



**SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER**

**John M. Kennedy, Jr.
Comptroller**

A Compilation and Analysis of
**CONTRACT AGENCY
DISCLOSURE FORM DATA**
For the 2019 Budget Evaluation Process

**Assignment No. 2018-03
Date Issued: October 4, 2018**

SUFFOLK COUNTY
OFFICE OF THE COMPTROLLER

John M. Kennedy, Jr.
Comptroller

Louis A. Necroto, CPA
Chief Deputy Comptroller

Frank Bayer, CPA
Executive Director of Auditing Services

Audit Staff:

Joseph S. Pecorella, Jr., CPA, Chief Auditor
Jennifer Fasano, CPA, Senior Auditor

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EXECUTIVE SUMMARY

Introduction:

In accordance with Suffolk County Local Law 18-2013, the Suffolk County Department of Audit & Control (Audit & Control) performed a compilation and analysis of the Contract Agency Disclosure Form data submitted to Audit and Control by various contract agencies. Audit and Control compiled and analyzed the data provided by the various contract agencies for the 2017 and 2018 budget years. The data provided by the contract agencies was not audited, and the analyses provided are solely for informational purposes.

Purpose:

The purpose of our analyses was to compile Contract Agency Disclosure Form (CADF) data in order to provide the County Executive and each member of the County Legislature with a report designed to assist in the budget process and to identify contracts which require further review by Audit & Control. 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 expenses; identifying agencies with employee salaries which appear to be excessive; identifying agencies that failed to comply with the request for CADF 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 16 contracts that were not evaluated by the responsible County oversight department (p. 9, Schedule 1).
- There were 52 contract agencies (77 contracts) that did not complete and submit the required online CADF to Audit & Control by the September 15th deadline (p. 10, Schedule 2).
- Eight contract agencies reported total administrative expenses that were greater than 20% of reported total agency expenses (p. 11, Schedule 3).
- Our review identified 16 contracts where program revenue reported by a contract agency exceeded program expenses by \$200,000 or more (p. 11, Schedule 4).
- Our review identified 19 contract agencies which reported total agency revenues in excess of total agency expenses by \$500,000 or more (p. 11, Schedule 5).

- Our review identified 42 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. 11, Schedule 6).
- Our review identified 24 contracts for which the requested 2019 contract amount was less than \$5,000 (p. 11, Schedule 7).
- Our analysis of the data provided by County departments regarding the 2019 (requested) budget disclosed 14 contracts for which the net budgeted cost to the County would be greater than \$500,000 (p. 11, 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 oversight departments should complete a Contract Agency Evaluation Form (CAEF) for each of these contracts and submit a copy of the CAEF to Audit & Control. In addition, the contract agencies will be required to submit a CADF along with all supporting documents to the Comptroller's Office for review prior to any 2018 funds being released.
- County funds will not be released to any of the contract agencies identified on Schedule 2 (p. 15) until the agencies have complied with the provisions of Section 189-66 of the Suffolk County Administrative Code. 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 standalone resolution has been executed.
- The 8 contract agencies identified on Schedule 3 (p. 16) 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 189-41 of the Suffolk County Administrative Code.
- 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.
- Similar to the homeless shelter program contracts, a clause should be added to not-for-profit agency contracts which requires that any surplus on the county-funded program be returned to the County.
- The County departments responsible for administering the contracts identified on Schedule 5 (p. 18) 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. 22) should be closely monitored by the administering County departments since they comprise approximately 25 % of the net cost to the County for all 2019 contract amounts requested.

BACKGROUND

The compilation and analysis of contract agency financial data was performed pursuant to Suffolk County Local Law 18-2013. Section 189-65 of Local Law 18-2013 requires that all County departments complete and submit to Audit & Control a Contract Agency Evaluation Form (CAEF) by June 10, 2018, for every contracted program that is funded from Objects 4770 and 4980 in that year's operating budget (2018) or for which the department is requesting funding in the following fiscal year's operating budget (2019). Audit & Control made the CAEF available on its departmental website and various County departments completed and electronically submitted the forms. The data was exported to an Excel database which was then used to create this report. The following table presents the contract funding data submitted by the Departments and reported to Audit & Control for the period 2017-2019:

Dept.	2017	2017	2018	2018	2019	2019
	Actual Contract Amount	Actual Net County Cost	Estimated Contract Amount	Estimated Net County Cost	Requested Contract Amount	Requested Net County Cost
DPW	\$ 41,281,145	\$ 35,736,737	\$ 42,015,515	\$ 37,449,830	\$ 43,263,736	\$ 38,698,052
DSS	8,213,960	2,489,538	9,541,186	2,674,801	8,373,548	2,674,801
EDP	4,125,057	4,122,457	4,553,008	4,553,008	3,082,380	3,082,380
EXE	7,139,601	4,704,627	7,365,494	4,546,849	7,131,216	4,084,551
FRE	1,935,733	1,935,733	1,935,733	1,935,733	1,935,733	1,935,733
HSV	55,319,605	21,186,436	58,251,465	20,890,449	54,505,303	18,100,466
LAB	-	-	17,100	17,100	17,100	17,100
LAS	4,154,148	-	14,194,442	-	-	-
LAW	1,387,950	75,000	16,772,370	75,000	75,000	75,000
PKS	1,767,488	1,767,488	1,993,446	1,993,446	-	-
POL	1,543,175	1,503,436	1,683,281	1,569,185	1,569,185	1,569,185
PRO	3,506,637	1,346,583	4,511,271	2,057,831	3,940,575	2,043,581
Total	\$ 130,374,499	\$ 74,868,035	\$ 162,834,311	\$ 77,763,232	\$ 123,893,776	\$ 72,280,849

(See Notes to Schedules, p. 23, Note 2)

Suffolk County Local Law 18-2013 §189-66 requires each contract agency to complete and submit an online CADF to Audit & Control no later than September 15th of each year. The CADF requires each contract agency to report actual revenues and expenses related to the contracted program for the prior year (2017) and estimated revenues and expenses related to the contracted program for the current year (2018). Simultaneously with the contract agency's submission of the online CADF, the contract agency is also required to submit its most recent audited financial statements, IRS Form 990, or profit/loss statement and balance sheet along with a schedule of all full-time employees and their salaries for the previous calendar year.

