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NEW YORK STATE
OFFICE OF CHILDREN & FAMILY SERVICES
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Commissioner

Local Commissioners Memorandum

Transmittal:	09-OCFS-LCM-05
To:	Local District Commissioners
Issuing Division/Office:	Division of Child Care Services Division of Administration
Date:	May 6, 2009
Subject:	New York State Child Care Block Grant Subsidy Program Allocations for State Fiscal Year 2009-2010
Contact Person(s):	Eileen M. Mahoney (518) 473-0711 E-mail: Eileen.Mahoney@ocfs.state.ny.us
Attachments:	A: New York State Child Care Block Grant Local District Allocations B: Maintenance of Effort Level C: American Recovery and Reinvestment Act Preliminary Estimated Local District Child Care Subsidy Allocations
Attachment Available Online:	Yes (as attachments to this LCM)

I. Purpose

The purpose of this Local Commissioners Memorandum (LCM) is to inform social services districts of their allocations and maintenance of effort (MOE) levels for the New York State Child Care Block Grant (NYSCCBG) subsidy program for the period April 1, 2009 through March 31, 2010. It also explains the allowable uses for these federal and State funds. The NYSCCBG appropriation for districts for the period April 1, 2009 through March 31, 2010, State fiscal year (SFY) 2009-10, is \$736,036,409.

Also included in this LCM are preliminary estimates, for district planning purposes, of district allocations of federal child care stimulus funds that the State has received under the American Recovery and Reinvestment Act of 2009 (ARRA). **Districts should note that the allocations and requirements for use of ARRA funds are not finalized and this LCM does not constitute a**

release of ARRA funds. Districts must not obligate or expend any part of ARRA funds at this time.

The Office of Children and Family Services (OCFS) is reviewing the requirements for spending the federal allocation of ARRA child care funds to New York State of \$96,785,640. OCFS is allocating to districts for child care subsidies a total of \$42,075,379 of ARRA funds for the period October 1, 2008 through September 30, 2009. For this period, districts will receive an allocation under ARRA provided the district rolled an amount forward from federal fiscal year (FFY) 2007-08 into FFY 2008-09 that was equal to or less than 15 percent of the district's SFY 2008-09 NYSCCBG allocation. **OCFS will issue a separate LCM to officially notify districts of their allocations and the requirements under ARRA.**

OCFS intends to allocate a second portion of the ARRA funds in SFY 2010-11 to support subsidies for the period October 1, 2009 through September 30, 2010. Districts should not anticipate that the amount they will receive in the second portion will be the same as their allocations for the period October 1, 2008 through September 30, 2009.

In order to participate in the NYSCCBG subsidy program, the commissioner of the social services district must agree to comply with the program requirements of the NYSCCBG as set forth in Title 5-C of Article 6 of the Social Services Law and Title 18 of the New York State Code of Rules and Regulations (18 NYCRR) Parts 358, 404, 405, 407, 415, and 628 and other OCFS policy directives including Administrative Directives (ADMs), Local Commissioners Memorandums (LCMs), and Informational Letters (INFs). Title 5-C of Article 6, under Section 410-x (4.), requires OCFS to establish, in regulation, the applicable market-related payment rates that will establish the ceilings for State and federal reimbursement for payments made under the NYSCCBG. The amount to be paid or allowed for child care assistance funded under the NYSCCBG and under Title XX shall be the actual cost of care but no more than the applicable rate established in regulations. Local districts must pay the applicable market rate unless the actual cost of care is less, in which case, districts must pay the actual cost of care. The social services district also must agree to comply with the requirements for the federal Child Care and Development Fund (CCDF). Social services districts provide such legal assurances as part of the submittal of their Child and Family Services Plan.

