SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER

John M. Kennedy, Jr.
Comptroller

A Compilation and Analysis of
CONTRACT AGENCY
DISCLOSURE FORM DATA
For the 2016 Budget Evaluation Process

Report No. 2015-11
Date Issued: October 7, 2015

SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER

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EXECUTIVE SUMMARY

Introduction:

In accordance with Suffolk County Local Law 18-2013, the Suffolk County Comptroller's Office performed a compilation and analysis of the Contract Agency Disclosure Form data submitted to the Department of Audit and Control by various contract agencies. The Comptroller's Office compiled and analyzed the data provided by the various contract agencies for the 2014 and 2015 budget years. The data provided on the Contract Agency Disclosure Forms was not audited, and the analyses provided are solely for informational purposes.

Purpose:

The purpose of our review was to compile and analyze Contract Agency Disclosure Form data in order to provide the Suffolk County Legislature and the Budget Review Office with various analyses of the data. These analyses were prepared using the information provided by County departments and contract agencies and are not intended to be a presentation in conformity with generally accepted accounting principles. The objectives of these analyses included, but were not limited to: interpreting the data reported by the contract agencies and identifying situations through data analysis that may require further review; evaluating the data reported by the contract agencies to determine whether total administrative expenses are greater than 20% of the agency's total program expenses; identifying agencies with employee salaries which appear to be excessive; identifying agencies that failed to comply with the request for Disclosure Form data.

Summary of Significant Findings:

- Our analysis of the contract agency data provided by County departments revealed that the County expends a substantial amount of money on non-mandated programs (p. 9).

- Our compilation and analysis revealed that there were 7 contracts in the 2016 Recommended Budget that were not justified by the responsible County department (Schedule 1).

- Seventeen of the 510 disclosure forms mailed to contract agencies were not returned to the Audit Division (Schedule 2).

- Fourteen contract agencies reported total administrative expenses that were greater than 20% of the agency's total reported program expenses (Schedule 3).

- Our review identified 46 records in the database where program revenue reported on a disclosure form exceeded program expenses by $20,000 or more (Schedule 4).

- Our review identified 40 agencies which reported total agency revenues in excess of total agency expenses by $100,000 or more (Schedule 5).

- Our review identified 45 contract agencies for which the reported employee salary information (salaries not necessarily charged to the County funded program) disclosed at least one individual who earned $150,000 or more per year (Schedule 6).

- Our review identified 3 contracts for which the requested 2016 contract amount was less than $5,000 (Schedule 7).

- Our analysis of the data provided by County departments regarding the 2016 (requested) budget disclosed 18 contracts for which the net budgeted cost to the County would be greater than $500,000 (Schedule 8).

Summary of Significant Recommendations:

- All County departments should review the programs they administer and judiciously evaluate the necessity for each of the department's current and future contracts.

- The responsible County departments related to the agencies identified on Schedule 1 (p. 15) should complete a Contract Agency Evaluation Form and provide justification to the Legislature prior to the contracts being approved for funding in the 2016 Operating Budget.

- County funds will not be released to any of the contract agencies identified on Schedule 2 (p. 16) until the agencies have complied with the provisions of Suffolk County Local Law 18-2013. Funding will only be restored through a stand-alone resolution after all of required information has been submitted to the Department of Audit and Control.

- The 14 contract agencies identified on Schedule 3 (p. 17) are not eligible for any County funding in any subsequent fiscal year unless such funding is approved by a separate, standalone resolution or procedural motion of the Suffolk County Legislature in accordance with Section C4-35 of the Suffolk County Charter.

- The administering County departments should require agencies to submit their most recent financial statement prior to the final negotiation of contracts and should review these financial statements to determine the financial condition of the agencies and to identify alternate funding sources available to the agencies.

- Not-for-profit agencies which consistently generate a profit should be reassessed by the administering County departments to determine if County funding of these agencies is warranted or if the level of County funding should be decreased.

- The County departments responsible for administering the contracts identified on Schedule 6 (p. 20) should determine if these salaries are being charged under the County contracts they administer and if a disproportionate amount of salary expense is being charged to the County.

- Contracts should not be awarded for amounts of less than $5,000 as stipulated by Suffolk County Local Law 13-2007.

- The contracts identified on Schedule 8 (p. 24) should be closely monitored by the administering County departments since they comprise approximately 29 % of the net cost to the County for all 2016 contract amounts requested.

BACKGROUND

The compilation and analysis of contract agency financial data was performed pursuant to Suffolk County Local Law 18-2013. Various County departments completed Departmental Contract Agency Evaluation forms and submitted the forms to the County Executive's Budget Office. The departments submitted their data electronically through a website maintained on the County's intranet site. The data was exported to a Microsoft Access Database which was then used to create this report. The following table presents the contract funding data submitted by the departments and reported to the Audit Division for the period 2014-2016:

Dept.	2014 Actual Contract Amount	2014 Actual Net County Cost	2015 Estimated Contract Amount	2015 Estimated Net County Cost	2016 Requested Contract Amount	2016 Requested Net County Cost
DPW	$ 41,748,913	$ 34,863,467	$ 45,625,656	$ 45,625,656	$ 47,288,494	$ 47,288,494
DSS	8,870,534	2,375,761	10,078,308	2,675,023	8,673,386	2,670,923
EDP	4,244,624	4,244,624	4,416,542	4,416,542	3,274,019	3,274,019
EXE	6,481,717	4,348,268	7,253,521	4,776,860	6,971,545	4,576,028
FRE	1,935,733	1,935,733	1,935,733	1,935,733	1,935,733	1,935,733
HSV	46,259,634	17,680,438	57,925,188	24,983,933	55,870,410	25,907,172
LAB	18,878	18,878	19,000	19,000	19,000	19,000
LAW	214,277	-	723,184	-	-	-
PKS	279,988	279,988	324,444	324,444	-	-
POL	1,205,472	1,205,472	1,285,361	1,285,361	1,285,361	1,285,361
PRO	2,569,218	1,505,371	4,097,977	1,982,109	3,584,955	2,010,419
Total	$ 113,828,988	$ 68,458,000	$ 133,684,914	$ 88,024,661	$ 128,902,903	$ 88,967,149

(See Notes to Schedules, p. 25, Note 2)

The Suffolk County Legislature required additional contract agency information that was not contained on the Departmental Contract Agency Evaluation Forms, such as, total revenue received for the program, specific salary information and other data that would assist in determining the effectiveness and efficiency of various programs funded by Suffolk County. Therefore, the Audit Division utilized a four-page form titled "Contract Agency Disclosure Form" in order to collect this data directly from the various contract agencies. A Disclosure Form was created for every contract included on the Departmental Contract Agency Evaluation Forms. The Disclosure Forms were mailed directly to the contract agencies on June 22, 2015.

