

# 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 2001 (October 1–December 31, 2001)**

*FR03-069A*

*January 21, 2003*

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

**Audit on the  
New York Yankees Rental Credits  
For the Fourth Quarter of 2001  
(October 1–December 31, 2001)**

**FR03-069A**

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**AUDIT REPORT IN BRIEF**

The Comptroller's Office is required to audit all rental credits claimed by the New York Yankees (Yankees) for the maintenance of City-owned Yankee Stadium. Under the terms of the lease, 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.

**Audit Findings and Conclusions**

The audit found that Yankees rental credits submitted for the fourth quarter of 2001 were overstated by \$148,243.65, as follows:

- \$48,445.65 in payroll charges consisting of excess security charges and duplicate and undocumented salary expenses.
- \$83,899.11 in payments to PEM Electric consisting of labor and material costs that, based on the terms of the agreement, cannot be charged to the City.
- \$1,075.73 in purchases of supplies, consisted of items that are not chargeable to the City.
- \$14,498.13 in Yankee Stadium repairs that are not chargeable to the City.
- \$325.03 in "Other Expenses" that are chargeable to the City.

**Audit Recommendations**

We recommend that the Yankees deduct: \$148,243.65 from the total rental credits taken for maintenance pertaining to the fourth quarter of 2001; ensure that all maintenance credits claimed are properly supported by sufficient documentation; and, obtain appropriate approvals

before submitting rental credits to the Comptroller's Office. In addition, we recommend that the Department of Parks and Recreation (Parks) ensure that the Yankees comply with the report's recommendations.

The Yankees responded that they accept \$148,243.65 as a Yankees cost.

## **INTRODUCTION**

### **Background**

In accordance with the 1972 lease agreement between the Yankees and the City of New York (the City), the Comptroller's Office is required to audit all rental credits claimed by the Yankees for the maintenance of Yankee Stadium. Under the terms of the lease, the Yankees are responsible for the care and upkeep of City-owned 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.

The general rule for eligible work is that the City pays to maintain all areas of the stadium except Yankees' 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 these rental credits. The Yankees and the Comptroller's Office have agreed that the Yankees will instead submit each quarter a schedule of the maintenance credits claimed and supporting documentation.

Furthermore, the Comptroller's Office has agreed to audit the quarterly submissions and to present 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 can submit any additional documentation that was previously omitted to the Comptroller's Office to support any rental credits claimed. Once the Comptroller's Office receives and reviews this documentation, the Comptroller's Office will issue a final report.

### **Objectives**

Our audit objectives were to determine whether the Yankees:

- adequately documented and supported the submitted labor and materials charges;
- submitted eligible invoices for reimbursement in the form of rental credits that 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, 2001.

## **Scope and Methodology**

The audit scope covered the fourth-quarter period—October 1–December 31, 2001. The Comptroller’s Bureau of Financial Audit and Bureau of Engineering examined 100 percent of the labor and materials charges and the supporting documentation submitted by the Yankees.

To determine whether the billings for labor and materials were justified under the lease, financial auditors reviewed for each month of the quarter all source documents pertaining to the billings of two subcontractors—River Payroll (Cleaning Services), under Schedule A-1 in Appendix I, and PEM Electric, under Schedule A-2 in Appendix I—for adequate documentation. The documents included invoices, time sheets and payroll reports, and activity reports to support the costs of labor and materials charged to the City.

In addition, financial auditors verified the charges for materials under Schedule A-2 (PEM Electric) for appropriateness and reasonableness. A settlement agreement of October 29, 1993, designated the Yankees as agents of the City, and therefore determined that maintenance credits for sales tax were not accepted as credits against rental income. In this regard, we verified that charges for materials did not include sales tax.

We verified for accuracy all retroactive salary adjustments against supporting documentation or relevant agreements.

We documented all unwarranted and unreasonable charges for rental credits on a spreadsheet with our comments, and included them as appendices to this report. We calculated all dollar amounts on the supporting schedules for accuracy, and reconciled these amounts with the total amounts listed on the lead schedule for all vendors from Schedule A-1 through A-6.

The Bureau of Engineering is responsible for auditing all other vendor invoices covered under Schedules A-3 through A-6 in Appendix I, which includes the headings of Miranda Fuel, Brown & Silver, Stadium Repairs, and Other Expenses, for accuracy and credit eligibility. Their findings are included in this report. The Bureau of Engineering used the following steps to allow or to disallow rental credits:

- To verify the cost of an item, an invoice and check must be submitted.
- To receive maintenance credit toward rent, the Yankees must provide pre-authorization and acceptance reports from the Department of Parks and Recreation (Parks) for the work or services performed.

Without the submission of the above supporting documentation, maintenance costs submitted as credits against rental income are disallowed.

These audits are lease-mandated, and thereby require that the Yankees submit all source documents to the Comptroller’s Office to receive credits toward rental income due to the City.

We did not conduct an entrance conference or evaluate the Yankees’ internal controls over the process and procedures for payment of the invoices for maintenance. However, we verified that all documents contained valid certification from Parks’s designees at Yankee Stadium as proof that labor costs were incurred and that material was purchased and received.

The audit was conducted in accordance with generally accepted government auditing standards (GAGAS) and included all tests we considered necessary under the circumstances. The audit was performed in accordance with the City Comptroller's audit responsibilities 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 officials from the Yankees and from Parks during and at the conclusion of this audit. A preliminary draft report was issued on October 31, 2002. On November 25, 2002, Yankee officials sent us a letter waiving their right to an exit conference. On December 19, 2002, we issued a draft report to Yankees and Parks officials with a request for comments. We received a response from the Yankees on January 7, 2003.

In the draft of this report, we disallowed rental credits totaling \$149,551.56. However, after our review of the documentation provided by the Yankees subsequent to the issuance of that report, we allowed additional rental credits of \$1,307.91. This resulted in a final disallowance of \$148,243.65, which the Yankees accepted as a Yankees cost. Parks should ensure that the Yankees deduct \$148,243.65 from their rental credits.