II. Program Implications

ALLOCATION INFORMATION

Attachment A indicates district allocations of the NYSCCBG subsidy funds for the period beginning April 1, 2009 and ending March 31, 2010. Allocations are listed on Attachment A for two six-month periods to allow for the reporting of federal funds on a FFY basis. The allocations cover the period April 1, 2009 to September 30, 2009, the last half of FFY 2008-09, and the period October 1, 2009 to March 31, 2010, the first half of the FFY 2009-10. Local social services districts were issued their NYSCCBG allocations for the first half of the FFY 2008-09, October 1, 2008 to March 31, 2009, in 08-OCFS-LCM-08 dated June 6, 2008. Any unspent NYSCCBG funds for the period October 1, 2008 to March 31, 2009 will be carried into, and be available for, the period ending September 30, 2009. Any portion of a district's NYSCCBG allocation for the period October 1,

2008 through September 30, 2009, including any Temporary Assistance to Needy Families (TANF) funds transferred from a district's SFY 2009-10 Flexible Fund for Family Services (FFFS) allocation for the period April 1, 2009 to September 30, 2009, that is not claimed by the district by March 31, 2010, will be available to the district through the end of the FFY 2009-10, which is September 30, 2010. Claims for the period October 1, 2008 through September 30, 2009 cannot be rolled forward into the next FFY.

The allocations for districts for SFY 2009-10 use the SFY 2008-09 district allocations as a base. These base allocations were adjusted by the following factors:

- Districts' prior year rollover (\$9.8 million adjustment described below).
- Nine districts whose FFY 2007-08 rollover into FFY 2008-09 was less than 15% received adjustments to their allocations that added back in total just over \$9 million as replacement of their rollover reductions in SFY 2008-09.
- After the rollover and \$9 million adjustments described above, \$2.8 million in additional funding was distributed to districts on a prorated basis.

As noted above, the SFY 2009-10 methodology adjusts the allocations of districts with high amounts of rollover. However, in response to local district concerns, the portion of the methodology that adjusts allocations based on districts' rollover amounts was revised. For SFY 2009-10, for those districts that rolled an amount forward from FFY 2007-08 into FFY 2008-09 in excess of 15 percent of their SFY 2008-09 allocations, a reduction was made to their SFY 2009-10 allocations in the amount of 40 percent of the rollover, resulting in a \$9.8 million adjustment statewide. That adjustment was redistributed to those districts whose rate of spending based on FFY 2007-08 claims exceeded their SFY 2008-09 allocation, plus available rollover. For SFY 2008-09, the adjustment was made to any district that had a rollover in excess of 10 percent. This allocation adjustment continues to reflect the guiding principle that the intent of the NYSCCBG allocations is to provide child care subsidies during the allotted state fiscal year, and should be used accordingly.

While the NYSCCBG allocation is the primary resource available to districts in meeting their child care subsidy needs for low-income families and individuals on public assistance, some districts also will be allocated a portion of ARRA funds for child care assistance. In addition, all local districts have the ability to transfer additional funds from the FFFS into the NYSCCBG. Under the FFFS, \$964.6 million of New York State's \$2.44 billion TANF annual grant award will be allocated to local social services districts for TANF eligible programs. Consistent with federal rules, a statewide total of 30 percent of the State's total TANF funds may be transferred to the CCDF and/or to the Title XX Social Services Block Grant, with an upward statewide limit of 10 percent for the Title XX transfer. Under the SFY 2009-10 Enacted Budget, a district may transfer up to 33 percent of its FFFS allocation to the NYSCCBG and Title XX combined, with up to 25 percent of its FFFS allocation going to Title XX. Any FFFS funding a district chooses to use for child care must be transferred to the NYSCCBG and not claimed as a direct charge to TANF funding. In addition, local share requirements for child care subsidies paid on behalf of public assistance recipients and the local MOE are unchanged.

Each social services district may expend, for administrative activities, no more than five percent of its NYSCCBG allocation, including any funds transferred from FFFS and any ARRA funds it receives. Administrative activities do not include the costs of providing direct services such as

eligibility determinations and re-determinations; preparation and participation in judicial hearings; child care placements; the recruitment, licensing, inspection, review and supervision of child care placements; rate setting for contract development; resource and referral services; training; or the establishment and maintenance of computerized child care information systems.

A district, at its option, may make payments for eligible families for transportation to and from a child care provider. A district will be reimbursed for transportation expenses charged by a child care provider that are separate and apart from the regular rate charged by the provider. Also, the district may make arrangements using other providers of transportation services. Expenditures for transportation are reimbursed as a program cost under the district's NYSCCBG allocation if the provision of transportation services is included in the district's Child and Family Services Plan.

AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) FUNDS

For planning purposes only, Attachment C provides districts with preliminary estimates of district allocations under ARRA for the period October 1, 2008 through September 30, 2009. **Districts must not obligate or expend any ARRA funds at this time.** A separate LCM will inform districts of the finalized allocations and requirements for use of ARRA funds.

