



NASSAU COUNTY LEGISLATURE
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Inter-Departmental Memo

To: Hon. Delia DeRiggi-Whitton, Legislator
Hon. David Denenberg, Legislator

From: Maurice Chalmers, Director
Office of Legislative Budget Review

A handwritten signature in blue ink, appearing to be "MC", is written over the name "Maurice Chalmers" in the "From" field.

Date: April 26, 2013

Re: Review of the FEMA Fund

Per the request of Legislators Delia DeRiggi-Whitton and David Denenberg, the Office of Legislative Budget Review (OLBR) is providing this memo to explain and summarize the revenue, expenses as well as vendor payment information within the FEMA (Federal Emergency Management Agency) Fund. Given the similarity of the requests, they have been combined into one memo. Please be aware that the obligations and revenue are still being updated and that data is reflected as of this point in time. For the purposes of this report, the obligations figures are reflected as of April 25, 2013.

FEMA Fund

Superstorm Sandy related expenditures are segregated into the FEMA Fund. The FEMA Fund is not part of the County's major operating funds and is expected to be treated by the Comptroller's Office as a grant. It has not yet been determined if the FEMA fund will be consolidated with the current Grant Fund. The Comptroller's Office plans to base this decision in accordance with all applicable Governmental Accounting Standards Board (GASB) pronouncements and Comprehensive Annual Financial Report (CAFR) reporting requirements. It is our understanding that any non-reimbursable Sandy related expenditures will be charged back against the operating funds.

FEMA Financial Postings

As of April 25, 2013, approximately \$213.7 million has been appropriated in both expenses and revenues in the FEMA Fund. On the expense side, approximately \$177.3 million has been obligated. This total is made up of \$84.2 million in encumbrances and \$93.2 million in actual payments. On the revenue side, approximately \$59.2 million has been posted in Federal Aid. Appendix A details the revenue and expenditures for the budget, actual revenue, encumbrances,

actual paid expenditures, and remaining expense and revenue balances by department and object. That data has been extracted from the mainframe which captures the prior end of day financial information. This is in contrast to the County’s financial system, NIFS (Nassau Integrated Financial System), which is a live system.

FEMA Expenditures

The chart below is a snapshot of the budgeted and obligated expenses that have been posted in the Nassau Integrated Financial System (NIFS).

Expenses				
Object	Description	Current Budget	Current Obligation	Current Balance
AA	Salaries	39,253,833	23,075,459	16,178,374
AB	Fringe Benefits	10,855,640	6,055,603	4,800,037
BB	Equipment	3,900,000	409,828	3,490,172
DD	General Expenses	8,227,071	5,415,052	2,812,019
DE	Contractual Expenses	151,486,501	142,371,480	9,115,020
Expense Total		213,723,045	177,327,422	36,395,622

The chart below reflects the actual expenditure amounts to date (excluding encumbrances):

Object	Description	Transaction Amount
AA	Salaries	23,075,459
AB	Fringe Benefits	6,055,603
BB	Equipment	313,054
DD	General Expenses	3,929,536
DE	Contractual Expenses	59,778,287
Expense Total		93,151,939

In addition, Appendix B provides the sub-object detail within each category.

Transfers to the FEMA Funds

To date approximately \$29.2 million in expenses have been transferred, from all funds, to the FEMA Fund. Of the largest, approximately \$7.5 million has been transferred from the County’s General Fund, \$10.1 million from the Police District Fund (PDD), and \$9.7 million from Police Headquarters Fund (PDH).

FEMA Salaries

As of the current date, approximately \$23.1 million has been posted in FEMA salary expenses. Of this total, \$19.8 million has been incurred in overtime, \$1.4 million in straight time salaries, \$672,021 in differential, \$1.0 million in holiday pay, \$173,310 in meal money, \$5,049 in auto mileage and \$2,615 in standby pay.

Of the total overtime, \$14.8 million occurred in the Police Department. The chart below details the 2012 Police Department Overtime Adopted Budget and 2012 year-end actual overtime

obligations for both the Operating and the FEMA Fund. As reflected in the chart \$64.7 million was spent in overtime.

