

AUDIT REPORT



CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF FINANCIAL AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on the New York Yankees Rental Credits For the Third Quarter of 2008 (July 1–September 30, 2008)

FR09-126A

June 24, 2009



THE CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
1 CENTRE STREET
NEW YORK, N.Y. 10007-2341

WILLIAM C. THOMPSON, JR.
COMPTROLLER

To the Citizens of the City of New York

Ladies and Gentlemen:

Pursuant to the terms of the lease between the City of New York and the New York Yankees (Yankees), we have examined the rental credits claimed by the Yankees for the maintenance of City-owned Yankee Stadium for the third quarter of 2008 (July 1–September 30, 2008).

The Yankees are responsible for the care and upkeep of Yankee Stadium, and the costs incurred by the Yankees for maintaining the stadium are offset against any rental income due the City from the Yankees. Thus, every approved dollar spent and accounted for as a rental credit for the maintenance of the stadium results in a dollar-for-dollar decrease in the rent due the City. These audits provide a means of ensuring that the Yankees take credit against rent only for eligible expenses.

The results of our audit, which are presented in this report, have been discussed with officials from the New York Yankees and the Department of Parks and Recreation, and their comments have been considered in preparing this report. The Yankees' complete written response is attached to this report.

I trust that this report contains information that is of interest to you. If you have any questions concerning this report, please e-mail my audit bureau at audit@Comptroller.nyc.gov or telephone my office at 212-669-3747.

Very truly yours,

A handwritten signature in black ink, appearing to read "Will C. Thompson, Jr.", written over a horizontal line.

William C. Thompson, Jr.

WCT/fh

Report: FR09-126A
Date: June 24, 2009

Table of Contents

AUDIT REPORT IN BRIEF	1
Audit Findings and Conclusions	1
Audit Recommendations	2
INTRODUCTION	2
Background	2
Objectives	2
Scope and Methodology	2
Discussion of Audit Results	3
FINDINGS	5
Overstatement of Rental Credits	5
RECOMMENDATIONS	7
APPENDIX I - Summary of Billings and Disallowances	
APPENDIX II - Disallowance Schedule for River Payroll	
APPENDIX III - Disallowance Schedule for ADCO Labor	
APPENDIX IV - Summary of Disallowances for Miranda Fuel, Brown & Silver, Stadium Repairs, and Other Expenses	
ADDENDUM - New York Yankees Response	

*The City of New York
Office of the Comptroller
Bureau of Financial Audit*

**Audit Report on the
New York Yankees Rental Credits
For the Third Quarter of 2008
(July 1–September 30, 2008)**

FR09-126A

AUDIT REPORT IN BRIEF

According to a 1972 lease agreement between the New York Yankees (the Yankees) and the City of New York (the City) that is overseen by the Department of Parks and Recreation (Parks), the Yankees are responsible for the care and upkeep of the City-owned Yankee stadium, and must pay the City rental income. However, the lease also allows the Yankees to offset against any rental income due the City, costs incurred by the Yankees for maintaining the stadium. Thus, every dollar spent and accounted for as a maintenance credit results in a dollar-for-dollar decrease in the rent due the City.

Under the terms of the lease, the Yankees must notify the Comptroller's Office of all claimed maintenance credits, and provide supporting computations. The Comptroller's Office then determines whether any of the charges for which credits are claimed are permissible.

Audit Findings and Conclusions

The audit found that Yankee rental credits submitted for the Third Quarter of 2008 were overstated by \$115,417.71 as follows:

- \$27,409.97 in excess payroll charges and salary expenses that should have been paid by the Yankees.
- \$60,132.98 in payments to ADCO Electric consisting of labor costs that should not have been charged to the City.
- \$23,751.51 in Yankee Stadium repairs for which the expenses are not chargeable to the City.
- \$4,123.25 in expenses that lacked documentation or are not City costs under the terms of the lease and cannot be offset against rental income.

Audit Recommendations

We recommend that the Yankees deduct \$115,417.71 from the total rental credits taken for maintenance pertaining to the Third Quarter of 2008, ensure that all maintenance credits claimed are properly supported by sufficient documentation, and ensure that appropriate approvals from the Department of Parks and Recreation (Parks) are obtained prior to submitting rental credits to the Comptroller's Office. In addition, we recommend that Parks ensure that the Yankees comply with the report's recommendations.

