



DEPARTMENT OF HOMELAND SECURITY

Office of Inspector General
Dallas Field Office - Audit Division
3900 Karina Street, Room 224
Denton, Texas 76208

September 26, 2003

MEMORANDUM

TO: David I. Maurstad, Regional Director,
FEMA Region VIII
Tonda L. Hadley

FROM: Tonda L. Hadley, Field Office Director

SUBJECT: City of Grand Forks, North Dakota
FEMA Disaster Number 1174-DR-ND
Public Assistance Identification Number 035-32060
Audit Report Number DD-15-03

The Office of Inspector General (OIG) audited public assistance funds awarded to the City of Grand Forks, North Dakota (City). The objective of the audit was to determine whether the City expended and accounted for FEMA funds according to federal regulations and FEMA guidelines.

The City received an award of \$51.31 million from the North Dakota Division of Emergency Management (NDDEM), a FEMA grantee, for damage caused by severe flooding, severe winter storms, heavy spring rain, rapid snowmelt, high winds, ice jams, and ground saturation caused by high water tables that occurred in February through May 1997. The award provided 100 percent¹ FEMA funding for "emergency work" under Categories A and B and 90 percent FEMA funding for "permanent work" under Categories C through G. The award consisted of 51 large projects and 69 small projects.² The audit covered the period February 28, 1997, to December 31, 2002, during which the City claimed \$47.71 million³ and NDDEM disbursed \$45.57 million in direct program costs. The audit included a review of 6 large projects and 14 small projects totaling \$34.31 million, representing 71.9 percent of the claim amount (see Exhibit).

¹ The period for reimbursement of emergency work at 100 percent extended through May 17, 1997. The emergency work included in this audit occurred after that date and was reimbursed at 90 percent.

² Federal regulations in effect at the time of the disaster defined a large project as one costing \$46,000 or more and a small project as one costing less than \$46,000.

³ The \$3.6 million difference between the City's total award (\$51.31 million) and its total claim (\$47.71 million) was the difference between the estimated and claimed costs for project 06560. At the time of the audit, FEMA Region VIII had not completed its closeout of project 06560 for sewer repairs.

The OIG performed the audit under the authority of the Inspector General Act of 1978, as amended, and according to generally accepted government auditing standards. The audit included tests of the City's accounting records, a judgmental sample of project expenditures, and other auditing procedures considered necessary under the circumstances.

RESULTS OF AUDIT

The City did not expend and account for FEMA funds according to federal regulations and FEMA guidelines. The City's claim contained \$11,771,786 in questioned costs (\$10,594,607 FEMA share), consisting of costs for work not related to the disaster (\$9,758,734), unreasonable costs (\$1,107,092), unallowable markups (\$492,135), unsupported costs (\$251,377), ineligible costs (\$140,746), and unapplied credits (\$21,702).

In addition, the City did not follow federal procurement regulations to contract for \$12,123,852 in construction, engineering, and project management services. As a result, fair and open competition did not occur, and FEMA had no assurance that contract costs were reasonable.

Finding A: Work Not Related to the Disaster

The City's claim under projects 06560 and 05268 included \$9,758,734 for work not related to the disaster. According to 44 CFR 206.223(a)(1), an item of work must be required because of the disaster event to be eligible for financial assistance.

1. **Project 06560.** The City claimed \$17,860,009 under project 06560 for sewer repair work. Of this amount, the OIG questioned \$9,661,400, or 54.1 percent, because the repair work was not related to the disaster. The following table summarizes costs questioned for sewer repairs under project 06560:

Description	Costs Questioned
Pipe segment repairs	\$7,132,908
Manhole and inlet repairs	1,430,479
Engineering fees	599,528
Miscellaneous elective repairs	356,805
Finance department reallocation	141,680
Total Questioned	<u>\$9,661,400</u>

Pipe Segment Repairs. The City claimed \$7,132,908 for elective pipe segment repairs in Areas 1 through 4 of the storm and sanitary sewers. These repairs were not related to the disaster and, therefore, were not eligible under the FEMA grant. The Disaster Survey Report (DSR) stipulated four main eligibility criteria:

- To be eligible, repairs had to be event-related.