Audit & Control sent notification of the disclosure requirements necessitated by Suffolk County Local Law 18-2013 to every contract agency on June 22, 2018. The agencies were provided a website portal address where they could access the online CADF and were given an individual

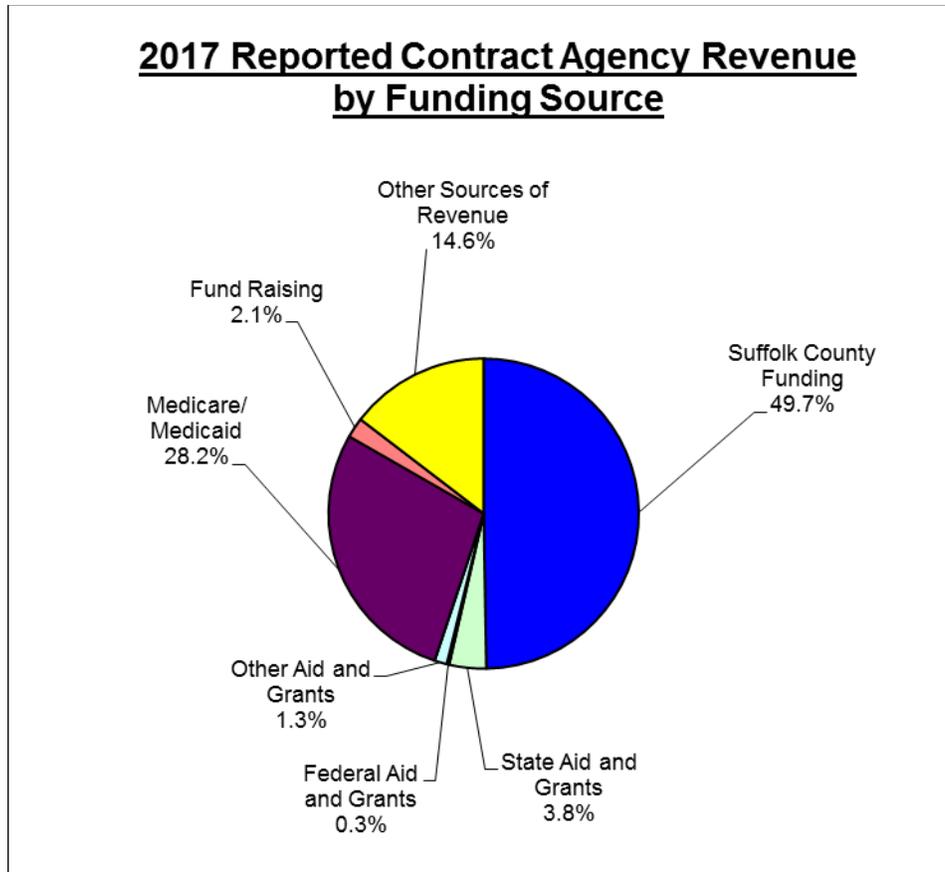
password needed to access and submit their data. All forms that were received on or before September 15, 2018 were included in the database. (Note: All towns, villages, fire districts, library districts and ambulance districts are excluded from the requirements of the Law and were not required to submit a CADF.)

As a result of compiling the data from the 496 CADFs submitted to Audit & Control, we determined that county funding of these 496 contracts represented approximately 50% 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:

<u>Source of Funding</u>	<u>2017 (Actual)</u>	<u>2018 (Estimate)</u>
Suffolk County Funding*	\$ 83,850,607	\$ 103,176,758
State Aid and Grants	6,477,624	5,399,297
Federal Aid and Grants	437,684	446,447
Other Aid and Grants	2,180,407	2,267,901
Medicare/Medicaid	47,489,832	41,081,693
Fund Raising	3,539,641	3,669,113
Other Sources of Revenue	24,619,396	26,499,851
Total Revenues Reported	<u>\$ 168,595,191</u>	<u>\$ 182,541,060</u>

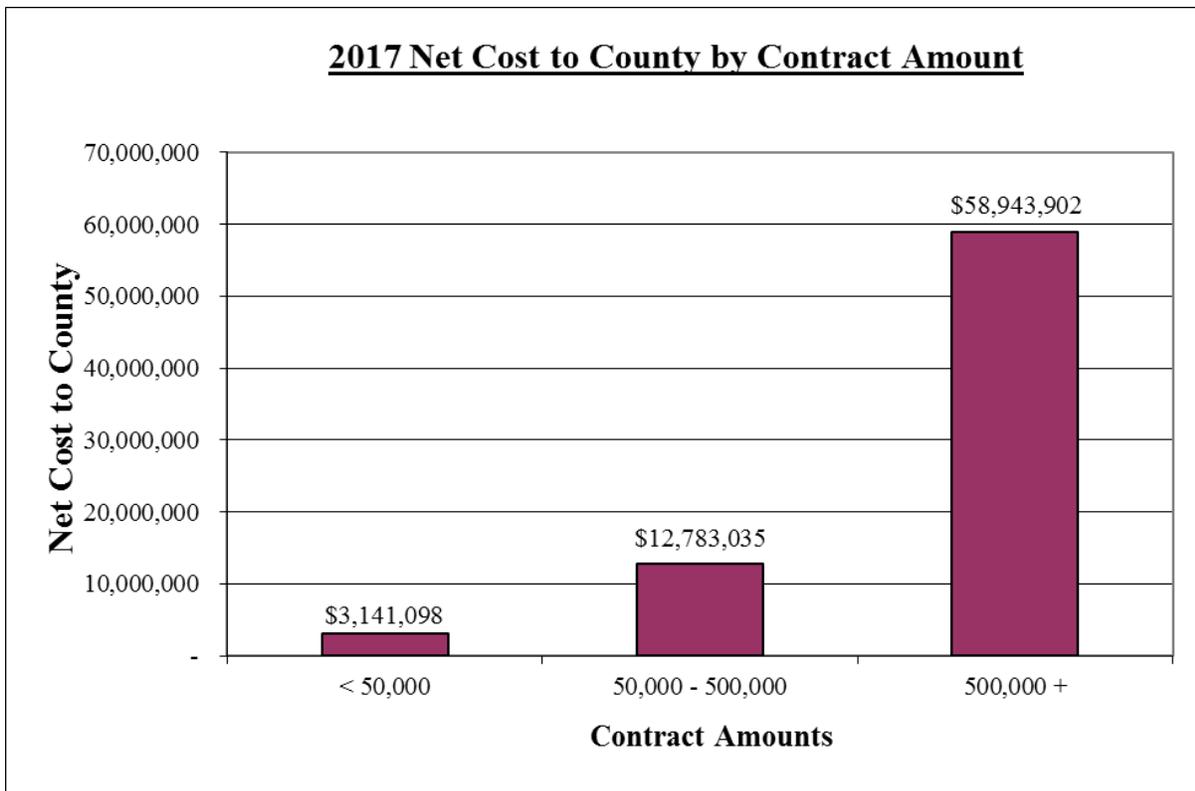
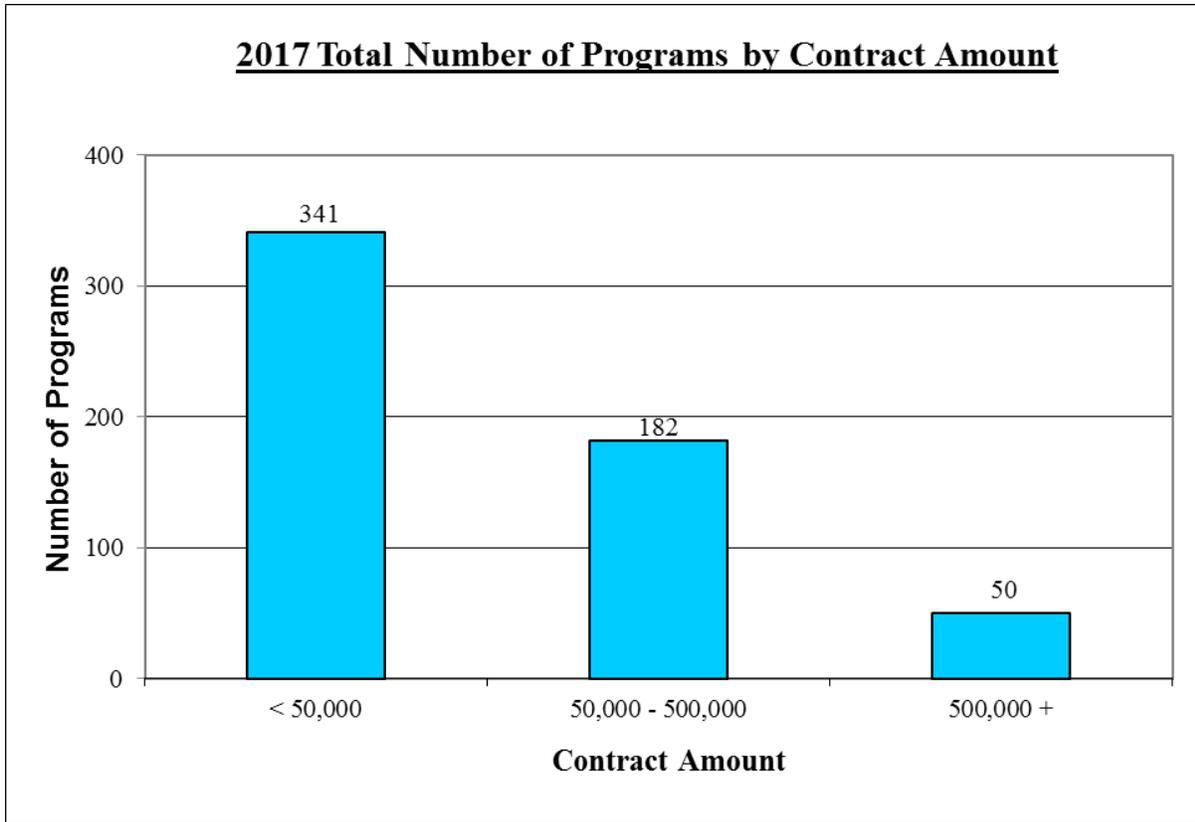
* (Incl. Federal and State Aid Pass Through)

