



**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER**

**Joseph Sawicki, Jr.
Comptroller**

A Compilation and Analysis of
**CONTRACT AGENCY
DISCLOSURE FORM DATA**
For the 2014 Budget Evaluation Process

**Report No. 2013-08
Date Issued: October 3, 2013**

SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER

Joseph Sawicki, Jr.
Comptroller

Christina Capobianco, CPA
Chief Deputy Comptroller

Frank Bayer, CPA
Executive Director of Auditing Services

Audit Staff:

Manuel Alban, Jr., CPA, Chief Auditor
Joseph S. Pecorella, Jr., CPA, Investigative Auditor

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LETTER OF TRANSMITTAL

October 3, 2013

Hon. Joseph Sawicki, Jr.
Suffolk County Comptroller
Suffolk County Department of
Audit and Control
H. Lee Dennison Executive Office Building
100 Veterans Memorial Highway
P.O. Box 6100
Hauppauge, NY 11788

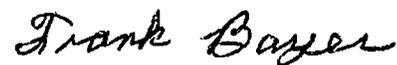
Dear Mr. Sawicki:

In accordance with Suffolk County Local Law 18-2013, a compilation and analysis was performed of the Contract Agency Disclosure Form data supplied to the County by various contract agencies.

We compiled and analyzed the data provided by the various contract agencies for the 2012 and 2013 budget years. The data provided on the Contract Agency Disclosure Forms was not audited, and the analyses provided are solely for informational purposes. Our responsibility is to interpret the data provided by the contract agencies and to identify situations that may require further review.

The accompanying analyses were prepared for the purpose of providing Suffolk County Legislators and Budget Review Office personnel with certain financial information regarding agencies contracting with the County. As described in Note 1, (p. 27), 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.

Respectfully,



Frank Bayer, CPA
Executive Director of
Auditing Services

SUMMARY OF 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. Although a large percentage of County-funding that is spent for these programs is reimbursed to the County by federal and/or 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 (p. 9).
- Our compilation and analysis revealed that there were 2 contracts in the 2014 Recommended Budget that were not justified by the responsible County Department (p.10 and Schedule 1).
- Seven of the 503 disclosure forms mailed to contract agencies were not returned to the Audit Division (p. 11 and Schedule 2).
- Thirty-six contract agencies reported total administrative expenses that were greater than 20% of the agency's total reported program expenses (p. 13 and Schedule 3).
- Our review identified 27 instances in the database where program revenue reported on a disclosure form exceeded program expenses by \$20,000 or more. 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 (p. 14 and Schedule 4).
- Our review identified 46 agencies which reported total Agency revenues in excess of total Agency expenses by \$100,000 or more (p. 14 and Schedule 5).
- Our review identified 50 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 (p. 14 and Schedule 6).
- Our review identified 13 contracts for which the requested 2014 contract amount was less than \$5,000 (p. 15 and Schedule 7).
- Our analysis of the data provided by County departments regarding the 2014 (requested) budget disclosed seventeen contracts for which the net budgeted cost to the County would be greater than or equal to \$500,000 (p. 15).

GENERAL INFORMATION

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 an 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 Division for the period 2012-2014:

Dept.	2012 Actual Contract Amount	2012 Actual Net County Cost	2013 Estimated Contract Amount	2013 Estimated Net County Cost	2014 Requested Contract Amount	2014 Requested Net County Cost
DPW	\$ 37,637,582	\$ 37,672,472	\$ 39,416,029	\$ 39,409,966	\$ 42,183,285	\$ 42,183,285
DSS	8,827,863	2,015,701	9,344,587	2,329,451	8,811,936	2,147,731
EDP	6,210,829	6,208,984	6,711,869	6,701,869	3,280,039	3,274,019
EXE	7,245,227	4,880,103	7,701,099	5,156,194	7,025,043	4,589,006
FRE	1,974,355	1,974,355	1,935,733	1,935,733	1,896,946	1,896,946
HSV	62,959,656	18,379,130	68,948,333	18,465,577	65,608,555	18,275,509
LAB	18,000	18,000	19,000	19,000	19,000	19,000
PKS	161,801	161,801	301,142	301,142	-	-
POL	605,933	369,589	1,057,097	924,023	1,175,685	1,125,685
PRO	3,767,586	2,249,667	4,152,565	2,442,612	3,324,380	2,044,111
Total	<u>\$ 129,408,832</u>	<u>\$ 73,929,802</u>	<u>\$ 139,587,454</u>	<u>\$ 77,685,567</u>	<u>\$ 133,324,869</u>	<u>\$ 75,555,292</u>

(See Notes to Schedules, p. 27, 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 19, 2013.

