalo & Fort Erie Public Bridge Authority (the Authority) was established through a legislative act as a public benefit corporation to own and operate an international toll bridge connecting the United States and Canada.

Presentation of Financial Statements

The financial statements of the Authority are prepared in conformity with U.S. Generally Accepted Accounting Principles (GAAP) as applied to government units. The Authority applies all Governmental Accounting Standards Board (GASB) pronouncements.

Measurement Focus

The Authority reports as a special purpose government engaged in business-type activities, as defined by GASB Statement No. 34. Business type activities are those that are financed in whole or in part by fees charged to external parties for goods and services. Revenues and expenses are recorded using the accrual basis of accounting, meaning they are recorded and recognized by the Authority as earned/incurred, regardless of when cash is received or paid.

Restricted Assets

The Authority established the following accounts in order to comply with bond resolution requirements:

Bond – trustee accounts established to receive amounts necessary to meet current principal and interest payments and to maintain a sufficient balance in the debt service reserve fund.

Government payments – holds amounts to fund payments to the State of New York as required under current legislation.

Operating expense reserve – holds amounts necessary to pay current year operating expenses as defined.

Capital Assets

Capital assets are recorded at actual historical cost. For assets being depreciated, expense is calculated over estimated useful lives using the straight-line method. Maintenance and repairs are expensed as incurred, significant improvements are capitalized.

Currency Translation

Due to its bi-national operations, the Authority conducts transactions in either United States dollars (USD) or Canadian dollars (CAD). The Authority translates all balance sheet accounts at the month-end exchange rate, except for property and equipment accounts, which are translated at historical rates in effect in the year of acquisition. The statement of revenues and expenses is converted at the average rate of exchange for a particular month. Realized and unrealized currency gains/losses are included as a component of non-operating revenues (expenses).

Compensated Absences

The Authority provides for and accrues vacation, sick and compensatory time that is attributable to services already rendered and vested.

Net Position

Invested in capital assets – consists of net capital assets reduced by outstanding balances of any related debt obligations attributable to the acquisition, construction, or improvement of the assets.

Restricted – consists of net assets, net of related liabilities and deferred inflows of resources, subject to externally imposed restrictions by creditors (such as through debt covenants), federal or state laws, or enabling legislation.

Unrestricted – consists of all other amounts that do not meet the definition of the above restrictions and are available for general use of the Authority.

The Authority has adopted a policy of using restricted funds, when available, prior to unrestricted funds.

Grants

The Authority receives financial assistance from federal and state agencies in the form of grants, generally for capital expenditures. The expenditure of funds received under these programs generally require compliance with the terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies.

APPENDIX B

Current Accounting and Reporting Systems

General Ledger – Microsoft Dynamics AX 2012 R3

- 116 balance sheet main accounts
- 216 income statement main accounts
- 5 financial dimensions
 - Departments (11)
 - BVE Asset Codes (building, vehicles, equipment) (73)
 - Sub-accounts for main accounts (32)
 - Project (dimension used to track construction-in-process fixed assets) (25)
 - Transaction Type (used to track different types of revenues) (15)
- 145 journal entries per month, of which some are recurring type entries with varying amounts by month
- Unlike most governmental entities, the Authority does not maintain numerous funds, as the Authority operates as an enterprise fund
- Operating budget completed using the budget module in Dynamics AX 2012 R3
- Capital budget completed in Excel and manually entered into Dynamics AX 2012 R3
- Payroll entries (actual and accruals) uploaded via Excel based upon Ceridian Dayforce data file each pay period
- Other journal entries prepared by non-licensed Dynamics AX users are automatically uploaded via Excel through a network folder setup

Accounts Receivable – Microsoft Dynamics AX 2012 R3

- 126 active customers
- average 42 invoices generated and email per month
- Invoices are generated in U.S. dollars or Canadian dollars
- Generally, invoices generated in Canadian dollars must include Harmonized Sales Tax (HST)
- Invoices generated in U.S. dollars do not include sales tax
- Cash receipts consist of checks, ACH's, wires, and occasionally cash