In addition to county funding, agencies reported receiving approximately 4% of their funding directly from federal, state and local grants. The remaining revenue categories represent approximately 46% of the contract agencies' program funding.



Total expenses reported on the 496 Disclosure Forms submitted to the Audit Division were \$151,857,163 for 2017 and \$183,804,924 for 2018.

Our analysis revealed that 341 of the 573 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 \$3,141,098. Our analysis further found that 182 of the 573 contracts (32%) had a total contract budget from \$50,000 to \$500,000, with a total net cost to the County of \$12,783,035; and 50 of the 573 contracts (9%) had a total contract budget of \$500,000 or more, with a total net cost to the County of \$58,943,902 (Charts, p. 7).



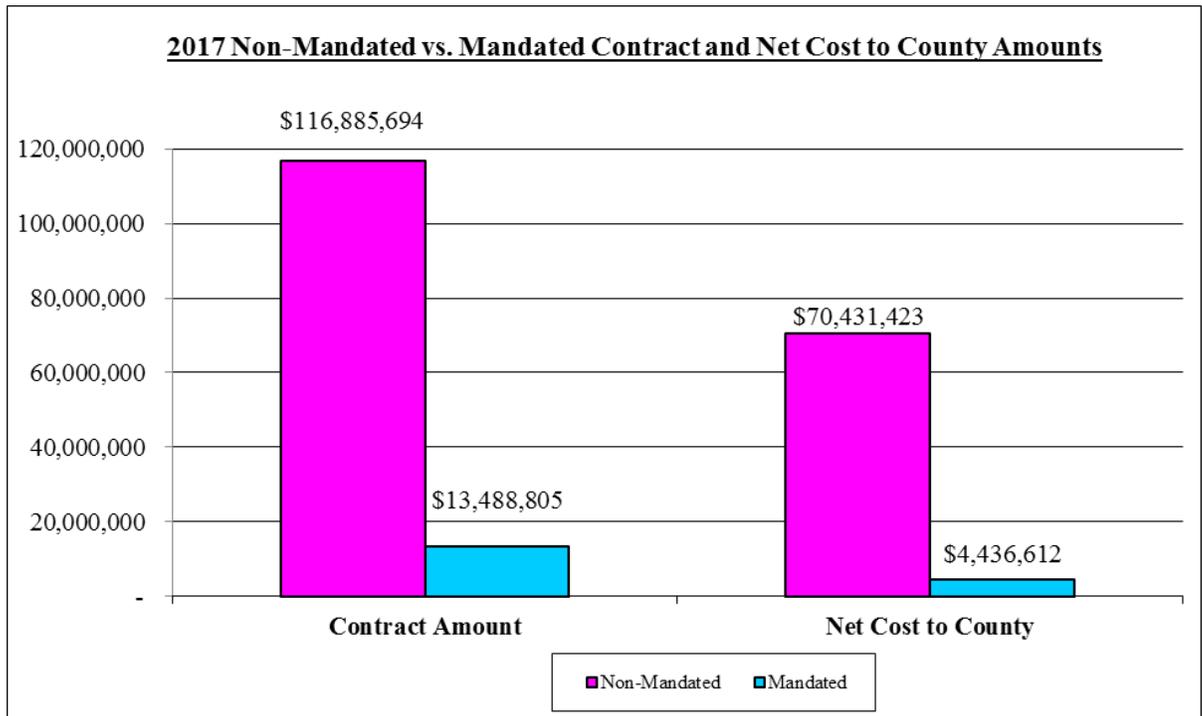
SCOPE AND METHODOLOGY

- Designed an online Contract Agency Disclosure Form (CADF) and created an Excel database that summarized the information provided by each contract agency.
- Printed and mailed 299 letters to contract agencies responsible for receiving 573 contracts funded by the County.
- Performed various analyses of the 496 CADFs that were submitted to Audit & Control to determine the accuracy and reliability of the data received from the contract agencies.
- Adjusted data recorded in the Excel 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 573 contracts entered into our database, we found that 526 contracts were for non-mandated programs and 47 were for mandated programs. As illustrated in Chart 1 below, contract amounts for non-mandated programs during 2017 totaled \$116,885,694 with a net cost to the County of \$70,431,423, while mandated programs totaled \$13,488,805 with a net cost to the County of \$4,436,612.