INTRODUCTION

Background

Under the terms of the 1972 lease agreement, the general rule is that the City pays to maintain all areas of Yankee Stadium except Yankee offices, concession space, the receiving room, the Commissary, and the restaurant space (Yankee Club, Yankee Dining Room, Pinstripe Pub, and Stadium Club). The City also pays for materials used to maintain the stadium; however, it does not pay for uniforms or tools. Since the rental credits are subject to the approval of the Comptroller's Office, the Yankees are required by the lease to submit to the Comptroller all documentation necessary for the audit of credits. After the audit, the Comptroller's Office presents its findings to the Yankees in a preliminary draft report and at an exit conference before issuing a draft report. Within two weeks of the issuance of the draft report, the Yankees may submit to the Comptroller's Office additional documentation that was previously omitted to support rental credits claimed. Once this documentation is received and reviewed, the Comptroller's Office issues a final report.

Objectives

Our audit objectives were to determine whether the Yankees:

- adequately documented and supported the submitted labor and materials charges;
- submitted invoices for rental credits that were eligible for reimbursement and were in accordance with the lease agreement; and
- accurately calculated all credits and did not deduct non-City charges from the rent due for the Third-quarter period, July 1–September 30, 2008.

Scope and Methodology

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. This audit was conducted in

accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

The audit scope covered the period July 1–September 30, 2008. We examined 100 percent of the \$1,058,093.42 in labor and materials charges and supporting documentation submitted by the Yankees.

To determine whether the billings for labor and materials were appropriate, reasonable, and allowable under the lease, we reviewed all source documents for adequate documentation for each month of the quarter pertaining to the billings of River Payroll (Cleaning Services), ADCO Electric, Miranda Fuel, Brown & Silver, Stadium Repairs, and Other Expenses. The documents included invoices, canceled checks, time sheets, payroll reports, and activity reports to support the costs of labor and materials charged to the City. We also determined whether retroactive salary adjustments were accurate by tracing these adjustments to the respective supporting documentation or relevant settlement agreements. An October 29, 1993 settlement agreement designated the Yankees as agents of the City; therefore, we reviewed whether charges for materials correctly excluded sales tax. Finally, we determined whether the Yankees provided pre-authorization and acceptance reports from Parks for the work or services performed to receive maintenance credit toward rent.

We documented all unwarranted and unreasonable charges for rental credits on a spreadsheet with our comments and have included them as Appendices I through IV of this report. We calculated all dollar amounts on the supporting schedules for accuracy, and reconciled these amounts with the total amounts on the lead schedule for all vendors in Appendix I, Schedules A-1 through A-6.

These audits are lease-mandated and therefore require that the Yankees submit all source documents to the Comptroller’s Office to receive credits toward rental income due the City. Accordingly, without the submission of all necessary supporting documentation, maintenance costs submitted as credits against rental income are disallowed.

We did not evaluate Yankee internal controls over the process and procedures for payment of the invoices submitted to support maintenance credits. However, all documents were examined to ascertain whether they contained valid certification from Parks designees at Yankee Stadium as proof that labor costs were incurred and that material was purchased and received.

Discussion of Audit Results

The matters covered in this report were discussed with Yankee and Parks officials during and at the conclusion of this audit. A preliminary draft report was sent to Yankee and Parks officials on May 19, 2009. On May 26, 2009 Yankees officials waived their right to an exit conference. On June 2, 2009 we submitted a draft report to Yankees and Parks officials with a request for comments. We received a response from Yankee officials on June 17, 2009.

In the draft report, we disallowed \$196,285.84. However, after our review of the documentation provided by the Yankees and by Parks subsequent to the issuance of the draft report, we allowed additional credits of \$80,868.13 resulting in a final disallowance of \$115,417.71, which

the Yankees accepted as Yankee costs.

This final report reflects our changes based on additional documentation submitted by the Yankees and by Parks. The Yankees response is included as an addendum to this final report.