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 AND RECOMMENDATIONS

### Overstatement of Rental Credits

Rental credits audited under the schedules submitted for the fourth quarter of 2001 were overstated by \$148,243.65, as summarized below:

**Table I**

Disallowance Schedule\*

Schedule	Billed	Allowed	Disallowed
A-1 (River Payroll)	\$439,926.85	\$391,481.20	\$48,445.65
A-2 (PEM Electric)	463,789.82	379,890.71	83,899.11
A-3 (Miranda Fuel)	32,753.04	32,753.04	0.00
A-4 (Brown & Silver)	9,597.93	8,522.20	1,075.73
A-5 (Stadium Repairs)	132,191.44	117,693.31	14,498.13
A-6 (Other Expenses)	12,379.42	12,054.39	325.03
<b>Total</b>	<b>\$1,090,638.50</b>	<b>\$942,394.85</b>	<b>\$148,243.65</b>

\* All calculations are rounded to two decimal points.

A summary of the maintenance credit billings as submitted by the Yankees and our disallowed amounts for each vendor are presented in Appendix I, Schedules A-1 through A-6.

The River Payroll disallowance totaling \$48,445.65 consists of the following:

- \$18,960.58—for excess security costs from July 27 through December 27, 2001. Based on the staffing levels approved by Parks, and on the hourly rates stated in the agreement between the Yankees and Burns International Security (Burns), the Yankees should have billed the City only for \$99,995.84 instead of the \$118,956.42 they actually billed. The Yankees accepted the \$18,960.58 disallowance as a Yankees cost.
- \$11,790.97—for a duplicate labor charge. The Yankees accepted the \$11,790.97 disallowance as a Yankees cost.
- \$6,841.10—for hours worked on Yankee assignments listed on time records as “Washdown Seats” and “Parking Lot Assignment.” Under the terms of the lease, these expenses are chargeable to the Yankees and cannot be offset as maintenance credits against rental income. The Yankees accepted the \$6,841.10 disallowance as a Yankees cost.

- \$6,140.73—for contributions to various funds and payroll taxes related to the River Payroll disallowances listed here.<sup>1</sup> The Yankees accepted the \$6,140.73 disallowance as a Yankees cost.
- \$1,539.84—for improper holiday pay to seven employees for days not listed as holidays under the Local 30 agreement. The Yankees accepted the \$1,539.84 disallowance as a Yankees cost.
- \$408.32 for undocumented employee leave use. The Yankees accepted the \$408.32 disallowance as a Yankees cost.
- \$748.36—for the difference between the number of worked labor hours indicated on River Payroll’s time records and the number of worked labor hours claimed. The Yankees accepted the \$748.36 disallowance as a Yankees cost.
- \$712.17—for incorrect payments made to employees. These payments were paid at time-and-a-half, or time-and-a-quarter instead of straight time rate, or were paid at double-time instead of time-and-a-half. The Yankees accepted the \$712.17 disallowance as a Yankees cost.
- \$609.59—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 54 S.E.I.U., AFL-CIO, and River Operating Company, Inc. (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 accepted the \$609.59 disallowance as a Yankees cost.
- \$389.26—for incorrect hourly rates paid to employees who did not satisfy the required 40-hour work week under Local 30 or who, based on the Yankee payroll codes, were paid at a higher rate than allowable under the Local 54 agreement. The Yankees accepted the \$389.26 disallowance as a Yankees cost.
- \$220.98—for unreasonable third-shift labor hour charges paid to one employee. The Yankees accepted the \$220.98 disallowance as a Yankees cost.
- \$83.75—for one employee who did not sign out on the time sheet at the end of a work shift. The Yankees accepted the \$83.75 disallowance as a Yankees cost.

Appendix II includes the details of the above-stated disallowances for the River Payroll.

The PEM Electric disallowance totaling \$83,899.11 consists of unreasonable labor costs of \$76,569.33 and unreasonable materials charges of \$7,329.78.

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<sup>1</sup> Includes Welfare, Pension, and Annuity Funds.



The disallowed labor costs totaling \$76,569.33 include:

- \$41,664.33—for the cost of “field renovation,” “irrigation for field renovation,” and “field lights for renovation of field,” which are not related to the regular maintenance and repair of the stadium and cannot be offset as maintenance credits against rental income. The Yankees accepted the \$41,664.33 disallowance as a Yankees cost.
- \$15,455.85—for the irreconcilable difference between the labor charges reported on the Yankee billings and the amount computed from the labor hours recorded on the PEM Electric’s Maintenance Report. The Yankees accepted the \$15,455.85 disallowance as a Yankees cost.
- 8,135.12—for hours worked on Yankee assignments that were improperly charged to the City. The PEM Electric maintenance report identifies these labor hours as Yankee assignments and cannot be offset as maintenance credits against rental income. The Yankees accepted the \$8,135.12 disallowance as a Yankees cost.
- \$7,003.47—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.” Furthermore, Article VI of the Agreement between Local 54 S.E.I.U., AFL-CIO, and River Operating Company, Inc. (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 accepted the \$7,003.47 disallowance as a Yankees cost.
- \$2,804.61—for the difference between the number of worked labor hours indicated on PEM Electric’s payroll records and the number of worked labor hours claimed. The Yankees accepted the \$2,804.61 disallowance as a Yankees cost.
- \$1,155.70—for two employees who did not sign out on the time sheet at the end of their work shifts. The Yankees accepted the \$1,155.70 disallowance as a Yankees cost.
- \$350.25—for hours charged for “Bovis Lend Lease.” The Yankees did not define the type of work or provide any documentation to support these expenses. The Yankees accepted the \$350.25 disallowance as a Yankees cost.

Appendix III includes the details of the above-stated disallowances for PEM Electric labor hours.

