

**Nassau County  
Office of the Comptroller**



**Report on Super Storm Sandy Tree Removal at  
Searingtown Road, Shelter Rock Road and Welwyn Preserve**

**GEORGE MARAGOS**

*Comptroller*

**August 1, 2013**

**NASSAU COUNTY**  
**OFFICE OF THE COMPTROLLER**

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## Executive Summary

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### 1.0 Executive Summary

On October 29, 2012, Super Storm Sandy (“Sandy”) struck Long Island, causing millions of dollars in damage to property. Because of Sandy and a subsequent snowstorm which occurred within a week of Sandy, thousands of trees and tree limbs were destroyed. The purpose of this review was to examine the effectiveness of the County’s DPW tree removal procedures and to address allegations that a DPW tree contractor engaged in excessive tree removal in the Welwyn Preserve and along Searingtown and Shelter Rock Roads.

The Nassau County Department of Public Works Highway Department (“DPW”) bore the responsibility for clearing trees and limbs from Nassau County (“County”) roadways in order to allow access for emergency vehicles and safe roadway passage for all County residents. DPW used a large tree contractor for the removal of fallen trees, limbs and the tons of debris left on County roads, property, parks and preserves. Throughout the County, over 10,000 trees were removed and an additional 21,000 trees had limbs removed.

We interviewed various DPW personnel, reviewed tree removal records, examined the department’s procedures including the use of Independent Field Monitors (“monitors”) and a GPS driven monitoring system called DebrisTech. We also reviewed FEMA’s guidelines on tree and debris removal as well as a report written by the Office of Legislative Budget Review (“OBLR”). For our sample review, we selected three locations: Searingtown Road and Shelter Rock Road, and the Welwyn Preserve. Comptroller’s Office auditors obtained from DPW all maps, Debris tech tickets, and tree photos for this review.

The auditors performed a physical inspection by walking the entire six mile length of Searingtown and Shelter Rock Roads and counted 300 tree stumps. The DebrisTech database identified 43 trees removed where no stump was left behind, leaving a total of 343 tree stumps to be reconciled. According to contractor tickets certified by independent monitors, 323 trees were removed and billed to the County. This leaves a difference of 20 trees that were removed without any records and without billings. The auditors deemed the 20-tree difference reasonable. These 20 trees could have been removed by County Road Maintenance crews clearing roadways immediately after the storms or may have been removed by LIPA to restore power. These 20 trees were not billed to the County.

Walking most of Welwyn Preserve trail number 1, where the majority of the preserve trees were cut, auditors found no evidence of any indiscriminate cutting. In fact, the cut trees observed were trees diseased or insect infested or blocking paths in this densely wooded area.

Of the combined 467 trees billed to the County (323 at Searingtown and 144 at Welwyn), 100% were approved by independent monitors and traced to submitted claims.

## Executive Summary

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Our review concluded that trees were removed based upon FEMA approved criteria which place emphasis on public safety. Our findings were further supported by independent reviews by FEMA's "Sample 20% Validation Test" and the "Nassau County Office of Legislative Budget Review."

Most of the trees along Searingtown and Shelter Rock Roads that were removed were mainly Bradford Pear trees that produced beautiful spring flowers but have many flaws. They have a 20 to 30 year lifespan, and suffer from severe branch and trunk splitting, brittle wood and dense upright foliage, and are especially susceptible during a hurricane or snowstorm. Tree experts have stated that these trees can pose a danger even on a calm day. In early Spring, the County completed planting new trees along Searingtown and Shelter Rock Roads with comparable splendor, which are not as brittle and are better suited for the streetscape.

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## **2.0 Procedures Employed in Determining Tree Removals**

### **2.1 Tree Removal Contract Award**

On January 22, 2009, the Nassau County Office of Emergency Management (“NCOEM”), in preparation for its Disaster Debris Management Plan (“DDMP”), solicited contracting firms in order to identify and prequalify those which could provide debris clearance, removal and disposal services after a disaster. The solicitation was sent to 33 companies nationwide with 8 vendors responding. NCOEM recommended Looks Great Services Inc. (“LGS”), from Huntington, New York for the DDMP and a contract was prepared by Nassau County based on the recommendation.

In July 2011, Nassau County solicited bids for tree pruning and stump removal with four vendors submitting proposals. The bid was awarded to LGS and a purchase order was created based on the award. Hurricane Irene occurred in the fall of 2011 and Nassau County utilized this purchase order to perform emergency tree removal. Working with FEMA on maximizing reimbursement for the cleanup from Irene, DPW began putting procedures in place to prepare to meet future challenges.

The County followed FEMA guidelines and developed a plan utilizing monitors in conjunction with the use of a sophisticated FEMA approved debris removal monitoring and tracking system (DebrisTech). DPW procedures were put in place to protect the County and facilitate reimbursement from FEMA.

In July 2012, Nassau County again solicited bids for tree pruning and stump removal. Two vendors submitted proposals and the bid was awarded to LGS. When Sandy devastated Nassau County, DPW, in accordance with the County Charter, activated an emergency contract with LGS based on the existing tree pruning contract, which also provides for debris removal. The Nassau County Legislature Rules Committee unanimously approved the resolution on December 3, 2012 under Rules Resolution No. 283, 2012.

### **2.2 Independent Monitoring Requirements**

According to documentation provided by DPW, 71 monitors were temporarily hired or reassigned from DPW and other County departments to supervise the selection of trees for removal as a result of this unprecedented storm. Each monitor was equipped with a handheld electronic device (iPad) to photograph and log in field information. Monitors for tree and storm debris removal/recovery were trained by DPW to perform duties in accordance with FEMA standards. This included:

- 
- tree trimming and removal of hazardous limbs (referred to as “hangers”);
  - recognizing hazardous trees (referred to as “leaners”);
  - knowing when to remove a tree; and
  - identifying hazardous tree stumps.

DPW also held mandatory weekly safety meetings for all monitors and tree removal contractors and the DPW Command Center staff was available for support, oversight and direction during all field operations. The Superintendent of Highway and Drainage Construction, who ran the DPW Command Center, stated that both a monitor and a tree removal crew were removed for non-compliance with DPW procedures.