2012 Police Department Operating Fund Overtime			
OVERTIME	2012 Original Budget	2012 Current Obligation	Difference
PDD - AAZY8 (Overtime)	19,038,462	33,165,680	(14,127,218)
PDD - AAZYJ (FEMA Credit)	0	(7,503,389)	7,503,389
PDD Subtotal	19,038,462	25,662,291	(6,623,829)
PDH - AAZY8 (Overtime)	2,961,538	31,488,225	(28,526,687)
PDH - AAZYJ (FEMA Credit)	0	(7,278,443)	7,278,443
PDH Subtotal	2,961,538	24,209,782	(21,248,244)
Police Department Total	22,000,000	49,872,073	(27,872,073)

Police Department FEMA Overtime			
FEMA AA Overtime	Budget	Current Obligation	Current Balance
PDD - FEMA Overtime	13,000,000	7,503,389	5,496,611
PDH - FEMA Overtime	13,000,000	7,278,443	5,721,557
FEMA Overtime Total	26,000,000	14,781,832	11,218,168

Total Police	48,000,000	64,653,905	(16,653,905)
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The 2012 budget also included approximately \$23.5 million in contingencies to offset the operating shortfall. Other departments with large FEMA overtime expenses include the Department of Public Works with \$3.2 million, the Parks Department with \$0.5 million and the Fire Commission and the Health Department with \$0.4 million each.

Contractual Vendor Payments

To date, approximately \$59.8 million has been expended on outside contractual expenses. It is the Vendor Claims Unit's policy at the Comptroller's Office to pay invoices on a "first in, first paid" basis, unless otherwise directed by the Deputy Comptroller. Please be aware, that this figure does not include any encumbrances but represents actual payments. Appendix C provides the listing of the contractual service payments to date by vendor.

OLBR conducted a field audit at the Nassau County Comptroller's Office. Our review was limited in scope and not meant as an endorsement or criticism of the FEMA funding and approval process in totality. Superstorm Sandy had a devastating effect on the County and as a result, there were many vendors involved with thousands of records. The primary responsibility for compliance remains with the Comptroller's Office which has a Field Audit Unit in addition to a Vendor Claims Unit. The Comptroller welcomed our presence and made staff from the latter unit available. Due to the size and scope of the project, time and staff constraints, the involvement of the Nassau County District Attorney's Office, the New York State Attorney General's Office and the Nassau County Comptroller's Office review, OLBR did not want to duplicate any ongoing audits and focused our visit on auditing for adequate backup and the

requested payments submitted by the departments and that these corresponded to the amounts registered in the financial system.

Of the vendors that performed debris clean-up and other services, five companies were chosen. OLBR requested and received backup from the Comptroller's Vendor Claims Unit for the following vendors: Carlo Lizza & Sons Paving, Inc, CSM Engineering, P.C., Debristech, Inc., The Landtek Group, Inc and Looks Great Services, Inc. The following are our findings and observations on the aforementioned vendors.

- Carlo Lizza & Sons Paving, Inc., \$2,504,565 – This company was responsible for debris removal. The supporting backup and invoices matched the Comptroller's payments. There was one observation worth noting. Work orders/tickets for Carlo Lizza were submitted under Looks Great tickets. The Comptroller's Office did question and was told that it was for expediency and FEMA tracking. OLBR also asked the Commissioner of the Nassau County Department of Public Works (DPW) and was provided with the following explanation:

“Looks Great Services (LGS) was the only contractor that had load tickets that met the FEMA criteria, because they were familiar with disaster relief record keeping requirements. The County did not have pre-printed forms of our own. Much of the storm debris entered a storm debris site managed by LGS and both DPW and LGS needed to keep track of the Cubic Yard (CY) of debris that entered the sites for payment of site management and reduction. As a courtesy, to keep things consistent for DPW, we were allowed to use the LGS/FEMA tickets for all contractors that were not using “e-tickets” from the electronic monitoring system (DebrisTech). These tickets were not used to bill for the same services provided by Carlo Lizza & Sons Paving, Inc”.