Accounts Payable – Microsoft Dynamics AX 2012 R3

- 893 active vendors
- Average 6 new vendors added per month
- average 265 invoices processed per month
- average 184 cheques generated and mailed per month
- 15 Form 1099's issued per year
- All invoices are manually approved, therefore workflow is not required at this time
- Invoices are paid via cheque in U.S. dollars or Canadian dollars
- Positive Payee utilized through M&T Bank (U.S.) and TD Canada Trust (Canada)
- Certain utility invoices are paid via pre-authorized payment. These invoices are not entered into A/P for tracking purposes. Expense and payment entries are made via journal entries.
- Subsidiary ledger is reconciled to the general ledger monthly

Fixed Assets – Microsoft Dynamics AX 2012 R3

- Approximately 640 depreciable assets and Construction in Progress
- Assets are capitalized from the Project Management and Accounting module within Dynamics AX. All assets are posted to a construction-in-process account before being capitalized.
- Assets are categorized by bridge, buildings and plazas, general equipment, toll equipment, E-ZPass tags, vehicles, and Construction in Progress Assets are also categorized by insurance class (e.g., by individual building, equipment, etc.)
- Majority of assets are infrastructure (roadway, major bridge repairs) or renovation/construction of buildings, spanning multiple years and consisting of multiple professional and construction contracts
- Reporting of actual capital expenditures to capital budget is currently manually prepared via Excel. The Authority would like to accomplish this in Sage Intacct, if possible.
- Financial contract monitoring, including tracking of payments against contract and tracking of change orders is manually prepared
- Capital expenditures may be reimbursable under the terms of U.S. or Canadian federal grant agreements, with all grant reporting manually prepared
- Depreciation is run monthly and recorded via journal entry
- Depreciation can be projected for the current and subsequent years

Timekeeping and Payroll – Dayforce for U.S. and Canada

- Dayforce generates an interface entry at the end of each pay period. Payroll entries are uploaded into the general ledger via Excel
- Payroll accruals are manually calculated using the Dayforce interface entry from the last full pay period. Payroll accruals are uploaded into the general ledger via Excel

Financial Reporting – Management Reporter 2012 for Microsoft Dynamics ERP

- Balance sheet, income statements, trial balances and monthly analysis reports are all generated within Management Reporter.
- Management Reporter is used for ad-hoc analysis whenever possible. We have some ad-hoc reports that would need to be created in the Interactive Custom Report Writer.

Budgeting – Microsoft Dynamics AX 2012 R3 and Excel

- Operating budgets are prepared by individual departments using an Excel file exported from Dynamics AX 2012 R3 with historical and current data.
- Once the departments are finished with the excel files, the data is published back into Dynamics AX for review and analysis.
- Operating budget by account is distributed monthly by Dynamics and excel files are given to the departments to adjust the monthly spread as required. When completed the data is published back into Dynamics.

Grant Monitoring – Excel Spreadsheets

- Process is entirely manual

Contract Monitoring – Excel Spreadsheets

- Process is entirely manual

APPENDIX C

FINANCE DEPARTMENT – SUMMARY OF TASKS

The tasks summarized below are intended to provide the vendor with a general idea of the simplicity/complexity of the day to day functions of staff at the Authority. The Authority recognizes that the implementation of a new accounting system software will result in changes in workflows, process, and procedures.

Accounts Payable – Accounting Clerk

- A/P, including positive pay, check exceptions, wire transfers & transfers check.
- Cash receipts.
- Traffic stats.
- Accrued payroll – provided through a spreadsheet import from Dayforce payroll.
- Issuance of 1099's.
- Monthly bank reconciliations.
- Miscellaneous reconciliations.
- Maintenance of bank signatures & agreements.
- Prepaid expenses balancing, monitoring and reconciliation.
- Service contract maintenance and review.
- Annual budgeting.