The ARRA child care allocation methodology first considers a district's FFY 2007-08 NYSCCBG spending level as a percentage of the statewide FFY 2007-08 NYSCCBG spending level and applies that percentage against the ARRA funds made available in this initial allocation. As a next step, the methodology reduces to \$0 the ARRA allocation to those districts that rolled an amount forward from FFY 2007-08 into FFY 2008-09 in excess of 15 percent of their SFY 2008-09 NYSCCBG allocations, resulting in a \$4.05 million adjustment statewide. That adjustment is redistributed, on a pro-rated basis, to those districts whose rate of spending based on FFY 2007-08 NYSCCBG claims exceeded their FFY 2007-08 NYSCCBG allocations, plus any FFY 2007-08 funds transferred to NYSCCBG from the district's FFFS allocation.

ELIGIBLE FAMILIES

There are three broad categories of families eligible for child care services under the NYSCCBG when such care is not otherwise available from the caretaker(s) of the child in need of services. Eligible families are defined in 18 NYCRR Section 415.2. Social services districts are required to include this information in the districts' Child and Family Services Plans, including those families that the districts have chosen to serve and prioritize under the second and third categories listed below.

The first category is families that are eligible for a child care guarantee.

The second category is families that are eligible if funds are available. This category includes such families as low-income working families and teen parents who are completing high school.

The third category is families that are eligible if funds are available and if the district includes

them as eligible families in the child care section of the Child and Family Services Plan.

PARENTAL CHOICE

Social services districts must inform parents or caretakers requesting NYSCCBG services that they may:

- choose to have care provided by one of the child day care providers with whom the social services district has contracted for the provision of child care services; or
- request a child care certificate which enables the parents or caretakers to select from a full range of child care arrangements including care by regulated child care providers and providers of legally exempt child care.

The child's parents or caretakers must be given discretion in selecting or arranging for the purchase of child care services from any eligible provider. The case record should document that parents or caretakers have been apprised of the full range of providers eligible for payment and of their right to elect to use a child care certificate. Social services districts must allow parents to select, and must have a method to pay, any and all legal providers with whom they do not contract. A contract may not be made a condition of receiving payment from NYSCCBG funds.

REIMBURSEMENT

Claims for expenditures for child care services for families receiving public assistance will be reimbursed at 75 percent with NYSCCBG funds up to the district's NYSCCBG allocation ceiling. Claims for expenditures for child care for all other eligible families will be reimbursed at 100 percent NYSCCBG funds, as long as the district's MOE is met, up to the district's NYSCCBG allocation ceiling.

MAINTENANCE OF EFFORT

Social services districts must maintain local spending for child care services at a level established by OCFS in accordance with State statute. The MOE for each social services district is listed in Attachment B. Note that the MOE has not changed from the previous year even though NYSCCBG funding has increased.

The MOE was calculated by totaling the local district share of expenditures in FFY 1994-95 for child care services claimed under the following categories: State Low Income Day Care program and administrative costs, Transitional Child Care, At-Risk Low Income Child Care, Child Care and Development Block Grant, Emergency Assistance to Families, JOBS-related child care and employment-related child care. In addition, the MOE for those social services districts participating in the Child Assistance Program (CAP) was adjusted to reflect the district share for FFY 1996-97 CAP child care expenditures included in their NYSCCBG allocations.

Each social services district must meet its MOE level in cash in FFY 2008-09 and in each subsequent FFY. The MOE is met by the 25 percent local share of claims for expenditures for public assistance recipients as reported on Schedule H "Non-Title XX Services for Recipients" and any other non-Title XX expenditures that are allowable but not reimbursed under the district's NYSCCBG allocation. Claims submitted under NYSCCBG will be processed to ensure that the district's MOE requirement is met. Claims for administrative costs exceeding the 5 percent administrative cap will not count toward meeting the MOE and will not be eligible for federal and State reimbursement.

SYSTEMS INFORMATION

Procedures for the authorization of payment for child care services in the Welfare Management System (WMS) are as follows:

For child care payments for eligible families applying for or receiving public assistance, districts can continue to use the DSS-3209 IM/WMS Authorization for child care payments for eligible families applying for, or receiving, public assistance. Districts may, at their option, utilize the DSS-2970 WMS Services Authorization to authorize payment for child care for public assistance families. Purchase of Service Type Suffix Code (Data Element #23021) value "S-Block Grant DC 75%" designates child care services funded under the NYSCCBG for public assistance applicants/recipients and reimbursed at 75 percent federal and State share up to the district's allocation ceiling.