### **2.3 Comprehensive Electronic Debris Management System**

The DebrisTech Electronic Debris Management System is a debris monitoring method that replaces handwritten tickets with real time data collection devices. This includes numerous pieces of information on each tree including photos and GPS coordinates. It identifies who removed the tree and the monitor. While paper receipts are still available, they are not the primary record.

DebrisTech’s handheld devices and software add a level of documentation and security features including built-in automated fraud detection and audit tools that reduce the potential for fraudulent activities.

### **2.4 Tree Assessment Removal Process**

The snowstorm that occurred after Sandy was also devastating to the County’s trees. High winds from Sandy weakened the roots and limbs of the trees. The additional weight of the 1 to 8.5 inches of snow added more stress to trees that were still full of leaves, which contributed to the further failure of both trees and limbs.

The trees were removed in two stages:

1. Push stage – The goal during this stage was to clear the roads of any immediate hazards or obstructions for emergency access and response. These trees were removed by DPW personnel, the DPW approved vendor, LGS (and its subcontractors) or other municipalities/utilities.
2. Emergency stage – At this point, it was necessary to remove any additional hazardous trees that posed a threat to public safety that either met the FEMA established criteria or were identified to be a hazard or liability.

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Although the Field Operations Command Center did not maintain tree and debris removal records for DPW personnel or other municipalities and utilities, records were maintained for all work done by LGS (and its subcontractors).

Damaged trees deemed hazardous were identified and assessed by a team of monitors supported by Landscape Architects, trained engineers or Nassau County trained employees using FEMA criteria. The Landscape Architects and the Field Operations Command Center assisted the monitors with concerns regarding identification of hazardous trees. All of the monitors had a rented DebrisTech iPad. Each tree removal crew had a monitor assigned to accompany it each day.

FEMA criteria identified hazardous trees as:

- leaning at an angle greater than 30 degrees;
- having more than 50% of the crown damaged;
- having a split or cracked trunk or branches;
- having exposed heartwood; and
- fallen or uprooted within a public use area.

The FEMA Public Assistance Policy Digest 321<sup>1</sup> states that “FEMA will reimburse for the removal of tree debris and eligible trees as emergency protective measures if the removal ...eliminates an immediate threat to lives, the public health and safety”.

The DebrisTech electronic debris management system was utilized by the monitors to scan barcodes, take digital photographs, apply GPS location tagging, accept manual inputs, and communicate via the internet using the cellular network. The system created a ticket number for each limb and tree removed. The monitor was required to input some data into specific fields while other information was automatically generated by the system. The monitors’ sign-off was required when the input of data was completed. Data fields included a photo of the tree, the name of the prime contractor and/or subcontractor, debris type, tree size and carting truck number. The hand-held device automatically generated a time stamp (date and time), ticket number and GPS location (latitude and longitude) of where the photo was taken. Contractors removed hazardous trees and stockpiled them at safe locations. The barcoded tree ticket created from the monitors’ input into DebrisTech was provided to the contractor foreman as a receipt.

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<sup>1</sup> FEMA Public Assistance Policy Digest 321, January 2008, page 134.

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### **3.0 Review of Trees Removed at Welwyn Preserve, Shelter Rock and Searingtown Roads**

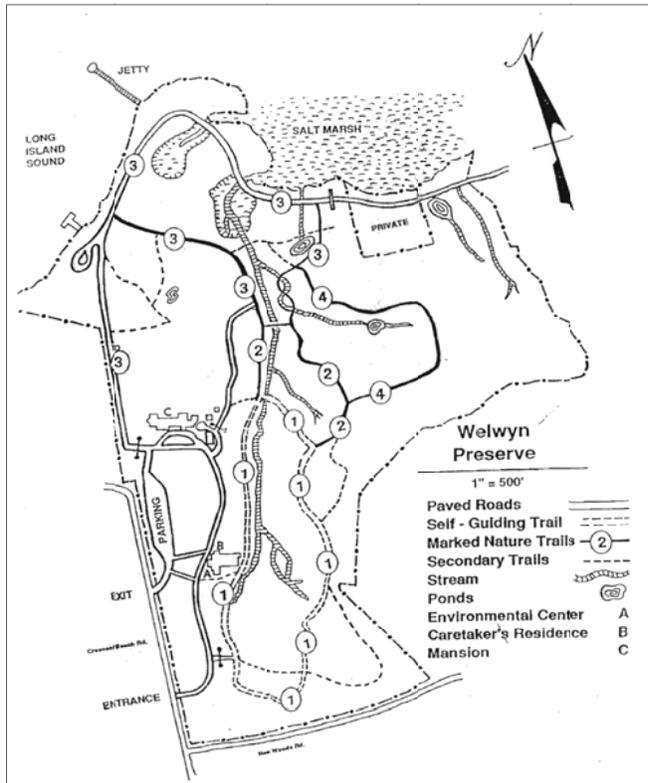
#### **3.1 Welwyn Preserve**

Documents provided by DPW for the Welwyn Preserve showed that 144 trees were removed from the 204 acre preserve. They ranged from 6 to 48 inches in diameter. On seven different days between November 25 and December 27, three different sub-contractors of LGS cut trees in the preserve. There were also three different monitors involved with these tree removals. During the first five days, one contracted engineering firm, acting as a monitor, approved the cutting of 138 trees. Most of the trees were listed as “destroyed crown – cut”, “uprooted – cut/drop”, “leaner – cut” or “cracked tree”.