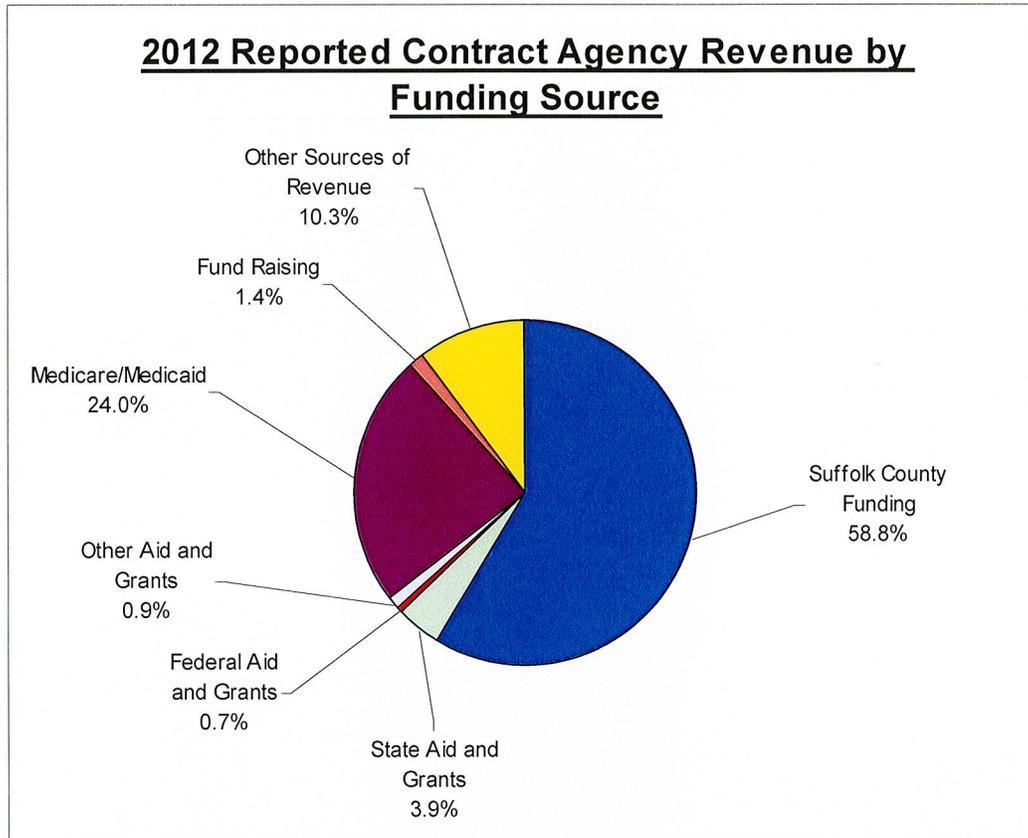
There were numerous forms received which contained erroneous, irrelevant and incomplete data. These Contract Agency Disclosure Forms were corrected if the errors or omissions were obvious; otherwise, the agencies were contacted directly by Audit Division staff members in an attempt to obtain more accurate and relevant data. An extensive effort was made to contact all agencies who did not comply with the August 15, 2013 deadline. All agencies that failed to return the Disclosure Form by September 20, 2013 were not included in the Access database. This database was used to compile all 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 496 Disclosure Forms submitted to the Audit Division, we determined that County-funding of these 496 contracts represented approximately 58.8% of the total revenue reported by the contract agencies for these programs (Chart, p. 5). Suffolk County funding, federal aid, state aid and other revenue reported for these contracts were as follows:

<u>Source of Funding</u>	<u>2012 (Actual)</u>	<u>2013 (Estimate)</u>
Suffolk County Funding*	\$ 129,275,314	\$ 139,563,954
State Aid and Grants	8,653,136	8,409,495
Federal Aid and Grants	1,533,279	1,974,879
Other Aid and Grants	2,065,358	2,142,065
Medicare/Medicaid	52,738,063	53,000,251
Fund Raising	2,993,956	4,230,470
Other Sources of Revenue	22,797,287	28,107,007
Total Revenues Reported	<u>\$ 220,056,393</u>	<u>\$ 237,428,121</u>

* (Incl. Federal and State Aid Pass Through)

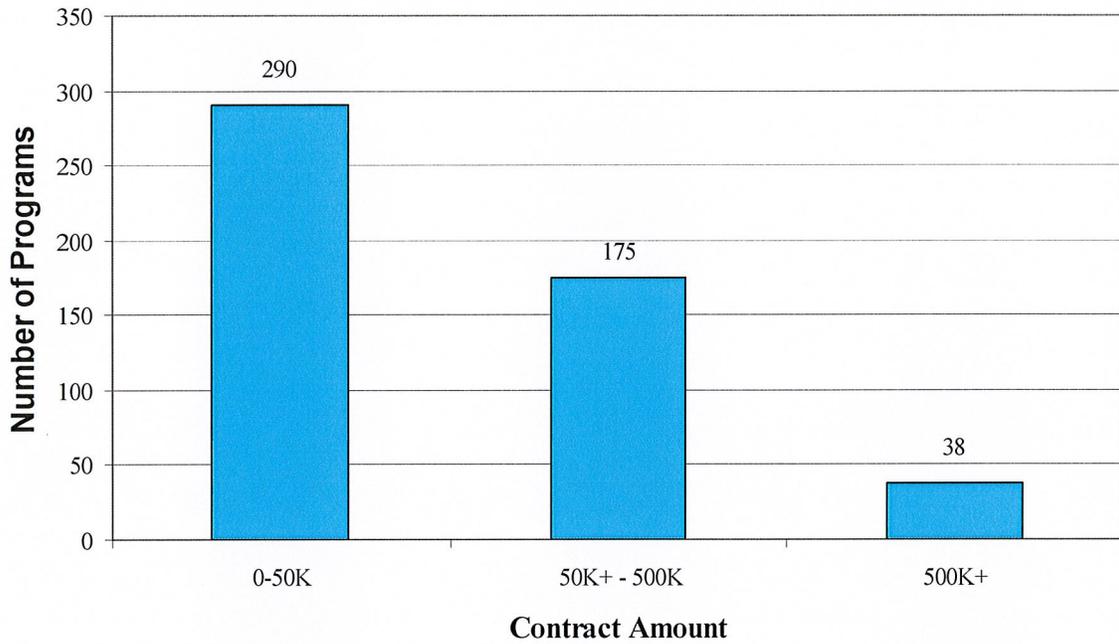
In addition to County-funding, agencies reported receiving approximately 5.5% of their funding directly from federal, state and local grants. The remaining revenue categories represent approximately 35.7% of the contract agencies' program funding.