- CSM Engineering, P.C. \$169,748 (\$156,878 paid at the time of our review) – This vendor provided monitoring services. The supporting backup and invoices matched the Comptroller's payments. One invoice for \$88,848, although marked as debris removal in the description, was for monitoring services.
- Debristech, Inc., \$554,333 – This company provided Information Technology services such as database software that tracks work information including tree locations and work performed. The Comptroller's Vendor Claims Department discovered a billing error which reduced the original invoice by half and paid accordingly. The other payments matched the supporting invoice backup provided by the department.
- The Landtek Group, Inc. \$855,996 (\$561,728 paid at the time of our review) – This vendor's responsibilities mainly included segregating and removing Superstorm Sandy debris. Upon reviewing the two largest payments OLBR determined the backup for payment tied into the County's financial system. However, this company, like Carlo Lizza, also submitted claims on Looks Great tickets. This was explained earlier.
- Looks Great Services, Inc. \$34,589,138 – OLBR pulled a sample of four payments for this vendor. The backup provided matched the corresponding payments in the County's

financial system. However, we made two observations worth mentioning. The physical tickets were not submitted. Instead there was an excel sheet with a compilation of ticket numbers. The actual tickets remained with DPW. The Comptroller made payments to Looks Great based on the itemized worksheet submitted by DPW, the payments matched the financial system. The Commissioner of DPW provided the following explanation:

“Each claim submitted by LGS has a large list of claim tickets, with each ticket representing a tree removed or Removal of Hazardous Limbs per tree, load of debris hauled, etc. There were many claims for work done during Superstorm Sandy. It would be a monumental task to provide a printed copy of each individual ticket, which would make the claim package so large that it would be unmanageable for all involved. It was agreed that we would provide a sample of the actual ticket for each category per claim. Additional tickets were provided upon request for auditing purposes. We do have an electronic database of all “e-tickets” for the DebrisTech electronic monitoring system, as well as the physical tickets for any work not monitored with the DebrisTech system.”

Additionally, OLBR noticed a charge for \$3,232,980 billed under Looks Great but the description references data from Debristech. OLBR inquired why would it not be billed under Debristech? Following is the explanation:

“This claim billed under LGS was for services provided by Looks Great Services for site management and reduction, not DebrisTech. The invoice references different DebrisTech databases that were used to keep track of material that came into storm debris sites that were managed by LGS. They were paid by the cubic yard. For site management and reduction and we needed to keep records of all material that came into the Nassau Cpimtu sites, regardless of the source. Nassau County had several databases for different projects and contractors that were hauling debris. There were also other municipalities that utilized the DebrisTech software, which was connected to our system for tracking purpose.”

FEMA Revenue

The FEMA Fund has a revenue budget appropriation of \$213.7 million, made up of \$160.3 million in federal aid, \$26.7 million for state aid reimbursement and \$26.7 million in interfund charges. As referenced in the County’s financial system approximately \$59.2 million has been posted in federal aid. The Administration is still in the process of applying for reimbursement from the Federal Government. The County is anticipating at a minimum 75% reimbursement but is hopeful it will receive up to 90% or 100%.

The following chart details revenue appropriated and obligated as of April 25, 2013.

Status of FEMA Obligations / Revenue as of April 25, 2013

		Revenue		
Subobject	Description	Current Budget	Current Obligation	Current Balance
BW	Interfund Charges	26,715,381	0	(26,715,381)
FA	Federal Aid	160,292,283	59,220,630	(101,071,653)
SA	State Aid	26,715,381	0	(26,715,381)
Revenue Total		213,723,045	59,220,630	(154,502,415)

If my Office can be of any further assistance, please do not hesitate to contact me.

cc: David Gugerty, Minority Chief of Staff
Peter Clines, Minority Counsel
Aline Khatchadourian, Minority Finance Director

