

AUDIT REPORT

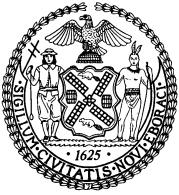


CITY OF NEW YORK
OFFICE OF THE COMPTROLLER
BUREAU OF FINANCIAL AUDIT
WILLIAM C. THOMPSON, JR., COMPTROLLER

Audit Report on the New York Yankees Rental Credits For the Fourth Quarter of 2008 (October 1–December 31, 2008)

FR10-053A

November 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 fourth quarter of 2008 (October 1– December 31, 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 cursive script that reads "William C. Thompson, Jr.".

William C. Thompson, Jr.

WCT/fh

Report: FR10-053A
Filed: November 24, 2009

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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 Fourth Quarter of 2008
(October 1–December 31, 2008)**

FR10-053A

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 Fourth Quarter of 2008 were overstated by \$165,907.12 as follows:

- \$74,926.68 in excess payroll charges and salary expenses that should have been paid by the Yankees.
- \$63,461.50 in payments to ADCO Electric consisting of labor costs that should not have been charged to the City.
- \$27,494.82 in Yankee Stadium repairs for which the expenses are not chargeable to the City.
- \$24.12 in sales tax that under the terms of the lease cannot be offset against rental income.

Audit Recommendations

We recommend that the Yankees deduct \$165,907.12 from the total rental credits taken for maintenance pertaining to the Fourth 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 Fourth-quarter period, October 1–December 31, 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 October 1–December 31, 2008. We examined 100 percent of the \$924,830.40 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 September 16, 2009. On September 22, 2009 Yankees officials waived their right to an exit conference. On September 25, 2009 we submitted a draft report to Yankees and Parks officials with a request for comments. We received a response from Yankee officials on October 8, 2009.

In the draft report, we disallowed \$192,297.40. 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 \$26,390.28 resulting in a final disallowance of \$165,907.12, 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 Fourth Quarter of 2008 were overstated by \$165,907.12 as summarized on Table I, below:

Table I
Disallowance Schedule*

Schedule	Billed	Allowed	Disallowed
A-1 (River Payroll)	\$ 270,347.98	\$195,421.30	\$ 74,926.68
A-2 (ADCO Electric)	364,560.30	301,098.80	63,461.50
A-3 (Miranda Fuel)	167,916.16	167,916.16	0.00
A-4 (Brown & Silver)	0.00	0.00	0.00
A-5 (Stadium Repairs)	108,693.16	81,198.34	27,494.82
A-6 (Other Expenses)	13,312.80	13,288.68	24.12
Total	\$ 924,830.40	\$758,923.28	\$165,907.12

* 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 \$74,926.68 consists of the following:

- \$26,976.29—for labor charges that were noted on the signed timesheets as hours worked on the new Yankee Stadium. These charges should not have been offset against rental income. The Yankees accepted \$26,976.29 as a Yankee cost.
- \$24,647.24—for labor charges for an additional five engineers who were being trained for work on the old Yankee Stadium as noted on the signed timesheets. The hiring of these additional employees was not approved in advance by Parks. The Yankees accepted \$24,647.24 as a Yankee cost.
- \$6,837.45—for five employees under Local 30 who did not sign in or out on their timesheets to validate the hours of work charged to the City. The Yankees accepted \$6,837.45 as a Yankee cost.
- \$5,735.39—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 \$5,735.39 as a Yankee cost.

- \$5,308.38—for security costs from August 17, 2008 through December 27, 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 \$5,308.38 as a Yankee cost.
- \$4,020.70—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 \$4,020.70 as a Yankee cost.
- \$848—for duplicate hours paid to one employee in week ending December 21, 2008 for hours worked and paid for that same week. The Yankees accepted \$848 as a Yankee cost.
- \$413.62—for hours worked on Yankee assignments listed on the time records as “Inhouse Maintenance and “Bathroom” that under the terms of the lease are not chargeable to the City. The Yankees accepted \$413.62 as a Yankee cost.
- \$129.61—for labor hours not worked that under the terms of the lease should not have been offset against rental income. The Yankees accepted \$129.61 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 \$63,461.50 consisted of the following:

- \$59,722.94—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 \$59,722.94 as a Yankee cost.