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 16 contracts that were not evaluated by the responsible County oversight departments (Schedule 1). Suffolk County Local Law 18-2013, Section 189-65 (A) requires that all County departments complete a contract agency evaluation form (CAEF) for every contracted program that is funded from objects 4770 and 4980 in that year's operating budget or for which the department is requesting funding in the following year's operating budget. The departments' failure to complete a CAEF for each of these contracts resulted in the agencies not submitting the required CADF to Audit & Control and information for these contracts not being included in our database.

There were 52 contract agencies (77 contracts) that did not complete and submit the required online CADF to Audit & Control by the September 15th deadline (Schedule 2). Suffolk County Local Law 18-2013, Section 189-66 (A and B) specifically state, “Each contract agency shall be required to complete and submit an online contract agency disclosure form to the Department of Audit and Control no later than September 15th of each year. Simultaneously with the contract agency’s submission of the online contract agency disclosure form, the contract agency shall also submit, online, its most recent audited financial statements or IRS Form 990, or profit/loss statement and balance sheet for the contract agency’s most recent fiscal year and a schedule of all full-time employees and their salaries for the previous calendar 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.” Section 189-68 (D) further states, “The Suffolk County Comptroller is hereby authorized and empowered to withhold monies appropriated for contract agencies that have failed to comply with the provisions of this article or any other County law that is applicable to contract agencies.”

Audit & Control sent notification of the disclosure requirements necessitated by Suffolk County Local Law 18-2013 to every contract agency on June 22, 2018. The agencies were provided a website portal address where they could access the online CADF and were given an individual password needed to access and submit their data. All forms that were received on or before September 15, 2018 were included in the database.

The 77 contracts for which CADFs were not submitted are summarized by department below, and are detailed on Schedule 1. In addition, the **Bayport Heritage Association**, **Bellport-Brookhaven Historical Society**, **Bridghampton Historical Society**, **Deepwells Farm Historical Society**, **Jewish Association for Services for the Aged** and **the Lloyd Harbor Historical Society** also did not comply with the reporting requirement in 2017, and the **Medford Chamber of Commerce** did not comply for three (3) consecutive years.

Department*	Number of Contracts	2017 Actual Contract Amount	2018 Estimated Contract Amount	2019 Requested Contract Amount
DPW	1	\$ 22,979,451	\$ 23,608,915	\$ 24,272,993
DSS	1	-	4,500	4,500
EDP	13	64,250	102,590	-
EXE	8	432,742	332,971	311,271
HSV	34	22,471,141	21,765,097	18,758,528
PKS	16	128,100	143,944	-
PRO	4	3,375	648,938	515,000
Totals	77	\$ 46,079,059	\$ 46,606,955	\$ 43,862,292

(* See Notes to Schedules, p. 23, Note 2)

Eight contract agencies reported total administrative expenses that were greater than 20% of reported total agency expenses (Schedule 3). Section 189-41 of the Suffolk County Administrative Code states, “No contract agency, determined by the County Department of Audit and Control to have incurred total administrative expenses greater than 20% of reported total agency 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, standalone 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 review identified 16 contracts where program revenue reported by a contract agency exceeded program expenses by \$200,000 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 review identified 19 agencies which reported total Agency revenues in excess of total Agency expenses by \$500,000 or more (Schedule 5).

Our review identified 42 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 111 employees of these 42 contract agencies were reported to have earned in excess of \$150,000 or more per year.

Our review identified 24 contracts for which the requested 2019 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 2019 (requested) budget disclosed 14 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 \$17,734,369.

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 oversight departments should complete a Contract Agency Evaluation Form (CAEF) for each of these contracts and submit a copy of the CAEF to Audit & Control. In addition, the contract agencies will be required to submit a CADF along with all supporting documents to the Comptroller's Office for review prior to any 2018 funds being released.
- County funds will not be released to any of the contract agencies identified on Schedule 2 (p. 15) until the agencies have complied with the provisions of Section 189-66 of the Suffolk County Administrative Code. 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 standalone resolution has been executed.
- The 8 contract agencies identified on Schedule 3 (p. 16) 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 189-41 of the Suffolk County Administrative Code.
- 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.
- Similar to the homeless shelter program contracts, a clause should be added to not-for-profit agency contracts which requires that any surplus on the county-funded program be returned to the County.
- The County departments responsible for administering the contracts identified on Schedule 5 (p. 18) 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. 22) should be closely monitored by the administering County departments since they comprise approximately 25% of the net cost to the County for all 2019 contract amounts requested.

SCHEDULES

Schedule 1

Contract Agency Disclosure Review
 Contract Agencies Not Evaluated by County Oversight Departments
 For the 2017/2018 Reporting Period

Notes	Dept.	Activity Code	Contractor Name	2018 Adopted Contract Amount	2018 Estimated Contract Amount	2019 Contract Amount Requested	2019 Contract Amount Recommended
	PKS	KBK1	67th NY Historical Association	\$ 30,282	\$ 30,282	\$ -	\$ -
	EXE	HFC1	CAST(Comm. & Schools Together)	45,000	45,000	35,280	35,280
	EXE	GZZ1	Central Islip Civic Council	4,500	4,500	-	-
	EDP	KAO1	Commack Coalition Of Caring	5,000	5,000	-	-
	PKS	JRG1	Drowned Meadow Roe House Museum	10,000	10,000	-	-
	DSS	JZI1	EOC Of Suffolk County	-	25,000	-	-
	HSV	HAL1	HALI Trng/Conf/Resource Ctr	27,592	104,208	105,196	105,196
	EXE	JEV1	Harrison Hale Gordon Heights Community Action Center	9,000	9,000	-	-
	EDP	JYR1	Kings Park Civic Association	5,000	5,000	-	-
	PKS	KBP1	Lions Club Of Brentwood	5,000	5,000	-	-
	EDP	KAZ1	Neo-Political Cowgirls	5,000	5,000	-	-
	DSS	HOR1	Our Lady Of Lourdes Parish Outreach	4,500	4,500	4,500	4,500
	EXE	JZQ1	Response	85,500	85,500	85,500	85,500
	EXE	APF1	Sag Harbor Youth Center Inc	40,689	40,689	40,689	40,689
	EDP	KBE1	Senior Net	6,000	6,000	-	-
(5)	PKS	JGI1	Walt Whitman Birthplace	193,021	193,021	192,533	183,267
				<u>\$ 476,084</u>	<u>\$ 577,700</u>	<u>\$ 463,698</u>	<u>\$ 454,432</u>