Accounts Receivable – Staff Accountant

- Invoicing and collections.
- Maintenance of rental rates in accordance with contracts.
- Bad debt expense & allowance monitoring and reconciliation.
- Harmonized Sales Tax reconciliation and filing.
- A/P distribution and reconciliation.
- Accrued payroll liabilities.
- Deferred revenue analysis and reconciliation.
- Rental revenue reconciliations.
- Utility analysis and monthly accrual.
- Contractor time and material review before payment.
- Annual budgeting.

Fixed Assets – Staff Accountant

- Maintenance of fixed assets.
- Monthly reconciliation of subsidiary to general ledger.
- Variance reporting for depreciation between actual expense and budget.
- Budget forecasting for depreciation expense.
- Insurance reporting.
- Multi-currency reporting and balancing.

Controller

- Financial statements – journal entries, reporting, input to spreadsheets, balancing GL to reporting.
- Capital Expenditure Reporting.
- Financial Reporting for Board of Directors.
- Pension report and reconciliation of all deposits and disbursements.
- A/P check review and processing.
- Process all banking transfers, ACH's, wires and associated forms and journal entries and balance reporting.
- A/R reconciliation and distribution at month end; review of aging and associated entries.
- Review various reconciliations of staff.
- Prepare investment and debt reconciliations monthly.
- Financial analysis of expense and revenue accounts.
- Government filings – Executive Division of the Budget for New York, Data Request for New York State, Corporate tax return filing for Canada (tax exempt), annual Canadian pension report filing (OSFI).
- Maintenance of general ledger and chart of accounts in current software.
- Annual budget process and reporting.

Audit – Cash Auditors

The audit department has no access to the current accounting software package. Cash auditors have the ability to create journal entries by saving a journal entry spreadsheet in a specific folder on our network, where Dynamics will automatically upload the journal entry and place it in draft status for a licensed user to post. The audit department is involved in many of the processes that occur at the Authority.

APPENDIX D
EXAMPLES OF REPORTS

Buffalo & Fort Erie Public Bridge Authority
Balance Sheet

In U.S. Dollars

	<u>9/30/2021</u>	<u>8/31/2021</u>	<u>12/31/2020</u>
Assets			
Current Assets:			
Cash	\$250,000	\$225,000	\$256,000
Investments	65,000,000	58,500,000	68,825,000
Accounts Receivable	2,000,000	1,800,000	1,600,000
Prepaid Expenses and Other Assets	7,000,000	6,300,000	2,800,000
Total Current Assets	<u>74,250,000</u>	<u>66,825,000</u>	<u>73,481,000</u>
Restricted Assets:			
Cash	8,000,000	7,200,000	9,500,000
Short Term Investments	3,000,000	2,700,000	215,000
Long Term Investments	6,000,000	5,400,000	5,300,000
Total restricted assets	<u>17,000,000</u>	<u>15,300,000</u>	<u>15,015,000</u>
Property & Equipment, net	250,000,000	250,000,000	240,000,000
Deferred outflow of resources:			
Accumulated decrease in debt reacquisition cost	125,000	112,500	160,000
Deferred outflow of resources - pensions	2,250,000	2,025,000	2,800,000
Deferred outflow of resources - OPEB	250,000	225,000	660,000
Total Assets and Deferred Outflow of Resources	<u>\$343,875,000</u>	<u>\$334,487,500</u>	<u>\$332,116,000</u>
Liabilities and Net Position			
Current Liabilities:			
Accounts payable	5,325,000	4,250,000	5,000,000
Accrued compensation	750,000	675,000	615,000
Unearned revenue	0	0	26,000
Payable to Governments of NYS and Canada	75,000	67,500	150,000
Total current liabilities	<u>6,150,000</u>	<u>4,992,500</u>	<u>5,791,000</u>
Liabilities payable from restricted assets:			
Current portion of long term debt	1,500,000	1,350,000	1,900,000
Accrued interest payable	1,600,000	1,440,000	1,700,000
Total liabilities payable from restricted assets	<u>3,100,000</u>	<u>2,790,000</u>	<u>3,600,000</u>
Other Post Employee Benefits	1,600,000	1,440,000	5,400,000
Security Deposits	25,000	22,500	29,000
Long term debt	92,000,000	92,000,000	95,000,000
Deferred inflow of resources - pensions	4,000,000	3,600,000	1,500,000
Deferred inflow of resources - OPEB	2,000,000	1,800,000	1,300,000
Total Liabilities	<u>108,875,000</u>	<u>106,645,000</u>	<u>112,620,000</u>
Net Position	235,000,000	227,842,500	219,496,000
Total Liabilities and Net Position	<u>\$343,875,000</u>	<u>\$334,487,500</u>	<u>\$332,116,000</u>