There were numerous forms received which contained erroneous, irrelevant and incomplete data. These Contract Agency Disclosure Forms were corrected if the errors or omissions were obvious; otherwise, the agencies were contacted directly by Audit Division staff members in an attempt to obtain more accurate and relevant data. All oversight departments were notified several times from August 24, 2015 to September 15, 2015 of the agencies that had not responded by the August 15, 2015 deadline, and were requested to inform their agencies of the reporting requirement and to advise them to submit the required information. All agencies that failed to

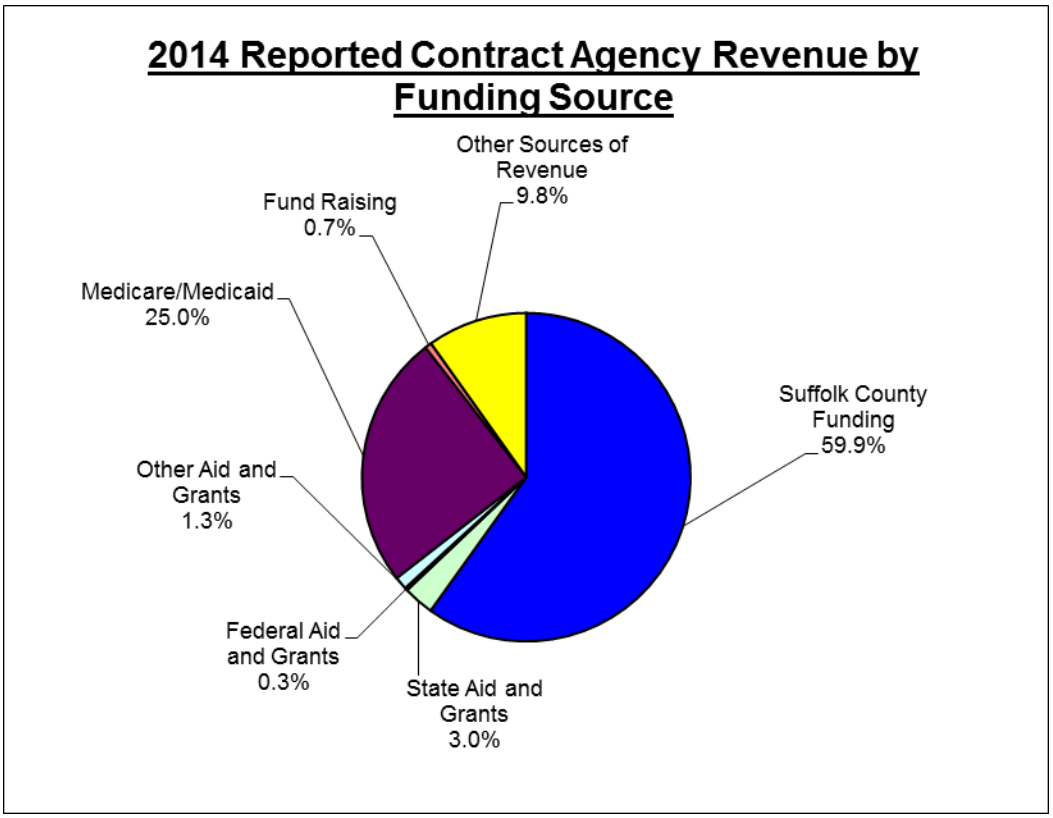
return the Disclosure Form by September 15, 2015 were not included in the Access database. This database was used to compile all of the data submitted by contract agencies on their Contract Agency Disclosure Forms. The compiled data was then subject to various analyses in an attempt to assist the Suffolk County Legislature and the Budget Review Office in their budgetary evaluation process.

As a result of compiling the data from the 493 Disclosure Forms submitted to the Audit Division, we determined that County funding of these 493 contracts represented approximately 60% of the total revenue reported by the contract agencies for these programs (Chart, p. 6). Suffolk County funding, federal aid, state aid and other revenue reported for these contracts were as follows:

Source of Funding	2014 (Actual)	2015 (Estimate)
Suffolk County Funding*	$ 113,761,147	$ 133,567,445
State Aid and Grants	5,748,586	4,942,758
Federal Aid and Grants	547,045	595,852
Other Aid and Grants	2,396,284	2,489,444
Medicare/Medicaid	47,527,679	61,432,619
Fund Raising	1,262,573	2,339,869
Other Sources of Revenue	18,694,849	28,265,363
Total Revenues Reported	$ 189,938,163	$ 233,633,350

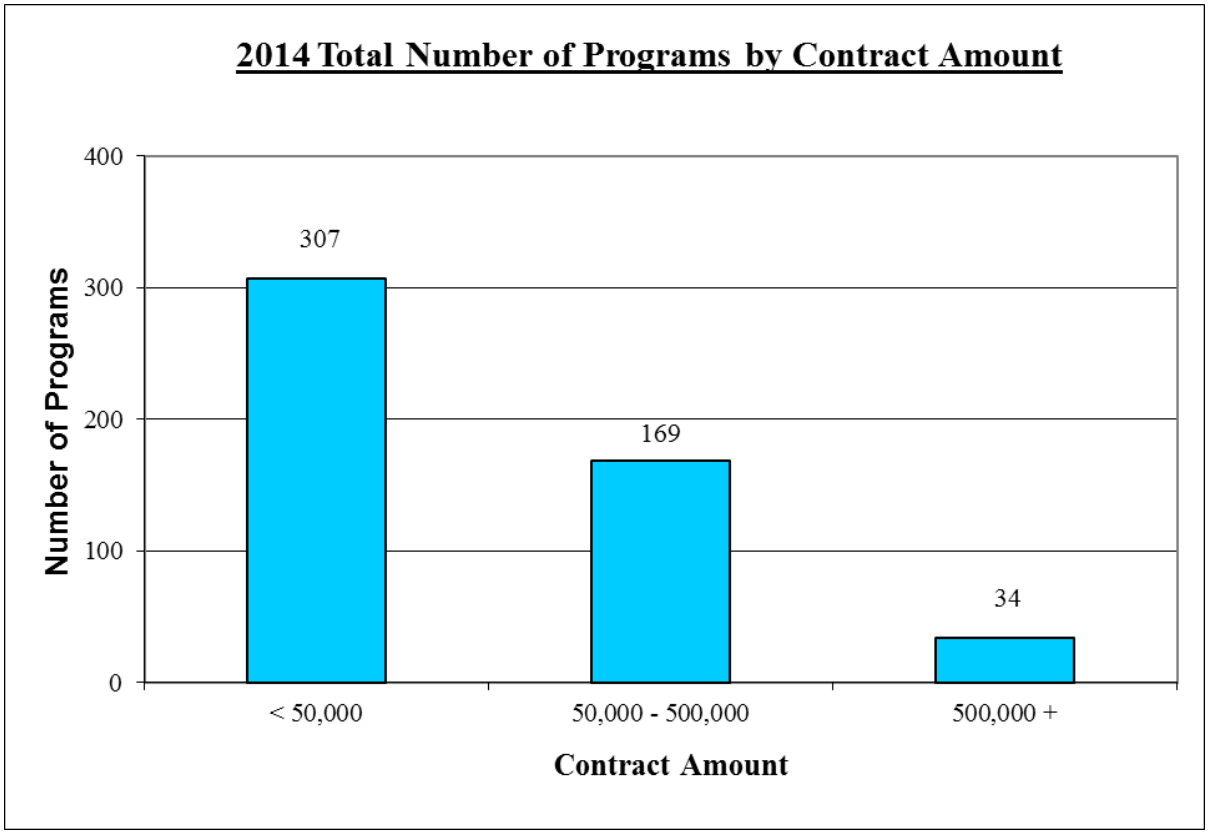
* (Incl. Federal and State Aid Pass Through)