The disallowed materials costs totaling \$7,329.78 include:

- \$3,956.61—for lighting costs that should have been paid for by the Yankees. The Yankees accepted the \$3,956.61 disallowance as a Yankees cost.
- \$1,361.56—for expenses related to Yankee assignments, i.e., expenses related to the relocation of an air-conditioning unit, parking lot #14 charges, and shipping charges. The Yankees accepted the \$1,361.56 disallowance as a Yankees cost.
- \$646.18—for the purchase of plumbing supplies. These charges are not accepted as credits for electrical maintenance and cannot be offset against rental income. The Yankees accepted the \$646.18 disallowance as a Yankees cost.
- \$465.70—for purchases of tape, cable ties, eyeglasses, gloves, and tools that are not City costs under the terms of the lease and cannot be offset against rental income. The Yankees accepted the \$465.70 disallowance as a Yankees cost.
- \$292.68—for the irreconcilable difference between the material charges reported on the Yankee billings and the amount computed from the supporting invoices. The Yankees accepted the \$292.68 disallowance as a Yankees cost.
- \$195.00—for items that were not supported by invoices or work slips. The Yankees accepted the \$195.00 disallowance as a Yankees cost.
- \$96.41—for sales tax. Based on an October 29, 1993, settlement agreement that designated the Yankees as agents of the City, maintenance credits for sales tax are not an acceptable deduction. The Yankees accepted the \$96.41 disallowance as a Yankees cost.
- \$315.64—for a 4.5 percent overhead charge pertaining to disallowed materials.<sup>2</sup> The Yankees accepted the \$315.64 disallowance as a Yankees cost.

Appendix IV includes the details of the above-stated disallowances for materials charges.

The Brown and Silver disallowance of \$1,075.73 pertains to purchases of cable, batteries, and plungers that are not City costs under the terms of the lease and can not be offset against rental income. The Yankees accepted the \$1,075.73 disallowance as a Yankees cost.

The Stadium Repairs disallowance totaling \$14,498.13 consists of:

- \$12,331.20—for items that were previously submitted to the City and that were previously credited against rental income. Hence, these duplicate charges cannot be accepted as rental credits. The Yankees accepted the \$12,331.20 disallowance as a Yankees cost.
- \$2,088.20—for a “NYE Letter” and “ACE Elevator Game Standby” charges that based on the invoices cannot be charged to the City. The Yankees accepted the \$2,088.20 disallowance as a Yankees cost.

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<sup>2</sup> The PEM Electrical and Maintenance Agreement with the Yankees, § 2(e), entitles PEM Electric to include a 4.5 percent overhead charge (contract adder) for materials purchased for the maintenance of the stadium.

- \$78.73—for sales tax, which is not chargeable to the City. The Yankees accepted the \$78.73 disallowance as a Yankees cost.

Finally, a disallowance of \$325.03 in “Other Expenses” was for the purchase of adhesive that according to the terms of the lease cannot be charged to the City. The Yankees accepted the \$325.03 disallowance as a Yankees cost.

Appendices V and V.1 include the details for the above-stated disallowances pertaining to Schedules A-3 through A-6.

## **RECOMMENDATIONS**

We recommend that the Yankees:

1. Deduct \$148,243.65 from the total rental credits taken for maintenance pertaining to the fourth quarter of 2001.
2. Ensure that all maintenance credits claimed are properly supported by sufficient documentation and appropriate approvals from Parks before submitting rental credits to the Comptroller’s Office, thus enabling the Comptroller’s Office to review and approve the rental credits more expeditiously.

We recommend that Parks:

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

APPENDIX I  
PAGE 1 OF 1

NEW YORK YANKEES RENTAL CREDITS  
SUMMARY SCHEDULE FOR VENDORS A-1 THROUGH A-6  
AUDIT PERIOD: 10/1/01 - 12/31/01  
AUDIT NO. FR03 - 069A

NY Y SCHEDULE	AMOUNT BILLED	PREVIOUS ALLOWANCE Note(1)	PREVIOUS DIS- ALLOWANCE Note(1)	ADJUSTMENTS			FINAL ALLOWANCE	FINAL DIS- ALLOWANCE
				AMOUNT ACCEPTED BY NY Y Note(2)	AMOUNT RESUBMITTED BY NY Y	ADDITIONAL AMOUNT ACCEPTED BY CITY Note(3)		
<b>A-1 RIVER PAYROLL</b>								
Total	\$439,926.85	\$390,173.29	\$49,753.56	\$48,445.65	\$1,307.91	\$1,307.91	\$391,481.20	\$48,445.65
<b>A-2 PEM ELECTRIC</b>								
Total	\$463,789.82	\$379,890.71	\$83,899.11	\$83,899.11	\$0.00	\$0.00	\$379,890.71	\$83,899.11
<b>A-3 MIRANDA FUEL</b>								
Total	\$32,753.04	\$32,753.04	\$0.00	\$0.00	\$0.00	\$0.00	\$32,753.04	\$0.00
<b>A-4 BROWN &amp; SILVER</b>								
Total	\$9,597.93	\$8,522.20	\$1,075.73	\$1,075.73	\$0.00	\$0.00	\$8,522.20	\$1,075.73
<b>A-5 STADIUM REPAIRS</b>								
Total	\$132,191.44	\$117,693.31	\$14,498.13	\$14,498.13	\$0.00	\$0.00	\$117,693.31	\$14,498.13
<b>A-6 OTHER EXPENSES</b>								
Total	\$12,379.42	\$12,054.39	\$325.03	\$325.03	\$0.00	\$0.00	\$12,054.39	\$325.03
<b>Grand Total</b>	<b>\$1,090,638.50</b>	<b>\$941,086.94</b>	<b>\$149,551.56</b>	<b>\$148,243.65</b>	<b>\$1,307.91</b>	<b>\$1,307.91</b>	<b>\$942,394.85</b>	<b>\$148,243.65</b>

**Notes:**

- (1) Per Draft Report Dated 12/26/02.
- (2) Per NY Y's written response.
- (3) Per discussion with NY Y official and documentation obtained subsequent to the issuance of Draft Report.