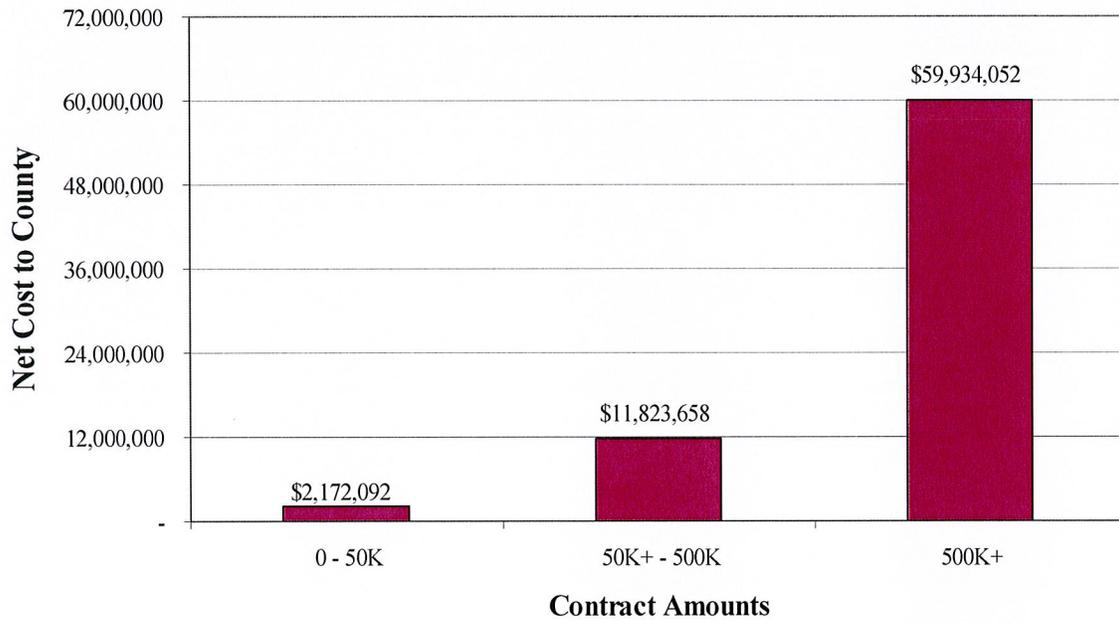
Total expenses reported on the 496 Disclosure Forms submitted to the Audit Division were \$225,429,802 for 2012 and \$242,713,096 for 2013.

Our analysis revealed that 290 of the 503 contracts (58%) entered into the Contract Agency database had a total contract budget of less than \$50,000 and a net cost to the County of \$2,172,092. Our analysis further found that 175 of the 503 contracts (35%) had a total contract budget from \$50,000 to \$500,000 with a total net cost to the County of \$11,823,658; and 38 of the 503 contracts (7%) had a total contract budget of \$500,000 or more with a total net cost to the County of \$59,934,052 (Charts, p. 6).

2012 Total Number of Programs by Contract Amount



2012 Net Cost to County by Contract Amount



OBJECTIVES

We compiled and analyzed Contract Agency Disclosure Form data in order to provide the Suffolk County Legislature and the Budget Review Office with various analyses of the Contract Agency Disclosure Form data. The objectives of these analyses included, but were not limited to, the following:

- To interpret the data reported by the contract agencies and to identify situations through data analysis that may require further review.
- To evaluate the data reported by the contract agencies to determine whether administrative expenses are greater than 20% of the agency's total expenses.
- To identify agencies with employee salaries which appear to be excessive.
- To identify agencies that failed to comply with the request for Disclosure Form data.

SCOPE AND METHODOLOGY

To accomplish the audit objectives, as previously stated, we performed the following procedures:

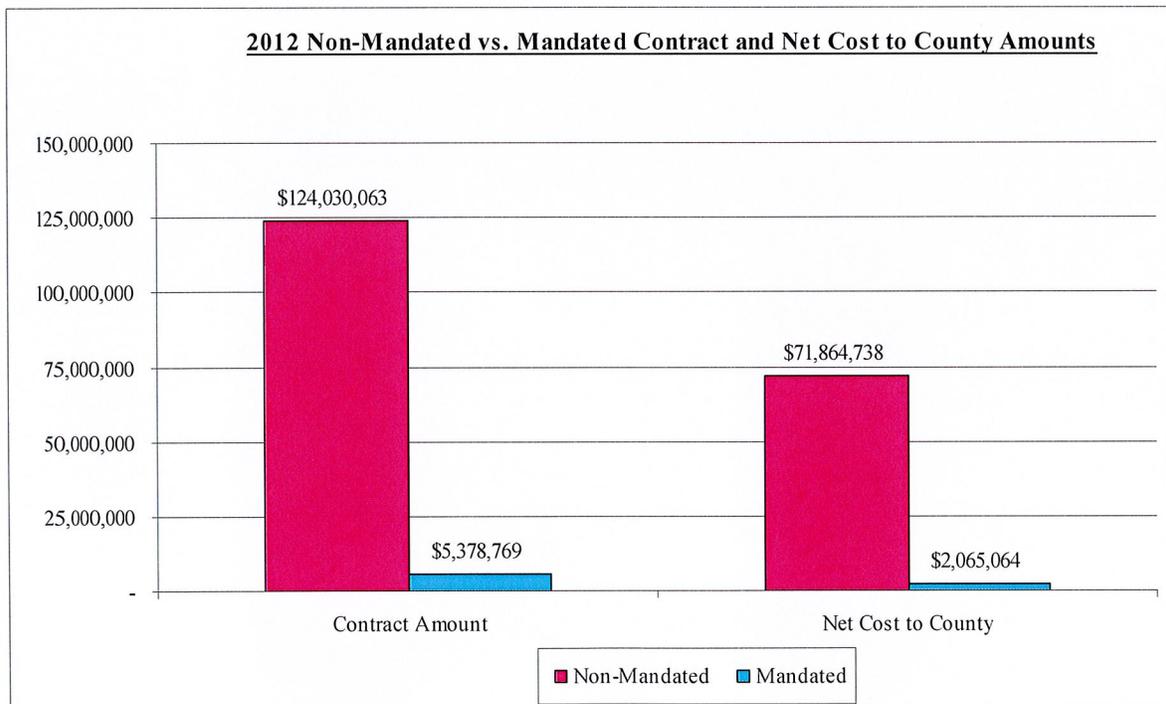
- Designed a “Contract Agency Disclosure Form” and created a related Microsoft Access database that summarized the information provided by each contract agency.
- Printed and mailed 503 Contract Agency Disclosure Forms to agencies funded by the County.
- Performed data entry of the 496 Contract Agency 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.

FINDINGS AND RECOMMENDATIONS

We have compiled and analyzed data provided on the Contract Agency Disclosure Forms, identified in the Letter of Transmittal (p. 1), for the 2012 and 2013 budget years. As a result of our compilation and analyses, we found the following:

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 503 contracts entered into our database, we found that 477 contracts were for non-mandated programs and 26 were for mandated programs. As illustrated in Chart 1 below, contract amounts for non-mandated programs during 2012 totaled \$124,030,063 with a net cost to the County of \$71,864,738, while mandated programs totaled \$5,378,769 with a net cost to the County of \$2,065,064.