Buffalo & Fort Erie Public Bridge Authority
Statement of Operations, continued

In U.S. Dollars

	September	September			Actual YTD	Budget YTD			Actual YTD	Budget
	Actual	Budget	Variance	% Variance	2021	Budget	Variance	% Variance	2020	2021
Statement of Operations, Expenses										
Salaries, Wages and employee benefits:										
Toll collection and traffic control	\$10,000	\$15,000	\$5,000	33%	\$100,000	\$125,000	\$25,000	20%	\$9,000	\$9,500
Maintenance of bridge, buildings, plazas and equipment	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Administration	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Pension Expense	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Other Post Employee Benefits	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Total salaries, wages and employee benefits	50,000	75,000	25,000	33%	500,000	625,000	125,000	20%	45,000	47,500
Payments to Governments of NYS & Canada:										
Canadian property taxes and U.S. equalization payments	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Payments to New York State	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Total payments to Governments of NYS and Canada	20,000	30,000	10,000	33%	200,000	250,000	50,000	20%	18,000	19,000
Provision for Depreciation	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Repairs & maintenance of bridge, buildings, plazas and equipment	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Bad Debt	0	0	0	#DIV/0!	100,000	125,000	25,000	20%	9,000	9,500
Gain/Loss on Asset Disposal	0	0	0	#DIV/0!	100,000	125,000	25,000	20%	9,000	9,500
Other purchased services & supplies:										
Utilities	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Legal	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Consulting	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Information Processing	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Insurance	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Board Expenses	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Auditing Fees	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Electronic Toll service, collection fees	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
Other purchased services and supplies	10,000	15,000	5,000	33%	100,000	125,000	25,000	20%	9,000	9,500
	90,000	135,000	45,000	33%	900,000	1,125,000	225,000	20%	81,000	85,500
Total Operating Expenses	180,000	270,000	90,000	33%	2,000,000	2,375,000	500,000	21%	180,000	180,500
Non-Operating Revenue & Expenses:										
Unrestricted - Investment income	10,000	15,000	(5,000)	(33%)	100,000	125,000	(25,000)	(20%)	9,000	9,500
Restricted - Investment Income	10,000	15,000	(5,000)	(33%)	100,000	125,000	(25,000)	(20%)	9,000	9,500
Interest Expense	(10,000)	15,000	(25,000)	(167%)	100,000	125,000	(25,000)	(20%)	9,000	9,500
Grant Reimbursements (NTCF)	0	0	0	#DIV/0!	0	0	0	#DIV/0!	0	0
Currency Remeasurement	10,000	15,000	(5,000)	(33%)	100,000	125,000	(25,000)	(20%)	9,000	9,500
Total Non-Operating Revenue & Expenses	20,000	60,000	(40,000)	67%	400,000	500,000	(100,000)	20%	36,000	38,000
Excess of Revenue over Expenses	583,010	519,010	64,000	(12%)	12,765,000	12,509,000	381,000	3%	21,056,000	23,173,795