Appendix A - Department Level Report

	Total Modified Rev Bud Bal	Total Actual Rev Bal	Revenue Balance	Total Mod Oblg Bud w/o P/Y Enc Bal	Total PreEnc Bal	Total Encum Bal	Actual Paid Expenditures	Total Oblig w/o P/Y Enc Bal	Remaining Expense Balance
CC-Sheriff/Correctional Center									
Contractual Services	0	0	0	151,700	0	0	0	0	151,700
Federal Aid - Reimbursement Of Expenses	367,085	0	(367,085)	0	0	0	0	0	0
Fringe Benefits	0	0	0	21,990	0	0	18,639	18,639	3,351
General Expenses	0	0	0	180,000	0	0	11,495	11,495	168,505
Interfd Chgs - Interfund Charges Revenue	61,181	0	(61,181)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	135,756	0	0	79,464	79,464	56,292
State Aid - Reimbursement Of Expenses	61,181	0	(61,181)	0	0	0	0	0	0
CC-Sheriff/Correctional Center Total	489,446	0	(489,446)	489,446	0	0	109,597	109,597	379,849
CF - Office Of Constituent Affairs									
Federal Aid - Reimbursement Of Expenses	59,550	0	(59,550)	0	0	0	0	0	0
Fringe Benefits	0	0	0	29,400	0	0	5,465	5,465	23,935
Interfd Chgs - Interfund Charges Revenue	9,925	0	(9,925)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	50,000	0	0	28,837	28,837	21,163
State Aid - Reimbursement Of Expenses	9,925	0	(9,925)	0	0	0	0	0	0
CF - Office Of Constituent Affairs Total	79,400	0	(79,400)	79,400	0	0	34,303	34,303	45,097
DA - District Attorney									
Federal Aid - Reimbursement Of Expenses	416,850	0	(416,850)	0	0	0	0	0	0
Fringe Benefits	0	0	0	205,800	0	0	21,384	21,384	184,417
Interfd Chgs - Interfund Charges Revenue	69,475	0	(69,475)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	350,000	0	0	78,755	78,755	271,245
State Aid - Reimbursement Of Expenses	69,475	0	(69,475)	0	0	0	0	0	0
DA - District Attorney Total	555,800	0	(555,800)	555,800	0	0	100,139	100,139	455,661
EL - Board Of Elections									
Federal Aid - Reimbursement Of Expenses	389,042	0	(389,042)	0	0	0	0	0	0
Fringe Benefits	0	0	0	22,950	0	0	670	670	22,280
General Expenses	0	0	0	195,773	71,414	15	91,062	91,077	104,696
Interfd Chgs - Interfund Charges Revenue	64,840	0	(64,840)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	300,000	0	0	45,168	45,168	254,832
State Aid - Reimbursement Of Expenses	64,840	0	(64,840)	0	0	0	0	0	0
EL - Board Of Elections Total	518,723	0	(518,723)	518,723	71,414	15	136,899	136,915	381,808
EM - Emergency Management									
Contractual Services	0	0	0	95,000	0	0	0	0	95,000
Equipment	0	0	0	100,000	0	78,184	1,644	79,828	20,172
Federal Aid - Reimbursement Of Expenses	1,608,976	0	(1,608,976)	0	0	0	0	0	0
Fringe Benefits	0	0	0	19,100	0	0	9,466	9,466	9,634
General Expenses	0	0	0	1,828,000	4,836	211,695	846,356	1,058,051	769,949
Interfd Chgs - Interfund Charges Revenue	268,162	0	(268,162)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	103,200	0	0	49,758	49,758	53,442
State Aid - Reimbursement Of Expenses	268,162	0	(268,162)	0	0	0	0	0	0
EM - Emergency Management Total	2,145,300	0	(2,145,300)	2,145,300	4,836	289,879	907,223	1,197,103	948,197
FC - Fire Commission									
Federal Aid - Reimbursement Of Expenses	763,572	0	(763,572)	0	0	0	0	0	0
Fringe Benefits	0	0	0	179,514	0	0	93,941	93,941	85,574
General Expenses	0	0	0	189,798	12,000	20,369	0	20,369	169,429
Interfd Chgs - Interfund Charges Revenue	127,262	0	(127,262)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	648,784	0	0	449,700	449,700	199,084
State Aid - Reimbursement Of Expenses	127,262	0	(127,262)	0	0	0	0	0	0
FC - Fire Commission Total	1,018,096	0	(1,018,096)	1,018,096	12,000	20,369	543,641	564,009	454,087