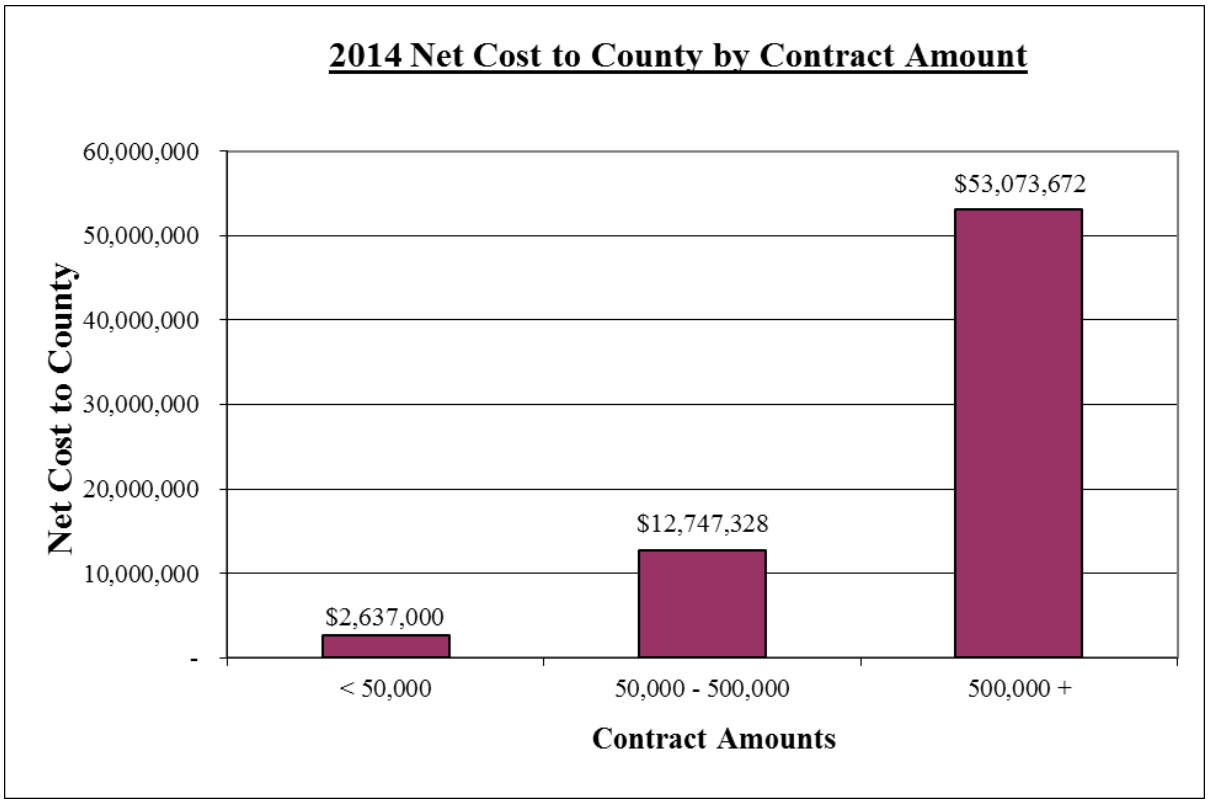
In addition to County funding, agencies reported receiving approximately 5% of their funding directly from federal, state and local grants. The remaining revenue categories represent approximately 35% of the contract agencies' program funding.



Total expenses reported on the 493 Disclosure Forms submitted to the Audit Division were $196,723,012 for 2014 and $239,130,854 for 2015.

Our analysis revealed that 307 of the 510 contracts (60%) entered into the Contract Agency Database had a total contract budget of less than $50,000 and a net cost to the County of $2,637,000. Our analysis further found that 169 of the 510 contracts (33%) had a total contract budget from $50,000 to $500,000 with a total net cost to the County of $12,747,328; and 34 of the 510 contracts (7%) had a total contract budget of $500,000 or more with a total net cost to the County of $53,073,672 (Charts, p. 7).


2014 Total Number of Programs by Contract Amount
Number of Programs
400
300
200
100
0
307
169
34
< 50,000
50,000 - 500,000
500,000 +
Contract Amount


2014 Net Cost to County by Contract Amount
Net Cost to County
60,000,000
50,000,000
40,000,000
30,000,000
20,000,000
10,000,000
-
$2,637,000
$12,747,328
$53,073,672
< 50,000
50,000 - 500,000
500,000 +
Contract Amounts

SCOPE AND METHODOLOGY

- Designed a "Contract Agency Disclosure Form" and created a related Microsoft Access database that summarized the information provided by each contract agency.

- Printed and mailed 510 Contract Agency Disclosure Forms to agencies funded by the County.

- Performed data entry of the 493 Contract Agency Disclosure Forms that were returned to the Audit Division.

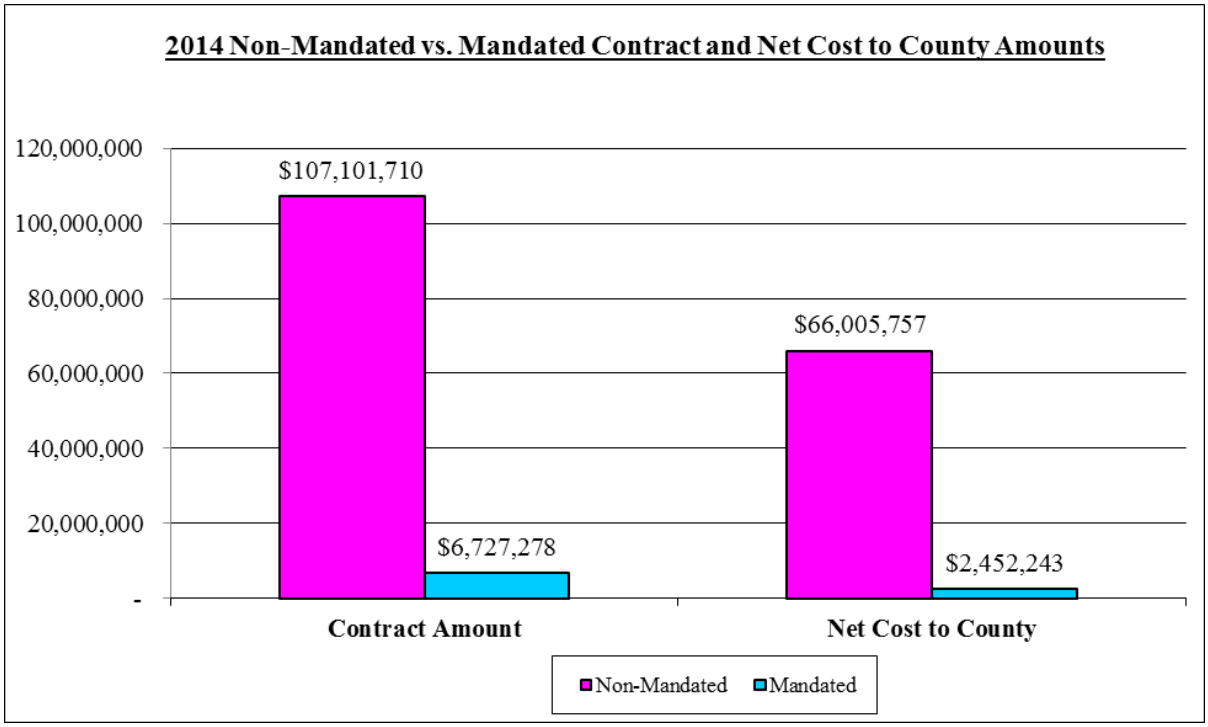
- Performed various analyses to determine the accuracy and reliability of data on the disclosure forms received from the contract agencies.