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.

Recommendation 1

It is recommended that all county departments review the programs they administer and judiciously evaluate the necessity for each of the department's current and future contracts.

Our compilation and analysis revealed that there were 2 contracts in the 2014 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 16, 2013 pertaining to the 2014 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, 2014. Incorporated in the 2014 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 2014 budget."

A Contract Agency Evaluation Form was not completed by the responsible County Departments for the agencies identified on Schedule 1 (p. 19); therefore, a Contract Agency Disclosure Form was not generated for these agencies. As a result, no data was submitted or included in our database for analysis.

Recommendation 2

We recommend that the responsible County Departments related to the agencies identified on Schedule 1 (p. 17) complete a Contract Agency Evaluation Form and provide justification to the Legislature prior to the contracts being approved for funding in the 2014 Operating Budget.

Seven of the 503 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 15 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 19, 2013. All contract agencies were instructed to complete and return the disclosure forms to the Audit Division by August 15, 2013. All agencies that had not responded by the deadline were contacted by phone or email at least three times to remind them of the reporting requirement and to advise them to submit the required

information. All forms that were received on or before September 20, 2013 were included in the database.

The 7 contracts for which disclosure forms were not submitted are summarized by Department below, and are detailed on Schedule 2. Furthermore, the Legal Aid Society (Activity Code JGP1) has not complied with the request for information in multiple years (2012 and 2013) and should not receive funding for any of its programs in the subsequent year's operating budget.

Department*	Number of Contracts	2012 Actual Contract Amount	2013 Estimated Contract Amount	2014 Requested Contract Amount
EDP	2	\$ 5,000	\$ 5,000	\$ -
HSV	1	87,868	-	-
PKS	3	-	18,500	-
PRO	1	40,650	-	-
Totals	7	\$ 133,518	\$ 23,500	\$ -

(* See Notes to Schedules, p. 27, Note 2)

Recommendation 3

We recommend that no County funds be released to any of the contract agencies identified on Schedule 2 (p. 18) until the agencies have complied with the provisions of Suffolk County Local Law 18-2013. Funding should only be restored through a standalone resolution after all of required information has been submitted to the Department of Audit and Control. Letters were sent to the above-noted County departments on September 24, 2013 notifying them of the non-compliant agencies and advising the departments to withhold future payments to these agencies until the agencies have complied with Suffolk County Local Law 18-2013.

Thirty-six 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."

Recommendation 4

The departments responsible for administering these 36 contracts should review the programs to determine whether continued funding of these contracts is necessary and, if so, whether the agencies' administrative expenses can be decreased. If it is determined that continued funding is warranted, the administering departments should seek legislative approval for subsequent contracts with these agencies in accordance with Suffolk County Local Law 13-2007.

Our review identified 27 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.

Recommendation 5

It is recommended that the administering county departments require agencies to submit certified financial statements prior to the final negotiation of contracts. These financial statements should be reviewed to determine the financial condition of the agencies and to identify alternate funding sources available to the agencies. These factors should be taken into consideration in the determination of the contract budget amount.

Our review identified 46 agencies which reported total Agency revenues in excess of total Agency expenses by \$100,000 or more (Schedule 5).

Recommendation 6

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.

Our review identified 50 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 148 employees of these 50 contract agencies were reported to have earned in excess of \$150,000 or more per year.

Recommendation 7

It is recommended that the county departments responsible for administering these contracts determine if these salaries are being charged under the county contracts they administer. If the departments believe a disproportionate amount of salary expense is being

charged to the County, the agencies should be referred to the Comptroller's Office for audit.

Our review identified 13 contracts for which the requested 2014 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.

Recommendation 8

Contracts should not be awarded for amounts of less than \$5,000 as stipulated by Suffolk County Local Law 13-2007. If the legislature determines that the minimum \$5,000 contract requirement should be suspended during the 2014 fiscal year, a local law should be adopted.

Our analysis of the data provided by County departments regarding the 2014 (requested) budget disclosed seventeen contracts for which the net budgeted cost to the County would be greater than or equal to \$500,000 (Schedule 8). These contracts combined represent a net cost to the County of \$60,665,639.

Recommendation 9

The above-noted contracts should be closely monitored by the administering county departments since they comprise approximately 80% of the net cost to the County for all 2014 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

Note: The accompanying schedules are an integral part of this report and should be read in conjunction with the Letter of Transmittal (p. 1).

Schedule 1

Contract Agency Disclosure Review
Contract Agencies Not Justified but Included in 2014 Recommended Operating Budget
For the 2012/2013 Reporting Period

Dept.	Activity		2014	2014
	Code	Contractor Name	Contract Amount Requested	Contract Amount Recommended
EXE	JEV1	Harrison Hale Gordon Heights Community Action Center	\$ -	\$ 10,000
HSV	JQN1	HA LI SPA	-	70,028
			<u>\$ -</u>	<u>\$ 80,028</u>

See Notes to Schedules (p. 27)

Schedule 2

Contract Agency Disclosure Review
Noncompliant Agencies
For the 2012/2013 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	2012	2013
				Actual Contract Amount	Estimated Contract Amount
20908	ABZ1	HSV	Brentwood UFSD #12	\$ 87,868	\$ -
21291	JGP1	PRO	Legal Aid Society	40,650	-
21795	JPZ1	PKS	Lloyd Harbor Historical Society	-	5,000
20819		EDP	Long Island Baroque Ensemble	5,000	-
21782	JNW1	PKS	Portugese American Center of Suffolk, Inc.	-	8,500
21791	JPV1	PKS	Shinnecock Nation Cultural Center & Museum	-	5,000
21706		EDP	Spirit of Huntington Arts Center	-	5,000
				<u>\$ 133,518</u>	<u>\$ 23,500</u>

See Notes to Schedules (p. 27)

Schedule 3

Contract Agency Disclosure Review
 Agencies with Administrative Expenses
 Greater than 20% of Total Agency Program Expenses
 For the 2012/2013 Reporting Period