NEW YORK YANKEES RENTAL CREDITS  
SCHEDULE OF DISALLOWANCES FOR RIVER PAYROLL  
FOR THE 4th QUARTER OF 2001  
AUDIT PERIOD: 10/1/01 - 12/31/01  
AUDIT NO.: FR03 - 069A

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
1. Excess Security Costs	\$18,960.58	\$18,960.58	\$0.00	\$0.00	\$18,960.58
2. Duplicate Labor Charge	\$11,790.97	\$11,790.97	\$0.00	\$0.00	\$11,790.97
3. NYY Asignments	\$6,841.10	\$6,841.10	\$0.00	\$0.00	\$6,841.10
4. Welfare Contributions & P/R Taxes	\$6,413.12	\$6,140.73	\$272.39	\$272.39	\$6,140.73
5. Improper Holiday Pay	\$1,539.84	\$1,539.84	\$0.00	\$0.00	\$1,539.84
6. Undocumented Leave Use	\$1,443.84	\$408.32	\$1,035.52	\$1,035.52	\$408.32
7. Difference in Labor Hours	\$748.36	\$748.36	\$0.00	\$0.00	\$748.36
8. Incorrect Payments	\$712.17	\$712.17	\$0.00	\$0.00	\$712.17
9. Lunch Not Taken	\$609.59	\$609.59	\$0.00	\$0.00	\$609.59
10. Incorrect Hourly Rates	\$389.26	\$389.26	\$0.00	\$0.00	\$389.26
11. Unreasonable Third Shift	\$220.98	\$220.98	\$0.00	\$0.00	\$220.98
12. Incomplete Time Sheet	\$83.75	\$83.75	\$0.00	\$0.00	\$83.75
<b>Total</b>	<b>\$49,753.56</b>	<b>\$48,445.65</b>	<b>\$1,307.91</b>	<b>\$1,307.91</b>	<b>\$48,445.65</b>

NEW YORK YANKEES RENTAL CREDITS  
SCHEDULE OF DISALLOWANCES FOR PEM ELECTRIC  
FOR THE 4th QUARTER OF 2001  
AUDIT PERIOD: 10/1/01 - 12/31/01  
AUDIT NO.: FR03 - 069A

PEM ELECTRIC-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
1. Field Renovation	\$41,664.33	\$41,664.33	\$0.00	\$0.00	\$41,664.33
2. Irreconcilable differences	\$15,455.85	\$15,455.85	\$0.00	\$0.00	\$15,455.85
3. NYY Assignments	\$8,135.12	\$8,135.12	\$0.00	\$0.00	\$8,135.12
4. Lunch Not Taken	\$7,003.47	\$7,003.47	\$0.00	\$0.00	\$7,003.47
5. Differences in Labor Hours	\$2,804.61	\$2,804.61	\$0.00	\$0.00	\$2,804.61
6. Incomplete Timesheets	\$1,155.70	\$1,155.70	\$0.00	\$0.00	\$1,155.70
7. Bovis Lend Lease	<u>\$350.25</u>	<u>\$350.25</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$350.25</u>
<b>TOTAL</b>	<b>\$76,569.33</b>	<b>\$76,569.33</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$76,569.33</b>

NEW YORK YANKEES RENTAL CREDITS  
SCHEDULE OF PEM ELECTRIC INELIGIBLE MATERIALS CHARGES  
FOR THE 4th QUARTER OF 2001  
AUDIT PERIOD: 10/1/01 - 12/31/01  
AUDIT NO.: FR03 - 069A

PEM ELECTRIC-MATERIALS					
Description of Disallowance	Amount Disallowed (Per Draft Report)	Amount Accepted By NYY	Amount Resubmitted By NYY	Add'l Amt. Accepted By City	Final Disallowance
Lightings	\$3,956.61	\$3,956.61	\$0.00	\$0.00	\$3,956.61
NYY Expenses	\$1,361.56	\$1,361.56	\$0.00	\$0.00	\$1,361.56
Plumbing Supplies	\$646.18	\$646.18	\$0.00	\$0.00	\$646.18
Miscellaneous Purchases	\$465.70	\$465.70	\$0.00	\$0.00	\$465.70
Irreconcilable Difference	\$292.68	\$292.68	\$0.00	\$0.00	\$292.68
Missing Supporting Documentation	\$195.00	\$195.00	\$0.00	\$0.00	\$195.00
Sales Tax	\$96.41	\$96.41	\$0.00	\$0.00	\$96.41
Contract Adder (4.5%)	<u>\$315.64</u>	<u>\$315.64</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$315.64</u>
<b>TOTAL:</b>	<b>\$7,329.78</b>	<b>\$7,329.78</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$7,329.78</b>

SUMMARY OF DISALLOWANCES - LABLOR & MATERIALS					
PEM - LABOR (APPENDIX III)	\$76,569.33	\$76,569.33	\$0.00	\$0.00	\$76,569.33
PEM - MATERIALS (APPENDIX IV)	<u>\$7,329.78</u>	<u>\$7,329.78</u>	<u>\$0.00</u>	<u>\$0.00</u>	<u>\$7,329.78</u>
<b>TOTAL:</b>	<b>\$83,899.11</b>	<b>\$83,899.11</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$83,899.11</b>

THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Frank Seggio  
Audit Manager

From: Jonathan Rubin  
Audit Manager

Re: Yankee Stadium Billing  
Schedule A-3, A-4, A-5, A-6

**Final**

Oct-01

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We are in receipt of the referenced billing from the New York Yankees. Our enclosed analysis indicates that we should allow \$32,703.73 in rental credits and disallow \$12,608.43.

cc: Yasmin Tejani  
Michael Leonetti (DPR)  
Artie Rollins (DPR)



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Jonathan Rubin

From: Juddie S. Simms

**Final**

Re: Yankee Stadium Billing 10-01  
Schedule A-3, A-4, A-5, A-6

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The following table summarizes the analysis of the above referenced billing submitted by the New York Yankees. Detailed billing analysis is shown in the tables below:

Item	Yankee Billing	Amount Allowed	Disallowed Amount
Sched. A-3 Miranda Fuel	\$0.00	\$0.00	\$0.00
Sched. A-4 Brown & Silver	\$2,923.50	\$2,850.00	\$73.50
Sched. A-5 Stadium Repairs	\$42,118.66	\$29,583.73	\$12,534.93
Sched. A-6 Other Expenses	\$297.00	\$297.00	\$0.00
<b>Total</b>	<b>\$45,339.16</b>	<b>\$32,730.73</b>	<b>\$12,608.43</b>

**Schedule A-3 Miranda Fuel**

Check Number	Invoice Number	Item Description	Yankee Billing	Allowed Amount	Disallowed Amount
			\$0.00	\$0.00	\$0.00
	<b>Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Schedule A-4 Brown & Silver**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31305	54475	Stems & flexers	\$336.00	\$336.00	\$0.00
	54598	Belts	\$64.00	\$64.00	\$0.00
	54635	Brass Spud	\$105.00	\$105.00	\$0.00
	54649	Plungers	\$73.50	\$0.00	\$73.50 a
	54675	Regulators	\$168.00	\$168.00	\$0.00
	54774	Pumps	\$480.00	\$480.00	\$0.00
	54775	Seats	\$222.00	\$222.00	\$0.00
	54792	Belts	\$68.00	\$68.00	\$0.00
	54832	Rebuild Kits	\$210.00	\$210.00	\$0.00
	54883	Rebuild Kits	\$420.00	\$420.00	\$0.00
	54889	Clobber	\$321.00	\$321.00	\$0.00
	54974	Faucet/Wax Rings	\$456.00	\$456.00	\$0.00
	<b>Total</b>		<b>\$2,923.50</b>	<b>\$2,850.00</b>	<b>\$73.50</b>

**Schedule A-5 Stadium Repairs**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31527	5510100885	Bolts & Nuts	\$743.13	\$664.40	\$78.73 e
	29131	Metal Signs	\$3,005.00	\$3,005.00	\$0.00
	29133	NYY Letter	\$125.00	\$0.00	\$125.00 a
	169006	White Way	\$2,424.93	\$2,424.93	\$0.00
	169108	White Way Lamps	\$1,890.20	\$1,890.20	\$0.00
	202124	ACE Elevator (10/01)	\$12,331.20	\$0.00	\$12,331.20 j
	202278	ACE Elevator (11/01)	\$12,331.20	\$12,331.20	\$0.00
	202393	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202394	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202395	Stand-by Svcs	\$150.00	\$150.00	\$0.00

**APPENDIX V**  
**PAGE 4 OF 14**

	202396	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202408	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202415	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202426	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202427	Stand-by Svcs	\$150.00	\$150.00	\$0.00

**Schedule A-5 Stadium Repairs (Continued)**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
	202428	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202429	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202430	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202431	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	202432	Stand-by Svcs	\$150.00	\$150.00	\$0.00
	183037	Bug Doctor	\$5,600.00	\$5,600.00	\$0.00
	149	Bmst Plumb	\$1,268.00	\$1,268.00	\$0.00
	150	Clubhouse Plumb	\$450.00	\$450.00	\$0.00
	<b>Total</b>		<b>\$42,118.66</b>	<b>\$29,583.73</b>	<b>\$12,534.93</b>

**Schedule A-6 Other Expenses**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31335	51472	Electrical Motor	\$297.00	\$297.00	\$0.00
31608	1538946	Burns Security	\$0.00	\$0.00	\$0.00 *
	1603841	Burns Security	\$0.00	\$0.00	\$0.00 *
	1654723	Burns Security	\$0.00	\$0.00	\$0.00 *
	<b>Total</b>		<b>\$297.00</b>	<b>\$297.00</b>	<b>\$0.00</b>

\*Costs of \$71,439.05 billed by Burns International Security not included - to be processed under Schedule A-1.

Approval is based on existing contracts and verification of payment.

**Standard Legend:**

- a. **Not a City cost**
- b. **No indication of use or approval by DPR**
- c. **Approval withheld pending DPR approval**
- d. **Backup documentation missing from package submitted**
- e. **Sales Tax**
- f. **New York City costs attributable to these bills not clear**
- g. **Approval withheld pending receipt of bid tabulations and copy of contract**
- h. **No evidence of payment**
- i. **Approval pending receipt of written notification of increase in monthly charge.**
- j. **Previously submitted bill.**

Calculations Checked

Juddie S. Simms

I:\EAI\YANKEE\NYY10-01

THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Frank Seggio  
Audit Manager

From: Jonathan Rubin  
Audit Manager

Re: Yankee Stadium Billing  
Schedule A-3, A-4, A-5, A-6

**Final**

Nov-01

\*\*\*\*\*

We are in receipt of the referenced billing from the New York Yankees. Our enclosed analysis indicates that we should allow \$29,415.44 in rental credits and disallow \$0.

cc: Yasmin Tejani  
Michael Leonetti (DPR)  
Artie Rollins (DPR)

THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Jonathan Rubin

From: Juddie S. Simms

**Final**

Re: Yankee Stadium Billing Nov-01  
Schedule A-3, A-4, A-5, A-6

\*\*\*\*\*

The following table summarizes the analysis of the above referenced billing submitted by the New York Yankees. Detailed billing analysis is shown in the tables below:

Item	Yankee Billing	Amount Allowed	Disallowed Amount
Sched. A-3			
Miranda Fuel	\$8,564.79	\$8,564.79	\$0.00
Sched. A-4			
Brown & Silver	\$0.00	\$0.00	\$0.00
Sched. A-5			
Stadium Repairs	\$9,569.00	\$9,569.00	\$0.00
Sched. A-6			
Other Expenses	\$11,281.65	\$11,281.65	\$0.00
<b>Total</b>	<b>\$29,415.44</b>	<b>\$29,415.44</b>	<b>\$0.00</b>