- Adjusted data recorded in the Microsoft Access database to reflect any changes that could be accurately verified through direct contact with contract agencies or through other means. It should be noted however, that due to the high volume of data exceptions and the time constraints imposed as a result of budgetary deadlines, we could not assure the reliability of the data provided by the contract agencies.

AUDIT RESULTS

Our analysis of the contract agency data provided by County departments revealed that the County expends a substantial amount of money on non-mandated programs. Of the 510 contracts entered into our database, we found that 472 contracts were for non-mandated programs and 38 were for mandated programs. As illustrated in Chart 1 below, contract amounts for non-mandated programs during 2014 totaled $107,101,710 with a net cost to the County of $66,005,757, while mandated programs totaled $6,727,278 with a net cost to the County of $2,452,243.

Chart 1



Although a large percentage of County funding that is spent for non-mandated programs is reimbursed to the County through federal and state aid, the net cost of these programs to the County is still significant and the opportunity may exist to reduce or eliminate funding to non-mandated programs.

Our compilation and analysis revealed that there were 7 contracts in the 2016 Recommended Budget that were not justified by the responsible County department (Schedule 1). An All-Department-Heads-Memorandum (ADHM) from the County Executive dated May 5, 2015 pertaining to the 2016 Operating Budget Requests specifically states, "Pursuant to Section 4-5 of the Suffolk County Charter, all County departments and agencies are required to submit to the County Executive's Budget Office estimates of revenues and expenditures for the fiscal year beginning January 1, 2016. Incorporated in the 2016 Budget

Request is the Contract Agency Evaluation Form. This form MUST be submitted for every contract agency (defined as agencies funded from objects 4770 and 4980) that is funded in the Operating Budget. Contract agencies that are not justified will not be recommended in the 2016 budget."

A Contract Agency Evaluation Form was not completed by the responsible County departments for the agencies identified on Schedule 1 (p. 15). Although the recommended budget is zero for three of the agencies, funding for four agencies was included in the requested budget even though the contract was not justified by the responsible County department in accordance with Local Law 18-2013.

Seventeen of the 510 Disclosure Forms mailed to contract agencies were not returned to the Audit Division (Schedule 2). Suffolk County Local Law 18-2013, Section 189-66 (B and C) specifically states, "All contract agencies must submit their completed disclosure form, their most recent audited financial statements or a financial report for the agency's most recent fiscal year, and a schedule of all employees and their salaries for the previous calendar year to the Department of Audit and Control no later than September 15th each year. A contract agency's failure to submit its disclosure form and/or any other required document shall constitute noncompliance. **A noncompliant contract agency shall not receive funding for any of its programs in the subsequent year's operating budget**. Funding may be restored through a standalone resolution only after all required information has been submitted."

Disclosure Forms were created for every record that was generated from the Departmental Contract Agency Evaluation Forms submitted to the Budget Office, and were mailed directly to the contract agencies by June 22, 2015. All contract agencies were instructed to complete and return the Disclosure Forms to the Audit Division by August 15, 2015. All oversight departments were notified several times from August 24, 2015 to September 15, 2015 of the agencies that had not responded by the deadline, and were requested to inform their agencies of the reporting requirement and to advise them to submit the required information. All forms that were received on or before September 15, 2015 were included in the database.

The 17 contracts for which disclosure forms were not submitted are summarized by department below, and are detailed on Schedule 2.

Department*	Number of Contracts	2014 Actual Contract Amount	2015 Estimated Contract Amount	2016 Requested Contract Amount
DSS	1	$ 5,000	$ 5,000	$ 5,000
EDP	6	20,000	30,000	-
EXE	4	7,200	41,469	21,469
PKS	6	35,763	41,000	-
Totals	17	$ 67,963	$ 117,469	$ 26,469

(* See Notes to Schedules, p. 25, Note 2)

Fourteen contract agencies reported total administrative expenses that were greater than 20% of the agency's total reported program expenses (Schedule 3). The percentage of administrative expenses in all instances appears to be excessive. Suffolk County Local Law 13-2007 states that no contract agency which has "incurred total administrative expenses greater than 20% of reported total agency program expenses in a fiscal year shall be eligible for funding by the County of Suffolk from County funds, in any subsequent fiscal year, unless such funding is approved by a separate, stand alone resolution or procedural motion of the Suffolk County Legislature. Such a resolution will require a two-thirds vote of the full membership of the Legislature for approval."

Our analysis identified 46 records in the database where program revenue reported on a disclosure form exceeded program expenses by $20,000 or more (Schedule 4). Upon analyzing the data, we determined that if reported program revenue was greater than reported program expenses the County could be presented with an opportunity to reduce funding and yet not affect program services. Additionally, if the agencies are receiving revenue from other sources there may be an opportunity for a further reduction of County funding.

Our analysis identified 40 agencies which reported total Agency revenues in excess of total Agency expenses by $100,000 or more (Schedule 5).

Our analysis identified 45 contract agencies for which the reported employee salary information (salaries not necessarily charged to the County funded program) disclosed at least one individual who earned $150,000 or more per year (Schedule 6). A total of 144 employees of these 45 contract agencies were reported to have earned in excess of $150,000 or more per year.

Our analysis identified 3 contracts for which the requested 2016 contract amount was less than $5,000 (Schedule 7). Suffolk County Local Law 13-2007, Section 189-41 requires all County contracts with contract agencies to be for an amount of at least $5,000.

Our analysis of the data provided by County departments regarding the 2016 (requested) budget disclosed 18 contracts for which the net budgeted cost to the County would be greater than $500,000 (Schedule 8). These contracts combined represent a net cost to the County of $25,726,839.

RECOMMENDATIONS

- All County departments should review the programs they administer and judiciously evaluate the necessity for each of the department's current and future contracts.

- The Legislature should remove from the operating budget the four contracts identified on Schedule 1 (p. 15) for which 2016 funds were recommended. If it is determined that any of the contracts on Schedule 1 should be funded, the responsible County departments related to the agencies should complete a Contract Agency Evaluation Form and provide justification to the Legislature prior to the contracts being approved for funding in the 2016 Operating Budget. In addition, the contract agencies will be required to submit a Contract Agency Disclosure Form along with all supporting documents to the Comptroller's Office for review prior to any 2016 funds being released.

- County funds will not be released to any of the contract agencies identified on Schedule 2 (p. 16) until the agencies have complied with the provisions of Suffolk County Local Law 18-2013. In addition, funds will not be released to any of these agencies for any of its programs in the subsequent year's operating budget until the required information has been submitted to the Department of Audit and Control and a stand-alone resolution has been executed.

- The 14 contract agencies identified on Schedule 3 (p. 17) are not eligible for any County funding in any subsequent fiscal year unless such funding is approved by a separate, standalone resolution or procedural motion of the Suffolk County Legislature in accordance with Section C4-35 of the Suffolk County Charter.