Buffalo & Fort Erie Public Bridge Authority
Statement of Operations

In U.S. Dollars

	September Actual	September Budget	Variance	% Variance	Actual YTD 2021	Budget YTD 2021	Variance	% Variance	Actual YTD 2020	Budget 2021
Operating Revenues										
Toll Revenue										
Passenger Tolls	\$12,000	\$13,000	(\$1,000)	(8%)	\$800,000	\$900,000	(\$100,000)	(11%)	\$5,000,000	\$1,000,000
Truck Tolls	500,000	510,000	(\$10,000)	(2%)	10,000,000	9,000,000	\$1,000,000	11%	10,000,000	10,000,000
Bus Tolls	10	10	\$0	0%	10,000	9,000	\$1,000	11%	100,000	10,000
	512,010	523,010	(11,000)	(2%)	10,810,000	9,909,000	901,000	9%	15,100,000	11,010,000
Rental Revenue										
Duty Free	100,000	90,000	10,000	11%	2,000,000	2,500,000	(500,000)	(20%)	4,000,000	2,750,000
Government Agencies	110,000	90,000	20,000	22%	1,000,000	1,500,000	(500,000)	(33%)	1,500,000	175,000
Brokers	10,000	15,000	(5,000)	(33%)	230,000	200,000	30,000	15%	275,000	225,000
Conduits	5,000	4,000	1,000	25%	200,000	175,000	25,000	14%	150,000	200,000
	225,000	199,000	26,000	13%	3,430,000	4,375,000	(945,000)	(22%)	5,925,000	3,350,000
Other	6,000	7,000	(1,000)	(14%)	125,000	100,000	25,000	25%	175,000	150,000
Total Revenues	743,010	729,010	14,000	2%	14,365,000	14,384,000	(19,000)	(0%)	21,200,000	14,510,000

Buffalo Fort Erie Public Bridge Authority

Monthly Analysis

9/30/2021

		2021	2021	2021	2021	2020	Budget	Budget
		June	July	August	September	September	9/30/2021	2021
50011	Revenue	\$150	\$150	\$150	\$150	\$150	\$150	\$150
50021	Revenue	150	150	150	150	150	150	150
50031	Revenue	150	150	150	150	150	150	150
51011	Revenue	150	150	150	150	150	150	150
51021	Revenue	150	150	150	150	150	150	150
51031	Revenue	150	150	150	150	150	150	150
51041	Revenue	150	150	150	150	150	150	150
51051	Revenue	150	150	150	150	150	150	150
51061	Revenue	150	150	150	150	150	150	150
53011	Revenue	150	150	150	150	150	150	150
54011	Revenue	150	150	150	150	150	150	150
54021	Revenue	150	150	150	150	150	150	150
54031	Revenue	150	150	150	150	150	150	150
54041	Revenue	150	150	150	150	150	150	150
54042	Revenue	150	150	150	150	150	150	150
54051	Revenue	150	150	150	150	150	150	150
54052	Revenue	150	150	150	150	150	150	150
54061	Revenue	150	150	150	150	150	150	150
61011	Expense	150	150	150	150	150	150	150
61012	Expense	150	150	150	150	150	150	150
61013	Expense	150	150	150	150	150	150	150
61014	Expense	150	150	150	150	150	150	150
61015	Expense	150	150	150	150	150	150	150
61016	Expense	150	150	150	150	150	150	150
61017	Expense	150	150	150	150	150	150	150
61018	Expense	150	150	150	150	150	150	150
61019	Expense	150	150	150	150	150	150	150
61020	Expense	150	150	150	150	150	150	150
61021	Expense	150	150	150	150	150	150	150
61101	Expense	150	150	150	150	150	150	150
61102	Expense	150	150	150	150	150	150	150
61201	Expense	150	150	150	150	150	150	150
61202	Expense	150	150	150	150	150	150	150
61204	Expense	150	150	150	150	150	150	150
61301	Expense	150	150	150	150	150	150	150
61302	Expense	150	150	150	150	150	150	150
61401	Expense	150	150	150	150	150	150	150
61402	Expense	150	150	150	150	150	150	150
61411	Expense	150	150	150	150	150	150	150
61501	Expense	150	150	150	150	150	150	150
61502	Expense	150	150	150	150	150	150	150
61503	Expense	150	150	150	150	150	150	150
61601	Expense	150	150	150	150	150	150	150
61602	Expense	150	150	150	150	150	150	150
61603	Expense	150	150	150	150	150	150	150