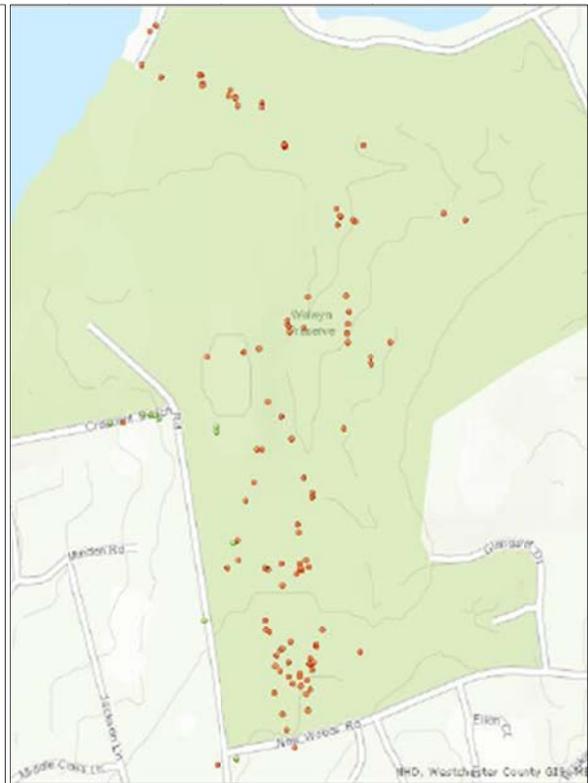
Advocates of the Welwyn Preserve, as well as two Legislators, charged that the vendor, LGS, indiscriminately took down trees to increase its reimbursement from the County, since it was being paid by the tree. The DPW Deputy Commissioner informed the legislature that he had removed the crew from the Preserve immediately after he learned of these charges. LGS vouchers that were approved by DPW for payment were paid based on the number of trees that had been cut down. Both ‘per tree’ and ‘time and material’ are considered acceptable methods by FEMA. Regardless of the method, all tree removal decisions were made by the monitors.

The auditors visited the Welwyn Preserve to make first hand observations. They walked most of trail number 1 (See Exhibit 1) which, according to the DebrisTech map (see Exhibit 2), was the area where most of the trees were cut within the preserve.

**Exhibit 1**



**Exhibit 2**



The auditors observed trees that appeared to be cut because they were diseased, insect infested or damaged. Left standing, these trees may have posed a threat to hikers if the tree fell. See pictures below.



The auditors did not find any specific area where a large number of trees were indiscriminately cut down. The trees that were cut down appeared to have been cut for safety purposes and were scattered apart from one another. There were a few very large trees that apparently fell on their

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own. The auditors also observed cuts every 10-20 feet on these trees. Those cuts also appeared to be for safety reasons, allowing the trees to safely lie on the preserve floor, minimizing the possibility of future injury by rolling or falling on someone. In addition, there were some trees that lay across the path which were cut to clear the right of way. The auditors noted the preserve was still heavily wooded.

### **3.2 Shelter Rock Road and Searingtown Road**

During Sandy and the subsequent snowstorm, Shelter Rock Road and Searingtown Road were closed due to fallen trees. The auditors were not able to determine how many trees were cut during the “push stage” to clear the trees off the roadways. In documentation provided by DPW, 145 trees were cut along Searingtown Road and 178 trees were cut along Shelter Rock Road. These trees were removed by five subcontractors who were monitored by 18 monitors. The trees were removed on 19 different days, all but three of which were after the November 7, 2012 snowstorm that deposited 8.5 inches of snow on the Albertson area.

Most of the trees along these roadways are Bradford Pears, which do not handle strong winds and snow as they have a tendency to split, especially when the trees are still fully or partially leafed, putting more weight on the fragile branches. (See Report Section 4.0 Notes on the Bradford Pear Trees and Replanting). In addition to being mature Bradford Pears, many of the trees along these roads:

- were previously pruned in the middle of the crown due to power lines above;
- were previously damaged by passing cars and trucks that continued to cut back one side of the tree, causing the weight to be unevenly applied to a weak trunk; and
- had weak root structures since the sidewalk and streets are on each side of the trunk.

Searingtown Road is 2.8 miles long and Shelter Rock Road is 3.2 miles long. The Comptroller’s Office auditors walked the entire length of these roads counting a total of 300 tree stumps to reconcile to trees removed per the DebrisTech database

### **Reconciliation of Trees Removed on Searingtown Road and Shelter Rock Road**

Physical stump count along 6 miles of Searingtown Road and Shelter Rock Road	300
Trees removed, identified as "No Stump Created" (per DebrisTech database)	<u>43</u>
Stumps to reconcile to trees removed	343
Trees removed (with or without stump per DebrisTech database)	<u>323</u>
Difference (trees cut not included in DebrisTech database) *	<u><u>20</u></u>

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\* Audit deems this variance reasonable, as the difference may be attributed to trees cut prior to the storm or after the storm by emergency services, LIPA or other local government agencies having removed additional trees, which would not be recorded in the database.

It is understandable that individuals have questioned the removal of trees that flowered each spring, offering a magnificent sight lining these roads. The Bradford Pear, although a beautiful tree, comes with many faults. It has only a 25 to 30-year lifespan, and suffers from severe branch splitting, brittle wood and dense upright foliage, a recipe for disaster during a hurricane and snowstorm. (See the Report section 4.0 Notes on the Bradford Pear Trees and Replanting)

A DPW arborist estimated the trees along these roadways to be between 20 - 25 years old at the time of Sandy and the subsequent snowstorm. He also stated that, although these mature trees were beautiful, they posed a danger to residents, as parts of these roadways are pedestrian walkways used by residents and children who walk to school. Many of the trees on these roadways were growing between or below electrical lines. The safety of pedestrians, motorists, and the preservation of electrical pathways are all part of the County's responsibilities.

Other Nassau County roads lined with Bradford Pears and other problem trees are Westbury Avenue in Carle Place and Dutch Broadway in Elmont, both of which experienced problems similar to those on Shelter Rock Road and Searingtown Road.



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### **3.3 Verification of Billing**

As part of this review, the auditors examined data files from DebrisTech on trees removed from the Welwyn Preserve, Searingtown Road and Shelter Rock Road and then traced each tree to LGS support claims submitted to Nassau County for payment.

Of the combined 467 trees tested, 100% were approved by independent monitors and traced to claims submitted by LGS. Additional trees may have been removed in these areas by emergency services, LIPA or other local government agencies.