- \$2,877.56—for one employee who did not sign in or out on his timesheet to validate the hours of work charged to the City. The Yankees accepted \$2,877.56 as a Yankee cost.
- \$861—for hours worked on an “HBO shoot” which is a special event that is not deductible from rental income. The Yankees accepted \$861 as a Yankee cost.

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

The “Stadium Repairs” disallowances totaling \$27,494.82 are as follows:

- \$13,875—for services provided by *Bug Doctor Termite and Pest Control* for a “Bolstering Up Program.” These services were not approved in advance by Parks and therefore cannot be offset against rental income. The Yankees accepted \$13,875 as a Yankee cost.
- \$3,400—for charges to repair vandalized elevators paid to *Infinity Elevator Company* that should not have been included as maintenance credits. The Yankees accepted \$3,400 as a Yankee cost.
- \$5,198.82—for charges that exceeded the contractual rates listed in the Yankees’ contracts with *Infinity Elevator Company*. The Yankees accepted \$5,198.82 as a Yankee cost.
- \$4,875—for services that were covered under the monthly maintenance agreement between the Yankees and *Bug Doctor Termite and Pest Control*. The Yankees accepted \$4,875 as a Yankee cost.
- \$146—for labor hours not worked by an *Infinity Elevator Company* mechanic and that under the terms of the lease should not have been offset against rental income. The Yankees accepted \$146 as a Yankee cost.

Finally, the “Other Expenses” disallowance of \$24.12 consisted of sales tax. The Yankees accepted \$24.12 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 \$165,907.12 from the total rental credits for maintenance pertaining to the Fourth 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: 10/1/08 - 12/31/08
AUDIT # FR10-053A

				ADJUSTMENTS				
NY Schedule	Amount Billed	Previous Allowance (N 1)	Previous Disallow. (N 1)	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	\$270,347.98	\$183,099.54	\$87,248.44	\$74,926.68	\$12,321.76	\$12,321.76	\$195,421.30	\$74,926.68
A-2 ADCO Electric								
Total	\$364,560.30	\$301,098.80	\$63,461.50	\$63,461.50	\$0.00	\$0.00	\$301,098.80	\$63,461.50
A-3 Miranda Fuel								
Total	\$167,916.16	\$167,916.16	\$0.00	\$0.00	\$0.00	\$0.00	\$167,916.16	\$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	\$108,693.16	\$77,652.34	\$31,040.82	\$27,494.82	\$3,546.00	\$3,546.00	\$81,198.34	\$27,494.82
A-6 Other Expenses								
Total	\$13,312.80	\$2,766.16	\$10,546.64	\$24.12	\$10,522.52	\$10,522.52	\$13,288.68	\$24.12
Total All	\$924,830.40	\$732,533.00	\$192,297.40	\$165,907.12	\$26,390.28	\$26,390.28	\$758,923.28	\$165,907.12