Districts have the option to authorize payments for child care for NYSCCBG eligible families not in receipt of public assistance on the DSS-3209 for Food Stamps and Medical Assistance only cases.

For all other eligible families, districts must authorize payment in WMS/Services by using Purchase of Service Type Suffix Code value "R-Block Grant DC 100%" on the DSS-2970 WMS Services Authorization, which designates child care services funded under NYSCCBG for non-public assistance families and reimbursed at 100 percent federal and State share up to the district's allocation ceiling.

In circumstances of an adult only public assistance case in which the children are not included in the public assistance filing unit, child care payment is authorized as a public assistance family and reimbursed at 75 percent federal and state share. For cases in which children are in receipt of public assistance but the caretaker is not included in the public assistance filing unit, child care is authorized in WMS Services and reimbursed at 100 percent federal and state share up to the district's allocation ceiling.

WMS Services continues to support the monitoring of the issuance and return of child care certificates. Instructions for the child care certificate are included in 92 LCM-138 and in the BICS Operations Manual, page A-82, BICS Production Request 32, Request for Self-Selected Day Care Certs, in the addition dated April 1, 1993. Information is also provided in the BICS Services Payment Processing Manual, Chapter 2, Authorizations, Self-Selected Day Care Certificates.

CLAIMING INSTRUCTIONS

NYSCCBG expenditures for child care subsidies for families receiving public assistance are claimed on Schedule H Non-Title XX Services for Recipients (LDSS-4283), line 2 (Day Care Services for Children), column 13 (Day Care Block Grant 75 percent). NYSCCBG program expenditures for child care subsidies for all other eligible families are claimed on Schedule H, line 2, column 12 (Day Care Block Grant 100 percent). Please refer to the Fiscal Reference Manual, Volume 2, Chapter 3 for detailed instructions for completing the Schedule H (<http://otda.state.nyenet/bfdm/finance/docs/Vol02.pdf>).

NYSCCBG child counts and expenditures also must be reported on the Schedule G-2 Summary of All Payments for Day Care (LDSS-2109EL). Expenditures made under the services types allowed must be reported on the Schedule G-2, via the Automated Claiming System. The BICS Schedule G-2 report provides the information needed to file the report. Please refer to the Fiscal Reference Manual, Volume 2, Chapter 3 for Schedule G-2 instructions (<http://otda.state.nyenet/bfdm/finance/docs/Vol02.pdf>).

Administrative expenditures for the NYSCCBG are claimed in accordance with the Services RMS as Child Care Block Grant costs on line 6, section 1A (associated A-87 costs are claimed on line 4, section 2) of the Schedule D-2, Allocation for Claiming General Services Administration Expenditures (LDSS-2347B). Instructions for completing the Schedule D-2 are contained in Chapter 9 of Volume 3 of the Fiscal Reference Manual County Cost Allocation Plan for districts outside of New York City. For New York City, the instructions are contained in Chapter 9 of Volume 4 of the Fiscal Reference Manual (<http://otda.state.nyenet/bfdm/finance/docs/Vol02.pdf>).

Claiming instructions for district administrative expenditures related to the training of employees which are claimed on the Schedule D-6 "Reimbursement Claim For Training" (LDSS-2347-C) for the NYSCCBG program are covered in Chapter 13 of Volume 3 of the Fiscal Reference Manual for districts outside of New York City. New York City should refer to Chapter 13 of Volume 4 of the Fiscal Reference Manual (<http://otda.state.nyenet/bfdm/finance/docs/Vol02.pdf>).

CONTACT PERSONS

If you have any program questions regarding information contained in this LCM, please contact Eileen Mahoney of the Division of Child Care Services at (518) 473-0711. Ms. Mahoney also may be contacted via e-mail at EILEEN.MAHONEY@ocfs.state.ny.us

If you have any fiscal questions, please contact the Office of Temporary and Disability Assistance (OTDA) Bureau of Financial Services:

Regions 1 - 4 – James Carroll at 1-800-343-8859, ext. 4-7549, or (518) 474-7549;
E-mail: James.Carroll@otda.state.ny.us

Region 5 - Michael Borenstein at (631) 854-9704;
E-mail: Michael.Borenstein@otda.state.ny.us

Region 6 - Marian Borenstein at (212) 961-8250;
E-mail: Marian.Borenstein@otda.state.ny.us.