BUFFALO FORT ERIE PUBLIC BRIDGE AUTHORITY
9/30/2021

All figures in USD

		TB	TB	TB	TB
		previous month	for the month	previous year	Budget YTD
		8/31/2021	9/30/2021	12/31/2020	9/30/2021
10011	Asset	\$100	\$100	\$100	\$0
10021	Asset	100	100	100	0
10031	Asset	100	100	100	0
10041	Asset	100	100	100	0
10111	Asset	100	100	100	0
10121	Asset	100	100	100	0
10211	Asset	100	100	100	0
10221	Asset	100	100	100	0
10231	Asset	100	100	100	0
10241	Asset	100	100	100	0
11011	Asset	100	100	100	0
11012	Asset	100	100	100	0
11021	Asset	100	100	100	0
11031	Asset	100	100	100	0
11041	Asset	100	100	100	0
11042	Asset	100	100	100	0
11051	Asset	100	100	100	0
11052	Asset	100	100	100	0
11053	Asset	100	100	100	0
11054	Asset	100	100	100	0
11061	Asset	100	100	100	0
11062	Asset	100	100	100	0
12011	Asset	100	100	100	0
12021	Asset	100	100	100	0
12111	Asset	100	100	100	0
12211	Asset	100	100	100	0
12311	Asset	100	100	100	0
12411	Asset	100	100	100	0
12511	Asset	100	100	100	0
12512	Asset	100	100	100	0
12513	Asset	100	100	100	0
12611	Asset	100	100	100	0
13011	Asset	100	100	100	0
13111	Asset	100	100	100	0
13211	Asset	100	100	100	0
20011	Property, Plant and Equipment	100	100	100	0
20021	Property, Plant and Equipment	100	100	100	0
20031	Property, Plant and Equipment	100	100	100	0
20041	Property, Plant and Equipment	100	100	100	0
20051	Property, Plant and Equipment	100	100	100	0
20061	Property, Plant and Equipment	100	100	100	0
20071	Property, Plant and Equipment	100	100	100	0
20121	Property, Plant and Equipment	100	100	100	0
20131	Property, Plant and Equipment	100	100	100	0
20141	Property, Plant and Equipment	100	100	100	0
20151	Property, Plant and Equipment	100	100	100	0
20161	Property, Plant and Equipment	100	100	100	0
20171	Property, Plant and Equipment	100	100	100	0
21011	Construction in Process-Equipment	100	100	100	0
22011	Construction in Process-Projects	100	100	100	0
30011	Liability	100	100	100	0
30021	Liability	100	100	100	0
30022	Liability	100	100	100	0
30031	Liability	100	100	100	0
30041	Liability	100	100	100	0
30111	Liability	100	100	100	0
31011	Liability	100	100	100	0
31021	Liability	100	100	100	0
31031	Liability	100	100	100	0
31041	Liability	100	100	100	0
32035	Liability	100	100	100	0
32070	Liability	100	100	100	0
32071	Liability	100	100	100	0