	<b>Removals Approved by Independent Monitors</b>	<b>Traced to Claims</b>
Welwyn Preserve	144	144
Searingtown Road	145	145
Shelter Rock Road	178	178
	<hr/> 467	<hr/> 467

### **4.0 Notes on the Bradford Pear Trees and Replanting**

The auditors researched the Bradford Pear tree. The following are supporting quotes from various organizations such as Universities, Cooperative Extensions and landscapers<sup>2</sup>:

*“Although once a highly recommended street tree over time, unforeseen problems developed with Bradford Pears. As the trees aged they started breaking apart. Frequently the breakage is caused by strong wind in summer storms blowing against the very dense foliage. Sometimes, however, the trees break apart simply under their own weight with no wind involved at all.”*

*“It is advised that every 15 years the Bradford tree be removed and a new specimen planted in its place.” Although the tree can live 20-30 years it becomes brittle as it ages and major branches break away.”*

*“Bradford Pears suffer from severe branch splitting, which occurs because their wood is brittle and splits apart easily. Issues also arise with branch structure, the tight branch angles make them prone to splitting. Often an entire quarter or half section of a tree breaks off. This can create a dangerous situation, especially in a street tree planting. Frequently the breakage is caused by strong wind in summer storms blowing against very dense, upright foliage.*

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<sup>2</sup> Chapelvalley.com, “The Danger of Bradford Pears”.

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*Sometimes, however, the trees break apart simply under their own weight with no wind involved at all.”*

*“...despite all the beauty they lend to thousands of landscapes through the region, the trees are plagued with one fatal flaw; due to vigorous growth, weak wood and poor branch structure, they often begin falling apart after only 20 years.”*

*“The trouble with Bradfords is the weak limb structure. Narrow angles on any tree where the limbs attach will create weak limbs.” “After a few years, a windstorm can split out the limbs”.*

DPW completed replanting along the aforementioned roads but are still replanting on other County roadways as well as in County Parks.

The varieties being planted are:

- Cleveland Pear
- Kwanzon Cherry
- Eastern Red Bud
- Hedge Maple
- Red Maple
- Red Oak

## **5.0 Additional Verifications Performed by FEMA and OLBR**

### **5.1 FEMA Testing**

FEMA performed testing of Nassau County trees removed during Sandy and the subsequent snowstorm. The files tested consisted of 10,560 hazardous trees (“leaners”) and hazardous limbs (“hangers”) removed by the DPW tree contractor. These files were generated by DebrisTech and used for payment by Nassau County to the vendor, LGS. FEMA performed this test to validate the removal of the trees for reimbursement purposes.

In an e-mail obtained by the auditors, a FEMA representative stated that “he performed a 20% validation of the 10,560 hazardous leaners and hangers claimed by Nassau County DPW” for reimbursement. He attached a spreadsheet with the discrepancies he noted after testing 2,112 trees, extracted from the DebrisTech database.

FEMA listed fifty-six DebrisTech tickets (or 2.65% of the 2,112 trees tested), that potentially may not be reimbursed by FEMA (See Appendix B). Comments were placed next to each picture with the reasons noted by the FEMA representative as to why the tree may not be eligible for reimbursement. Four trees were counted twice. Forty-eight of the remaining fifty-two trees (92%) were rejected due to having pre-storm conditions listed below:

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- 36 – trees were diseased prior to the storm;
  - 9 – trees were dead prior to the storm;
  - 3 – trees had a natural split trunk.

Of the 56 tickets, 14 (25%) are for trees on Searingtown Road and Shelter Rock Road. The breakdown of the 14 tickets is:

- 10 – trees were diseased prior to the storm;
- 1 – tree was dead prior to the storm;
- 1 – tree had a natural split trunk; and
- 2 – one tree was reported twice.

## **5.2 Report of the Office of Legislative Budget Review**

At the request of two Nassau County Legislators, the Office of Legislative Budget Review (“OLBR”) performed a review and issued a report on April 26, 2013 (See Appendix A). The report covered the revenue, expenses and vendor payment information within the County’s FEMA Fund.

At the time of the review, \$59.8 million had been expended on outside contractual expenses. OLBR reviewed five companies that performed debris cleanup, Carlo Lizza & Sons Paving, Inc., CSM Engineering, P.C., DebrisTech, Inc., The Landtek Group, Inc. and LGS. Of the total spent, \$34.5 million was paid to LGS.

OLBR reviewed hundreds of vendor claims for adequate backup and had two observations on LGS:

1. “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 LGS 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 Super Storm 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*

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*would be 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.”*

2. “Additionally, OLBR noticed a charge for \$3,232,980 billed under LGS but the description references data from DebrisTech. OLBR inquired why it would not be billed under DebrisTech.”

*The explanation follows: “This claim, billed under LGS, was for services provided by LGS for site management and reduction, not DebrisTech. The invoices reference 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 cubic yard. For site management and reduction and we needed to keep records of all material that came into the Nassau County sites, regardless of the source.”<sup>3</sup>*

The attached appendices include the April 26, 2013 OLBR report on the review of the FEMA Fund (Appendix A), and a chart and photographs covering the 56 tree removals deemed potentially un-reimbursable by FEMA (Appendix B).

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<sup>3</sup> OLBR Inter-Departmental Memo, Review of the FEMA Fund, April 26, 2013.

## Appendix A

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OFFICE OF LEGISLATIVE  
BUDGET REVIEW



**NASSAU COUNTY LEGISLATURE**  
1550 FRANKLIN AVENUE, ROOM 126  
MINEOLA, NEW YORK 11501  
(516) 571-6292

### 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", written over a circular stamp or mark.

Date: April 26, 2013

Re: Review of the FEMA Fund

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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,

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## Appendix A

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).