**Schedule A-3 Miranda Fuel**

Check Number	Invoice Number	Item Description	Yankee Billing	Allowed Amount	Disallowed Amount
31681	171396A	Fuel	\$1,428.41	\$1,428.41	\$0.00
	171397A	Fuel	\$7,136.38	\$7,136.38	\$0.00
	<b>Total</b>		<b>\$8,564.79</b>	<b>\$8,564.79</b>	<b>\$0.00</b>

**Schedule A-4 Brown & Silver**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
			\$0.00	\$0.00	\$0.00
	<b>Total</b>		<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>

**Schedule A-5 Stadium Repairs**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31653	506948	Railing & Seats	\$80.07	\$80.07	\$0.00
31689	PI079211	Cooling Tower Svc	\$750.00	\$750.00	\$0.00
31710	170358	White Way Sign	\$2,424.93	\$2,424.93	\$0.00
31525	184673	Bug Doctor	\$5,600.00	\$5,600.00	\$0.00
31665	1505	Cleaned Manholes	\$714.00	\$714.00	\$0.00
	<b>Total</b>		<b>\$9,569.00</b>	<b>\$9,569.00</b>	<b>\$0.00</b>

**Schedule A-6 Other Expenses**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31676	90449	Fire Hose Nozzles	\$281.65	\$281.65	\$0.00
		Flags	\$11,000.00	\$11,000.00	\$0.00
	<b>Total</b>		<b>\$11,281.65</b>	<b>\$11,281.65</b>	<b>\$0.00</b>

Approval is based on existing contracts and verification of payment.

**Standard Legend:**

- a. **Not a City cost**
- b. **No indication of use or approval by DPR**
- c. **Approval withheld pending DPR approval**
- d. **Backup documentation missing from package submitted**
- e. **Sales Tax**
- f. **New York City costs attributable to these bills not clear**
- g. **Approval withheld pending receipt of bid tabulations and copy of contract**
- h. **No evidence of payment**
- i. **Approval pending receipt of written notification of increase in monthly charge.**
- j. **Previously submitted bill.**

Calculations Checked

Juddie S. Simms

HEAIYANKEEWYY11-01



THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Frank Seggio  
Audit Manager

From: Jonathan Rubin  
Audit Manager

Re: Yankee Stadium Billing  
Schedule A-3, A-4, A-5, A-6

**Final**

Dec-01

\*\*\*\*\*

We are in receipt of the referenced billing from the New York Yankees. Our enclosed analysis indicates that we should allow \$108,876.77 in rental credits and disallow \$3,290.46.

cc: Yasmin Tejani  
Michael Leonetti (DPR)  
Artie Rollins (DPR)

THE CITY OF NEW YORK  
OFFICE OF THE COMPTROLLER  
BUREAU OF ENGINEERING

MEMORANDUM

3-Jan-03

To: Jonathan Rubin

From: Juddie S. Simms

**Final**

Re: Yankee Stadium Billing Dec-01  
Schedule A-3, A-4, A-5, A-6

\*\*\*\*\*

The following table summarizes the analysis of the above referenced billing submitted by the New York Yankees. Detailed billing analysis is shown in the tables below:

Item	Yankee Billing	Amount Allowed	Disallowed Amount
Sched. A-3 Miranda Fuel	\$24,188.25	\$24,188.25	\$0.00
Sched. A-4 Brown & Silver	\$6,674.43	\$5,672.20	\$1,002.23
Sched. A-5 Stadium Repairs	\$80,503.78	\$78,540.58	\$1,963.20
Sched. A-6 Other Expenses	\$800.77	\$475.74	\$325.03
<b>Total</b>	<b>\$112,167.23</b>	<b>\$108,876.77</b>	<b>\$3,290.46</b>

**Schedule A-3 Miranda Fuel**

Check Number	Invoice Number	Item Description	Yankee Billing	Allowed Amount	Disallowed Amount
27881	170532	Fuel	\$8,363.94	\$8,363.94	\$0.00
	170533	Fuel	\$492.00	\$492.00	\$0.00
31817	172098	Fuel	\$6,919.34	\$6,919.34	\$0.00
	172099	Fuel	\$866.48	\$866.48	\$0.00
31944	172937	Fuel	\$420.12	\$420.12	\$0.00
	172938	Fuel	\$7,126.37	\$7,126.37	\$0.00
	<b>Total</b>		<b>\$24,188.25</b>	<b>\$24,188.25</b>	<b>\$0.00</b>

**Schedule A-4 Brown & Silver**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31798	54617	Rubber Hose	\$3,840.00	\$3,840.00	\$0.00
	55273	Anti-freeze	\$750.00	\$750.00	\$0.00
	55343	Faucets	\$420.00	\$420.00	\$0.00
	55359	Batteries	\$85.73	\$0.00	\$85.73 a
	55372	Pumps	\$326.00	\$326.00	\$0.00
	55380	Cable	\$769.00	\$0.00	\$769.00 a
	55382	5/8 Barb	\$147.50	\$0.00	\$147.50 a
31915	55469	Hub	\$160.20	\$160.20	\$0.00
	55549	Belt	\$101.00	\$101.00	\$0.00
	55633	Belt	\$75.00	\$75.00	\$0.00
	<b>Total</b>		<b>\$6,674.43</b>	<b>\$5,672.20</b>	<b>\$1,002.23</b>

**Schedule A-5 Stadium Repairs**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed
31804	1362	Clean Manhole	\$714.00	\$714.00	\$0.00
	1403	Clean Tank	\$825.00	\$825.00	\$0.00
	1427	Clean Manhole	\$714.00	\$714.00	\$0.00
	1511	Clean Manhole	\$714.00	\$714.00	\$0.00
31799	180782	Bird Control	\$3,800.00	\$3,800.00	\$0.00
	186023	Pest Control	\$5,600.00	\$5,600.00	\$0.00
	202492	ACE Elevator	\$12,331.20	\$12,331.20	\$0.00