- Cracked pipe was not eligible for repair unless it was immediately next to broken pipe.
- Cracked pipe was differentiated from broken pipe by the lack of movement. Broken pipe showed movement by spalling, missing pieces, etc.
- Pipe repairs were to be made to the next good length of pipe.

In examining repairs under this project, OIG auditors worked as a team with a FEMA engineer and a State specialist. The team asked for the participation of either a City engineer or a consulting engineer, but the City denied the request. The FEMA engineer made all eligibility decisions that required technical expertise.

The examination included viewing the pre-repair videotapes for 88.2 percent (by cost) of the storm pipe repairs and 91.5 percent of the sanitary pipe repairs. The examination team applied the eligibility criteria specified in the DSR (listed above) to each segment viewed and found that \$7,132,908 claimed for pipe segment repairs was not eligible because the repairs were not required as the result of the disaster.⁴

Manhole and Inlet Repairs. Costs claimed for manhole and inlet repairs in Areas 1 through 4 of the storm and sanitary sewers included \$1,430,479 of questioned costs under project 06560. The majority of these costs resulted from elective upgrades, such as replacing undamaged standard castings with new floating castings. The remainder was considered deferred maintenance or elective repairs. The City's consultant engineers said that they decided (without consulting City personnel) to replace the standard castings with floating castings even though they were not damaged because this had been the City's standard practice. However, the City was unable to provide credible evidence that this was its standard practice. Further, the "New Manhole Casting" specifications used for this disaster allow for the installation of standard castings as well as floating castings.

The examination team reviewed 100 percent of the manhole and inlet pre-repair inspection reports and examined the removed castings stored at the City's public works storage facility. The \$1,430,479 replacement costs of undamaged castings (castings without damage recorded on the inspection report) and other elective repairs outside the disaster repair specifications were not eligible because they were not required as the result of the disaster. Therefore, the OIG questioned these costs.

Engineering Fees. Engineering fees associated with non-disaster-related repairs questioned in this project totaled \$599,528. Because the repairs were not required as a result of the disaster, the associated engineering fees were also not required. Therefore, the OIG questioned \$599,528 for engineering fees that were not eligible.

Miscellaneous Elective Repairs. The City claimed \$356,805 for miscellaneous elective repairs under project 06560 that were not required as a result of the disaster. The City recorded these repairs under the following subprojects: University Avenue (\$146,520),

⁴ Based on the FEMA engineer's professional experience and judgment, FEMA projected these sample results to the entire universe in its project closeout. The OIG followed this procedure based on the engineer's professional judgment that the remaining 9 to 12 percent was not materially different from the 88 to 91 percent in the sample.

miscellaneous change orders (\$131,877), Corporate Center (\$38,660), priority sites (\$28,927), and handicap ramps (\$10,821). The \$356,805 in costs associated with these subprojects was not eligible because the work was not related to the disaster. Accordingly, the OIG questioned \$356,805 for miscellaneous elective repairs that were not eligible.

Finance Department Reallocation. Without justification, the City's finance department reallocated \$141,680 in sewer repair costs to the City's claim for FEMA-eligible repairs. The City claimed sewer repair costs under two grants: a FEMA Public Assistance Grant and a Department of Housing and Urban Development (HUD) Community Development Block Grant (CDBG). During repair work, the City's consultant engineers allocated the costs between FEMA and the CDBG based on their interpretation of FEMA eligibility requirements. However, when the City's finance department paid the invoices for sewer work, it arbitrarily reallocated \$141,680 from CDBG to FEMA. This \$141,680 reallocation was contrary to the consultant engineers' allocation that was based on actual work performed. The finance department was unable to justify its reallocation or provide evidence that the \$141,680 reallocation was for repairs caused by the disaster. Therefore, the OIG questioned these costs.

2. **Project 05268.** The City's claim under project 05268 included \$97,334 in housing demolition work not related to the disaster. The City awarded fixed-unit price contracts to demolish flood-damaged structures. However, after the bid awards, the City decided to sell or relocate various garages and houses instead of demolishing them. These decisions resulted in additional costs in slab demolition (\$57,518), management fees (\$14,900), change orders (\$11,716), and ancillary costs (\$13,200) that were not related to the disaster. Therefore, the OIG questioned \$97,334 for the cost of work not related to the disaster.