Contract Agency	2012 Total Reported Administrative Expenses	2012 Total Reported Agency Program Expenses	2012 Total Administrative Expenses as a % of Total Agency Program Expenses
Smithtown Historical Society	\$ 410,987	\$ 141,160	291.15%
Three Village Community Youth Services	341,113	121,883	279.87%
Islip Arts Council, Inc.	317,632	159,946	198.59%
Bridgehampton Child Care and Recreation Center, Inc.	244,762	142,677	171.55%
Theatre Three Productions, Inc.	570,309	464,088	122.89%
Long Island Maritime Museum	233,862	233,888	99.99%
Byrd Hoffman Water Mill Foundation	1,709,839	1,917,159	89.19%
Bridgehampton Historical Society	127,080	149,659	84.91%
Teatro Experimental Yerbabruja, Inc.	35,526	43,775	81.16%
Guild Hall of East Hampton, Inc.	1,833,104	2,509,861	73.04%
United Adult Ministries/United Lifeline	3,698,069	5,622,704	65.77%
Babylon Village Youth Project	26,598	41,321	64.37%
Splashes of Hope	97,058	154,238	62.93%
Long Island Museum of American Art, History & Carriages	849,734	1,522,870	55.80%
Smithtown Township Arts Council, Inc.	47,301	101,000	46.83%
The Perlman Music Program	957,022	2,098,800	45.60%
North Babylon Teen Center	171,977	396,881	43.33%
Daytop Village, Inc.	12,884,470	30,501,134	42.24%
SCS Support Claims Services, Inc.	7,892,861	18,764,461	42.06%
South Fork Natural History Museum	160,041	425,956	37.57%
Mercy Center	294,176	867,213	33.92%
Sachem Teen Center	45,979	138,183	33.27%
Smithtown Performing Arts Council, Inc.	148,395	457,039	32.47%
Bay Street Theatre Festival Inc.	580,582	1,843,515	31.49%
Long Island Philharmonic, Inc.	190,382	618,290	30.79%
Bridgehampton Chamber Music Festival	135,781	441,208	30.77%
Riverhead Community Awareness Program	91,000	300,975	30.24%
Lumiere Ballet Company, Inc.	31,315	108,733	28.80%
HALO Network, Inc.	139,431	518,767	26.88%
Herstory Writers Workshop, Inc.	37,563	156,775	23.96%
East End Arts and Humanities Council, Inc.	163,863	684,974	23.92%
Skills Unlimited, Inc.	706,619	2,965,566	23.83%
Alternatives Counseling Services	241,191	1,012,494	23.82%
Shinnecock Indian Tribe	14,352	60,515	23.72%
Medford Chamber of Commerce	4,189	18,611	22.51%
YMCA of Long Island	5,116,926	24,314,283	21.04%

See Notes to Schedules (p. 27)

Schedule 4

Contract Agency Disclosure Review
 Contracts with Program Revenue Exceeding Program Expenses
 by at Least \$20,000
 For the 2012/2013 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program Name	2012 Reported Program Revenue	2012 Reported Program Expenses	2012 Reported Program Surplus
20895		HSV	Hudson River Healthcare, Inc.	FQHC: Coram and Southampton	\$ 3,849,243	\$ 3,182,908	\$ 666,335
20971	ANL5	HSV	Pederson-Krag Center, Inc.	MH Clinic	6,527,157	6,173,305	353,852
20970	ANL2	HSV	Pederson-Krag Center, Inc.	Blended Case Management	1,267,337	1,018,418	248,919
21255	JAY1	HSV	Pederson-Krag Center, Inc.	PROS Coram	2,236,689	1,996,863	239,826
21256	JAZ1	HSV	Pederson-Krag Center, Inc.	PROS Smithtown	873,402	681,332	192,070
21251	JAU1	HSV	Federation of Organizations	PROS Patchogue	1,388,341	1,233,942	154,399
21294	JGU1	EDP	New Community Cinema d/b/a Cinema Arts Centre	Cultural Omnibus Grant	236,611	85,439	151,172
20972	ANL7	HSV	Pederson-Krag Center, Inc.	Substance Abuse Treatment	2,734,714	2,643,304	91,410
21030	AYF1	EXE	West Islip YES	Youth Program	290,037	202,551	87,486
21192	HNC1	DSS	Island Harvest	Commodities Distribution	168,417	81,225	87,192
21188	HLL1	DSS	Community Action of Southold Town, Inc. (Cast)	Commodities Distribution	181,381	112,437	68,944
20884		EDP	Long Island Wine Council	Cultural Arts Grant	124,985	67,622	57,363
21126	GPNI	HSV	Pederson-Krag Center, Inc.	ACT Team - Smithtown	862,681	807,617	55,064
21355	JMV1	PRO	The Long Island Home d/b/a South Oaks Hospital	Long Island Home	56,040	3,725	52,315
20836		EDP	Bridgeshampton Chamber Music Festival	Cultural Arts Program	621,217	576,989	44,228
21142	GVB1	EXE	Friends of RSVP of Suffolk County, Inc.	IIIB Telephone Reassurance/Friendly Visiting	105,254	61,199	44,055
21143	GVD1	EXE	Friends of RSVP of Suffolk County, Inc.	III-D Health Promotion Activities	66,194	34,503	31,691
21130	GST1	HSV	Pederson-Krag Center, Inc.	School Support Program	514,728	483,853	30,875
20854		EXE	Shinnecock Indian Tribe	IIIC Nutrition	71,159	40,420	30,739
21198	HOR1	DSS	Our Lady of Lourdes Parish Outreach	Commodities Distribution	69,162	39,006	30,156
21098	GJP1	HSV	Federation of Organizations	SES RO	856,068	826,324	29,744
21777	JLC1	PKS	Huntington Historical Society	Historical Program	370,800	343,695	27,105
21344	JLJ1	DSS	Interfaith Nutrition Network - The Welcome Inn	Commodities Distribution	93,826	67,307	26,519
21710		EDP	Long Island Convention & Visitors Bureau, Inc.	Tourism & Convention Business Promotion	2,898,224	2,874,786	23,438
21368	JPC1	HSV	Pederson-Krag Center, Inc.	Chemical Dependency Prevention Services	351,806	328,933	22,873
20993	AQX2	HSV	Alternatives Counseling Services	Alternatives	1,276,305	1,253,685	22,620
20910	ACE1	EXE	Bridgeshampton Child Care and Recreation Center, Inc.	Youth Program	408,805	387,439	21,366