See Notes to Schedules (p. 23)

Schedule 2

Contract Agency Disclosure Review
Noncompliant Agencies
For the 2017/2018 Reporting Period

Notes	Control Number	Activity Code	Dept.	Contractor Name	2017 Actual Contract Amount	2018 Estimated Contract Amount
(4)	32254	AQX2	HSV	Alternatives Counseling Services	\$ 891,180	\$ 900,747
(4)	32271	ALG5	HSV	Association for Mental Health and Wellness	24,308	24,308
(4)	32269	ALG3	HSV	Association for Mental Health and Wellness	37,797	37,854
(4)	32274	GBF1	HSV	Association for Mental Health and Wellness	80,990	198,201
(4)	32277	JA01	HSV	Association for Mental Health and Wellness	197,112	192,632
(4)	32268	JQ11	HSV	Association for Mental Health and Wellness	185,000	96,306
(4)	33791	KBT1	HSV	Association for Mental Health and Wellness	32,544	131,960
(4)	32278	JAP1	HSV	Association for Mental Health and Wellness	95,868	95,868
(4)	32275	JPF1	HSV	Association for Mental Health and Wellness	26,633	27,262
(4)	32272	DDD1	HSV	Association for Mental Health and Wellness	77,501	78,073
(4)	32273	GBF2	HSV	Association for Mental Health and Wellness	27,009	27,009
(4)	32276	GNS1	HSV	Association for Mental Health and Wellness	488,240	453,627
(4)	32267	ADK2	HSV	Association for Mental Health and Wellness	22,810	24,203
(4)	32270	ALG4	HSV	Association for Mental Health and Wellness	5,343	5,343
(4)	32279	JWP1	HSV	Association of Mental Health and Wellness	250,799	250,799
(4)	32294	JHS1	PKS	Bayport Heritage Association	4,248	6,000
(4)	32295	ABC1	EXE	Bellport Area Community Action Committee	139,947	139,947
	32297	JNV1	PKS	Bellport-Brookhaven Historical Society	10,000	15,000
(4)	32302	GVV1	EXE	Boys & Girls Club of the Bellport Area	27,000	27,000
(4)	32307	JPY1	PKS	Bridgehampton Historical Society	5,000	5,000
	32326	JQC1	PKS	Children's Maritime Museum at Port Jefferson	7,944	7,944
	32364	JHM1	PKS	Deepwells Farm Historical Society	5,000	7,000
	32382	HFH1	EDP	East End Special Players, Inc.	5,000	5,000
	32385	JYL1	EDP	East Northport Chamber of Commerce	5,000	5,000
	32388	HYG1	PKS	Eastville Community Historical Society	5,000	5,000
(4)	32403	AIJ3	EXE	Family Counseling Services - Family Service League	48,319	48,319
(4)	32404	JQK1	EXE	Family Life Center	98,205	98,205
	33074	KAS1	EDP	Fearless Footsteps	-	12,840
	32520	JNZ1	EDP	Holbrook Chamber of Commerce	10,000	12,000
(4)	32528	JVZ1	HSV	Hudson River Healthcare Inc. - Coram Health Center	336,667	-
(4)	32529	JWA1	HSV	Hudson River Healthcare, Inc - East Hampton / Southampto	709,413	649,312
(4)	32530	JVY1	HSV	Hudson River Healthcare, Inc. - Brentwood Health Center	5,319,924	5,285,249
(4)	32531	JWB1	HSV	Hudson River Healthcare, Inc. - Patchogue Health Center	2,186,457	2,157,242
(4)	32532	JWC1	HSV	Hudson River Healthcare, Inc. - Riverhead Health Center	2,630,646	2,626,260
(4)	32533	JWD1	HSV	Hudson River Healthcare, Inc. - Shirley Health Center	2,318,799	2,287,565
(4)	32534	JWE1	HSV	Hudson River Healthcare, Inc. - Tri-Community Health Cen	1,568,296	1,545,955
(4)	32535	JWF1	HSV	Hudson River Healthcare, Inc. - Wyandanch (MLK) Health	2,115,296	1,918,429
	32536	AIS2	HSV	Human Understanding & Growth Services	253,400	300,474
(4)	32540	HMY1	HSV	Huntington Breast Cancer Coalition	-	27,000
(4)	32548	HHX1	PKS	IGHL, Inc.	45,000	45,000
	33109	KAU1	EDP	Islip Chamber of Commerce	-	5,500
(4)	32559	JFZ1	PKS	Jamesport Meeting House Preservation Trust	5,000	5,000
	32562	--	EXE	Jewish Association for Services for the Aged	89,298	-
	32561	--	EXE	Jewish Association for Services for the Aged	16,038	-
	32568	AJR1	HSV	John T. Mather Memorial Hospital	182,354	183,462
	32571	JHN1	PKS	Ketcham Inn Foundation, Inc.	5,000	5,000
	32596	JPZ1	PKS	Lloyd Harbor Historical Society	5,000	6,000
(4)	32612	JKZ1	EDP	Long Island Latino Teachers Association, Inc.	10,000	5,000
	33629	KBJ1	PKS	Manorville Historical Society	-	5,000
	32627	HWF1	EDP	Medford Chamber of Commerce	17,500	17,500
	32634	JRQ1	EXE	Model Student Education Center	4,500	4,500
	32636	JRI1	PKS	Moriches Bay Historical Society	5,000	5,000
	32640	HYO1	HSV	Nassau/Suffolk Law Services Committee, Inc.	200,267	216,902
	32642	--	EXE	Nesconset Center for Nursing & Rehabilitation	9,435	15,000
(4)	32645	JVO1	HSV	New Horizons Counseling Center, Inc.	310,564	310,564
(4)	33609	KBU1	HSV	New Horizons Counseling Center, Inc.	-	123,600
	33092	KAY1	EDP	New Hour for Women and Children - LI	-	5,000
	32648	JYK1	EDP	North Brookhaven Chamber of Commerce	5,000	13,000
(4)	32658	JQH1	HSV	Outreach Development Corporation	764,059	771,284
(4)	32659	--	PRO	Outreach Development Corporation	-	20,000
	32660	JWI1	PKS	Oysterponds Historical Society	5,000	5,000
(4)	32673	GVK1	HSV	Peconic Bay Medical Center	99,680	-
(4)	32699	JAC1	HSV	Project Outreach	26,517	26,517
	32720	--	EDP	Research Found. for the State Univ. of NY New Music for S	5,000	5,000
	33270	KBD1	EDP	Salvadoran American Chamber of Commerce	-	5,000
	32743	JOI1	HSV	Samaritan Daytop Village of Suffolk County	561,367	568,939
	33190	--	EDP	SCOA dba Southampton Arts Center	-	5,000
	32760	JPW1	PKS	South Fork Natural History Museum	5,000	5,000
	32769	HQB1	EDP	Splashes of Hope	6,750	6,750
	32781	AVW1	HSV	Stony Brook University Hospital - Medical Control	444,301	222,151
(4)	33709	JZR1	PRO	STRONG Youth, Inc.	-	495,000
(4)	33710	--	PRO	STRONG Youth, Inc.	-	130,000
(4)	33829	--	DPW	Suffolk Bus Corporation	22,979,451	23,608,915
	32798	JTJ1	PRO	Sunshine Prevention Center	3,375	3,938
	33669	KBW1	DSS	The Patchogue Neighbors Soup Kitchens, Inc.	-	4,500
(4)	32815	HEP1	PKS	Three Village Historical Society	10,998	11,000
(4)	32918	JZB1	PKS	Wading River Historical Society	4,910	6,000
					\$ 46,079,059	\$ 46,606,955