Finding B: Unreasonable Costs

The City's claim under projects 65962 and 05268 included \$1,107,092 in unreasonable costs. OMB Circular A-87, Attachment A, paragraph C.2., defines a reasonable cost as one that, in nature and amount, does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The Circular also states that, in determining the reasonableness of a given cost, consideration shall be given to:

- Whether the cost was ordinary and necessary.
 - Use of sound business practices, such as arms length bargaining and regulations.
 - Market prices for comparable goods or services.
 - Whether the individuals acted with prudence.
 - Significant deviations from the established practices.
1. **Project 65962.** Under project 65962, the City claimed project management fees of \$1.42 million for managing projects totaling \$9.04 million. Of the \$1.42 million in project management fees, the OIG questioned \$920,215 as unreasonable. The City claimed these

costs paid under a time-and-materials contract procured without competition and awarded without performing a cost or price analysis. Additionally, the contract contained a cost-plus-percentage-of-cost component and did not contain a cost ceiling that the contractor exceeded at its own risk. Therefore, fair and open competition did not occur and FEMA had no assurance that contract costs claimed were reasonable (see finding G).

To determine the reasonableness of costs, the OIG compared the costs claimed to standard industry rates. RSMeans published the following standard project management rates for repair and remodeling:⁵

- 6.0 percent for \$25,001 to \$100,000.
- 5.0 percent for \$100,001 to \$500,000.
- 4.0 percent for \$500,001 to \$1,000,000.

Additionally, FEMA Region X provided the Cost Estimating Formula (CEF) project estimating spreadsheet that FEMA used for other disasters, stating that this estimating tool would soon be adopted nationally. This tool contained a 1 percent project management rate for the design phase and the following project management rates for the construction phase:

- 6.0 percent for \$0.01 to \$500,000.
- 5.0 percent for \$500,001 to \$1,000,000.
- 4.0 percent for \$1,000,001 to \$5,000,000.
- 3.0 percent for greater than \$5,000,001.

Further, the auditor researched past audit reports to determine previously accepted construction management rates. FEMA OIG audit report E-03-03, issued October 30, 2002, stated that FEMA allowed a project management fee of 3 percent of the total construction and engineering costs for a \$29 million project to replace three elementary schools damaged by a 1994 disaster.

In April 2001, FEMA issued policy number 9525.6 *Project Supervision and Management Costs of Subgrantees*. Paragraph B.1.e of that policy states that comprehensive project management may be performed by contract or by a subgrantee's own staff. If a contract is used, costs are estimated using the cost curves in the *Public Assistance Guide*, FEMA 322, pages 75-79, 1999 edition. However, final payment will be based on reasonable actual costs. The rate on \$9.04 million was 6.1 percent and 5.0 percent on cost curves A and B, respectively.

⁵ RSMeans is primarily in the business of researching, analyzing, and reporting on construction costs. With a national client base and highly specialized cost engineering expertise, RSMeans engineers and consultants offer construction and facility cost control services to the architectural, engineering, and construction industries. Using RSMeans' national construction cost database and custom indexes, RSMeans' registered engineers and certified cost estimators consult with owners and clients to achieve cost control improvements.

Based on the two techniques listed above, the one example cited, and a recent FEMA policy, the 15.7 percent project management rate charged by the contractor on approximately \$9.04 million in contracts was unreasonable for the following reasons:

- A prudent individual would have required a ceiling price on a time and materials contract as required by 44 CFR 13.36 (b)(10)(ii).
- A prudent individual would have performed a cost or price analysis as required by 44 CFR 13.36(f)(1) with every procurement action including contract modifications.
- The City did not follow sound business practices (i.e., competitively bid the work, include a cost ceiling in the contract, perform a cost analysis, and comply with federal regulations).
- The 15.7 percent rate charged by the contractor was 8.7 percent (124 percent increase) greater than the maximum 7.0 percent (6 percent + 1 percent) allowed by either of the two estimating tools, 12.7 percent (423 percent increase) greater than the 3.0 percent allowed in the cited audit report, and 9.8 percent (157 percent increase) greater than the 6.1 percent of the most liberal cost curve, curve A. Therefore, the 15.7 percent rate was unreasonable.