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

SCHEDULE OF INELIGIBLE LABOR CHARGES
AUDIT PERIOD: 10/1/08 -12/31/08
AUDIT # FR10-053A

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. Hours Worked on new Yankee Stadium	\$26,976.29	\$26,976.29	\$0.00	\$0.00	\$26,976.29	\$0.00
2. Additional Staff Not Approved by Parks	\$24,647.24	\$24,647.24	\$0.00	\$0.00	\$24,647.24	\$0.00
3. Unsupported Retroactive Rate-Increase to Employees	\$12,321.76	\$0.00	\$12,321.76	\$12,321.76	\$0.00	\$0.00
4. Incomplete Timesheets [No sign-in/sign-out]	\$6,837.45	\$6,837.45	\$0.00	\$0.00	\$6,837.45	\$0.00
5. Incorrect Hourly Rate	\$5,735.39	\$5,735.39	\$0.00	\$0.00	\$5,735.39	\$0.00
6. Excess Summit Security Svcs. During Games	\$5,308.38	\$5,308.38	\$0.00	\$0.00	\$5,308.38	\$0.00
7. Lunch Not Taken	\$4,020.70	\$4,020.70	\$0.00	\$0.00	\$4,020.70	\$0.00
8. Duplicate payment	\$848.00	\$848.00	\$0.00	\$0.00	\$848.00	\$0.00
9. NYY Assignments-Inhouse Maintenance & Bathroom	\$413.62	\$413.62	\$0.00	\$0.00	\$413.62	\$0.00
10. Hours Not Worked	\$129.61	\$129.61	\$0.00	\$0.00	\$129.61	\$0.00
11. Ineligible Bonus Payment	\$10.00	\$10.00	\$0.00	\$0.00	\$10.00	\$0.00
TOTAL	\$87,248.44	\$74,926.68	\$12,321.76	\$12,321.76	\$74,926.68	\$0.00

SCHEDULE OF INELIGIBLE LABOR CHARGES
AUDIT PERIOD: 10/1/08 -12/31/08
AUDIT # FR10-053A

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	\$59,722.94	\$59,722.94	\$0.00	\$0.00	\$59,722.94	\$0.00
2. Incomplete Timesheets [No sign-in/sign-out]	\$2,877.56	\$2,877.56	\$0.00	\$0.00	\$2,877.56	\$0.00
3. NYY Assignments-HBO Shoot	\$861.00	\$861.00	\$0.00	\$0.00	\$861.00	\$0.00
TOTAL	\$63,461.50	\$63,461.50	\$0.00	\$0.00	\$63,461.50	\$0.00

**SCHEDULE OF DISALLOWANCES
FOR VENDORS A-3 THROUGH A-6
AUDIT PERIOD: 10/1/08 -12/31/08
AUDIT # FR10-053A**

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. Bug Doctor Bolstering-Up Program Not approved by Parks	\$13,875.00	\$13,875.00	\$0.00	\$0.00	\$13,875.00	\$0.00
2. Infinity Elevator-Charges to repair vandalized elevators	\$6,800.00	\$3,400.00	\$3,400.00	\$3,400.00	\$3,400.00	\$0.00
3. Infinity Elevator-Exceeded Contract Rates	\$5,198.82	\$5,198.82	\$0.00	\$0.00	\$5,198.82	\$0.00
4. Bug Doctor-Covered Under Maintenance Agreement	\$4,875.00	\$4,875.00	\$0.00	\$0.00	\$4,875.00	\$0.00
5. Hours not Worked by Infinity Elevator mechanic	\$292.00	\$146.00	\$146.00	\$146.00	\$146.00	\$0.00
Total	\$31,040.82	\$27,494.82	\$3,546.00	\$3,546.00	\$27,494.82	\$0.00
A-6 OTHER EXPENSES						
1. White Way Sign-Monthly Charges from October through December 2008	\$8,522.52	\$0.00	\$8,522.52	\$8,522.52	\$0.00	\$0.00
2. Installation of Low Level Alarm System	\$2,000.00	\$0.00	\$2,000.00	\$2,000.00	\$0.00	\$0.00
3. Sales Tax	\$24.12	\$24.12	\$0.00	\$0.00	\$24.12	\$0.00
Total	\$10,546.64	\$24.12	\$10,522.52	\$10,522.52	\$24.12	\$0.00

New York Yankees

ROBERT B. BROWN
VICE PRESIDENT, CFO/ACCOUNTING



EXECUTIVE OFFICE
YANKEE STADIUM
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October 8, 2009
Ms. Faige Hornung
Director of Financial Audit & Support Services
1 Centre Street
Room 1300 North
New York, NY 10007

RE: Audit Report FR10-053A 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 \$165,907.12 and rejecting \$26,390.28.