FINDINGS

Overstatement of Rental Credits

Rental credits audited under the schedules submitted for the Third Quarter of 2008 were overstated by \$115,417.71 as summarized on Table I, below:

Table I
Disallowance Schedule*

Schedule	Billed	Allowed	Disallowed
A-1 (River Payroll)	\$ 407,328.23	\$379,918.26	\$ 27,409.97
A-2 (ADCO Electric)	410,656.22	350,523.24	60,132.98
A-3 (Miranda Fuel)	15,976.40	15,976.40	0.00
A-4 (Brown & Silver)	0.00	0.00	0.00
A-5 (Stadium Repairs)	188,913.01	165,161.50	23,751.51
A-6 (Other Expenses)	35,219.56	31,096.31	4,123.25
Total	\$1,058,093.42	\$942,675.71	\$115,417.71

* All calculations are rounded to two decimal points

Summaries of the maintenance credit billings as submitted by the Yankees and of our disallowances for each vendor are presented in Appendix I, Schedules A–1 through A–6.

The River Payroll disallowance totaling \$27,409.97 consists of the following:

- \$13,412.99—for security costs from May 4, 2008 through August 16, 2008 that were Yankees, not City costs. These costs for game days were chargeable to the Yankees in accordance with the lease and should not have been charged as credits against rental income. The Yankees accepted \$13,412.99 as a Yankee cost.
- \$6,031.81—for incorrect hourly rates paid to eight engineers and mechanics. These employees were paid at a rate higher than is allowable under the Local 30, AFL-CIO, CLC agreement. The Yankees accepted \$6,031.81 as a Yankee cost.
- \$5,312.26—for the cost of “lunch-not-taken.” Section 162 of New York State Labor Law states that “every person in any establishment or occupation covered by the Labor Law must be afforded a meal period of at least thirty minutes.” In addition, Article VI of the Agreement between Local 32B–32J S.E.I.U., AFL-CIO, and River Payroll, states, in part: “Hours of work each day shall be exclusive of a daily lunch period of not more than one (1) hour.” Moreover, a Parks letter dated June 9, 1997, informed the Yankees that effective January 1, 1996, Parks would not accept “lunch-not-taken” labor cost credits that were not approved in advance. The Yankees, however, provided no documentation that such approvals were obtained. The Yankees accepted \$5,312.26 as a Yankee cost.

- \$1,015.30—for hours worked on Yankee assignments listed on the time records as “Inhouse Maintenance,” “Seminar,” and “Field” that under the terms of the lease are not chargeable to the City. The Yankees accepted \$1,015.30 as a Yankee cost.
- \$981.95—for expenses allocated to the City on the Allocation Sheet that exceeded the actual Payroll Register expense charges for week ending August 24, 2008. The Yankees accepted \$981.95 as a Yankee cost.
- \$391.26—for labor hours not worked that under the terms of the lease should not have been offset against rental income. The Yankees accepted \$391.26 as a Yankee cost.
- \$254.40—for retroactive payment to one employee for Yankee assignment. The Yankees accepted \$254.40 as a Yankee cost.
- \$10—for an ineligible bonus payment made to one employee. The Yankees accepted \$10 as a Yankee cost.

Appendix II gives further details of the above disallowances.

The ADCO Electric disallowed labor costs totaling \$60,132.98 consisted of the following:

- \$53,881.22—for labor hours charged for “Gameday Sweep” and “Gameday Scoreboard Maintenance.” According to the lease agreement, maintenance on scoreboards during game-days is a Yankee cost and should not be offset against rental income due the City. The Yankees accepted \$53,881.22 as a Yankee cost.
- \$4,911.76—for hours worked on Yankee assignments such as Data Cable Ticket Office, Visitor Clubhouse and Columbus Room that are chargeable to the Yankees in accordance with the lease agreement. The Yankees accepted \$4,911.76 as a Yankee cost.
- \$1,340—for hours-not-worked that should not have been claimed as maintenance credits. The Yankees accepted \$1,340 as a Yankee cost.

Appendix III gives further details of the above disallowances for ADCO Electric labor hours.