The OIG calculated reasonable project management fees of \$499,941 by applying the rates specified in the CEF spreadsheet to each individual project, which provided the most conservative estimate. This calculated reasonable cost is 9.55 percent greater than cost curve B or 0.40 percent less than the average of cost curves A & B. Accordingly, the OIG questioned \$920,215 of the \$1,420,156 claimed for project management fees as unreasonable.

2. **Project 05268.** The City's claim under project 05268 included \$186,877 in unreasonable costs for landfill tipping fees. The City's landfill tipping fees on this project averaged approximately \$19.74 per ton for 27,503 tons of debris (\$543,014). The City provided a detailed calculation of its landfill costs for 1996, including an itemized listing of its maintenance and operation (M&O) and administrative expenses. Further, the City's documents state that subsequent year cost estimates included capital replacement costs of \$1.2 million in 1997 and \$1.4 million in 1998 and 1999 and a 3 percent increase per year in M&O and administrative expense. The City's estimated landfill costs per ton based on these data were \$17.25, \$19.27, and \$19.46 for years 1997 through 1999, respectively. City officials provided no explanation for the increase from calculated costs of \$19.27 and \$19.46 to the \$19.74 per ton cost used for the disaster debris.

The OIG modified the City's cost data by eliminating budgeted employee costs and administrative expense while increasing diesel fuel, equipment maintenance, and landfill closure costs by 11.51 percent and 13.72 percent in years 1998 and 1999, respectively. The OIG (1) eliminated budgeted employee costs because they were unallowable for emergency work under 44 CFR 206.228(a)(4); (2) eliminated administrative costs because they were covered by the statutory administrative allowance; and (3) increased diesel fuel, equipment maintenance, and landfill closure costs by the percentage increase in debris resulting from the emergency work because of the direct correlation between

these costs and the volume of debris processed. Based on these OIG adjustments, the allowable landfill cost per ton of debris was approximately \$13.05 and \$12.87 for years 1998 and 1999, respectively. By applying these calculated rates to the 12,545 and 14,959 tons of emergency debris for years 1998 and 1999, respectively, the OIG determined that the allowable costs for landfill tipping fees were \$356,137. Therefore, the OIG questioned \$186,877 (\$543,014 – \$356,137) in tipping fees as unreasonable.

Finding C: Unallowable Markups

The City's claim for projects 57714 and 06560 included \$492,135 in unallowable contract markups ranging from 5 to 15 percent applied to contractor-billed materials and subcontractor material and labor invoices. According to 44 CFR 13.36(f)(4), the cost-plus-a-percentage-of-cost method of contracting shall not be used. Further, 44 CFR 13.36 (f)(1) & (2) requires a cost analysis and separately negotiated profit when adequate price competition is lacking.

Under project 57714, the City claimed \$4,664,378 for construction work procured using three time-and-material contracts awarded without competition and without cost ceilings as required by 44 CFR 13.36. Further, the City made no documented attempt to determine the reasonableness of the labor rate and allowed select contract costs to be marked up \$472,765 on a cost-plus-a-percentage-of-cost basis. The City awarded these contracts at zero dollars. After the work was completed, the managing engineering firm prepared one change order per contract to increase the contract amount to the invoice amount. The City provided no documentary evidence that City personnel consistently monitored these contracts or the firm managing the contracts.

Under project 06560, the City claimed \$778,078 for construction work procured using three time-and-material contracts awarded without cost ceilings. The City awarded one of the three contracts and a portion of another without competition. The claimed costs included \$19,370 in markups on contractor materials.

The City did not competitively award these contracts or monitor the contract performance and cost. Additionally, a portion of these contract costs was determined on a cost-plus-a-percentage-of-cost basis expressly prohibited by 44 CFR 13.36 (f)(4). Further, the award of these contracts occurred without a cost analysis and profit was not a separately negotiated item. Therefore, the OIG questioned \$492,135 (\$472,765 + \$19,370) in contractor markups.

Finding D: Unsupported Costs

The City's claim included \$251,377 in unsupported costs for projects 05268, 06560, and 57714. These unsupported costs included:

- \$100,499 for demolition of structures previously demolished by the Army Corps of Engineers.
- \$87,115 for landfill tipping fees to dispose of debris from undocumented addresses and addresses previously demolished by the Army Corps of Engineers.