APPENDIX V  
PAGE 13 OF 14

	117	Pressure Regulator Valve	\$1,122.00	\$1,122.00	\$0.00	
	128	Waste piping	\$955.00	\$955.00	\$0.00	
	155	Weld tank	\$1,395.00	\$1,395.00	\$0.00	
	196	Steam Lines	\$956.00	\$956.00	\$0.00	
	200	Steam Lines	\$1,141.00	\$1,141.00	\$0.00	
	201	Waste piping	\$986.00	\$986.00	\$0.00	
	172125	White Way	\$2,424.93	\$2,424.93	\$0.00	
	BLRRM	Deposit for Coil for Boiler	\$6,648.00	\$6,648.00	\$0.00	
	202692	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202693	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202694	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202695	ACE Elevator Game Stand by	\$1,057.20	\$0.00	\$1,057.20	a
	202696	Escalator Shut Down	\$1,190.70	\$1,190.70	\$0.00	
	202697	ACE Elevator Game Stand by	\$105.00	\$105.00	\$0.00	
	202698	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202699	ACE Elevator Game Stand by	\$906.00	\$0.00	\$906.00	a
	202700	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202701	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	202717	ACE Elevator Game Stand by	\$150.00	\$150.00	\$0.00	
	268776	Seating	\$10,316.64	\$10,316.64	\$0.00	
	154	Plumbing	\$565.00	\$565.00	\$0.00	
	166	Plumbing	\$1,595.00	\$1,595.00	\$0.00	
	176	Plumbing	\$1,285.00	\$1,285.00	\$0.00	
	178	Plumbing	\$2,193.00	\$2,193.00	\$0.00	
	179	Plumbing	\$1,783.00	\$1,783.00	\$0.00	
	2001055	Construct Bleacher Mailroom	\$13,964.25	\$13,964.25	\$0.00	
	26995	Sewn Field Wall Pads	\$3,225.00	\$3,225.00	\$0.00	
	154137	Pest Control-West Nile	\$624.00	\$624.00	\$0.00	
	275298	Gate Stem	\$317.86	\$317.86	\$0.00	
	<b>Total</b>		<b>\$80,503.78</b>	<b>\$78,540.58</b>	<b>\$1,963.20</b>	

**Schedule A-6 Other Expenses**

Check Number	Invoice Number	Item Description	Yankee Billing	Amount Allowed	Amount Disallowed	
31790	864282R	Airweld	\$22.00	\$22.00	\$0.00	
31793	B1454	Adhesive	\$325.03	\$0.00	\$325.03	a
31970	52540	Motor	\$409.74	\$409.74	\$0.00	
31899	85957R	Airweld	\$22.00	\$22.00	\$0.00	
	87006R	Airweld	\$22.00	\$22.00	\$0.00	
2270	1705370	Burns Security	\$0.00	\$0.00	\$0.00	
	176945	Burns Security	\$0.00	\$0.00	\$0.00	
	<b>Total</b>		<b>\$800.77</b>	<b>\$475.74</b>	<b>\$325.03</b>	

\*Costs of \$47,517.37 billed by Burns International Security not included - to be processed under Schedule A-1.

Approval is based on existing contracts and verification of payment.

**Standard Legend:**

- a. Not a City cost
- b. No indication of use or approval by DPR
- c. Approval withheld pending DPR approval
- d. Backup documentation missing from package submitted
- e. Sales Tax
- f. New York City costs attributable to these bills not clear
- g. Approval withheld pending receipt of bid tabulations and copy of contract
- h. No evidence of payment
- i. Approval pending receipt of written notification of increase in monthly charge.
- j. Previously submitted bill.

Calculations Checked

Juddie S. Simms

I:\EAI\YANKEE\NY12-01

NEW YORK YANKEES RENTAL CREDITS  
SUMMARY SCHEDULE OF BUREAU OF ENGINEERING REPORTS FOR  
SCHEDULE A-3 THROUGH A-6  
AUDIT PERIOD: 10/1/01 - 12/31/01  
AUDIT NO.: FR03 - 069A

Description of Disallowance	Amount Disallowed (Per Draft Report)	Amount Accepted By NYY	Amount Resubmitted By NYY	Add'l Amt. Accepted By City	Final Disallowance
<b>A-3 MIRANDA FUEL</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total</b>					<u>\$0.00</u>
<b>A-4 BROWN &amp; SILVER</b>					
(a) Not a City Cost	\$1,075.73	\$1,075.73	\$0.00	\$0.00	\$1,075.73
<b>Total</b>					<u>\$1,075.73</u>
<b>A-5 STADIUM REPAIRS</b>					
(a) Not a City Cost	\$2,088.20	\$2,088.20	\$0.00	\$0.00	\$2,088.20
(e) Sales Tax	\$78.73	\$78.73	\$0.00	\$0.00	\$78.73
(j) Previously Submitted Bill	\$12,331.20	\$12,331.20	\$0.00	\$0.00	\$12,331.20
<b>Total</b>					<u>\$14,498.13</u>
<b>A-6 OTHER EXPENSES</b>					
(a) Not a City Cost	\$325.03	\$325.03	\$0.00	\$0.00	\$325.03
<b>Total</b>					<u>\$325.03</u>
<b>TOTAL:</b>	<b>\$15,898.89</b>	<b>\$15,898.89</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$15,898.89</b>

# New York Yankees

ADDENDUM  
Page 1 of 4

ROBERT BROWN  
CONTROLLER



EXECUTIVE OFFICE  
YANKEE STADIUM  
BRONX, NEW YORK 10451  
TEL: (718) 579-4526  
FAX: (718) 681-5942

January 7, 2003

Mr. Gary Rose  
Director of Financial Audit & Support Services  
1 Centre Street  
Room 1300 North  
New York, NY 10007

RE: Audit Report on the New York Yankees Rental Credits- 4th quarter 2001

Dear Mr. Rose:

In response to the draft report, the New York Yankees are accepting \$148,243.65, and rejecting \$1,307.91.