	Total Modified Rev Bud Bal	Total Actual Rev Bal	Revenue Balance	Total Mod Oblg Bud w/o P/Y Enc Bal	Total PreEnc Bal	Total Encum Bal	Actual Paid Expenditures	Total Oblig w/o P/Y Enc Bal	Remaining Expense Balance
HE - Health Department									
Federal Aid - Reimbursement Of Expenses	1,631,954	0	(1,631,954)	0	0	0	0	0	0
Fringe Benefits	0	0	0	232,939	0	0	145,359	145,359	87,580
General Expenses	0	0	0	700,000	0	45,950	82,082	128,031	571,969
Interfd Chgs - Interfund Charges Revenue	271,992	0	(271,992)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	1,243,000	0	0	548,855	548,855	694,145
State Aid - Reimbursement Of Expenses	271,992	0	(271,992)	0	0	0	0	0	0
HE - Health Department Total	2,175,939	0	(2,175,939)	2,175,939	0	45,950	776,296	822,246	1,353,693
HS - Human Services									
Federal Aid - Reimbursement Of Expenses	108,960	0	(108,960)	0	0	0	0	0	0
Fringe Benefits	0	0	0	35,280	0	0	2,983	2,983	32,297
General Expenses	0	0	0	50,000	0	0	0	0	50,000
Interfd Chgs - Interfund Charges Revenue	18,160	0	(18,160)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	60,000	0	0	15,342	15,342	44,658
State Aid - Reimbursement Of Expenses	18,160	0	(18,160)	0	0	0	0	0	0
HS-Human Services Total	145,280	0	(145,280)	145,280	0	0	18,325	18,325	126,955
IT - Information Technology									
Contractual Services	0	0	0	200,000	0	32,872	14,263	47,135	152,865
Equipment	0	0	0	500,000	0	0	39,369	39,369	460,631
Federal Aid - Reimbursement Of Expenses	839,344	0	(839,344)	0	0	0	0	0	0
Fringe Benefits	0	0	0	19,310	0	0	19,310	19,310	0
General Expenses	0	0	0	150,000	0	4,541	19,082	23,623	126,377
Interfd Chgs - Interfund Charges Revenue	139,891	0	(139,891)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	249,815	0	0	75,909	75,909	173,906
State Aid - Reimbursement Of Expenses	139,891	0	(139,891)	0	0	0	0	0	0
IT - Information Technology Total	1,119,125	0	(1,119,125)	1,119,125	0	37,413	167,934	205,346	913,779
LE - County Legislature									
Federal Aid - Reimbursement Of Expenses	1,787	0	(1,787)	0	0	0	0	0	0
Fringe Benefits	0	0	0	882	0	0	306	306	576
Interfd Chgs - Interfund Charges Revenue	298	0	(298)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	1,500	0	0	986	986	514
State Aid - Reimbursement Of Expenses	298	0	(298)	0	0	0	0	0	0
LE - County Legislature Total	2,382	0	(2,382)	2,382	0	0	1,292	1,292	1,090
ME - Medical Examiner									
Federal Aid - Reimbursement Of Expenses	6,329	0	(6,329)	0	0	0	0	0	0
Fringe Benefits	0	0	0	2,940	0	0	50	50	2,890
General Expenses	0	0	0	500	0	0	0	0	500
Interfd Chgs - Interfund Charges Revenue	1,056	0	(1,056)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	5,000	0	0	2,826	2,826	2,174
State Aid - Reimbursement Of Expenses	1,056	0	(1,056)	0	0	0	0	0	0
ME - Medical Examiner Total	8,440	0	(8,440)	8,440	0	0	2,875	2,875	5,565
PB - Probation									
Federal Aid - Reimbursement Of Expenses	929,654	0	(929,654)	0	0	0	0	0	0
Fringe Benefits	0	0	0	99,538	0	0	72,912	72,912	26,626
General Expenses	0	0	0	8,000	0	0	0	0	8,000
Interfd Chgs - Interfund Charges Revenue	154,942	0	(154,942)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	1,132,000	0	0	315,124	315,124	816,876
State Aid - Reimbursement Of Expenses	154,942	0	(154,942)	0	0	0	0	0	0
PB - Probation Total	1,239,538	0	(1,239,538)	1,239,538	0	0	388,036	388,036	851,502