The “Stadium Repairs” disallowances totaling \$23,751.51 are as follows:

- \$10,785—for services that were covered under the monthly maintenance agreement between the Yankees and *Bug Doctor Termite and Pest Control*. The Yankees accepted \$10,785 as a Yankee cost.
- \$9,276.76—for charges that exceeded the contractual rates listed in the Yankees’ contracts with *Infinity Elevator Company* and *White Way Sign Company*. The Yankees accepted \$9,276.76 as a Yankee cost.
- \$2,225.38—for charges to repair vandalized elevators paid to Infinity Elevator Company that should not have been included as maintenance credits. The Yankees accepted \$2,225.38 as a Yankee cost.
- \$1,464.37—for items purchased such as “vinyl repair can” and “padlocks and keys” that, in accordance with the lease agreement, are not City costs. The Yankees accepted \$1,464.37 as a Yankee cost.

Finally, the “Other Expenses” disallowances of \$4,123.25 are as follows:

- \$3,740—for Yankee charges such as ADT security and telecommunication services. In accordance with the lease agreement, these are Yankee costs and should not have been included as rental credits by the Yankees. The Yankees accepted \$3,740 as a Yankee cost.
- \$383.25—for purchase of Teflon and Duct Tapes that, under the terms of the lease agreement, are not City costs. The Yankees accepted \$383.25 as a Yankee cost.

Appendix IV includes the details for the above-stated disallowances pertaining to Stadium Repairs and Other Expenses.

RECOMMENDATIONS

We recommend that the Yankees:

1. Deduct \$115,417.71 from the total rental credits for maintenance pertaining to the Third Quarter of 2008.
2. Ensure that all maintenance credits claimed are properly supported by sufficient documentation and that appropriate approvals from Parks are obtained prior to submitting rental credits to the Comptroller’s Office.

We recommend that Parks:

3. Ensure that the Yankees comply with the report’s recommendations.

NEW YORK YANKEES RENTAL CREDITS
SUMMARY SCHEDULE FOR VENDORS A-1 THROUGH A-6
AUDIT PERIOD: 7/1/08 - 9/30/08
AUDIT # FR09-126A

NY Schedule	Amount Billed	Previous Allowance (N 1)	Previous Disallow. (N 1)	ADJUSTMENTS				
				Amount Accepted by NY (N 2)	Amount Resubmit- ted by NY	Add'l Amt Accepted by City	Final Allowance (N 2)	Final Disallowance (N 2)
A-1 River Payroll								
Total	\$407,328.23	\$379,918.26	\$27,409.97	\$27,409.97	\$0.00	\$0.00	\$379,918.26	\$27,409.97
A-2 ADCO Electric								
Total	\$410,656.22	\$350,523.24	\$60,132.98	\$60,132.98	\$0.00	\$0.00	\$350,523.24	\$60,132.98
A-3 Miranda Fuel								
Total	\$15,976.40	\$15,976.40	\$0.00	\$0.00	\$0.00	\$0.00	\$15,976.40	\$0.00
A-4 Brown & Silver								
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A-5 Stadium Repairs								
Total	\$188,913.01	\$93,005.50	\$95,907.51	\$23,751.51	\$72,156.00	\$72,156.00	\$165,161.50	\$23,751.51
A-6 Other Expenses								
Total	\$35,219.56	\$22,384.18	\$12,835.38	\$4,123.25	\$8,712.13	\$8,712.13	\$31,096.31	\$4,123.25
Total All	\$1,058,093.42	\$861,807.58	\$196,285.84	\$115,417.71	\$80,868.13	\$80,868.13	\$942,675.71	\$115,417.71