		<b>Expenses</b>		
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
<b>Expense Total</b>		<b>213,723,045</b>	<b>177,327,422</b>	<b>36,395,622</b>

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
<b>Expense Total</b>		<b>93,151,939</b>

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

## Appendix A

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
<b>PDD Subtotal</b>	<b>19,038,462</b>	<b>25,662,291</b>	<b>(6,623,829)</b>
PDH - AAZY8 (Overtime)	2,961,538	31,488,225	(28,526,687)
PDH - AAZYJ (FEMA Credit)	0	(7,278,443)	7,278,443
<b>PDH Subtotal</b>	<b>2,961,538</b>	<b>24,209,782</b>	<b>(21,248,244)</b>
<b>Police Department Total</b>	<b>22,000,000</b>	<b>49,872,073</b>	<b>(27,872,073)</b>

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
<b>FEMA Overtime Total</b>	<b>26,000,000</b>	<b>14,781,832</b>	<b>11,218,168</b>
<b>Total Police</b>	<b>48,000,000</b>	<b>64,653,905</b>	<b>(16,653,905)</b>

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

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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

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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%.

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

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

		<b>Revenue</b>		
<b>Subobj ect</b>	<b>Description</b>	<b>Current Budget</b>	<b>Current Obligation</b>	<b>Current Balance</b>
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)
<b>Revenue Total</b>		<b>213,723,045</b>	<b>59,220,630</b>	<b>(154,502,415)</b>

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

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
<b>CC-Sheriff/Correctional Center</b>									
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
<b>CC-Sheriff/Correctional Center Total</b>	<b>489,446</b>	<b>0</b>	<b>(489,446)</b>	<b>489,446</b>	<b>0</b>	<b>0</b>	<b>109,597</b>	<b>109,597</b>	<b>379,849</b>
<b>CF - Office Of Constituent Affairs</b>									
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
<b>CF - Office Of Constituent Affairs Total</b>	<b>79,400</b>	<b>0</b>	<b>(79,400)</b>	<b>79,400</b>	<b>0</b>	<b>0</b>	<b>34,303</b>	<b>34,303</b>	<b>45,097</b>
<b>DA - District Attorney</b>									
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
<b>DA - District Attorney Total</b>	<b>555,800</b>	<b>0</b>	<b>(555,800)</b>	<b>555,800</b>	<b>0</b>	<b>0</b>	<b>100,139</b>	<b>100,139</b>	<b>455,661</b>
<b>EL - Board Of Elections</b>									
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	104,596
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
<b>EL - Board Of Elections Total</b>	<b>518,723</b>	<b>0</b>	<b>(518,723)</b>	<b>518,723</b>	<b>71,414</b>	<b>15</b>	<b>136,899</b>	<b>136,915</b>	<b>381,808</b>
<b>EM - Emergency Management</b>									
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
<b>EM - Emergency Management Total</b>	<b>2,145,300</b>	<b>0</b>	<b>(2,145,300)</b>	<b>2,145,300</b>	<b>4,836</b>	<b>289,879</b>	<b>907,223</b>	<b>1,197,103</b>	<b>948,197</b>
<b>FC - Fire Commission</b>									
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
<b>FC - Fire Commission Total</b>	<b>1,018,096</b>	<b>0</b>	<b>(1,018,096)</b>	<b>1,018,096</b>	<b>12,000</b>	<b>20,369</b>	<b>543,641</b>	<b>564,009</b>	<b>454,087</b>

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	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
<b>HE - Health Department</b>									
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
<b>HE - Health Department Total</b>	<b>2,175,939</b>	<b>0</b>	<b>(2,175,939)</b>	<b>2,175,939</b>	<b>0</b>	<b>45,950</b>	<b>776,296</b>	<b>822,246</b>	<b>1,353,693</b>
<b>HS - Human Services</b>									
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
<b>HS - Human Services Total</b>	<b>145,280</b>	<b>0</b>	<b>(145,280)</b>	<b>145,280</b>	<b>0</b>	<b>0</b>	<b>18,325</b>	<b>18,325</b>	<b>126,955</b>
<b>IT - Information Technology</b>									
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
<b>IT - Information Technology Total</b>	<b>1,119,125</b>	<b>0</b>	<b>(1,119,125)</b>	<b>1,119,125</b>	<b>0</b>	<b>37,413</b>	<b>167,934</b>	<b>205,346</b>	<b>913,779</b>
<b>LE - County Legislature</b>									
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
<b>LE - County Legislature Total</b>	<b>2,382</b>	<b>0</b>	<b>(2,382)</b>	<b>2,382</b>	<b>0</b>	<b>0</b>	<b>1,292</b>	<b>1,292</b>	<b>1,090</b>
<b>ME - Medical Examiner</b>									
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
<b>ME - Medical Examiner Total</b>	<b>8,440</b>	<b>0</b>	<b>(8,440)</b>	<b>8,440</b>	<b>0</b>	<b>0</b>	<b>2,875</b>	<b>2,875</b>	<b>5,565</b>
<b>PB - Probation</b>									
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	818,876
State Aid - Reimbursement Of Expenses	154,942	0	(154,942)	0	0	0	0	0	0
<b>PB - Probation Total</b>	<b>1,239,538</b>	<b>0</b>	<b>(1,239,538)</b>	<b>1,239,538</b>	<b>0</b>	<b>0</b>	<b>388,036</b>	<b>388,036</b>	<b>851,501</b>