- \$34,280 for contractor bond and builder's risk insurance.
- \$12,100 for capping of utilities at properties demolished by the Army Corps of Engineers.
- \$11,894 for demolition of relocated structures.
- \$5,489 for labor and materials on emergency sinkhole repairs.

According to 44 CFR 13.20(b)(2), a subgrantee must maintain records that adequately identify the source and application of federal funds. Additionally, 44 CFR 13.20(b)(6) provides a specific list of source documentation, including cancelled checks, paid bills, payrolls, and contracts that are acceptable as supporting documentation for the accounting records. Because the City was unable to provide acceptable source documentation to support the \$251,377, the OIG questioned these costs.

Finding E: Ineligible Costs

The City's claim included \$140,746 for ineligible landscaping fees in project 05268. After January 7, 1997, FEMA Public Assistance Policy 9524.5 allowed the cost of grass and sod only when it was necessary to stabilize slopes and minimize sediment runoff. The policy specifically stated that grass and sod would not be eligible for cosmetic purposes. Because the City was unable to demonstrate that landscaping was necessary to stabilize slopes and minimize sediment runoff, the OIG questioned the \$140,746 as ineligible.

Finding F: Unapplied Credits

The City's claim for project 05268 did not reflect a credit for \$21,702 received from the sale of structures purchased with FEMA funds. Project 05268 was for demolishing 605 residential properties acquired by the City using FEMA Section 404 Hazard Mitigation Grant Program (HMGP) funds (275 properties) and HUD CDBG funds (330 properties). Of the 605 properties demolished, 65 were less than 50 percent damaged. The City received \$21,702 from the sale of some structures purchased with HMPG funds, but failed to reduce its claim for project 05268 by that amount. According to OMB Circular A-87 Attachment A, paragraph C.4.a., grants must be reduced by credits that offset or reduce expenses allocable to federal awards as direct or indirect costs. The City contended that these credits were applied to the CDBG but, because the OIG did not audit this funding, the statement was not confirmed. Further, the structures generating the credit were purchased with FEMA funding, so FEMA should be credited. Therefore, the OIG questioned \$21,702 because the City did not reduce its FEMA claim by the amount of the sales proceeds.

Finding G: Unallowable Contract Procedures

The City did not follow federal procurement regulations to contract for \$12,123,852 in construction (item 1 below), engineering (item 2 below), and project management services (item 1 under Finding B) on projects 06437, 06560, 57714, and 65962. As a result, fair and open competition did not occur and FEMA had no assurance that contract costs claimed were reasonable. Finding B identified \$1,107,092 in unreasonable costs that resulted from noncompliance with federal procurement regulations. However, there is no way to quantify

the total amount of ineligible costs that resulted from the lack of competition and other instances of noncompliance with federal procurement regulations.

Federal regulations at 44 CFR 13.36 place the following requirements on federally funded procurements:

- Require that contracts be competitively bid unless one of the exceptions was met and was of reasonable cost.
- Require that subgrantees maintain records sufficient to detail the significant history of the procurement, including the rationale for the method of procurement, the basis for contractor selection, and basis for the contract price.
- Require a cost or price analysis in connection with every procurement action including contract modifications.
- Prohibit the use of time-and-material type contracts unless no other contract was suitable and the contract includes a ceiling price the contractor exceeds at its own risk.
- Prohibit the cost-plus-a-percentage-of-cost and percentage of construction cost methods of contracting.
- Allow qualifications-based procurement of architectural and engineering professional services using qualifications to evaluate and select the most qualified competitor, subject to negotiation of fair and reasonable compensation.

1. Construction Services Procurement. The City did not follow federal procurement regulations to contract for \$9,303,811 in construction services on projects 06437, 06560, and 57714.

For project 57714, the City requested that FEMA authorize them to award contracts without competition because the public exigency or emergency nature of the permanent restoration of the water treatment plant would not permit delays. In response to the City's request, FEMA authorized the City to retain the contractors that were actively performing emergency repairs in the water treatment plant provided three conditions were met:

1. Work must be in accordance with the scope identified by the FEMA/State inspection team.
2. Each change order must include a reasonable "not to exceed" cap.
3. The City must demonstrate that the costs and rates are reasonable for similar work in the area.