- The administering County departments should require agencies to submit their most recent financial statement prior to the final negotiation of contracts and should review these financial statements to determine the financial condition of the agencies and to identify alternate funding sources available to the agencies.

- Not-for-profit agencies which consistently generate a profit should be reassessed by the administering County departments to determine if County funding of these agencies is warranted or if the level of County funding should be decreased.

- The County departments responsible for administering the contracts identified on Schedule 6 (p. 20) should determine if these salaries are being charged under the County contracts they administer and if a disproportionate amount of salary expense is being charged to the County.

- Contracts should not be awarded for amounts of less than $5,000 as stipulated by Suffolk County Local Law 13-2007.

- The contracts identified on Schedule 8 (p. 24) should be closely monitored by the administering County departments since they comprise approximately 41% of the net cost to the County for all 2016 contract amounts requested.

This report is intended solely for the information and use of the Suffolk County Legislators, Budget Review Office personnel, and responsible Suffolk County Officials, and is not intended to be and should not be used by anyone other than these specified parties. However, this report is available for public inspection.

SCHEDULES

Schedule 1

Contract Agency Disclosure Review
Contract Agencies Not Justified but Included in 2016 Recommended Operating Budget
For the 2014/2015 Reporting Period

Dept.	Activity Code	Contractor Name	2015 Adopted Contract Amount	2015 Estimated Contract Amount	2016 Contract Amount Requested	2016 Contract Amount Recommended
EXE	GEY1	Family Service League	$ 40,252	$ 40,252	$ 40,252	$ 39,447
PKS	HHX1	IGHL Foundation	50,000	50,000	50,000	-
MSC	JGH1	Suffolk County Historical Society	295,465	295,465	329,283	329,283
MSC	JGI1	Walt Whitman Birthplace	138,789	138,789	148,394	148,394
EXE	JRS1	The Disability Opportunity Fund	40,000	40,000	40,000	-
PKS	JUC1	Nissequogue River State Park Foundation	5,000	5,000	5,000	-
HSV	JVO1	New Horizon MH Clinic	-	110,335	310,564	310,564
			$ 569,506	$ 679,841	$ 923,493	$ 827,688

See Notes to Schedules (p. 25)

Schedule 2

Contract Agency Disclosure Review
Noncompliant Agencies
For the 2014/2015 Reporting Period

Notes	Control Number	Activity Code	Dept.	Contractor Name	2014 Actual Contract Amount	2015 Estimated Contract Amount
	24569	JCW1	PKS	Babylon Town Historical Society	$ 4,939	$ 5,000
	24468	GVU1	EDP	Bayport Blue Point Chamber of Commerce, Inc.	5,000	5,000
	25092	JTW1	EXE	Brentwood Association of Concerned Citizens	-	5,000
	24729	JTL1	EDP	Brentwood Chamber of Commerce Foundation Inc.	-	5,000
(5)	24602	JHM1	PKS	Deepwells Farm Historical Society	5,000	5,000
	24565	JKX1	EDP	Dix Hills Performing Arts Center	15,000	-
(5)	24537	HYG1	PKS	Eastville Community Historical Society	5,000	5,000
	24770	JTP1	EDP	Friends of the Coltrane Home in Dix Hills	-	5,000
(5)	24682	JQX1	EDP	Greater Mastic Beach Chamber of Commerce	-	10,000
	24789	JTM1	EDP	Hispanic United Veterans Inc. New York	-	5,000
(5)	25095	GHQ1	EXE	Middle Country Youth Association	-	15,000
	24371	DDK1	EXE	Smithtown Veterans Youth Program, Inc.	-	14,269
	24536	HXP1	EXE	South East Concerned Civic Association	7,200	7,200
	24666	JPW1	PKS	South Fork Natural History Museum	-	5,000
	24564	JBS1	DSS	St. Elizabeth's Roman Catholic Church Parish Outreach	5,000	5,000
(5)	24648	JNV1	PKS	The Bellport-Brookhaven Historical Society	10,000	10,000
(5)	24484	HEP1	PKS	Three Village Historical Society	10,824	11,000
					$ 67,963	$ 117,469

See Notes to Schedules (p. 25)

Schedule 3

Contract Agency Disclosure Review
Agencies with Administrative Expenses
Greater than 20% of Total Agency Program Expenses
For the 2014/2015 Reporting Period

Contract Agency	2014 Total Reported Administrative Expenses	2014 Total Reported Agency Program Expenses	2014 Total Administrative Expenses as a % of Total Agency Program Expenses
Mastic Beach Property Owners Association	$ 72,993	$ 86,255	84.62%
Central Islip Civic Council, Inc.	219,923	445,300	49.39%
Mount Sinai Heritage Trust, Inc.	86,561	180,935	47.84%
Youth Directions and Alternatives	142,964	312,470	45.75%
The Sunshine Center	171,509	422,791	40.57%
Huntington Township Chamber of Commerce, Inc.	130,643	340,739	38.34%
Northport Historical Society	30,569	88,014	34.73%
Youth Resource Center of Sag Harbor	10,149	30,851	32.90%
Babylon Village Youth Project	15,378	53,226	28.89%
Huntington Historical Society	60,168	243,307	24.73%
Long Island Council on Alcoholism and Drug Dependence (LICADD)	230,963	942,435	24.51%
Daytop Village, Inc.	5,230,364	23,225,239	22.52%
Lifeline Mediation Center	49,246	225,531	21.84%
Skills Unlimited, Inc.	594,223	2,750,753	21.60%

See Notes to Schedules (p. 25)