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PD - Police Department (PDD)									
Equipment	0	0	0	2,300,000	0	573	272,041	272,614	2,027,386
Federal Aid - Reimbursement Of Expenses	14,379,989	5,017,443	(9,362,545)	0	0	0	0	0	0
Fringe Benefits	0	0	0	3,373,318	0	0	2,213,800	2,213,800	1,159,518
General Expenses	0	0	0	500,000	0	125,538	106,240	231,778	268,222
Interfd Chgs - Interfund Charges Revenue	2,396,665	0	(2,396,665)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	13,000,000	0	0	7,840,692	7,840,692	5,159,308
State Aid - Reimbursement Of Expenses	2,396,665	0	(2,396,665)	0	0	0	0	0	0
PD - Police Department (PDD) Total	19,173,318	5,017,443	(14,155,875)	19,173,318	0	126,111	10,432,773	10,558,884	8,614,434
PD - Police Department (PDH) Total									
Equipment	0	0	0	1,000,000	0	18,017	0	18,017	981,983
Federal Aid - Reimbursement Of Expenses	12,967,717	4,847,307	(8,120,410)	0	0	0	0	0	0
Fringe Benefits	0	0	0	3,090,290	0	0	1,881,938	1,881,938	1,208,351
General Expenses	0	0	0	200,000	0	4,287	7,159	11,446	188,554
Interfd Chgs - Interfund Charges Revenue	2,161,286	0	(2,161,286)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	13,000,000	0	0	7,831,618	7,831,618	5,168,382
State Aid - Reimbursement Of Expenses	2,161,286	0	(2,161,286)	0	0	0	0	0	0
PD - Police Department (PDH) Total	17,290,290	4,847,307	(12,442,982)	17,290,290	0	22,303	9,720,715	9,743,018	7,547,271
PK - Parks, Recreation And Museums									
Contractual Services	0	0	0	1,700,000	0	715,712	101,315	817,027	882,973
Federal Aid - Reimbursement Of Expenses	3,671,579	0	(3,671,579)	0	0	0	0	0	0
Fringe Benefits	0	0	0	1,095,439	0	0	421,126	421,126	674,313
General Expenses	0	0	0	100,000	0	73,924	16,289	90,213	9,787
Interfd Chgs - Interfund Charges Revenue	611,930	0	(611,930)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	2,000,000	0	0	1,413,074	1,413,074	586,926
State Aid - Reimbursement Of Expenses	611,930	0	(611,930)	0	0	0	0	0	0
PK - Parks, Recreation And Museums Total	4,895,439	0	(4,895,439)	4,895,439	0	789,636	1,951,804	2,741,441	2,153,998
PR - Purchasing Department									
Federal Aid - Reimbursement Of Expenses	11,910	0	(11,910)	0	0	0	0	0	0
Fringe Benefits	0	0	0	5,880	0	0	1,372	1,372	4,508
Interfd Chgs - Interfund Charges Revenue	1,985	0	(1,985)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	10,000	0	0	4,726	4,726	5,274
State Aid - Reimbursement Of Expenses	1,985	0	(1,985)	0	0	0	0	0	0
PR - Purchasing Department Total	15,880	0	(15,880)	15,880	0	0	6,098	6,098	9,782
PW - Public Works Department									
Contractual Services	0	0	0	149,339,800	650,429	81,844,609	59,662,709	141,507,318	7,832,482
Federal Aid - Reimbursement Of Expenses	122,075,632	49,355,879	(72,719,753)	0	0	0	0	0	0
Fringe Benefits	0	0	0	2,402,681	0	0	1,141,609	1,141,609	1,261,072
General Expenses	0	0	0	4,100,000	4,236	999,197	2,749,772	3,748,969	351,031
Interfd Chgs - Interfund Charges Revenue	20,345,939	0	(20,345,939)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	6,925,028	0	0	4,271,034	4,271,034	2,653,994
State Aid - Reimbursement Of Expenses	20,345,939	0	(20,345,939)	0	0	0	0	0	0
PW - Public Works Department Total	162,767,509	49,355,879	(113,411,630)	162,767,509	654,664	82,843,807	67,825,123	150,668,930	12,098,579
SS - Social Services									
Federal Aid - Reimbursement Of Expenses	62,355	0	(62,355)	0	0	0	0	0	0
Fringe Benefits	0	0	0	18,390	0	0	5,275	5,275	13,115
General Expenses	0	0	0	25,000	0	0	0	0	25,000
Interfd Chgs - Interfund Charges Revenue	10,393	0	(10,393)	0	0	0	0	0	0
Salaries, Wages & Fees	0	0	0	39,750	0	0	23,592	23,592	16,158
State Aid - Reimbursement Of Expenses	10,393	0	(10,393)	0	0	0	0	0	0
SS - Social Services Total	83,140	0	(83,140)	83,140	0	0	28,867	28,867	54,273
Grand Total	213,723,045	59,220,630	(154,502,415)	213,723,045	742,914	84,175,483	93,151,939	177,327,422	36,395,622