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	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 Oblg w/o P/Y Enc Bal	Remaining Expense Balance
<b>PD - Police Department (PDD)</b>									
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
<b>PD - Police Department (PDD) Total</b>	<b>19,173,318</b>	<b>5,017,443</b>	<b>(14,155,875)</b>	<b>19,173,318</b>	<b>0</b>	<b>126,111</b>	<b>10,432,773</b>	<b>10,558,884</b>	<b>8,614,434</b>
<b>PD - Police Department (PDH) Total</b>									
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
<b>PD - Police Department (PDH) Total</b>	<b>17,290,290</b>	<b>4,847,307</b>	<b>(12,442,982)</b>	<b>17,290,290</b>	<b>0</b>	<b>22,303</b>	<b>9,720,715</b>	<b>9,743,018</b>	<b>7,547,271</b>
<b>PK - Parks, Recreation And Museums</b>									
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
<b>PK - Parks, Recreation And Museums Total</b>	<b>4,895,439</b>	<b>0</b>	<b>(4,895,439)</b>	<b>4,895,439</b>	<b>0</b>	<b>789,636</b>	<b>1,951,804</b>	<b>2,741,441</b>	<b>2,153,998</b>
<b>PR - Purchasing Department</b>									
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
<b>PR - Purchasing Department Total</b>	<b>15,880</b>	<b>0</b>	<b>(15,880)</b>	<b>15,880</b>	<b>0</b>	<b>0</b>	<b>6,098</b>	<b>6,098</b>	<b>9,782</b>
<b>PW - Public Works Department</b>									
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
<b>PW - Public Works Department Total</b>	<b>162,767,509</b>	<b>49,355,879</b>	<b>(113,411,630)</b>	<b>162,767,509</b>	<b>654,664</b>	<b>82,843,807</b>	<b>67,825,123</b>	<b>150,668,930</b>	<b>12,098,579</b>
<b>SS - Social Services</b>									
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
<b>SS - Social Services Total</b>	<b>83,140</b>	<b>0</b>	<b>(83,140)</b>	<b>83,140</b>	<b>0</b>	<b>0</b>	<b>28,867</b>	<b>28,867</b>	<b>54,273</b>
<b>Grand Total</b>	<b>213,723,045</b>	<b>59,220,630</b>	<b>(154,502,415)</b>	<b>213,723,045</b>	<b>742,914</b>	<b>84,175,483</b>	<b>93,151,939</b>	<b>177,327,422</b>	<b>36,395,622</b>

## Appendix A

<b>Appendix B</b>	
<b>Breakdown of Actual Expenditures by Category</b>	
<b>Salaries</b>	<b>Transaction Amount</b>
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
<b>Total</b>	<b>23,075,459</b>
<b>Fringe Benefits</b>	
AB78F-FEMA Fringes	6,055,603
<b>Total</b>	<b>6,055,603</b>
<b>Equipment</b>	
BB197-Appropriation Transfer In	39,369
BB210-Safety & Security Equipment	113,800
BB216-Miscellaneous Equipment	159,885
<b>Total</b>	<b>313,054</b>
<b>General Expenses</b>	
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
<b>Total</b>	<b>3,929,536</b>
<b>Contractual Services</b>	
DE500-Miscellaneous Contractual Services	51,119,235
DE507-Custodial	4,455
DE547-Appropriation Transfer In	14,263
DE5C5-Disaster Recovery Services	8,640,334
<b>Total</b>	<b>59,778,287</b>
<b>Grand Total</b>	<b>93,151,939</b>

## Appendix A

<b>Appendix C</b>	
<b>Contractual Vendor Payments</b>	<b>Vendor Amount</b>
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 B

### FEMA TESTING OF 10,560 HAZARDOUS TREES ("LEANERS" AND "HANGERS")

2,112 trees were tested out of a population of 10,560 trees. The 56 trees below (2.38%) are potential issues for various reasons, such as FEMA determined that the tree had prior damage, natural damage, the tree was reported twice in the system or natural growth.