(1) At Draft Stage
(2) At Final Stage

SCHEDULE OF INELIGIBLE LABOR CHARGES

AUDIT PERIOD: 7/1/08 - 9/30/08

AUDIT # FR09-126A

RIVER PAYROLL LABOR HOURS

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted by NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
1. Excess Summit Security Svcs.	\$13,412.99	\$13,412.99	\$0.00	\$0.00	\$13,412.99	\$0.00
2. Incorrect Hourly Rates	\$6,031.81	\$6,031.81	\$0.00	\$0.00	\$6,031.81	\$0.00
3. Lunch Not Taken	\$5,312.26	\$5,312.26	\$0.00	\$0.00	\$5,312.26	\$0.00
4. NYY Assignments - Seminar, Cleaning, Inhouse and Field	\$1,015.30	\$1,015.30	\$0.00	\$0.00	\$1,015.30	\$0.00
5. Incorrect Allocation of Labor Charges	\$981.95	\$981.95	\$0.00	\$0.00	\$981.95	\$0.00
6. Hours Not Worked	\$391.26	\$391.26	\$0.00	\$0.00	\$391.26	\$0.00
7. Insufficient Documentation to support charges	\$254.40	\$254.40	\$0.00	\$0.00	\$254.40	\$0.00
8. Ineligible Bonus Payment	\$10.00	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00
TOTAL	\$27,409.97	\$27,409.97	\$0.00	\$0.00	\$27,409.97	\$0.00

SCHEDULE OF INELIGIBLE LABOR CHARGES
AUDIT PERIOD: 7/1/08 - 9/30/08
AUDIT # FR09-126A

ADCO ELECTRICAL LABOR HOURS

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted by NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
1. Scoreboard Game Maintenance & Game Sweep	\$53,881.22	\$53,881.22	\$0.00	\$0.00	\$53,881.22	\$0.00
2. NYY Areas-Columbus Room, Clubhouse, and Ticket Office	\$4,911.76	\$4,911.76	\$0.00	\$0.00	\$4,911.76	\$0.00
3. Hours Not Worked	\$1,340.00	\$1,340.00	\$0.00	\$0.00	\$1,340.00	\$0.00
TOTAL	\$60,132.98	\$60,132.98	\$0.00	\$0.00	\$60,132.98	\$0.00

SCHEDULE OF DISALLOWANCES
FOR VENDORS A-3 THROUGH A-6
AUDIT PERIOD: 7/1/08 - 9/30/08
AUDIT # FR09-126A

Description of Disallowance	Amount Disallowed Per Draft Report	Amount Accepted By NYY	Amount Resubmitted by NYY	Add'l Amt. Accepted by City	Final Disallowance	Amount Outstanding
A-3 MIRANDA FUEL						
NO DISALLOWANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A-4 BROWN & SILVER						
NO DISALLOWANCES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
A-5 STADIUM REPAIRS						
1. Covered Under Maintenance Agreement [Infinity Elevator Co]	\$72,156.00	\$0.00	\$72,156.00	\$72,156.00	\$0.00	\$0.00
2. Covered Under Maintenance Agreement [Bug Doctor]	\$10,785.00	\$10,785.00	\$0.00	\$0.00	\$10,785.00	\$0.00
3. Charges to Repair Vandalized Elevators	\$2,225.38	\$2,225.38	\$0.00	\$0.00	\$2,225.38	\$0.00
4. Exceeded Contract Rates [Infinity Elevator and White Way Sign]	\$9,276.76	\$9,276.76	\$0.00	\$0.00	\$9,276.76	\$0.00
5. Not A City Cost-tape, padlocks, keys and vinyl repair	\$1,464.37	\$1,464.37	\$0.00	\$0.00	\$1,464.37	\$0.00
Total	\$95,907.51	\$23,751.51	\$72,156.00	\$72,156.00	\$23,751.51	\$0.00
A-6 OTHER EXPENSES						
1. NYY Charge-ADT Security & Telecommunication Svcs.	\$7,480.00	\$3,740.00	\$3,740.00	\$3,740.00	\$3,740.00	\$0.00
2. Insufficient documentation to support charges	\$4,972.13	\$0.00	\$4,972.13	\$4,972.13	\$0.00	\$0.00
3. Not A City Cost-duct tape, Teflon tape, tape fules and caffer tape	\$383.25	\$383.25	\$0.00	\$0.00	\$383.25	\$0.00
Total	\$12,835.38	\$4,123.25	\$8,712.13	\$8,712.13	\$4,123.25	\$0.00

New York Yankees

ROBERT B. BROWN
VICE PRESIDENT, CFO/ACCOUNTING



EXECUTIVE OFFICE
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June 17, 2009
Ms. Faige Hornung
Director of Financial Audit & Support Services
1 Centre Street
Room 1300 North
New York, NY 10007

RE: Audit Report FR09-126A on the New York Yankees Rental Credits- 3rd Quarter 2008

Dear Ms. Hornung:

In response to the draft report, the New York Yankees are accepting \$115,417.71 and rejecting \$80,868.13.