Appendix B	
Breakdown of Actual Expenditures by Category	
Salaries	
	Transaction Amount
AAZYJ - Overtime Sandy	19,801,477
AAZYK-Differential Sandy	672,021
AAZYL-Holiday Pay Sandy	1,007,250
AAZYM-Meal Money Sandy	173,310
AAZYN-Standby Pay Sandy	2,615
AAZYP-Auto Mileage Sandy	5,049
AAZYR-Straight Time Paid	1,413,738
Total	23,075,459
Fringe Benefits	
AB78F-FEMA Fringes	6,055,603
Total	6,055,603
Equipment	
BB197-Appropriation Transfer In	39,369
BB210-Safety & Security Equipment	113,800
BB216-Miscellaneous Equipment	159,885
Total	313,054
General Expenses	
DD300-Office Supplies & Copy Paper	277
DD308-Rents	1,174
DD329-Other Expenses	43,161
DD360-Advertising/Public Notices	3,696
DD402-Postage Delivery	318
DD405-Medical Supplies & Expenses	76,361
DD406-Building Supplies & Maintenance	1,079
DD408-Motor Vehicles Supplies & Parts	119
DD409-Motor Vehicles Expenses	21,927
DD411-Traffic And Highway Supplies & Expenses	1,173
DD415-Equipment Maintenance & Rental	71,537
DD416-Food Supplies	597,098
DD417-Clothing & Uniform Supplies	7,159
DD419-Miscellaneous Supplies & Expenses	1,282,647
DD421-Diesel Fuel	1,802,728
DD497-Appropriation Transfer In	19,082
Total	3,929,536
Contractual Services	
DE500-Miscellaneous Contractual Services	51,119,235
DE507-Custodial	4,455
DE547-Appropriation Transfer In	14,263
DE5C5-Disaster Recovery Services	8,640,334
Total	59,778,287
Grand Total	93,151,939

Appendix C	
Contractual Vendor Payments	Vendor Amount
192 Branch Interior Services, Inc.	978,538
3D Industrial Sales & Service	127,839
Aarco Environmental Services Corp.	82,618
Able Wildlife LLC	153
Advance 2000, Inc.	6,980
Aggreko, LLC	457,030
Arch Con Design Ltd.	458,211
Assetworks Inc.	10,555
Birch Grove Enterprises, Inc.	19,700
Brothers & Company, Inc.	28,000
Cameron Engineering & Assoc., LLP	264,002
Camp Dresser & Mckee, Inc.	156,658
Carlo Lizza & Sons Paving, Inc.	2,504,565
Continental Lift Truck, Inc.	1,890
Covanta Hempstead Co.	89,651
CSM Engineering, P.C.	169,748
De Bruin Engineering, P.C.	210,878
Debristech, Inc.	554,333
Dejana Industries, Inc.	135,983
Easy Picker Golf Products	16,525
Edgewood Industries	723,078
Eldor Contracting Corporation	1,345,369
Elemco Services, Inc.	1,040
Frank Costanza Contracting Corp.	211,800
Free Publication Systems, Inc.	7,283
G & M Dege, Inc.	3,314
Gibbons, Esposito and Boyce Eng. P.C.	430,545
Grace Industries LLC.	4,136,150
Greenman Pedersen, Inc.	166,362
Hak Engineers and Land Surveyors P.C.	192,834

Appendix C	
Contractual Vendor Payments	Vendor Amount
Holzmacher, Mclendon & Murrell, P.C.	165,964
Intercounty Paving Associates of NY LLC	1,048,122
Jamaica Ash & Rubbish	4,455
JCI Jones Chemicals, Inc.	330,647
Jet-Vac, Inc.	129,536
Laser Industries, Inc.	1,672,047
LIRO Engineering, Inc.	70,184
LIRO-CDM Smith JV	2,487,229
Lockwood, Kessler & Bartlett, Inc.	379,274
Looks Great Services, Inc.	34,589,138
Maffucci & Son, Inc.	3,329
Mclean Associates P.C.	155,826
Movin on Sounds & Security Inc.	950
National Grid Energy Management, LLC	21,833
Nelson & Pope LLP	286,019
Nicolia Ready Mix, Inc.	988,260
Planet Recovery, Inc.	771
Plug In Trucks Corp.	21,450
Pump & Motor Shop, Inc.	4,571
R.J. Industries, Inc.	1,349,887
RR Plumbing Services Corporation	135,286
Sav-Mor Mechanical Services, Inc.	390
Sidney B. Bowne & Son LLP	23,594
Synagro Northeast, LLC	551,835
Tech Leasing Corp.	180,600
The Landtek Group, Inc.	855,996
The RBA Group	116,636
Ultimate Power, Inc.	1,173
Watercraft Irrigation, Inc.	77,520
Welsbach Electric Corp. LI	277,802
William F Cosulich Associates P.C.	356,331
Grand Total	59,778,288