See Notes to Schedules (p. 27)

Schedule 5

Contract Agency Disclosure Review
 Agencies with Total Revenues Exceeding Total Expenses
 by at Least \$100,000
 For the 2012/2013 Reporting Period

Contractor Name	2012 Reported Agency Revenue	2012 Reported Agency Expenses	2012 Reported Agency Surplus
Good Samaritan Hospital Medical Center	\$ 579,468,000	\$ 564,442,000	\$ 15,026,000
Stony Brook University Hospital	1,036,248,796	1,023,774,377	12,474,419
Parrish Art Museum	7,949,121	3,745,299	4,203,822
Concern for Independent Living	26,837,996	23,659,679	3,178,317
Community Development Corporation of Long Island, Inc.	79,878,390	76,731,989	3,146,401
Hudson River Healthcare, Inc.	66,341,488	63,243,700	3,097,788
Touro College, Jacob D. Fuchsberg Law Center	29,084,671	26,060,802	3,053,869
Long Island Cares, Inc.	16,188,316	13,425,965	2,762,351
Island Harvest	27,459,700	24,808,860	2,650,840
Peconic Bay Medical Center	140,094,342	138,316,983	1,777,359
Catholic Charities of the Diocese of Rockville Centre	38,077,694	36,439,661	1,638,033
The Perlman Music Program	4,492,229	3,055,822	1,436,407
Westhampton Beach Performing Arts Center, Inc.	4,565,264	3,389,190	1,176,074
Smithtown Historical Society	1,662,812	552,147	1,110,665
YMCA of Long Island	30,273,757	29,431,209	842,548
Family Residences & Essential Enterprises, Inc.	84,936,206	84,232,355	703,851
Boys & Girls Club of the Bellport Area	1,531,033	857,669	673,364
SCS Support Claims Services, Inc.	27,304,779	26,657,322	647,457
Guild Hall of East Hampton, Inc.	4,821,850	4,342,965	478,885
Byrd Hoffman Water Mill Foundation	4,101,370	3,626,998	474,372
Berkshire Farm Center and Services for Youth	48,478,688	48,008,384	470,304
Project Outreach	14,471,712	14,002,477	469,235
United Way of Long Island	18,147,691	17,693,100	454,591
LongHouse Reserve	1,862,784	1,429,002	433,782
Sag Harbor School District	34,302,223	33,895,077	407,146
Interfaith Nutrition Network - The Welcome Inn	6,920,596	6,542,951	377,745
Southampton Colonial Society dba Southampton Historical Museum	697,235	359,602	337,633
Smithtown Performing Arts Council, Inc.	926,331	605,434	320,897
Bellport Hagerman East Patchogue Alliance, Inc.	1,005,000	699,000	306,000
BOCES II	323,622,583	323,317,075	305,508
Heckscher Museum	1,543,175	1,281,773	261,402
Hope For Youth, Inc.	10,109,615	9,863,975	245,640
Bridgeton Historical Society	508,081	276,739	231,342
Gerald J. Ryan Outreach Center	566,901	339,115	227,786
Mental Health Association	530,103	303,548	226,555
United Adult Ministries/United Lifeline	9,501,064	9,320,773	180,291
EAC, Inc.	17,194,935	17,024,947	169,988
Mercy Center	1,327,596	1,161,389	166,207
Suffolk County Boy Scouts	1,937,009	1,777,815	159,194
Brookhaven Memorial Hospital Medical Center	282,031,462	281,876,367	155,095
Suffolk County Coalition Against Domestic Violence, Inc.	1,899,226	1,768,096	131,130
Long Island Council on Alcoholism and Drug Dependence (LICADD)	1,284,370	1,154,948	129,422
Cutchogue-New Suffolk Historical Council	206,063	80,898	125,165
Huntington Chamber of Commerce	794,055	671,183	122,872
United Cerebral Palsy	53,425,408	53,306,772	118,636
Family Service League, Inc.	23,893,001	23,785,106	107,895

See Notes to Schedules (p. 27)

