

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 First Quarter of 2006 (January 1–March 31, 2006)

FR07-071A

January 10, 2007



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 first quarter of 2006 (January 1 – March 31, 2006).

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: FR07-071A
Date: January 10, 2007

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

**Audit Report on the
New York Yankees Rental Credits
For the First Quarter of 2006
(January 1–March 31, 2006)**

FR07-071A

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 First Quarter of 2006 were overstated by \$29,636.74 as follows:

- \$23,628.96 in excess payroll charges and salary expenses that should have been paid by the Yankees.
- \$4,164.34 in Yankee Stadium repairs for which the expenses are not chargeable to the City or lacked documentation.
- \$1,843.44 in expenses that 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 \$29,636.74 from the total rental credits taken for maintenance pertaining to the First Quarter of 2006, 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

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.

The general rule is that the City pays to maintain all areas of the 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 first-quarter period, January 1–March 31, 2006.

Scope and Methodology

The audit scope covered the period January 1–March 31, 2006. We examined 100 percent of the \$1,066,906.70 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 III 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.

This audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included all tests considered necessary. The audit was performed in accordance with the audit responsibilities of the City Comptroller as set forth in Chapter 5, §93, of the New York City Charter.

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 November 22, 2006. On November 29, 2006 Yankee officials waived their right to an exit conference. On December 5, 2006 we submitted a draft report to Yankees and Parks officials with a request for comments. We received a response from Yankee officials on December 20, 2006.

In the draft report, we disallowed rental credits totaling \$46,526.07. 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 \$16,889.33, resulting in a final disallowance of \$29,636.74, which the Yankees accepted as Yankee costs.

This final report reflects our changes based on the additional documentation submitted by the Yankees and 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 First Quarter of 2006 were overstated by \$29,636.74 as summarized on Table I, below:

Table I
Disallowance Schedule*

Schedule	Billed	Allowed	Disallowed
A-1 (River Payroll)	\$ 323,166.01	\$299,537.05	\$ 23,628.96
A-2 (ADCO Electric)	47,940.55	47,940.55	0.00
A-3 (Miranda Fuel)	98,995.46	98,995.46	0.00
A-4 (Brown & Silver)	0.00	0.00	0.00
A-5 (Stadium Repairs)	549,464.94	545,300.60	4,164.34
A-6 (Other Expenses)	47,339.74	45,496.30	1,843.44
Total	\$1,066,906.70	\$1,037,269.96	\$29,636.74

* 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 \$23,628.96 consists of the following:

- \$13,430.74 for incorrect adjustments on welfare fund contributions made on behalf of eleven employees under Local 30 and Local 32B-J. These costs included: \$6,304.80 for retroactive rate adjustments on hours that exceeded the actual hours recorded on the Yankee payroll registers for the period March 15, 2004, through October 30, 2005; \$3,834.38 for contributions on hours that exceeded the actual hours recorded on payroll registers for the period January 2006 and February 2006; \$2,479.07 for a duplicate payment on a retro-adjustment for May 2005 and June 2005 that was included on both check #002811 dated 8/22/05 and check #002863 dated 2/28/06; and, \$812.49 for hours previously disallowed and accepted as Yankee costs.¹ The Yankees accepted \$13,430.74 as a Yankee cost.
- \$4,515.60—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

¹ Includes Welfare, Pension, and Annuity Funds.

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 \$4,515.60 as a Yankee cost.