If you have WMS/Services questions, please contact Dan McCarthy of the OCFS IT Operations at 800-342-3727; E-mail: Dan.McCarthy@ocfs.state.ny.us

If you have WMS/IM questions, please contact Tully Lenihan of OTDA at (518) 474-8749; E-mail: Tully.Lenihan@otda.state.ny.us.

Issued By:

/s/ Thomas Tipple

Thomas Tipple
Deputy Commissioner
Division of Administration

/s/ Janice M. Molnar

Janice M. Molnar
Deputy Commissioner
Division of Child Care Services

ATTACHMENT A
NEW YORK STATE CHILD CARE BLOCK GRANT
LOCAL DISTRICT ALLOCATIONS
4/1/2009 - 3/31/2010

DISTRICT	APRIL 1, 2009 THROUGH SEPTEMBER 30, 2009	OCTOBER 1, 2009 THROUGH MARCH 31, 2010	TOTAL ALLOCATION
Albany	\$5,754,116	\$5,754,116	\$11,508,232
Allegany	\$376,988	\$376,987	\$753,975
Broome	\$2,503,801	\$2,503,801	\$5,007,602
Cattaraugus	\$418,492	\$418,491	\$836,983
Cayuga	\$501,547	\$501,547	\$1,003,094
Chautauqua	\$2,703,429	\$2,703,429	\$5,406,858
Chemung	\$1,700,611	\$1,700,610	\$3,401,221
Chenango	\$222,786	\$222,786	\$445,572
Clinton	\$326,061	\$326,061	\$652,122
Columbia	\$516,354	\$516,354	\$1,032,708
Cortland	\$405,365	\$405,364	\$810,729
Delaware	\$463,253	\$463,253	\$926,506
Dutchess	\$2,730,431	\$2,730,430	\$5,460,861
Erie	\$10,228,604	\$10,228,604	\$20,457,208
Essex	\$0	\$0	\$0
Franklin	\$455,570	\$455,569	\$911,139
Fulton	\$427,753	\$427,752	\$855,505
Genesee	\$425,650	\$425,649	\$851,299
Greene	\$223,825	\$223,825	\$447,650
Hamilton	\$0	\$0	\$0
Herkimer	\$267,584	\$267,583	\$535,167
Jefferson	\$1,233,455	\$1,233,454	\$2,466,909
Lewis	\$145,350	\$145,350	\$290,700
Livingston	\$492,199	\$492,198	\$984,397
Madison	\$363,550	\$363,550	\$727,100
Monroe	\$17,723,855	\$17,723,855	\$35,447,710
Montgomery	\$278,805	\$278,804	\$557,609
Nassau	\$14,469,593	\$14,469,592	\$28,939,185
Niagara	\$673,540	\$673,539	\$1,347,079
Oneida	\$2,888,588	\$2,888,588	\$5,777,176
Onondaga	\$7,154,191	\$7,154,191	\$14,308,382
Ontario	\$888,590	\$888,589	\$1,777,179
Orange	\$3,511,731	\$3,511,731	\$7,023,462

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NEW YORK STATE CHILD CARE BLOCK GRANT
LOCAL DISTRICT ALLOCATIONS
4/1/2009- 3/31/2010