Schedule 3

Contract Agency Disclosure Review
Agencies with Administrative Expenses
Greater than 20% of Total Agency Expenses
For the 2017/2018 Reporting Period

Contract Agency	2017 Total Reported Administrative Expenses	2017 Total Reported Agency Expenses	2017 Total Administrative Expenses as a % of Total Agency Expenses
Mount Sinai Heritage Trust, Inc.	\$ 186,697	\$ 346,242	53.92%
Victims Information Bureau of Suffolk, Inc.	713,295	2,916,812	24.45%
Byrd Hoffman Watermill Foundation	1,083,073	4,503,460	24.05%
Tesla Science Center	121,726	528,328	23.04%
Vocational Extension and Education Board	557,353	2,456,639	22.69%
Sylvester Manor Educational Farm	295,554	1,361,703	21.70%
Touro College - Jacob D. Fuchsberg Law Center	3,978,000	18,589,000	21.40%
Phoenix Houses of Long Island, Inc.	3,191,849	15,301,308	20.86%

See Notes to Schedules (p. 23)

Schedule 4

Contract Agency Disclosure Review
 Contracts with Program Revenue Exceeding Program Expenses
 by at Least \$200,000

For the 2017/2018 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program Name	2017	2017	2017
					Reported Program Revenue	Reported Program Expenses	Reported Program Surplus
32714	JXY1	HSV	PSCH, Inc. d/b/a WellLife Network	PROS-Coram	\$ 14,625,112	\$ 1,718,161	\$ 12,906,951
32809	JPK1	EDP	The Reboli Center for Art and History	Cultural Omnibus	1,557,575	158,557	1,399,018
32419	AGW1	HSV	Family Service League, Inc.	Substance Abuse Treatment	3,780,141	2,757,783	1,022,358
32415	JWQ1	HSV	Family Service League, Inc.	Mental Health Clinic Treatment	2,901,521	2,187,161	714,360
33409	--	LAW	Assigned Counsel Defender Plan 17-LW-030	Hurrell-Harring Caseload Relief	556,730	68,857	487,873
32464	GUR1	HSV	Federation of Organizations	CSS Transportation	942,412	523,262	419,150
32442	AHG1	HSV	Family Service League, Inc.	East End Program	5,332,149	4,961,788	370,361
32475	AHM1	HSV	Federation of Organizations	ICM Service Dollars and ACM	558,850	208,064	350,786
32745	APK1	HSV	Sayville Project	Health Home Care Management	2,499,740	2,162,390	337,350
32812	--	EDP	Theatre Three Productions, Inc.	The Adams Family & A Christmas Carol	426,820	126,896	299,924
32708	JXO1	HSV	PSCH, Inc. d/b/a WellLife Network	Health Home	2,623,825	2,343,824	280,001
32545	JGV1	EDP	Huntington Township Chamber of Commerce, Inc.	Legislative Cultural Omnibus Grant	403,201	155,562	247,639
32709	JXQ1	HSV	PSCH, Inc. d/b/a WellLife Network	MICA-TFIP	630,062	385,887	244,175
32292	GZW1	EDP	Bay Street Theater Festival, Inc.	Legislative Cultural Omnibus Grant	489,478	256,917	232,561
32414	JUK1	HSV	Family Service League, Inc.	FSL School Based Clinic	701,182	471,044	230,138
32306	ACE1	EXE	Bridgehampton Child Care and Recreation Center, Inc.	Youth Program	832,604	603,334	229,270

See Notes to Schedules (p. 23)

Schedule 5

Contract Agency Disclosure Review
Agencies with Total Revenues Exceeding Total Expenses
by at Least \$500,000
For the 2017/2018 Reporting Period

Contractor Name	2017 Reported Agency Revenue	2017 Reported Agency Expenses	2017 Reported Agency Surplus
Good Samaritan Hospital Medical Center	\$ 677,271,000	\$ 625,837,000	\$ 51,434,000
BOCES II	364,913,092	347,040,104	17,872,988
Concern for Independent Living	51,808,660	35,248,589	16,560,071
Family Residences & Essential Enterprises, Inc.	112,565,735	108,464,527	4,101,208
March of Dimes Foundation - Perinatal Program @ SUNY SB	157,339,000	153,757,000	3,582,000
Catholic Charities of the Diocese of Rockville Centre	38,914,180	35,682,691	3,231,489
Phoenix Houses of Long Island, Inc.	18,327,705	15,301,308	3,026,397
Byrd Hoffman Watermill Foundation	7,520,160	4,503,460	3,016,700
Parrish Art Museum	7,928,336	5,295,519	2,632,817
Legal Aid Society of Suffolk County	20,729,793	18,148,634	2,581,159
The Reboli Center for Art and History	1,651,305	169,998	1,481,307
Central Nassau Guidance & Counseling Services, Inc.	24,882,378	23,415,287	1,467,091
YMCA of Long Island	37,831,682	36,501,856	1,329,826
Heckscher Museum	2,987,925	1,758,972	1,228,953
Sylvester Manor Educational Farm	2,406,902	1,361,703	1,045,199
Guild Hall of East Hampton, Inc.	5,494,973	4,532,839	962,134
Tesla Science Center	1,385,603	528,328	857,275
Touro College - Jacob D. Fuchsberg Law Center	19,247,000	18,589,000	658,000
Suffolk County Special Olympics	8,742,494	8,191,120	551,374

See Notes to Schedules (p. 23)

Schedule 6

Contract Agency Disclosure Review
Agencies with Employee Salaries
Greater than \$150,000
For the 2017/2018 Reporting Period