Schedule 4

Contract Agency Disclosure Review
Contracts with Program Revenue Exceeding Program Expenses
by at Least $20,000
For the 2014/2015 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program Name	2014 Reported Program Revenue	2014 Reported Program Expenses	2014 Reported Program Surplus
24436	GNR1	HSV	Federation of Organizations	Health Home Care Management	$ 4,023,045	$ 2,757,439	$ 1,265,606
24317	APK1	HSV	Sayville Project	Health Home Care Management	2,206,462	1,536,184	670,278
24561	JAZ1	HSV	Pederson-Krag Center, Inc.	PROS Smithtown	1,307,163	809,297	497,866
24560	JAY1	HSV	Pederson-Krag Center, Inc.	PROS Coram	2,458,408	2,013,193	445,215
24353	AWF1	DSS	Victims Information Bureau of Suffolk, Inc.	Non-Residential Domestic Violence	787,551	419,124	368,427
24534	HWH1	EDP	East End Arts and Humanities Council, Inc.	Winterfest	308,229	10,000	298,229
24593	JGV1	EDP	Huntington Township Chamber of Commerce, Inc.	Legislative Cultural Omnibus Grant	482,999	211,700	271,299
25041		HSV	Hudson River Healthcare, Inc. - Tri-Community Health Center	Healthcare Services at Tri-Community Health Center	2,400,537	2,162,372	238,165
24654	JPB1	HSV	Suffolk County Perinatal Coalition	Enhanced Breastfeeding with WIC	361,617	136,304	225,313
24103		PRO	Eastern Long Island Hospital	Substance Abuse and Mental Health Treatment	1,372,619	1,155,489	217,130
24389	GEC1	HSV	Pederson-Krag Center, Inc.	ACT Team - Huntington	1,068,536	870,166	198,370
24449	GPN1	HSV	Pederson-Krag Center, Inc.	ACT Team - Smithtown	1,126,267	942,679	183,588
24249	ACE1	EXE	Bridgehampton Child Care and Recreation Center, Inc.	Youth Program	586,120	428,266	157,854
24303	ANL2	HSV	Pederson-Krag Center, Inc.	Health Home	327,600	191,336	136,264
24479	GZW1	EDP	Bay Street Theatre Festival Inc.	Legislative Cultural Omnibus Grant	552,246	444,544	107,702
24677	JQK1	EXE	Family Life Center	Wyandanch Youth Center	245,924	140,570	105,354
24408	GGG1	HSV	Pederson-Krag Center, Inc.	Family Support Respite	402,417	302,325	100,092
24460	GUU1	HSV	Pederson-Krag Center, Inc.	Child & Family Emergency Care	299,944	208,085	91,859
24631	JKY1	EDP	East End Tourism Alliance	Cultural Omnibus	183,482	94,694	88,788
24241		FRE	Vocational Extension and Education Board	Firefighter Training	2,297,750	2,217,765	79,985
24407	GGF1	HSV	Pederson-Krag Center, Inc.	MICA-TFIP	528,543	448,992	79,551
24424	GKJ1	EXE	Lifeline Mediation Center	Youth Program	135,367	58,567	76,800
24451	GST1	HSV	Pederson-Krag Center, Inc.	School Support Program	431,738	359,621	72,117
24638	JLH1	DSS	East Hampton Food Pantry	Commodity Distribution	281,961	211,954	70,007
24618	JJW1	EDP	Smithtown Performing Arts Council, Inc.	Legislative Cultural Omnibus Grant	110,000	50,000	60,000
24462	GVB1	EXE	Friends of RSVP of Suffolk County, Inc.	IIIB Telephone Reassurance/Friendly Visiting	117,595	61,198	56,397
24273	AHM1	HSV	Federation of Organizations	ICM Service Dollars and ACM	373,251	319,411	53,840
24361	AYF1	EXE	West Islip Youth Enrichment Services, Inc.	Youth Program	221,755	169,231	52,524
24383	GDD1	PRO	Victims Information Bureau of Suffolk, Inc.	STOP Violence Against Women	159,017	109,162	49,855
24146		EXE	Nesconset Center for Nursing & Rehabilitation	IIIE Short Term Respite	114,696	70,652	44,044
24478	GZI1	HSV	Federation of Organizations	Adult Home Peer Services	731,110	691,378	39,732
24531	HVS1	DSS	Community Food Council, Inc.	Commodities Distribution	44,354	5,000	39,354
24448	GPM1	HSV	Pederson-Krag Center, Inc.	Single Point of Access	203,755	169,900	33,855
24457	GUR1	HSV	Federation of Organizations	CSS Transportation	843,126	811,289	31,837
24463	GVD1	EXE	Friends of RSVP of Suffolk County, Inc.	III-D Health Promotion Activities	62,564	31,160	31,404
24163		EXE	Faith Baptist Church of Coram	IIIC Nutrition	93,742	62,575	31,167
24325	AQX2	HSV	Alternatives Counseling Services	Alternatives	1,280,164	1,250,764	29,400
24486	HEW1	HSV	Association for Mental Health and Wellness	Health Home Care Management	216,814	188,852	27,962
24676	JQJ1	HSV	Association for Mental Health and Wellness	Veterans Post Traumatic Stress Disorder	191,836	164,764	27,072
24687	JRC1	EDP	PlazaMAC, Inc	Legislative Cultural Omnibus Film Grant	153,843	127,673	26,170
24532	HWA1	DSS	Sag Harbor Community Food Pantry, Inc.	Commodities Distribution	107,184	81,081	26,103
24428	GKU1	HSV	Pederson-Krag Center, Inc.	Clinic Assisted Outpatient Treatment	85,847	60,555	25,292
24437	GNS1	HSV	Association for Mental Health and Wellness	Health Home Care Management	302,530	279,380	23,150
24510	HOR1	DSS	Our Lady of Lourdes Parish Outreach	Commodities Distribution	63,082	40,173	22,909
25038	JRU1	PRO	Boys & Girls Club of the Bellport Area	Youth Program	24,774	3,172	21,602
24529	HVP1	EDP	Southampton Cultural Center	Legislative Cultural Omnibus Grant	40,400	19,900	20,500

See Notes to Schedules (p. 25)

Schedule 5

Contract Agency Disclosure Review
Agencies with Total Revenues Exceeding Total Expenses
by at Least $100,000
For the 2014/2015 Reporting Period

Notes	Contractor Name	2014 Reported Agency Revenue	2014 Reported Agency Expenses	2014 Reported Agency Surplus
(4)	Sylvester Manor Educational Farm	$ 13,302,595	$ 1,322,513	$ 11,980,082
	Hudson River Healthcare Inc.	95,869,814	87,171,414	8,698,400
	Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	1,001,940,836	995,015,790	6,925,046
	Stony Brook University Hospital - Medical Control	1,173,300,125	1,167,956,827	5,343,298
	Peconic Bay Medical Center	152,845,205	149,522,345	3,322,860
	Federation of Organizations	34,975,036	32,792,884	2,182,152
	Concern for Independent Living	28,849,765	26,969,982	1,879,783
	Association for Mental Health and Wellness	10,177,152	8,740,207	1,436,945
	Legal Aid Society of Suffolk County	15,873,336	14,523,750	1,349,586
	The Perlman Music Program	3,673,813	2,423,605	1,250,208
	YMCA of Long Island	32,705,509	31,684,696	1,020,813
	Patchogue Village Center for the Performing Arts dba Patchogue Theatre	1,974,076	958,003	1,016,070
	Jewish Association for Services for the Aged	43,198,296	42,246,847	901,449
	Tesla Museum	882,791	127,363	755,428
	Central Nassau Guidance & Counseling Svcs Inc	15,030,981	14,346,114	684,867
	Parrish Art Museum	5,669,520	5,021,626	647,894
	North American Family Institue, Inc.	90,771,073	90,195,483	575,590
	Long Island Coalition for the Homeless, Inc.	1,355,056	801,455	553,601
	Economic Opportunity Council of Suffolk, Inc.	10,932,037	10,447,341	484,696
	Huntington Historical Society	719,146	303,475	415,671
	John T. Mather Memorial Hospital	292,339,908	291,961,000	378,908
	Family Service League, Inc	29,850,583	29,573,121	277,462
	United Veteran's Beacon House, Inc.	5,300,601	5,043,048	257,553
	Ketcham Inn Foundation, Inc.	272,275	15,894	256,381
	Hampton International Film Festival	1,531,317	1,306,635	224,682
	Family Residences & Essential Enterprises, Inc.	92,056,404	91,833,427	222,977
	Montauk Historical Society	1,286,696	1,071,928	214,768
	Suffolk County Special Olympics	8,013,370	7,804,087	209,283
	Nassau-Suffolk Hospital Council	2,116,943	1,917,119	199,824
	Performing Arts Center of Suffolk County, Inc	4,417,724	4,228,781	188,943
	EAC, Inc.	18,804,771	18,644,014	160,757
	Bridgehampton Child Care and Recreation Center, Inc.	582,934	428,266	154,668
	Long Island Association of AIDS Care	6,393,351	6,240,458	152,893
	Center for Addiction Recovery and Empowerment (CARE)	1,119,955	968,584	151,371
	North Shore Youth Council	1,468,515	1,324,017	144,498
	Gallery North, Inc.	575,525	431,853	143,672
	West Islip Youth Enrichment Services, Inc.	1,884,170	1,747,747	136,423
	United Cerebral Palsy	54,548,446	54,415,741	132,705
	Huntington Township Chamber of Commerce, Inc.	593,177	471,382	121,795
	HALO Network, Inc.	2,250,942	2,135,743	115,199