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

Sincerely,

A handwritten signature in black ink, appearing to be "Robert Brown", with a long horizontal stroke extending to the right.

Robert Brown

RB\rb

Cc:

Yasmin Tejani

**New York Yankees Rental Credits
Summary of Disallowances for Schedules A-1 to A-6
For the 4th Quarter of 2008
Audit # FR10-053A**

	Yankees Accept	Yankees Reject	Total Disallowance
A-1 River Payroll	\$74,926.68	\$12,321.76	\$87,248.44
A-2 ADCO Electrical	\$63,461.50	\$0.00	\$63,461.50
A-3 Miranda Fuel	\$0.00	\$0.00	\$0.00
A-4 Brown & Silver	\$0.00	\$0.00	\$0.00
A-5 Stadium Repairs	\$27,494.82	\$3,546.00	\$31,040.82
A-6 Other Expenses	\$24.12	\$10,522.52	\$10,546.64
TOTAL	\$165,907.12	\$26,390.28	\$192,297.40

A-1 RIVER PAYROLL

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Hours Worked on new Yankee Stadium	\$26,976.29	\$0.00	\$26,976.29
2. Additional Staff Not Approved by Parks	\$24,647.24	\$0.00	\$24,647.24
3. Unsupported Retroactive Rate Increases	\$0.00	\$12,321.76	\$12,321.76
4. Incomplete Timesheets [No Sign In/Out]	\$6,837.45	\$0.00	\$6,837.45
5. Incorrect Hourly Rates	\$5,735.39	\$0.00	\$5,735.39
6. Excess Summit Security Svcs During Games	\$5,308.38	\$0.00	\$5,308.38
7. Lunch Not Taken	\$4,020.70	\$0.00	\$4,020.70
8. Duplicate Payment	\$848.00	\$0.00	\$848.00
9. NYY Assignment-Inhouse Maint./Bathroom	\$413.62	\$0.00	\$413.62
10. Hours Not Worked	\$129.61	\$0.00	\$129.61
11. Ineligible Bonus Payment	\$10.00	\$0.00	\$10.00
TOTAL	\$74,926.68	\$12,321.76	\$87,248.44

A-2 ADCO ELECTRICAL - LABOR

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Scoreboard Game Maintenance & Game Sweep	\$59,722.94	\$0.00	\$59,722.94
2. Incomplete Timesheets [No Sign In/Out]	\$2,877.56	\$0.00	\$2,877.56
3. NYY Assignment-HBO Shoot	\$861.00	\$0.00	\$861.00
TOTAL	\$63,461.50	\$0.00	\$63,461.50

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 4th Quarter of 2008
Audit # FR10-053A**

A-4 BROWN & SILVER

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

A-5 STADIUM REPAIRS

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Bug Doctor Bolstering Up Program Not Pre-approved by Parks	\$13,875.00	\$0.00	\$13,875.00
2. Charges to Repair Vandalized Infinity Elevators	\$3,400.00	\$3,400.00	\$6,800.00
3. Exceeded Contract Rates - Infinity Elevator	\$5,198.82	\$0.00	\$5,198.82
4. Covered Under Existing Contract-Bug Doctor	\$4,875.00	\$0.00	\$4,875.00
5. Hours Not Worked by Elevator Mechanic-Overtime Rate	\$146.00	\$146.00	\$292.00
TOTAL	\$27,494.82	\$3,546.00	\$31,040.82

A-6 OTHER EXPENSES

Description of Disallowance	Amount Accepted	Amount Rejected	Total Amount
1. Whiteway Sign-Maintenance October, November and December 2008	\$0.00	\$8,522.52	\$8,522.52
2. Installation of Low Level Alarm System	\$0.00	\$2,000.00	\$2,000.00
3. Sales Tax	\$24.12	\$0.00	\$24.12
TOTAL	\$24.12	\$10,522.52	\$10,546.64