Count	Type	Location	Ticket Number	Truck Number	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (Inches)	Stump Created
1	D		35027	140	40.641574	-73.573261	9:22:27 AM	11/9/2012	SANDY-NAS	15.00	Yes
2	S1	SHR	35076	147	40.789385	-73.689972	10:37:54 AM	11/9/2012	SANDY-NAS	22.00	Yes
3	N	SHR	35093	147	40.785416	-73.682225	2:59:23 PM	11/9/2012	SANDY-NAS	22.00	Yes
4	N		35657	156	40.761527	-73.575211	9:10:40 AM	11/9/2012	SANDY-NAS	14.00	Yes
5	D		35670	156	40.767541	-73.56764	7:05:19 AM	11/9/2012	SANDY-NAS	14.00	Yes
6	S1	SHR	35941	158	40.657796	-73.674482	10:37:54 AM	11/9/2012	SANDY-NAS	26.00	Yes
7	D		36494	152	40.742652	-73.68323	1:55:30 PM	11/9/2012	SANDY-NAS	21.00	Yes
8	DE		36654	138	40.731882	-73.598776	3:55:20 PM	11/9/2012	SANDY-NAS	24.00	Yes
9	N		36904	144	40.759096	-73.703073	11:16:27 AM	11/9/2012	SANDY-NAS	12.00	Yes
10	D		36915	144	40.758215	-73.696604	1:31:32 PM	11/9/2012	SANDY-NAS	16.00	Yes
11	D		36918	144	40.757914	-73.694751	3:08:57 PM	11/9/2012	SANDY-NAS	24.00	Yes
12	D		36922	144	40.757556	-73.693156	7:46:58 AM	11/9/2012	SANDY-NAS	12.00	Yes
13	D		000035729	00000156	40.74921500000	-73.61802900000	8:02:01 AM	11/9/2012	SANDY-NAS	20.00	Yes
14	D		000036496	00000152	40.74532500000	-73.68415400000	2:09:32 PM	11/9/2012	SANDY-NAS	20.00	Yes
15	S3		000036567	00000151	40.76068200000	-73.47444000000	6:53:12 AM	11/9/2012	SANDY-NAS	8.00	Yes
16	S3		000036571	00000151	40.76079100000	-73.47446000000	8:55:31 AM	11/9/2012	SANDY-NAS	18.00	Yes
17	D		000036952	00000144	40.74340400000	-73.68380500000	12:39:56 PM	11/9/2012	SANDY-NAS	25.00	Yes
18	D		000036954	00000144	40.74190900000	-73.68318200000	2:19:10 PM	11/9/2012	SANDY-NAS	24.00	Yes
19	D		000037857	00000151	40.76103900000	-73.47431600000	7:52:24 AM	11/9/2012	SANDY-NAS	21.00	Yes
20	S2		000037863	00000151	40.76061700000	-73.47438100000	11:22:46 AM	11/9/2012	SANDY-NAS	16.00	Yes
21	D		000037909	00000152	40.75445900000	-73.70372000000	9:04:43 AM	11/9/2012	SANDY-NAS	10.00	Yes
22	S2		000037952	00000140	40.66573900000	-73.64716400000	11:22:46 AM	11/9/2012	SANDY-NAS	18.00	Yes
23	D		000037974	00000140	40.67440300000	-73.66317500000	9:59:16 AM	11/9/2012	SANDY-NAS	11.00	Yes
24	D		500020297	00000157	40.83609700000	-73.57270600000	11:16:54 AM	11/16/2012	SANDY-NAS	19.00	No
25	D	SR	500020350	00000157	40.78161800000	-73.66267700000	8:34:21 AM	11/14/2012	SANDY-NAS	21.00	Yes
26	D		500020676	00000154	40.71977500000	-73.64094500000	1:49:46 PM	11/15/2012	SANDY-NAS	21.00	Yes
27	D		500020705	00000138	40.68693800000	-73.56177300000	2:21:51 PM	11/9/2012	SANDY-NAS	17.00	Yes
28	D	SR	500020792	00000147	40.78346400000	-73.66312300000	7:30:38 AM	11/14/2012	SANDY-NAS	22.00	Yes
29	D	SR	500020949	00000147	40.78048600000	-73.66197900000	8:27:36 AM	11/14/2012	SANDY-NAS	22.00	Yes
30	DE		500022724	00000151	40.79418300000	-73.59268100000	10:22:40 AM	11/17/2012	SANDY-NAS	9.00	Yes
31	D		500022951	00000144	40.79576200000	-73.65630800000	8:45:24 AM	11/20/2012	SANDY-NAS	16.00	Yes
32	D		500025128	00000152	40.79521500000	-73.63105400000	8:38:51 AM	11/13/2012	SANDY-NAS	9.00	Yes
33	D		500025565	00000140	40.66863200000	-73.62710000000	3:28:09 PM	11/13/2012	SANDY-NAS	13.00	Yes
34	D		500025574	00000140	40.66325200000	-73.57684100000	8:30:23 AM	11/14/2012	SANDY-NAS	10.00	Yes
35	D		500025586	00000140	40.66171400000	-73.58050000000	10:20:56 AM	11/14/2012	SANDY-NAS	9.00	Yes
36	S4		500026909	00000780	40.83612500000	-73.53594500000	8:23:04 AM	11/21/2012	SANDY-NAS	12.00	No
37	D	SHR	500027278	00000147	40.77868300000	-73.67449900000	1:20:47 PM	11/19/2012	SANDY-NAS	8.00	Yes
38	D		500027753	00000295	40.78578400000	-73.58868200000	7:37:44 AM	11/16/2012	SANDY-NAS	10.00	Yes
39	D	SHR	500028636	00000157	40.77765100000	-73.67331700000	1:52:32 PM	11/19/2012	SANDY-NAS	16.00	Yes
40	D	SHR	500028639	00000157	40.77813600000	-73.67373000000	1:46:23 PM	11/19/2012	SANDY-NAS	6.00	Yes
41	D	SHR	500028642	00000157	40.77924400000	-73.67525200000	1:11:38 PM	11/19/2012	SANDY-NAS	6.00	Yes
42	S4		500028695	00000147	40.83621200000	-73.53567100000	8:06:21 AM	11/21/2012	SANDY-NAS	14.00	No
43	D		500028801	00000139	40.70760800000	-73.52694200000	9:16:22 AM	11/17/2012	SANDY-NAS	10.00	Yes
44	DE		500030099	00000153	40.75460200000	-73.65823400000	3:13:31 PM	11/14/2012	SANDY-NAS	18.00	Yes
45	DE	SHR	500030195	00000157	40.78964600000	-73.69144800000	9:18:07 AM	11/17/2012	SANDY-NAS	12.00	Yes
46	D	SHR	500031198	00000157	40.78695100000	-73.68507500000	1:31:37 PM	11/17/2012	SANDY-NAS	22.00	Yes
47	D	SHR	500031215	00000147	40.79135900000	-73.69279400000	8:33:15 AM	11/17/2012	SANDY-NAS	9.00	Yes
48	D		500033927	00000139	40.67455900000	-73.45732400000	1:19:05 PM	11/19/2012	SANDY-NAS	16.00	Yes
49	D		500035038	00000295	40.85758000000	-73.56842100000	12:21:50 PM	11/19/2012	SANDY-NAS	6.00	Yes
50	D	SR	500035267	00000157	40.79091600000	-73.66717600000	3:16:22 PM	11/12/2012	SANDY-NAS	26.00	Yes
51	D		500035294	00000156	40.76608100000	-73.56962500000	10:47:39 AM	11/13/2012	SANDY-NAS	10.00	Yes
52	DE		500035415	00000144	40.82183600000	-73.65617000000	8:15:31 AM	11/13/2012	SANDY-NAS	20.00	Yes
53	DE		500035416	00000144	40.82185300000	-73.65614600000	8:21:36 AM	11/13/2012	SANDY-NAS	16.00	Yes
54	DE		500035417	00000144	40.82150300000	-73.65606300000	8:22:53 AM	11/13/2012	SANDY-NAS	18.00	Yes
55	DE		500035769	00000151	40.73496800000	-73.46787300000	2:22:47 PM	11/14/2012	SANDY-NAS	12.00	Yes
56	DE		500036259	00000160	40.80689700000	-73.67026100000	8:46:19 AM	11/20/2012	SANDY-NAS	13.00	No

40 D - DISEASED TREE REMOVED  
 9 DE- DEAD TREE REMOVED  
 3 N - NATURAL SPLIT TRUNK TREE REMOVED  
 4 Sx - SAME TREE (tree reported twice in file)  
 56 TOTAL TREES IN FILE