See Notes to Schedules (p. 25)

Schedule 6

Contract Agency Disclosure Review
Agencies with Employee Salaries
Greater than $150,000
For the 2014/2015 Reporting Period

Contractor Name	Title	2014 Reported Salary
BOCES II	Chief Operating Officer	$ 204,100
BOCES II	Associate Superintendent Management Services	187,458
BOCES II	Associate Superintendent Educational Services	181,560
BOCES II	Associate Superintendent Human Resources	178,169
BOCES II	Director of Business Services	173,659
Brookhaven Memorial Hospital Center	President & CEO	683,845
Brookhaven Memorial Hospital Center	Vice President of Finance & CFO	370,695
Brookhaven Memorial Hospital Center	Chief Nursing Officer	302,117
Brookhaven Memorial Hospital Center	Senior Development Officer	302,000
Brookhaven Memorial Hospital Center	Chief Information Officer	243,661
Catholic Charities of the Diocese of Rockville Centre	Chief Executive Officer	264,506
Catholic Charities of the Diocese of Rockville Centre	Chief Operating Officer	177,962
Catholic Charities of the Diocese of Rockville Centre	Medical Director	176,467
Catholic Charities of the Diocese of Rockville Centre	Chief Financial Officer	162,137
Concern for Independent Living	Executive Director	261,913
Concern for Independent Living	Senior Associate Executive Director	178,297
Cornell Cooperative Extension of Suffolk County	Executive Director	160,000
Daytop Village, Inc.	Chief Executive Officer	250,008
Daytop Village, Inc.	Senior VP / General Counsel	185,860
Daytop Village, Inc.	Senior VP / Chief Clinical Officer	180,391
Daytop Village, Inc.	Senior VP / Medical	160,000
Daytop Village, Inc.	Chief Financial Officer	158,390
EAC, Inc.	President & CEO	239,598
EAC, Inc.	Chief Operating Officer	189,108
Eastern Long Island Hospital	Chief Executive Officer	465,319
Eastern Long Island Hospital	Physician	379,351
Eastern Long Island Hospital	Physician	378,757
Eastern Long Island Hospital	Chief Financial Officer	252,696
Eastern Long Island Hospital	Vice President - Nursing	218,907
Economic Opportunity Council of Suffolk, Inc.	Chief Executive Officer	310,870
Economic Opportunity Council of Suffolk, Inc.	Chief Financial Officer	177,319
Family Residences & Essential Enterprises, Inc.	Chief Executive Officer	315,481
Family Residences & Essential Enterprises, Inc.	Chief Operating Officer	270,635
Family Residences & Essential Enterprises, Inc.	Chief Financial Officer	217,234
Family Residences & Essential Enterprises, Inc.	Psychiatrist	202,800
Family Residences & Essential Enterprises, Inc.	Strategic Business Officer	197,302
Family Service League, Inc.	President & CEO	225,823
Family Service League, Inc.	Chief Financial Officer	177,579
Family Service League, Inc.	Executive Vice President	174,547
Family Service League, Inc.	Psychiatrist	169,966
Family Service League, Inc.	Vice President	163,739
Federation of Organizations	Psychiatrist	248,369
Federation of Organizations	Chief Medical Officer	198,234
Federation of Organizations	Psychiatrist	189,584
Federation of Organizations	Chief Executive Officer	182,532
Federation of Organizations	Chief Operating Officer	160,000
Girl Scouts of Suffolk County, Inc.	President & CEO	201,178
Guild Hall of East Hampton, Inc.	Executive Director	176,309
Hands Across Long Island	Psychiatrist	191,658
Heckscher Museum	Executive Director	172,000
Hope for Youth, Inc.	Executive Director	190,027

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
Agencies with Employee Salaries
Greater than $150,000
For the 2014/2015 Reporting Period

Contractor Name	Title	2014 Reported Salary
Hudson River Healthcare, Inc.	President & CEO	663,942
Hudson River Healthcare, Inc.	Chief Financial Officer	380,170
Hudson River Healthcare, Inc.	Physician	324,358
Hudson River Healthcare, Inc.	Chief Operating Officer	315,470
Hudson River Healthcare, Inc.	Clinical Director	298,202
Huntington Hospital	Medical Director / Physician	221,082
Huntington Hospital	Physician	219,999
Huntington Hospital	Physician	192,979
Huntington Hospital	Physician	187,999
Huntington Hospital	Physician	164,307
Island Harvest	President & CEO	153,347
Jewish Association for Services for the Aged	Chief Executive Officer	325,000
Jewish Association for Services for the Aged	Chief Administrative Officer	280,908
Jewish Association for Services for the Aged	Director of Housing Management	200,000
Jewish Association for Services for the Aged	Chief Government and External Relations Officer	190,000
Jewish Association for Services for the Aged	Chief Service Officer	182,070
Jewish Board for Family & Children's Services	Chief Operating Officer	341,764
Jewish Board for Family & Children's Services	Chief Executive Officer	297,060
Jewish Board for Family & Children's Services	Chief Legal & Strategy Officer	282,769
Jewish Board for Family & Children's Services	Chief Financial Officer	279,404
Jewish Board for Family & Children's Services	Executive Program Director	262,320
John T. Mather Memorial Hospital	President	688,941
John T. Mather Memorial Hospital	Director of Intensivists	615,425
John T. Mather Memorial Hospital	Director of Interventional Radiology	525,840
John T. Mather Memorial Hospital	Interim Director of Emergenct Medicine	436,989
John T. Mather Memorial Hospital	Chief Medical Officer	432,792
Legal Aid Society of Suffolk County	Attorney in Charge	170,034
Long Island Association of AIDS Care	President & CEO	244,104
Long Island Association of AIDS Care	Chief Operating Officer	156,450
March of Dimes Foundation	President	503,692
March of Dimes Foundation	Chief Operating Officer	398,847
March of Dimes Foundation	Chief Medical Director	376,614
March of Dimes Foundation	Chief Financial Officer	245,526
March of Dimes Foundation	General Counsel	299,972
Maryhaven Center of Hope, Inc.	President & CEO	426,388
Maryhaven Center of Hope, Inc.	Vice President of Finance	230,659
Nassau-Suffolk Hospital Council	Chief Executive Officer	389,110
Nassau-Suffolk Hospital Council	Chief Operating Officer	190,095
Nesconset Center for Nursing & Rehabilitation	Administrator	197,469
Nesconset Center for Nursing & Rehabilitation	Chief Executive Officer	168,680
North American Family Institue, Inc.	President	272,111
North American Family Institue, Inc.	Chief Operating Officer	176,984
North American Family Institue, Inc.	Director of Marketing	170,031
Parrish Art Museum	Director	228,750
Peconic Bay Medical Center	Physician	904,028
Peconic Bay Medical Center	Chief Executive Officer	762,934
Peconic Bay Medical Center	Chief Financial Officer	353,406
Peconic Bay Medical Center	Vice President of Medical Affairs	334,997
Peconic Bay Medical Center	Physician	323,199
Pederson-Krag Center, Inc.	Executive Director	198,866
Phoenix Houses of Long Island, Inc.	President	630,300
Phoenix Houses of Long Island, Inc.	Chief Medical Officer	446,697
Phoenix Houses of Long Island, Inc.	Chief Operating Officer	358,423
Phoenix Houses of Long Island, Inc.	Chief Financial Officer	308,900
Phoenix Houses of Long Island, Inc.	Psychiatrist	293,760