Should you have any questions, please feel free to contact me at 718-579-4526.

Sincerely,

A handwritten signature in black ink, appearing to be "Robert Brown", written over a horizontal line.

Robert Brown

RB/vb

Cc: Frank Seggio  
Yasmin Tejani

**New York Yankees Rental Credits  
Summary of disallowances for Schedule A-1 to A-6  
For the 4th Qtr. Of 2001**

ADDENDUM  
Page 2 of 4

	<u>Amount Accepted</u>	<u>Amount Rejected</u>	<u>Total Amount</u>
A-1	\$48,445.65	\$1,307.91	\$49,753.56
A-2	\$83,899.11	\$0.00	\$83,899.11
A-3	\$0.00	\$0.00	\$0.00
A-4	\$1,075.73	\$0.00	\$1,075.73
A-5	\$14,498.13	\$0.00	\$14,498.13
A-6	<u>\$325.03</u>	<u>\$0.00</u>	<u>\$325.03</u>
<b>TOTAL</b>	<b>\$148,243.65</b>	<b>\$1,307.91</b>	<b>\$149,551.56</b>

**A-1 RIVER PAYROLL**

<u>Description of Disallowance</u>	<u>Amount Accepted</u>	<u>Amount Rejected</u>	<u>Total Amount</u>
1. Excess Security Costs	\$18,960.58	\$0.00	\$18,960.58
2. Duplicate Labor Charge	\$11,790.97	\$0.00	\$11,790.97
3. NYY Assignment	\$6,841.10	\$0.00	\$6,841.10
4. Welfare Contribution & PR Taxes	\$6,140.73	\$272.39	\$6,413.12
5. Improper Holiday Pay	\$1,539.84	\$0.00	\$1,539.84
6. Undocumented Leave	\$408.32	\$1,035.52	\$1,443.84
7. Difference in Labor Hours	\$748.36	\$0.00	\$748.36
8. Incorrect Payment	\$712.17	\$0.00	\$712.17
9. Lunch Not Taken	\$609.59	\$0.00	\$609.59
10. Incorrect Hourly Rate	\$389.26	\$0.00	\$389.26
11. Unreasonable Third Shift	\$220.98	\$0.00	\$220.98
12. Incomplete Timesheet	<u>\$83.75</u>	<u>\$0.00</u>	<u>\$83.75</u>
<b>TOTAL</b>	<b>\$48,445.65</b>	<b>\$1,307.91</b>	<b>\$49,753.56</b>



**A-2 PEM ELECTRIC - LABOR HOURS**

<b>Description of Disallowance</b>	<b>Amount Accepted</b>	<b>Amount Rejected</b>	<b>Total Amount</b>
1. Field Renovation	\$41,664.33	\$0.00	\$41,664.33
2. Irreconcilable Difference	\$15,455.85	\$0.00	\$15,455.85
3. NYY Assignment	\$8,135.12	\$0.00	\$8,135.12
4. Lunch Not Taken	\$7,003.47	\$0.00	\$7,003.47
5. Difference in Labor Hours	\$2,804.61	\$0.00	\$2,804.61
6. Incomplete Timesheet	\$1,155.70	\$0.00	\$1,155.70
7. Bovis Lend Lease	<u>\$350.25</u>	<u>\$0.00</u>	<u>\$350.25</u>
<b>TOTAL</b>	<b>\$76,569.33</b>	<b>\$0.00</b>	<b>\$76,569.33</b>

**A-2 PEM ELECTRIC - LABOR HOURS**

<b>Description of Disallowance</b>	<b>Amount Accepted</b>	<b>Amount Rejected</b>	<b>Total Amount</b>
1. Lightings	\$3,956.61	\$0.00	\$3,956.61
2. NYY Expenses	\$1,361.56	\$0.00	\$1,361.56
3. Plumbing Supplies	\$646.18	\$0.00	\$646.18
4. Miscellaneous Purchases	\$465.70	\$0.00	\$465.70
5. Irreconcilable Difference	\$292.68	\$0.00	\$292.68
6. Missing Supporting Documentation	\$195.00	\$0.00	\$195.00
7. Sales Tax	\$96.41	\$0.00	\$96.41
8. Contract Adder (4.5%)	<u>\$315.64</u>	<u>\$0.00</u>	<u>\$315.64</u>
<b>TOTAL</b>	<b>\$7,329.78</b>	<b>\$0.00</b>	<b>\$7,329.78</b>

**A-4 BROWN & SILVER**

<b>Description of Disallowance</b>	<b>Amount Accepted</b>	<b>Amount Rejected</b>	<b>Total Amount</b>
(a) Not a City Cost	\$1,075.73	\$0.00	\$1,075.73
<b>TOTAL</b>	<b>\$1,075.73</b>	<b>\$0.00</b>	<b>\$1,075.73</b>

**A-5 STADIUM REPAIRS**

<b>Description of Disallowance</b>	<b>Amount Accepted</b>	<b>Amount Rejected</b>	<b>Total Amount</b>
(a) Not a City Cost	\$2,088.20	\$0.00	\$2,088.20
(e) Sales Tax	\$78.73	\$0.00	\$78.73
(j) Previously Submitted Bill	<u>\$12,331.20</u>	<u>\$0.00</u>	<u>\$12,331.20</u>
<b>TOTAL</b>	<b>\$2,088.20</b>	<b>\$0.00</b>	<b>\$2,088.20</b>

**A-OTHER EXPENSES**

<b>Description of Disallowance</b>	<b>Amount Accepted</b>	<b>Amount Rejected</b>	<b>Total Amount</b>
(a) Not a City Cost	<u>\$325.03</u>	<u>\$0.00</u>	<u>\$325.03</u>
<b>TOTAL</b>	<b>\$325.03</b>	<b>\$0.00</b>	<b>\$325.03</b>