BUFFALO FORT ERIE PUBLIC BRIDGE AUTHORITY
9/30/2021

All figures in USD

		TB	TB	TB	TB
		previous month	for the month	previous year	Budget YTD
		8/31/2021	9/30/2021	12/31/2020	9/30/2021
32072	Liability	100	100	100	0
32073	Liability	100	100	100	0
32080	Liability	100	100	100	0
32090	Liability	100	100	100	0
33021	Liability	100	100	100	0
33111	Liability	100	100	100	0
33211	Liability	100	100	100	0
34011	Liability	100	100	100	0
34021	Liability	100	100	100	0
34022	Liability	100	100	100	0
34031	Liability	100	100	100	0
34032	Liability	100	100	100	0
34041	Liability	100	100	100	0
34042	Liability	100	100	100	0
40011	Retained Earnings	100	100	100	0
41011	Retained Earnings	100	100	100	0
42011	Retained Earnings	100	100	100	0
50011	Revenue	100	100	100	150
50021	Revenue	100	100	100	150
50031	Revenue	100	100	100	150
51011	Revenue	100	100	100	150
51021	Revenue	100	100	100	150
51031	Revenue	100	100	100	150
51041	Revenue	100	100	100	150
51051	Revenue	100	100	100	150
51061	Revenue	100	100	100	150
52031	Revenue	100	100	100	150
53011	Revenue	100	100	100	150
54011	Revenue	100	100	100	150
54021	Revenue	100	100	100	150
54031	Revenue	100	100	100	150
54041	Revenue	100	100	100	150
54042	Revenue	100	100	100	150
54051	Revenue	100	100	100	150
54052	Revenue	100	100	100	150
54061	Revenue	100	100	100	150
54062	Revenue	100	100	100	150
61011	Expense	100	100	100	150
61012	Expense	100	100	100	150
61013	Expense	100	100	100	150
61014	Expense	100	100	100	150
61015	Expense	100	100	100	150
61016	Expense	100	100	100	150
61017	Expense	100	100	100	150
61018	Expense	100	100	100	150
61019	Expense	100	100	100	150
61020	Expense	100	100	100	150
61021	Expense	100	100	100	150
61101	Expense	100	100	100	150
61102	Expense	100	100	100	150
61201	Expense	100	100	100	150
61202	Expense	100	100	100	150
61204	Expense	100	100	100	150
61301	Expense	100	100	100	150
61302	Expense	100	100	100	150
61401	Expense	100	100	100	150
61402	Expense	100	100	100	150
61411	Expense	100	100	100	150
61421	Expense	100	100	100	150
61501	Expense	100	100	100	150
61502	Expense	100	100	100	150
61503	Expense	100	100	100	150
61601	Expense	100	100	100	150

BUFFALO FORT ERIE PUBLIC BRIDGE AUTHORITY
9/30/2021

All figures in USD

	TB	TB	TB	TB
	previous month	for the month	previous year	Budget YTD
	8/31/2021	9/30/2021	12/31/2020	9/30/2021
67312 Expense	100	100	100	150
67313 Expense	100	100	100	150
67315 Expense	100	100	100	150
67411 Expense	100	100	100	150
67412 Expense	100	100	100	150
67421 Expense	100	100	100	150
67422 Expense	100	100	100	150
67511 Expense	100	100	100	150
67512 Expense	100	100	100	150
67514 Expense	100	100	100	150
67515 Expense	100	100	100	150
68011 Expense	100	100	100	150
69011 Expense	100	100	100	150
69101 Expense	100	100	100	150
69201 Expense	100	100	100	150
69301 Expense	100	100	100	150
69401 Expense	100	100	100	150
TOTAL	0	0	0	28,350

BUFFALO FORT ERIE PUBLIC BRIDGE AUTHORITY
For the Nine Months Ending Thursday, September 30, 2021