LOCATION CODES:  
 SR - Searingtown Road  
 SHR - Shelter Rock Road

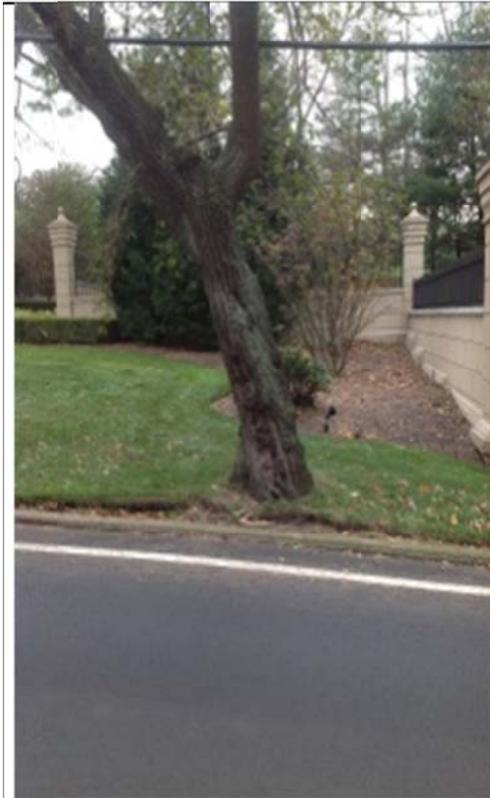
**The following photographs are trees on Shelter Rock Road and Searingtown Road that were identified in FEMA's 20% Validation Test as potentially non reimbursable.**

## Appendix B



same pic for two tickets

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
35076	147	40.789385	-73.689972	10:37:54 AM	11/9/2012	SANDY-NAS	22	Yes
35941	158	40.657796	-73.674482	10:37:54 AM	11/9/2012	SANDY-NAS	26	Yes



natural growth

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
35093	147	40.785416	-73.682225	2:59:23 PM	11/9/2012	SANDY-NAS	22	Yes

## Appendix B



Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge. insect or disease created cavity in trunk. photo does not show new storm related damages to

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500020350	00000157	40.78161800000	-73.66267700000	8:34:21 AM	11/14/2012	SANDY-NAS	21.00	Yes



Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge. insect or disease created cavity in trunk. photo does not show new storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500020792	00000147	40.78346400000	-73.66312300000	7:30:38 AM	11/14/2012	SANDY-NAS	22.00	Yes

## Appendix B



Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge. insect or disease created cavity in trunk. photo does not show new storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500020949	00000147	40.78048600000	-73.56197900000	8:27:36 AM	11/14/2012	SANDY-NAS	22.00	Yes



Photo does not show storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500027278	00000147	40.77868300000	-73.57449900000	1:20:47 PM	11/19/2012	SANDY-NAS	8.00	Yes

## Appendix B



Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge. insect or disease created cavity in trunk. photo does not show new storm related

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500028635	00000157	40.77765100000	-73.67331700000	1:52:32 PM	11/19/2012	SANDY-NAS	16.00	Yes



Photo does not show storm related damages to justify the harvesting of this tree. There are 4 hazardous hanging limbs but the tree's crown and rootball are still intact.

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500028639	00000157	40.77813600000	-73.67373000000	1:46:23 PM	11/19/2012	SANDY-NAS	6.00	Yes

## Appendix B

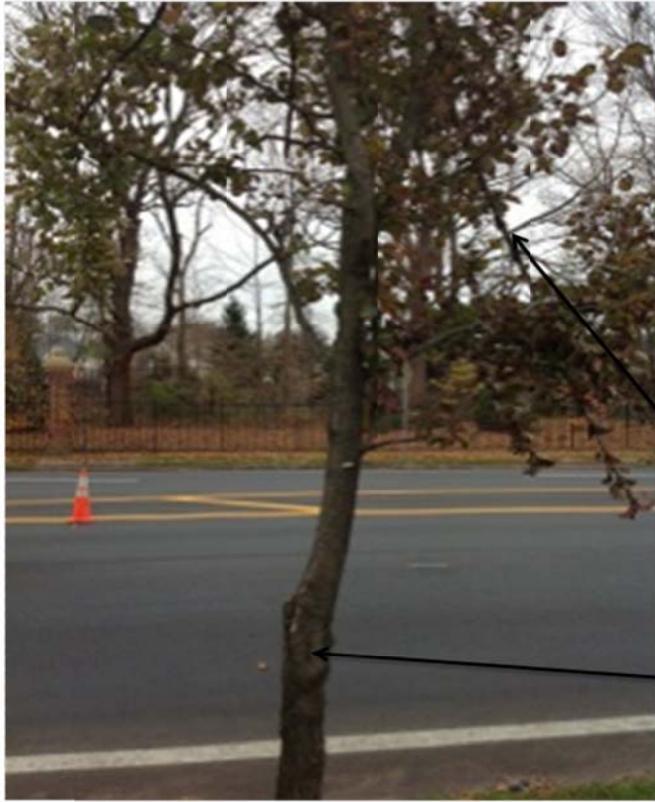


photo does not show storm related damages to justify the harvesting of this tree

Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge.

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500028642	00000157	40.77924400000	-73.67515200000	1:11:38 PM	11/19/2012	SANDY-NAS	6.00	Yes



**Dead tree on ROW**

photo does not show storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500030195	00000157	40.78964600000	-73.69144800000	9:18:07 AM	11/17/2012	SANDY-NAS	12.00	Yes

## Appendix B



photo does not show storm related damages to justify the harvesting of this tree

Tree is missing bark from trunk due to older damages but new growth is visible on bark's edge.

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500028642	00000157	40.77924400000	-73.67515200000	1:11:38 PM	11/19/2012	SANDY-NAS	6.00	Yes



**Dead tree on ROW**

photo does not show storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500030195	00000157	40.78964600000	-73.69144800000	9:18:07 AM	11/17/2012	SANDY-NAS	12.00	Yes

## Appendix B



Tree is missing bark from trunk but new growth is visible on bark's edge. insect or disease created cavity in trunk. photo does not show new storm related damages to justify the harvesting of this tree

Ticket No.	Truck No.	Latitude	Longitude	Time	Date	Project Code	Tree Diameter (in)	Stump Created
500035267	00000157	40.79091600000	-73.66717600000	3:16:22 PM	11/12/2012	Sandy-NAS	26.00	Yes