- \$2,071.60—for incorrect hourly rates paid to two “utilitymen,” and eight engineers and mechanics. Based on their work schedules and Yankee payroll codes, these employees were paid at a higher rate than is allowable under the Local 32B–32J S.E.I.U. and the Local 30, AFL-CIO, CLC agreements. The Yankees accepted \$2,071.60 as a Yankee cost.
- \$1,462—for a questionable payment made to one employee for annual leave that, based on the documentation provided by the Yankees, could not be verified. The Yankees accepted \$1,462 as a Yankee cost.
- \$1,043.80—for security costs from December 25, 2005 through March 4, 2006 that were Yankee, not City costs. These costs included \$948.76 for sales taxes that should not be charged as maintenance credits based on the October 29, 1993 settlement agreement that designated the Yankees as agents of the City and \$95.04 in overcharges based on the staffing levels approved by Parks. The Yankees accepted \$1,043.80 as a Yankee cost.
- \$559.04—for two employees who either did not sign in or sign out on their timesheets or did not initial their timesheets at the end of their work shifts. The Yankees accepted \$559.04 as a Yankee cost.
- \$204.58—for an incorrect rate paid to five employees who were paid the one-and-a-half time rate instead of the straight-time rate. Based on their work schedules, these employees were paid at a higher rate than is allowable under the Local 30 agreement. The Yankees accepted \$204.58 as a Yankee cost.
- \$132—for incorrect retroactive rate increase paid to one employee who was promoted on March 8, 2006. The rate adjustment at the higher title was made incorrectly for the prior week-ending March 5, 2006. The Yankees accepted \$132 as a Yankee cost.
- \$119.88—for hours worked on Yankee assignments listed on the time records as “Special Event.” Such expenses, under the terms of the lease, are not chargeable to the City. The Yankees accepted \$119.88 as a Yankee cost.
- \$49.72—for labor hours not worked that under the terms of the lease should not have been offset against rental income. The Yankees accepted \$49.72 as a Yankee cost.

- \$40—for incorrect bonus payments made to two employees who were paid at a rate higher than is allowable under the Local 30, AFL-CIO agreement. The Yankees accepted \$40 as a Yankee cost.

Appendix II gives further details of the above disallowances.

The “Stadium Repairs” disallowances totaling \$4,164.34 are as follows:

- \$816—for the purchase of materials such as ceiling tiles for use in Yankee areas. The Yankees accepted \$816 as a Yankee cost.
- \$1,150.70—for charges that exceeded the contractual rates listed in Yankees’ contracts with Infinity Elevator, Inc. in the amount of \$730.28, and with White Way Sign & Maintenance Co. in the amount of \$420.42. The Yankees accepted \$1,150.70 as a Yankee cost.
- \$1,213— for materials used in Yankee areas that included the Ticket booth. Such costs, based on the terms of the lease, should not have been included in the maintenance credits submitted by the Yankees.
- \$984.64—for excess charges paid on an invoice that had an incorrect subtotal which exceeded the actual amount due based on the quantity and price for each item listed on the invoice. The Yankees accepted \$984.64 as a Yankee cost.

Finally, the “Other Expenses” disallowances of \$1,843.44 are as follows:

- \$1,460.56—for charges that exceeded the contractual rates listed in Yankees’ contract with Infinity Elevator, Inc. The Yankees accepted \$1,460.56 as a Yankee cost.
- \$382.88—for purchase of hose reels, nozzles and paint for use in Yankee areas that under the terms of the lease agreement are not City costs and should not be offset as maintenance credits against rental income. The Yankees accepted \$382.88 as a Yankee cost.

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

RECOMMENDATIONS

We recommend that the Yankees:

1. Deduct \$29,636.74 from the total rental credits for maintenance pertaining to the First Quarter of 2006.
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: 1/1/06 - 3/31/06
AUDIT # FR07 - 071A

				ADJUSTMENTS				
NY Y Schedule	Amount Billed	Previous Allowance (1)	Previous Disallow. (1)	Amount Accepted by NY Y (2)	Amount Resubmitted by NY Y	Add'l Amt Accepted by City	Final Allowance (2)	Final Disallowance (2)
A-1 River Payroll								
Total	\$323,166.01	\$299,537.05	\$23,628.96	\$23,628.96	\$0.00	\$0.00	\$299,537.05	\$23,628.96
A-2 ADCO Electric								
Total	\$47,940.55	\$47,940.55	\$0.00	\$0.00	\$0.00	\$0.00	\$47,940.55	\$0.00
A-3 Miranda Fuel								
Total	\$98,995.46	\$98,995.46	\$0.00	\$0.00	\$0.00	\$0.00	\$98,995.46	\$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	\$549,464.94	\$539,997.91	\$9,467.03	\$4,164.34	\$5,302.69	\$5,302.69	\$545,300.60	\$4,164.34
A-6 Other Expenses								
Total	\$47,339.74	\$33,909.66	\$13,430.08	\$1,843.44	\$11,586.64	\$11,586.64	\$45,496.30	\$1,843.44
GRAND TOTAL	\$1,066,906.70	\$1,020,380.63	\$46,526.07	\$29,636.74	\$16,889.33	\$16,889.33	\$1,037,269.96	\$29,636.74