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
Agencies with Employee Salaries
Greater than $150,000
For the 2014/2015 Reporting Period

Contractor Name	Title	2014 Reported Salary
Project Outreach	President	287,841
Project Outreach	Executive Vice President	217,829
Project Outreach	Vice President of Finance	187,012
Project Outreach	Vice President	153,567
Research Foundation of SUNY Stony Brook for Staller Center for the Arts	Director of Staller Center	232,743
SCO Family of Services, Inc.	Executive Director	342,801
SCO Family of Services, Inc.	Psychiatrist	269,663
SCO Family of Services, Inc.	Psychiatrist	256,920
SCO Family of Services, Inc.	Psychiatrist	245,527
SCO Family of Services, Inc.	Executive Director	215,233
South Oaks Hospital	President & CEO	630,682
South Oaks Hospital	Service Director	370,154
South Oaks Hospital	Chief Operating Officer & CFO	365,710
South Oaks Hospital	Service Director	300,620
South Oaks Hospital	Service Director	274,852
Southside Hospital	Medical Director	226,599
Southside Hospital	Physician	161,473
Southside Hospital	Admnistrator - Health Center	155,000
Southside Hospital	Physician	150,539
Stony Brook University Hospital - Medical Control	Chief Executive Officer	1,018,908
Stony Brook University Hospital - Medical Control	Chief Financial Officer	493,497
Stony Brook University Hospital - Medical Control	Chief Medical Officer	463,998
Stony Brook University Hospital - Medical Control	Chief Information Officer	454,443
Stony Brook University Hospital - Medical Control	Chief Operating Officer	417,715
Suffolk County Special Olympics	President & CEO	161,806
Touro College - Jacob D. Fuchsberg Law Center	Dean and Professor of Law	291,719
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	265,197
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	251,197
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	231,397
Touro College - Jacob D. Fuchsberg Law Center	Professor of Law	225,343
United Cerebral Palsy	Executive Director	270,207
United Cerebral Palsy	Chief Financial Officer	189,207
Westhampton Beach Performing Arts Center, Inc.	Executive Director	193,400
YMCA of Long Island	President & CEO	300,000
YMCA of Long Island	Regional VP & Executive Director	189,000
YMCA of Long Island	Regional VP & Executive Director	189,000
YMCA of Long Island	Executive Director	160,000
YMCA of Long Island	Chief Financial Officer	155,750

See Notes to Schedules (p. 25)

Schedule 7

Contract Agency Disclosure Review
Requested Contract Amounts
Less than $5,000
For the 2014/2015 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program	2016 Contract Amount Requested	2016 Net Cost to County Requested
24501	HLE1	HSV	Catholic Charities of the Diocese of Rockville Centre	Bay Shore Outreach	$ 2,803	$ 2,803
24146		EXE	Nesconset Center for Nursing & Rehabilitation	IIIE Short Term Respite	1,314	329
24458	GUS1	HSV	Pederson-Krag Center, Inc.	Case Management Training	4,000	-

See Notes to Schedules (p. 25)

Schedule 8

Contract Agency Disclosure Review
Requested Contract Amounts
with a Net Cost to County Greater than $500,000
For the 2014/2015 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	2016 Contract Amount Requested	2016 Net Cost to County Requested
24260	AET3	HSV	Catholic Charities of the Diocese of Rockville Centre	$ 768,931	$ 768,931
24519	HSI1	EDP	Cornell Cooperative Extension of Suffolk County	608,599	608,599
24515	HSD1	EDP	Cornell Cooperative Extension of Suffolk County	579,215	579,215
24267	AGW1	HSV	Family Service League, Inc.	1,181,692	519,776
24525	HTU1	PRO	Family Service League, Inc.	642,185	642,185
24528	HUA1	PRO	Hope for Youth, Inc.	1,072,000	546,720
25032		HSV	Hudson River Healthcare Inc. - Coram Health Center	1,010,000	973,640
25034		HSV	Hudson River Healthcare, Inc - East Hampton / Southampton	799,857	771,062
25029		HSV	Hudson River Healthcare, Inc. - Brentwood Health Center	5,339,412	5,147,193
25037		HSV	Hudson River Healthcare, Inc. - Patchogue Health Center	2,191,588	2,112,691
25039		HSV	Hudson River Healthcare, Inc. - Riverhead Health Center	2,657,567	2,561,895
25040		HSV	Hudson River Healthcare, Inc. - Shirley Health Center	2,365,377	2,280,223
25041		HSV	Hudson River Healthcare, Inc. - Tri-Community Health Center	1,596,909	1,539,420
25042		HSV	Hudson River Healthcare, Inc. - Wyandanch (MLK) Health Center	2,374,282	2,288,808
24283	AIU1	HSV	Huntington Hospital	1,200,000	1,156,800
24680	JQU1	POL	Parents for Megan's Law	783,572	783,572
24305	ANL7	HSV	Pederson-Krag Center, Inc.	1,060,427	510,376
24241		FRE	Vocational Extension and Education Board	1,935,733	1,935,733
				$ 28,167,346	$ 25,726,839

See Notes to Schedules (p. 25)

Notes to Schedules

Contract Agency Disclosure Form Data
For the 2016 Budget Evaluation Process

(1) Basis of compilation, analysis and reporting: We compiled the Contract Agency Disclosure Form data received in an Access database. Attempts were made, whenever possible, to correct data which was obviously incorrectly reported; however, since this information was reported directly by the contract agencies and oversight departments and was not subject to verification or audit, we do not attest to the reliability of the reported data.

(2) The following abbreviations were used for various County departments in our schedules: DPW – Department of Public Works; DSS – Department of Social Services; EDP – Economic Development and Planning; EXE – County Executive; FRE – Fire, Rescue & Emergency Services; HSV – Department of Health Services; LAB – Labor; LAW – Law; PKS – Department of Parks and Recreation; POL – Police; PRO – Department of Probation.

(3) Data received from for-profit contract agencies was included in the database, but was not reported on Schedules 3 through 6 due to confidentiality reasons.

(4) Reported agency revenue includes a gift of real property valued at $11,873,856.

(5) This agency submitted their Contract Agency Disclosure Form and all required paperwork for this contract after the September 15, 2015 deadline; therefore, this record was not included in our database analysis. Although the agency is eligible for 2015 funding, this agency will need a standalone resolution to receive county funding in 2016 in accordance with Local Law 18-2013.