		CAD	US	Reporting Currency
		Originating	Orig	USD
		9/30/2021	9/30/2021	9/30/2021
Petty Cash - US Funds	10011	\$0.00	\$500.00	\$500.00
Petty Cash - CDN Funds	10021	500.00	0.00	390.63
Asset	10031			0.00
Asset	10041			0.00
Asset	10111			0.00
Asset	10121			0.00
Asset	10211			0.00
Asset	10221			0.00
Asset	10231			0.00
Asset	10241			0.00
Asset	11011			0.00
Asset	11021			0.00
Asset	11031			0.00
Asset	11041			0.00
Asset	11051			0.00
Asset	11053			0.00
Asset	11062			0.00
Asset	12011			0.00
Asset	12021			0.00
Asset	12111			0.00
Asset	12311			0.00
Asset	12511			0.00
Asset	12512			0.00
Asset	12513			0.00
Asset	13011			0.00
Asset	13111			0.00
Asset	13211			0.00
Property, Plant and Equipment	20011			0.00
Property, Plant and Equipment	20021			0.00
Property, Plant and Equipment	20031			0.00
Property, Plant and Equipment	20041			0.00
Property, Plant and Equipment	20051			0.00
Property, Plant and Equipment	20061			0.00
Property, Plant and Equipment	20071			0.00
Property, Plant and Equipment	20121			0.00
Property, Plant and Equipment	20131			0.00
Property, Plant and Equipment	20141			0.00
Property, Plant and Equipment	20151			0.00
Property, Plant and Equipment	20161			0.00
Property, Plant and Equipment	20171			0.00
CIP-Equipment	21011			0.00
CIP-Projects	22011			0.00
Liability	30011			0.00
Liability	30021			0.00
Liability	30022			0.00
Liability	30031			0.00
Liability	30041			0.00
Liability	30111			0.00
Liability	30131			0.00
Liability	31011			0.00
Liability	31021			0.00
Liability	31041			0.00
Liability	32035			0.00
Liability	32071			0.00
Liability	32072			0.00
Liability	32073			0.00
Liability	32080			0.00
Liability	32090			0.00
Liability	33111			0.00
Liability	33211			0.00
Liability	34011			0.00
Liability	34021			0.00

Fixed asset balances

Buffalo & Fort Erie Public Bridge Authority

Fixed asset group F-EQUP-GEN

Fixed asset group	Fixed asset number	Name	Status	Acquisition	Depreciation	Est. Life	In Service Date	Monthly Depreciation	Net Book Value (as of July 31, 2021)	Insurance Category
F-EQUP-GEN	EQ-00018	equipment general	Closed	10,352.70	-2,705.40	10	8/24/2006		7,647.30	EQ-CDN-ADM
F-EQUP-GEN	EQ-00019	equipment general	Closed	20,246.44	-4,492.88	10	8/24/2006		15,753.56	EQ-CDN-ADM
F-EQUP-GEN	EQ-00020	equipment general	Closed	7,712.99	-1,425.98	10	8/24/2006		6,287.01	EQ-CDN-ADM
F-EQUP-GEN	EQ-00024	equipment general	Closed	90,301.99	-18,603.98	10	9/5/2006		71,698.01	EQ-CDN-ADM
F-EQUP-GEN	EQ-00025	equipment general	Closed	3,337.98	-675.96	10.00	38,965.00		2,662.02	EQ-CDN-ADM
F-EQUP-GEN	EQ-00026	equipment general	Closed	3,337.99	-675.98	10	9/5/2006		2,662.01	EQ-CDN-ADM
				135,290.09	-28,580.18			0.00	106,709.91	
F-EQUP-GEN	EQ-00001	equipment general	Closed	10,503.03	-3,006.06	5	1/1/1999		7,496.97	EQ-CONTRAC
F-EQUP-GEN	EQ-00004	equipment general	Closed	80,597.00	-17194	5	1/1/2004		63,403.00	EQ-CONTRAC
F-EQUP-GEN	EQ-00005	equipment general	Closed	103,695.00	-27,390.00	5	10/5/2005		76,305.00	EQ-CONTRAC
				194,795.03	-47,590.06			0.00	147,204.97	
Grand total				330,085.12	-76,170.24			0.00	253,914.88	