Contractor Name	Title	2017 Reported Salary
Assigned Counsel Defender Plan	Administrator	\$ 150,000
Brookhaven Memorial Hospital Medical Center/LI Community Hos	President / CEO	874,413
Brookhaven Memorial Hospital Medical Center/LI Community Hos	Vice President, Chief Financial Officer	498,952
Brookhaven Memorial Hospital Medical Center/LI Community Hos	Vice President, Chief Medical Officer	461,932
Brookhaven Memorial Hospital Medical Center/LI Community Hos	Vice President, Chief Operating Officer	351,004
Brookhaven Memorial Hospital Medical Center/LI Community Hos	Vice President, Chief Information Officer	338,156
BOCES II	Chief Operating Officer	213,619
BOCES II	Associate Superintendent for Management Serv.	192,474
BOCES II	Associate Superintendent for Educational Serv.	188,895
BOCES II	Associate Superintendent for Human Resources	188,449
BOCES II	Director of Planning & Program Improvement	169,508
Byrd Hoffman Watermill Foundation	Watermill Center Director	152,884
Catholic Charities of the Diocese of Rockville Centre	Chief Executive Officer	283,294
Catholic Charities of the Diocese of Rockville Centre	Chief Operating Officer	203,842
Catholic Charities of the Diocese of Rockville Centre	Medical Director	210,648
Catholic Charities of the Diocese of Rockville Centre	Chief Financial Officer	174,069
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	310,644
Central Nassau Guidance & Counseling Services, Inc.	Chief Executive Officer	276,786
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	234,929
Central Nassau Guidance & Counseling Services, Inc.	Psychiatrist	184,017
Central Nassau Guidance & Counseling Services, Inc.	Chief Financial Officer	163,261
Concern for Independent Living	Executive Director	336,104
Concern for Independent Living	Senior Associate Executive Director	236,748
Cornell Cooperative Extension of Suffolk County	Executive Director	160,000
EAC, Inc.	President & Chief Executive Officer	258,244
EAC, Inc.	Vice President of Operations	163,562
Easterseals New York, Inc.	President & Chief Executive Officer	458,178
Easterseals New York, Inc.	VP Workforce Development	254,162
Easterseals New York, Inc.	Chief Financial Officer	244,427
Economic Opportunity Council of Suffolk, Inc.	Chief Executive Officer	479,377
Economic Opportunity Council of Suffolk, Inc.	Chief Financial Officer	196,638
Family and Children's Association	President & Chief Executive Officer	258,023
Family and Children's Association	Vice President & Chief Operating Officer	150,441
Family Residences & Essential Enterprises, Inc.	President	340,423
Family Residences & Essential Enterprises, Inc.	Chief Executive Officer	335,000
Family Residences & Essential Enterprises, Inc.	Chief Financial Officer	243,388
Family Residences & Essential Enterprises, Inc.	Chief Legal Officer	188,615
Family Residences & Essential Enterprises, Inc.	Chief Administrative Officer	175,923
Family Service League, Inc.	Chief Executive Officer	303,718
Family Service League, Inc.	Chief Administrative Officer	228,667
Family Service League, Inc.	Medical Director	207,750
Family Service League, Inc.	Chief Financial Officer	203,542
Family Service League, Inc.	Psychiatrist	196,141
Federation of Organizations	Chief Executive Officer	301,692
Federation of Organizations	Psychiatrist	299,424
Federation of Organizations	Psychiatrist	294,015
Federation of Organizations	Chief Operating Officer	265,487
Federation of Organizations	Chief Financial Officer	233,022
Girl Scouts of Suffolk County, Inc.	President & Chief Executive Officer	216,457
Girl Scouts of Suffolk County, Inc.	Chief Financial Officer	174,581
Good Samaritan Hospital Medical Center	Physician	1,444,740
Good Samaritan Hospital Medical Center	Physician	970,393
Good Samaritan Hospital Medical Center	Physician	967,428
Good Samaritan Hospital Medical Center	Physician	957,046
Good Samaritan Hospital Medical Center	Physician	935,073
Guild Hall of East Hampton, Inc.	Executive Director	190,000

Schedule 6 (Cont'd)

Contract Agency Disclosure Review
 Agencies with Employee Salaries
 Greater than \$150,000
 For the 2017/2018 Reporting Period

Contractor Name	Title	2017 Reported Salary
Heckscher Museum	Executive Director & CEO	172,000
Hope for Youth, Inc.	Executive Director - CEO	196,666
Island Harvest	President & CEO	212,500
Legal Aid Society of Suffolk County	Attorney In Charge	211,481
Legal Aid Society of Suffolk County	Chief Financial Officer	182,233
Legal Aid Society of Suffolk County	Chief Operating Legal Officer	151,251
Long Island Cares, Inc.	Chief Executive Officer	190,984
Long Island Gay and Lesbian Youth, Inc.	Chief Executive Officer	178,000
LongHouse Reserve	Executive Director	205,750
March of Dimes Foundation	Former President	598,426
March of Dimes Foundation	President	516,837
March of Dimes Foundation	Sr. Vice President & Chief Medical Officer	415,232
March of Dimes Foundation	Senior Vice President	379,980
March of Dimes Foundation	Senior Vice President	336,872
Maryhaven Center of Hope, Inc.	President & CEO	444,875
Maryhaven Center of Hope, Inc.	Vice President of Finance	201,397
Maryhaven Center of Hope, Inc.	Executive Division Director	189,679
Maryhaven Center of Hope, Inc.	Physician - MD	189,597
Nassau-Suffolk Hospital Council	President & CEO	437,034
Nassau-Suffolk Hospital Council	Chief Operating Officer	229,891
Options for Community Living, Inc.	Executive Director	221,804
Parrish Art Museum	Director	243,750
Phoenix Houses of Long Island, Inc.	President & CEO	522,800
Phoenix Houses of Long Island, Inc.	Senior Executive VP	320,708
Phoenix Houses of Long Island, Inc.	General Counsel	311,461
Phoenix Houses of Long Island, Inc.	Chief People Officer	286,300
Phoenix Houses of Long Island, Inc.	Chief Clinical Officer	277,115
PSCH, Inc. d/b/a WellLife Network	Chief Executive Officer	396,900
PSCH, Inc. d/b/a WellLife Network	President	374,231
PSCH, Inc. d/b/a WellLife Network	Chief Operating Officer	269,031
PSCH, Inc. d/b/a WellLife Network	SVP of Administration	257,211
PSCH, Inc. d/b/a WellLife Network	SVP of Operations	250,000
Research Foundation of SUNY Stony Brook for Staller Cent. for the Arts	Director of Staller Center	237,481
Retreat, Inc.	Executive Director	160,844
SCO Family of Services, Inc.	Executive Director	302,749
SCO Family of Services, Inc.	Psychiatrist	250,403
SCO Family of Services, Inc.	Psychiatrist	240,495
SCO Family of Services, Inc.	Chief Operating Officer	227,130
SCO Family of Services, Inc.	Chief Financial Officer	223,389
Service and Advocacy for Gay Elders	Chief Executive Officer	178,000
Suffolk County Boy Scouts	Chief Executive Officer	155,000
Suffolk County Special Olympics	President & CEO	182,553
Touro College, Jacob D. Fuchsberg Law Center	Dean & Professor of Law	254,917
Touro College, Jacob D. Fuchsberg Law Center	Professor of Law	254,251
Touro College, Jacob D. Fuchsberg Law Center	Professor of Law	229,850
Touro College, Jacob D. Fuchsberg Law Center	Professor of Law & Assoc. Dean	219,045
Touro College, Jacob D. Fuchsberg Law Center	Professor of Law & Assoc. Dean	207,798
United Cerebral Palsy	Chief Executive Officer	299,056
United Cerebral Palsy	Chief Financial Officer	212,121
Westhampton Beach Performing Arts Center, Inc.	Executive Director	242,500
YMCA of Long Island	President & CEO	380,158
YMCA of Long Island	SR VP & COO	266,332
YMCA of Long Island	VP & CFO	203,200
YMCA of Long Island	Executive Director	195,353
YMCA of Long Island	Executive Director	194,739