Should you have any questions, please feel free to contact me.

Sincerely,

Robert Brown

RB/vb

Cc:

Yasmin Tejani

**New York Yankees Rental Credits
Summary of Disallowances for Schedules A-1 to A-6
For the 3rd Quarter of 2008
Audit # FR09-126A**

	Yankees Accept	Yankees Reject	Total Disallowance
A-1 River Payroll	\$27,409.97	\$0.00	\$27,409.97
A-2 ADCO Electrical	\$60,132.98	\$0.00	\$60,132.98
A-3 Miranda Fuel	\$0.00	\$0.00	\$0.00
A-4 Brown & Silver	\$0.00	\$0.00	\$0.00
A-5 Stadium Repairs	\$23,751.51	\$72,156.00	\$95,907.51
A-6 Other Expenses	\$4,123.25	\$8,712.13	\$12,835.38
TOTAL	\$115,417.71	\$80,868.13	\$196,285.84

A-1 RIVER PAYROLL

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Summit Security - Excess Charges During Home Games	\$13,412.99	\$0.00	\$13,412.99
2. Lunch Not Taken	\$6,031.81	\$0.00	\$6,031.81
3. Incorrect Hourly Rates	\$5,312.26	\$0.00	\$5,312.26
4. NYY Assignments [Seminar, Cleaning, Inhouse and Field]	\$1,015.30	\$0.00	\$1,015.30
5. Incorrect Allocation of Labor Charges	\$981.95	\$0.00	\$981.95
6. Hours Not Worked	\$391.26	\$0.00	\$391.26
7. Missing Documentation-NYY Labor Charges	\$254.40	\$0.00	\$254.40
8. Ineligible Bonus Payment	\$10.00	\$0.00	\$10.00
TOTAL	\$27,409.97	\$0.00	\$27,409.97

A-2 ADCO ELECTRICAL - LABOR

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Scoreboard Game Maintenance & Game Sweep	\$53,881.22	\$0.00	\$53,881.22
2. NYY Areas- Columbus Room, Clubhouse and Ticket Office	\$4,911.76	\$0.00	\$4,911.76
3. Hours Not Worked	\$1,340.00	\$0.00	\$1,340.00
TOTAL	\$60,132.98	\$0.00	\$60,132.98

A-3 MIRANDA FUEL

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
NO DISALLOWANCE	\$0.00	\$0.00	\$0.00

New York Yankees Rental Credits
Summary of Disallowances for Schedules A-1 to A-6
For the 3rd Quarter of 2008
Audit # FR09-126A

A-4 BROWN & SILVER

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
NO DISALLOWANCE	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$0.00</u>

A-5 STADIUM REPAIRS

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Covered Under Maintenance Agreement - Infinity Elevator Co	\$0.00	\$72,156.00	\$72,156.00
2. Covered Under Maintenance Agreement - Bug Doctor	\$10,785.00	\$0.00	\$10,785.00
3. Charges to Repair Vandalized Elevators	\$2,225.38	\$0.00	\$2,225.38
4. Exceeded Contract Rates - Infinity Elevator & White Way Signs	\$9,276.76	\$0.00	\$9,276.76
5. Not A City Cost-tape, padlocks, keys and vinyl repair	\$1,464.37	\$0.00	\$1,464.37
TOTAL	<u>\$23,751.51</u>	<u>\$72,156.00</u>	<u>\$95,907.51</u>

A-6 OTHER EXPENSES

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. NYY Charge-ADT Security and Telecommunications Services	\$3,740.00	\$3,740.00	\$7,480.00
2. Insufficient Documentation to support repairs as city costs	\$0.00	\$4,972.13	\$4,972.13
3. Not A City Cost-tape, tape fules and caffer tape	\$383.25	\$0.00	\$383.25
TOTAL	<u>\$4,123.25</u>	<u>\$8,712.13</u>	<u>\$12,835.38</u>