Schedule 6

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2012/2013 Reporting Period

Contractor Name	Title	2012 Reported Salary
American Red Cross - Suffolk County Chapter	President & CEO	\$ 591,122
American Red Cross - Suffolk County Chapter	President, Biomedical Services	494,000
American Red Cross - Suffolk County Chapter	General Counsel & Corp. SCR	374,486
American Red Cross - Suffolk County Chapter	Chief Financial Officer	367,865
American Red Cross - Suffolk County Chapter	President, Humanitarian Services	366,364
Berkshire Farm Center and Services for Youth	Chief Executive Officer	270,858
Berkshire Farm Center and Services for Youth	Chief Program Officer	150,069
Berkshire Farm Center and Services for Youth	AED Finance	150,000
Brookhaven Memorial Hospital Medical Center	President & CEO	594,000
Brookhaven Memorial Hospital Medical Center	Senior Vice President & CFO	385,902
Brookhaven Memorial Hospital Medical Center	Executive Vice President & COO	350,000
Brookhaven Memorial Hospital Medical Center	Vice President of Finance	272,385
Brookhaven Memorial Hospital Medical Center	Director of Medical Education	256,068
Byrd Hoffman Water Mill Foundation	Director of External Affairs	150,000
Catholic Charities of the Diocese of Rockville Centre	Chief Executive Officer	252,246
Catholic Charities of the Diocese of Rockville Centre	Chief Operating Officer	172,286
Catholic Charities of the Diocese of Rockville Centre	Psychiatrist	158,690
Catholic Charities of the Diocese of Rockville Centre	Chief Financial Officer	153,102
Community Development Corporation of Long Island, Inc.	President & CEO	220,650
Community Development Corporation of Long Island, Inc.	Chief Financial Officer	160,088
Concern for Independent Living	Executive Director	214,578
Cornell Cooperative Extension of Suffolk County	Executive Director	150,000
Daytop Village, Inc.	Chief Executive Officer	250,000
Daytop Village, Inc.	Senior Vice President / CFO	185,000
Daytop Village, Inc.	Senior Vice President / Clinical	175,000
Daytop Village, Inc.	Senior Vice President / Medical	160,000
EAC, Inc.	President & CEO	235,000
EAC, Inc.	Executive Vice President & COO	182,700
Eastern Long Island Hospital	President & CEO	446,332
Eastern Long Island Hospital	Physician	356,336
Eastern Long Island Hospital	Chief Financial Officer	224,518
Eastern Long Island Hospital	Vice President of Nursing	197,729
Eastern Long Island Hospital	Controller	184,663
Economic Opportunity Council of Suffolk	Chief Executive Officer	305,779
Economic Opportunity Council of Suffolk	Chief Financial Officer	170,999
Family and Children's Association	Chief Executive Officer	172,624
Family Residences & Essential Enterprises, Inc.	Chief Executive Officer	290,000
Family Residences & Essential Enterprises, Inc.	Chief Operating Officer	256,653
Family Residences & Essential Enterprises, Inc.	Chief Financial Officer	230,385
Family Residences & Essential Enterprises, Inc.	Psychiatrist	211,191
Family Residences & Essential Enterprises, Inc.	Chief Legal and Compliance Officer	184,794
Family Service League, Inc.	President & CEO	227,875
Family Service League, Inc.	Psychiatrist	185,194
Federation Employment and Guidance Service, Inc.	Chief Executive Officer	482,497
Federation Employment and Guidance Service, Inc.	Executive Vice President	364,646
Federation Employment and Guidance Service, Inc.	Chief Operating Officer	294,832
Federation Employment and Guidance Service, Inc.	Chief Financial Officer	283,562
Federation Employment and Guidance Service, Inc.	Senior Vice President and General Counsel	277,669
Federation of Organizations	Chief Medical Officer	189,009
Federation of Organizations	Chief Executive Officer	179,308
Girl Scouts of Suffolk County, Inc.	President & CEO	186,000

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2012/2013 Reporting Period

Contractor Name	Title	2012 Reported Salary
Good Samaritan Hospital Medical Center	Interim Chief Executive Officer	1,122,243
Good Samaritan Hospital Medical Center	Chief Administrative Officer	980,505
Good Samaritan Hospital Medical Center	Chief Medical Officer	603,828
Good Samaritan Hospital Medical Center	Physician - Pediatrics	590,569
Good Samaritan Hospital Medical Center	Perinatologist	561,677
Guild Hall of East Hampton, Inc.	Executive Director	188,580
Hands Across Long Island	Psychiatrist	199,008
Hope for Youth, Inc.	Executive Director	188,670
Hudson River Healthcare, Inc.	President & CEO	524,112
Hudson River Healthcare, Inc.	Executive Vice President & CFO	383,763
Hudson River Healthcare, Inc.	Chief Operating Officer	314,627
Hudson River Healthcare, Inc.	Medical Doctor	275,356
Hudson River Healthcare, Inc.	Medical Doctor	245,852
Huntington Hospital	Director of EP Lab	552,622
Huntington Hospital	Chief Pathologist	443,047
Huntington Hospital	Medical Director of Hospitalist Services	470,344
Huntington Hospital	Electroshysiologist	415,526
Huntington Hospital	Critical Care MD	382,593
Island Harvest	President & CEO	170,577
Jewish Association for Services for the Aged	Chief Executive Officer	371,461
Jewish Association for Services for the Aged	Chief Finance Officer	189,377
Jewish Association for Services for the Aged	Chief Services Officer	171,628
Jewish Association for Services for the Aged	Chief Operating Officer	167,548
John T. Mather Memorial Hospital	Physician	604,435
John T. Mather Memorial Hospital	Chief Executive Officer	574,011
John T. Mather Memorial Hospital	Physician	511,554
John T. Mather Memorial Hospital	Physician	425,399
John T. Mather Memorial Hospital	Physician	411,909
Long Island Association of Aids Care	President & CEO	244,104
Long Island Cares, Inc.	Executive Director	151,531
March of Dimes Foundation - Perinatal Program @ SUNY SB	President	533,027
March of Dimes Foundation - Perinatal Program @ SUNY SB	Senior Vice President	384,305
March of Dimes Foundation - Perinatal Program @ SUNY SB	Chief Operating Officer	334,337
March of Dimes Foundation - Perinatal Program @ SUNY SB	Senior Vice President	309,011
March of Dimes Foundation - Perinatal Program @ SUNY SB	Senior Vice President	274,586
Maryhaven Center of Hope, Inc.	Chief Executive Officer	494,180
Maryhaven Center of Hope, Inc.	Chief Financial Officer	202,464
Parrish Art Museum	Director	228,465
Parrish Art Museum	Deputy Director	180,936
Peconic Bay Medical Center	Physician	831,370
Peconic Bay Medical Center	Chief Executive Officer	719,730
Peconic Bay Medical Center	Vice President Medical Affairs	324,869
Peconic Bay Medical Center	Executive Vice President	292,021
Peconic Bay Medical Center	Chief Financial Officer	262,673
Pederson-Krag Center, Inc.	Medical Director	162,273
Pederson-Krag Center, Inc.	Psychiatrist	150,012
Phoenix Houses of Long Island, Inc.	President	688,888
Phoenix Houses of Long Island, Inc.	Secretary	307,404
Phoenix Houses of Long Island, Inc.	Vice President / CFO	294,666
Phoenix Houses of Long Island, Inc.	Vice President / Director of NY Region	271,209
Phoenix Houses of Long Island, Inc.	Former President	268,970