See Notes to Schedules (p. 23)

Schedule 7

Contract Agency Disclosure Review
 Requested Contract Amounts
 Less than \$5,000
 For the 2017/2018 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	Program	2019 Contract Amount Requested	2019 Net Cost to County Requested
32705	HSV	JXW1	PSCH, Inc. d/b/a WellLife Network	Case Management Training	\$ 4,544	\$ -
32284	DSS	JLF1	Babylon Interfaith Clergy Cluster	Commodity Distribution	4,500	4,500
32285	DSS	JLG1	Babylon Rotary Foundation, Inc.	Commodities Distribution	4,500	4,500
32329	DSS	JZF1	Christian Life Center Church	Christian Life Center Church	4,500	4,500
32330	DSS	JLN1	Church of St. Francis DeSales Outreach	Commodities Distribution	4,500	4,500
32335	DSS	HLL1	Community Action of Southold Town, Inc. (Cast)	Commodities Distribution	4,500	4,500
32384	DSS	JLH1	East Hampton Food Pantry	Commodity Distribution	4,500	4,500
32432	DSS	HMA1	Family Service League, Inc.	Huntington Interfaith Homeless Initiative	4,500	4,500
32555	DSS	JTU1	Islip Food for Hope, Inc	Commodities Distribution	4,500	4,500
32700	DSS	JRP1	Pronto of Long Island, Inc.	Commodities Distribution	4,500	4,500
32734	DSS	JRM1	Roman Catholic Church of St. James - Our Daily Bread	Commodities Distribution	4,500	4,500
32738	DSS	HWA1	Sag Harbor Community Food Pantry, Inc.	Commodities Distribution	4,500	4,500
32749	DSS	JLR1	SEPA Mujer	Services for Advancement of Woman	4,500	4,500
32770	DSS	JQD1	Springs Community Church Food Pantry	Commodities Distribution	4,500	4,500
32771	DSS	JBS1	St. Elizabeth's Roman Catholic Church Parish Outreach	Commodities Distribution	4,500	4,500
32772	EXE	HGO1	St. Hugh Outreach	Outreach	4,500	4,500
32774	DSS	HPI1	St. John the Evangelist Food Pantry	Commodities Distribution	4,500	4,500
32776	DSS	JBR1	St. Peter's Evangelical Lutheran Church	Commodities Distribution	4,500	4,500
32777	DSS	JLQ1	St. Sylvester Parish Outreach	Commodities Distribution	4,500	4,500
32805	DSS	HTC1	The Greater Sayville Food Pantry	Commodities Distribution	4,500	4,500
33669	DSS	KBW1	The Patchogue Neighbors Soup Kitchens, Inc.	Commodities Distribution	4,500	4,500
32891	DSS	JSM1	United Methodist Church of Lake Ronkokoma - Loaves and Fishes	Commodities Distribution	4,500	4,500
32922	DSS	JZG1	Welcome Friends of Greater Port Jefferson, Inc.	Commodities Distribution	4,500	4,500
32797	EXE		Suffolk Y Jewish Community Center, Inc.	IIIB Body, Mind & Spirit	1,900	190

See Notes to Schedules (p. 23)

Schedule 8

Contract Agency Disclosure Review
Requested Contract Amounts
with a Net Cost to County Greater than \$500,000
For the 2017/2018 Reporting Period

Control Number	Activity Code	Dept.	Contractor Name	2019 Contract Amount Requested	2019 Net Cost to County Requested
32530	HSV	JVY1	Hudson River Healthcare, Inc. - Brentwood Health Center	\$ 5,263,480	\$ 4,526,593
32532	HSV	JWC1	Hudson River Healthcare, Inc. - Riverhead Health Center	2,622,386	2,255,252
32917	FRE	--	Vocational Extension and Education Board	1,935,733	1,935,733
32533	HSV	JWD1	Hudson River Healthcare, Inc. - Shirley Health Center	1,890,577	1,625,896
32531	HSV	JWB1	Hudson River Healthcare, Inc. - Patchogue Health Center	1,785,408	1,535,450
32535	HSV	JWF1	Hudson River Healthcare, Inc. - Wyandanch (MLK) Health Center	1,339,614	1,152,068
32661	POL	JQU1	Parents for Megan's Law	768,101	768,101
32318	HSV	AET3	Catholic Charities of the Diocese of Rockville Centre	694,561	694,561
32534	HSV	JWE1	Hudson River Healthcare, Inc. - Tri-Community Health Center	703,542	605,046
32350	EDP	HSI1	Cornell Cooperative Extension of Suffolk County	547,739	547,739
32419	HSV	AGW1	Family Service League, Inc.	1,212,313	533,844
32523	PRO	HUA1	Hope for Youth, Inc.	1,099,823	522,416
32357	EDP	HSD1	Cornell Cooperative Extension of Suffolk County	521,294	521,294
32703	HSV	JYB1	PSCH, Inc. d/b/a WellLife Network	1,072,807	510,376
				<u>\$ 21,457,378</u>	<u>\$ 17,734,369</u>

See Notes to Schedules (p. 23)

Notes to Schedules

**Contract Agency Disclosure Form Data
For the 2019 Budget Evaluation Process**

- (1) Basis of compilation, analysis and reporting: We compiled the Contract Agency Disclosure Form data in an Excel 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; LAS – Legal Aid Society; 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) This agency submitted their Contract Agency Disclosure Form and all required paperwork for this contract after the September 15, 2018 deadline; therefore, this record was not included in our database analysis. Although the agency is eligible for 2018 funding, this agency will need a standalone resolution to receive county funding in 2019 in accordance with Local Law 18-2013.
- (5) The county oversight department did not evaluate this contract until September 13, 2018 when the deadline for submission was June 10, 2018; therefore, this record was not included in our database analysis. However, the Agency is in compliance as it submitted a paper copy of their Contract Agency Disclosure Form and all required paperwork prior to the September 15th deadline. No further action is required by the oversight department or Agency.