DISTRICT	APRIL 1, 2009 THROUGH SEPTEMBER 30, 2009	OCTOBER 1, 2009 THROUGH MARCH 31, 2010	TOTAL ALLOCATION
Orleans	\$516,083	\$516,083	\$1,032,166
Oswego	\$904,257	\$904,257	\$1,808,514
Otsego	\$452,977	\$452,977	\$905,954
Putnam	\$387,856	\$387,856	\$775,712
Rensselaer	\$1,580,938	\$1,580,938	\$3,161,876
Rockland	\$3,646,255	\$3,646,255	\$7,292,510
St. Lawrence	\$858,824	\$858,823	\$1,717,647
Saratoga	\$1,082,144	\$1,082,143	\$2,164,287
Schenectady	\$2,764,013	\$2,764,013	\$5,528,026
Schoharie	\$285,222	\$285,222	\$570,444
Schuyler	\$257,545	\$257,545	\$515,090
Seneca	\$39,166	\$39,165	\$78,331
Steuben	\$1,021,256	\$1,021,256	\$2,042,512
Suffolk	\$16,590,084	\$16,590,083	\$33,180,167
Sullivan	\$913,201	\$913,201	\$1,826,402
Tioga	\$642,211	\$642,210	\$1,284,421
Tompkins	\$925,482	\$925,482	\$1,850,964
Ulster	\$1,501,667	\$1,501,667	\$3,003,334
Warren	\$881,336	\$881,336	\$1,762,672
Washington	\$592,329	\$592,329	\$1,184,658
Wayne	\$545,948	\$545,947	\$1,091,895
Westchester	\$11,225,394	\$11,225,394	\$22,450,788
Wyoming	\$12,207	\$12,206	\$24,413
Yates	\$312,133	\$312,132	\$624,265
New York City	\$239,604,021	\$239,604,021	\$479,208,042
State Total	\$368,018,216	\$368,018,193	\$736,036,409

ATTACHMENT B
NEW YORK STATE CHILD CARE BLOCK GRANT
MAINTENANCE OF EFFORT (MOE) LEVEL
Federal Fiscal Year 1994-95 Basis

District	MOE Amount	District	MOE Amount
Albany	\$ 1,019,127	Oneida	\$ 283,468
Allegany	68,895	Onondaga	1,204,201
Broome	518,534	Ontario	73,752
Cattaraugus	34,769	Orange	32,900
Cayuga	15,101	Orleans	36,152
Chautauqua	558,879	Oswego	41,453
Chemung	63,364	Otsego	28,900
Chenango	27,933	Putnam	62,728
Clinton	99,395	Rensselaer	164,819
Columbia	7,848	Rockland	235,830
Cortland	53,422	St. Lawrence	101,658
Delaware	34,955	Saratoga	30,127
Dutchess	193,433	Schenectady	228,165
Erie	1,264,742	Schoharie	12,101
Essex	16,498	Schuyler	9,515
Franklin	26,381	Seneca	19,292
Fulton	38,407	Steuben	148,022
Genesee	49,813	Suffolk	692,326
Greene	20,310	Sullivan	28,491
Hamilton	2,738	Tioga	22,049
Herkimer	14,318	Tompkins	70,752
Jefferson	81,936	Ulster	208,356
Lewis	11,454	Warren	22,063
Livingston	76,936	Washington	32,583
Madison	12,147	Wayne	39,416
Monroe	4,221,021	Westchester	1,018,071
Montgomery	11,738	Wyoming	13,806
Nassau	1,574,621	Yates	11,683
Niagara	364,420		
		New York City	52,937,271
		State Total	68,293,085

ATTACHMENT C

NEW YORK STATE CHILD CARE BLOCK GRANT AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009

Preliminary Estimated Local District Child Care Allocations October 1, 2008 through September 30, 2009

District	Allocation	District	Allocation
Albany	\$ 795,355	Oneida	\$ 0
Allegany	64,216	Onondaga	731,031
Broome	302,744	Ontario	0
Cattaraugus	0	Orange	428,842
Cayuga	0	Orleans	0
Chautauqua	321,095	Oswego	0
Chemung	291,457	Otsego	45,758
Chenango	0	Putnam	0
Clinton	0	Rensselaer	0
Columbia	60,267	Rockland	425,384
Cortland	0	St. Lawrence	0
Delaware	0	Saratoga	0
Dutchess	437,395	Schenectady	380,932
Erie	0	Schoharie	48,057
Essex	0	Schuyler	0
Franklin	0	Seneca	0
Fulton	0	Steuben	0
Genesee	0	Suffolk	2,493,706
Greene	0	Sullivan	0
Hamilton	0	Tioga	80,688
Herkimer	0	Tompkins	113,414
Jefferson	150,195	Ulster	0
Lewis	0	Warren	118,181
Livingston	0	Washington	84,805
Madison	0	Wayne	56,071
Monroe	2,979,898	Westchester	1,787,752
Montgomery	0	Wyoming	0
Nassau	1,903,870	Yates	33,483
Niagara	0		
		New York City	\$27,940,783
		State Total	\$42,075,379