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

**SCHEDULE OF INELIGIBLE LABOR HOURS
FOR THE 1st QUARTER 2006
AUDIT PERIOD: 1/1/06 - 3/31/06
AUDIT # FR07 - 071A**

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. Time and Half should be S/T	\$204.58	\$204.58	\$0.00	\$0.00	\$204.58	\$0.00
2. Total Hours not Worked	\$49.72	\$49.72	\$0.00	\$0.00	\$49.72	\$0.00
3. Incomplete Time Sheets	\$559.04	\$559.04	\$0.00	\$0.00	\$559.04	\$0.00
4. Incorrect Bonus Payments	\$40.00	\$40.00	\$0.00	\$0.00	\$40.00	\$0.00
5. Incomplete Hourly Rates	\$2,071.60	\$2,071.60	\$0.00	\$0.00	\$2,071.60	\$0.00
6. Insufficient Documentation	\$1,462.00	\$1,462.00	\$0.00	\$0.00	\$1,462.00	\$0.00
7. Lunch not Taken	\$4,515.60	\$4,515.60	\$0.00	\$0.00	\$4,515.60	\$0.00
8. NYY Hours - Special Event	\$119.88	\$119.88	\$0.00	\$0.00	\$119.88	\$0.00
9. Retro Adjustment on Promotion	\$132.00	\$132.00	\$0.00	\$0.00	\$132.00	\$0.00
10. Summit Security	\$1,043.80	\$1,043.80	\$0.00	\$0.00	\$1,043.80	\$0.00
11. Total Welfare Contributions Adj	\$13,430.74	\$13,430.74	\$0.00	\$0.00	\$13,430.74	\$0.00
TOTAL	\$23,628.96	\$23,628.96	\$0.00	\$0.00	\$23,628.96	\$0.00

**SCHEDULE OF DISALLOWANCES
FOR VENDORS A-3 THROUGH A-6
DISALLOWANCES ACCEPTED BY NYY AND THE CITY
AUDIT PERIOD: 1/1/06 - 3/31/06
AUDIT # FR07 - 071A**

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. No Proposal / Location Provided	\$1,400.00	\$0.00		\$1,400.00	\$1,400.00	\$0.00	\$0.00
2. Job Location not Indicated (1)	\$4,718.69	\$816.00	(1)	\$3,902.69	\$3,902.69	\$816.00	\$0.00
3. Excess over Contract Price	\$1,150.70	\$1,150.70		\$0.00	\$0.00	\$1,150.70	\$0.00
3. Incorrect Invoice Amount	\$984.64	\$984.64		\$0.00	\$0.00	\$984.64	\$0.00
4. NYY Charge	\$1,213.00	\$1,213.00		\$0.00	\$0.00	\$1,213.00	\$0.00
Total	\$9,467.03	\$4,164.34		\$5,302.69	\$5,302.69	\$4,164.34	\$0.00
A-6 OTHER EXPENSES							
1. Job Location not Indicated(2)	\$1,154.54	\$185.40	(2)	\$969.14	\$969.14	\$185.40	\$0.00
2. Not a City Cost (Tools)	\$197.48	\$197.48		\$0.00	\$0.00	\$197.48	\$0.00
3. Lack of Documentation	\$10,617.50	\$0.00		\$10,617.50	\$10,617.50	\$0.00	\$0.00
4. Excess over Contract Price	\$1,460.56	\$1,460.56		\$0.00	\$0.00	\$1,460.56	\$0.00
Total	\$13,430.08	\$1,843.44		\$11,586.64	\$11,586.64	\$1,843.44	\$0.00

(1) Reported under "NYY charge" based on additional documentation provided by NYY.

(2) Reported under "Not-A-City-Cost" based on additional documentation provided by NYY.