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2012/2013 Reporting Period

Contractor Name	Title	2012 Reported Salary
Project Outreach	President	280,302
Project Outreach	Executive Vice President	205,165
Project Outreach	Vice President of Finance	170,065
Research Foundation of SUNY Stony Brook for Staller Center for the Arts	Director of Staller Center	222,960
Retreat, Inc.	Executive Director	178,815
Sag Harbor School District	District Superintendent	205,798
Sag Harbor School District	High School Principal	195,179
Sag Harbor School District	Elementary School Principal	159,678
Sag Harbor School District	Director of Pupil Personnel	154,342
SCO Family of Services	Executive Director	305,810
SCO Family of Services	Psychiatrist	278,688
SCO Family of Services	Psychiatrist	261,407
SCO Family of Services	Chief Financial Officer	215,000
SCO Family of Services	Psychiatrist	206,251
Southside Hospital	Physician	670,344
Southside Hospital	Executive Director	591,010
Southside Hospital	Physician	529,724
Southside Hospital	Physician	469,324
Southside Hospital	Director, ER Medical	454,576
Stony Brook University Hospital	Chief Executive Officer	570,773
Stony Brook University Hospital	Interim Chief Executive Officer	512,291
Stony Brook University Hospital	Chief Financial Officer	475,804
Stony Brook University Hospital	Chief Strategy Officer	340,575
Stony Brook University Hospital	Chief Nursing Officer	274,964
Suffolk County Special Olympics	President & CEO	158,298
Suffolk Y Jewish Community Center, Inc.	Executive Director	243,025
The Long Island Home d/b/a South Oaks Hospital	President & CEO	2,910,022
The Long Island Home d/b/a South Oaks Hospital	Chief Financial Officer	819,764
The Long Island Home d/b/a South Oaks Hospital	Medical Director	479,644
The Long Island Home d/b/a South Oaks Hospital	Service Medical Director	375,688
The Long Island Home d/b/a South Oaks Hospital	Service Medical Director	342,218
Touro Law Center	Professor of Law	259,467
Touro Law Center	Professor of Law	255,935
Touro Law Center	Professor of Law	254,679
Touro Law Center	Professor of Law	235,649
Touro Law Center	Professor of Law	234,203
United Cerebral Palsy	Executive Director	251,358
United Cerebral Palsy	Medical Director	205,754
United Cerebral Palsy	Chief Financial Officer	187,869
United Way of Long Island	Executive Director	195,523
Westhampton Beach Performing Arts Center, Inc.	Executive Director	246,620
YMCA of Long Island	President & CEO	268,376
YMCA of Long Island	President & CEO	243,000
YMCA of Long Island	Senior Vice President & CAO	234,000
YMCA of Long Island	Branch Executive Director	153,000
YMCA of Long Island	Branch Executive Director	151,000

See Notes to Schedules (p. 27)

Schedule 7

Contract Agency Disclosure Review
 Requested Contract Amounts
 Less than \$5,000
 For the 2012/2013 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program	2014 Contract Amount Requested	2014 Net Cost to County Requested
21239	JAD1	HSV	Alternatives Counseling Services	Alternative For Youth	\$ 2,171	\$ 2,171
21187	HLE1	HSV	Catholic Charities of the Diocese of Rockville Centre	Bay Shore Outreach	2,676	2,676
21188	HLL1	DSS	Community Action of Southold Town, Inc. (Cast)	Commodities Distribution	4,750	4,750
21221	HVS1	DSS	Community Food Council, Inc.	Commodities Distribution	4,750	4,750
21214	HTC1	DSS	Greater Sayville Food Pantry	Commodities Distribution	4,750	4,750
21344	JLI1	DSS	Interfaith Nutrition Network - The Welcome Inn	Commodities Distribution	4,750	-
21138	GUS1	HSV	Pederson-Krag Center, Inc.	Case Management Training	4,000	-
21237	JAB1	HSV	Pederson-Krag Center, Inc.	Alternatives for Youth	671	671
21225	HWA1	DSS	Sag Harbor Community Food Pantry, Inc.	Commodities Distribution	4,750	4,750
21259	JBS1	DSS	St. Elizabeth's Roman Catholic Church Parish Outreach	Commodities Distribution	4,750	4,750
21591	HGO1	EXE	St. Hugh Outreach	Outreach	4,750	4,750
21258	JBR1	DSS	St. Peter's Evangelical Lutheran Church	Commodities Distribution	4,750	4,750
21346	JLL1	DSS	The Salvation Army - Riverhead Food Pantry	Commodity Distribution	4,750	-

See Notes to Schedules (p. 27)

Schedule 8

Contract Agency Disclosure Review
 Requested Contract Amounts
 with a Net Cost to County Greater than \$500,000
 For the 2012/2013 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	2014 Contract Amount Requested	2014 Net Cost to County Requested
20987	APR1	HSV	Brookhaven Memorial Hospital Medical Center	\$ 12,236,710	\$ 3,794,835
20921	AET3	HSV	Catholic Charities of the Diocese of Rockville Centre	734,155	734,155
21490	HSD1	EDP	Cornell Cooperative Extension of Suffolk County	579,215	579,215
21495	HSI1	EDP	Cornell Cooperative Extension of Suffolk County	608,599	608,599
21773		DPW	E.B.T., INC.	12,565,370	12,565,370
20929	AGW1	HSV	Family Service League, Inc.	1,160,626	519,776
21031	AYM1	HSV	Good Samaritan Hospital Medical Center	4,982,078	1,644,487
21811	HUA1	PRO	Brookhaven Memorial Hospital Medical Center	1,072,000	546,720
20895		HSV	Hudson River Healthcare, Inc.	2,016,534	1,290,582
20947	AIU1	HSV	Huntington Hospital	2,402,512	1,588,438
21749		POL	Parent's for Megan Law	773,896	723,896
20971	ANL5	HSV	Pederson-Krag Center, Inc.	922,232	922,232
20972	ANL7	HSV	Pederson-Krag Center, Inc.	1,035,118	510,376
20951	AJK1	HSV	Southside Hospital	9,906,309	3,122,097
21776		DPW	Suffolk Bus Corporation	23,008,964	23,008,964
21774		DPW	Twin Forks Transit	6,608,951	6,608,951
20829		FRE	Vocational Extension and Education Board **	1,935,733	1,935,733
				<u>\$ 82,549,002</u>	<u>\$ 60,704,426</u>

See Notes to Schedules (p. 27)

** Note: The 2014 Contract Amount Recommended for the Vocational Extension and Education Board is \$967,866.

Notes to Schedules

**Contract Agency Disclosure Form Data
For the 2014 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; 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.