New York Yankees

ROBERT BROWN
VICE PRESIDENT OF FINANCE



EXECUTIVE OFFICE
YANKEE STADIUM
BRONX, NEW YORK 10451
TEL: (718) 575-1528
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EMAIL: rbrown@yankees.com

December 20, 2006
Ms. Faige Hornung
Director of Financial Audit & Support Services
1 Centre Street
Room 1300 North
New York, NY 10007

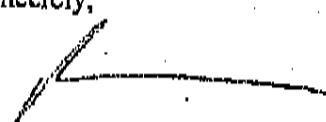
RE: Audit Report FR07-071A on the New York Yankees Rental Credits-1st quarter 2006

Dear Ms. Hornung:

In response to the draft report, the New York Yankees are accepting \$29,636.74 and rejecting \$16,889.33.

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

Sincerely,



Robert Brown

RB/rb

Cc: Lawrence Baum
Yasmin Tejani

New York Yankees Rental Credits
Summary of Disallowances for Schedules A-1 to A-6
For the 1st Quarter of 2006
Audit # FR07 - 071A

	<u>Yankees Accept</u>	<u>Yankees Reject</u>	<u>Total Disallowance</u>
A-1 River Payroll	\$ 23,628.96	\$ -	\$ 23,628.96
A-2 ADCO Electrical	-	-	-
A-3 Miranda Fuel	-	-	-
A-4 Brown & Silver	-	-	-
A-5 Stadium Repairs	4,164.34	5,302.69	9,467.03
A-6 Other Expenses	1,843.44	11,586.64	13,430.08
TOTAL	\$ 29,636.74	\$ 16,889.33	\$ 46,526.07

A-1 RIVER PAYROLL

<u>Description of Disallowance</u>	<u>Amount Accepted</u>	<u>Amount Rejected</u>	<u>Total Amount</u>
1. Time and Half should be S/T	\$ 204.58	\$ -	\$ 204.58
2. Total Hours not Worked	49.72	-	49.72
3. Incomplete Timesheets	559.04	-	559.04
4. Incomplete Bonus Payments	40.00	-	40.00
5. Incomplete Hourly Rates	2,071.60	-	2,071.60
6. Insufficient Documentation	1,462.00	-	1,462.00
7. Lunch not Taken	4,515.60	-	4,515.60
8. NYY Hours - Special Event	119.88	-	119.88
9. Retro Adjustment on Promotion	132.00	-	132.00
10. Summit Security	1,043.80	-	1,043.80
11. Total Welfare Contributions Adj.	13,430.74	-	13,430.74
TOTAL	\$ 23,628.96	\$ -	\$ 23,628.96

A-2 ADCO ELECTRICAL - LABOR

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

A-2 ADCO ELECTRICAL - MATERIALS

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

New York Yankees Rental Credits
Summary of Disallowances for Schedules A-1 to A-6
For the 1st Quarter of 2006
Audit # FR07 - 071A

A-3 MIRANDA FUEL

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

A-4 BROWN & SILVER

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

A-5 STADIUM REPAIRS

<u>Description of Disallowance</u>	<u>Amount Accepted</u>	<u>Amount Rejected</u>	<u>Total Amount</u>
1. No Proposal / Location Provided	\$ -	\$ 1,400.00	\$ 1,400.00
2. Job Location not Indicated	816.00	3,902.69	4,718.69
3. Excess over Contract Price	1,150.70	-	1,150.70
4. Incorrect Invoice Amount	984.64	-	984.64
5. NYY Charge	1,213.00	-	1,213.00
TOTAL	\$ 4,164.34	\$ 5,302.69	\$ 9,467.03

A-6 OTHER EXPENSES

<u>Description of Disallowance</u>	<u>Amount Accepted</u>	<u>Amount Rejected</u>	<u>Total Amount</u>
1. Job Location not Indicated	\$ 185.40	\$ 969.14	\$ 1,154.54
2. Not A City Cost (Tools)	197.48	-	197.48
3. Lack of Documentation	-	10,617.50	10,617.50
4. Excess over Contract Price	1,460.56	-	1,460.56
TOTAL	\$ 1,843.44	\$ 11,586.64	\$ 13,430.08