The City's consulting engineers agreed that conditions 2 and 3 were not met. They also stated that the total costs reflected on the change orders represented the actual costs paid to the contractors and the time-and-material rates reflected in the contracts were based on their judgment using cost estimating books. However, they were unable to provide

documentation to demonstrate that the standard rates were reasonable for the area or that they had performed any cost or price analysis.

The following table summarizes the procurement violations for construction services by project:

Project	Contract Type	Construction Services Contracts			FEMA Costs	Procurement Violations
		Initial Award	Payments	Change		
06437	Fixed/T&M	\$1,829,604	\$5,082,297	\$ 3,252,693	\$3,382,153	B,C,D,E,F,G
	Fixed	946,111	1,147,404	201,293	479,202	E,F,G
06560	T&M	61,000	114,430	53,430	114,430	C,D,E,F,G,H
"	T&M	26,405	26,405	0	26,405	A,C,D,E,H
"	T&M	87,705	87,705	0	87,705	A,C,D,E,H
"	T&M	131,390	956,708	825,318	549,538	C,D,E,F,G,H
57714	T&M	0	4,664,378	4,664,378	<u>4,664,378</u>	A,C,D,E,F,G,H
				Total	<u>\$ 9,303,811</u>	

A = Non-competitive procurement
 B = Fixed price award converted to time-and-materials (T&M)
 C = Time-and-materials without justification
 D = No cost ceilings at contractors risk
 E = No initial cost/price analysis for reasonableness
 F = No change order cost/price analysis
 G = No competitive solicitation for contract increase
 H = Cost-plus-a-percentage-of-cost

2. Engineering Services Procurement. The City did not follow federal procurement regulations to contract for \$1,399,885 in engineering services on projects 06437 (\$171,545), 06560 (\$1,079,288), and 57714 (\$149,052).

The engineering contract for project 57714 was covered by the same FEMA authorization to bypass competitive procurement procedures as were the construction contracts. Again, the City violated provisions 2 and 3 of this authorization. The contracts contained no cap, and the City was unable to demonstrate the costs and rates were reasonable for the area. Also, because the president of the engineering firm was the twin brother of the City Engineer and Public Works Director during this period, the award of this contract gives the appearance of a conflict of interest. According to 44 CFR 13.36(b)(3), no employee of the subgrantee shall participate in selection, or in the award or administration of a contract supported by federal funds if a conflict of interest, real or apparent, would be involved.

The engineering contracts for all three projects were time-and-materials contracts awarded using the City's Request for Qualifications (RFQ) procurement procedures. Federal regulations allow qualifications-based procurement of architectural and engineering professional services using qualifications to evaluate and select the most qualified competitor. However, the City could not demonstrate that its RFQ method complied with these regulations. Additionally, 44 CFR 13.36(d)(3)(v) requires negotiation of fair and reasonable compensation, but the City was unable to demonstrate that it took appropriate steps to ensure fair and reasonable compensation. Further, there was no evidence that time-and-materials contracts were the only type of suitable contract.

RECOMMENDATIONS

The Office of Inspector General recommended that the Regional Director, in coordination with the North Dakota Division of Emergency Management:

1. Disallow \$11,771,786 of questioned costs.
2. Develop and implement procedures for future disasters to ensure that subgrantees are knowledgeable of and follow federal regulations and guidelines related to procurement.

DISCUSSION WITH MANAGEMENT AND AUDIT FOLLOW-UP

The OIG discussed the results of this audit with officials from the City on August 20, 2003. City officials disagreed with the findings and recommendations. The OIG discussed the results of this audit with officials from NDDEM on August 20, 2003, and the FEMA Region VIII on July 9, 2003, and August 6, 2003.

Please advise this office by October 27, 2003, of the actions taken or planned to implement the recommendations, including target completion dates for any planned actions. If you have questions concerning this report, please contact me at (940) 891-8900. The major contributor to this report was Daniel Benbow.

EXHIBIT

Schedule of Audited Projects
City of Grand Forks
FEMA Disaster Number 1174-DR-ND

<u>Project Number</u>	<u>Category</u>	<u>Amount Awarded</u>	<u>Amount Claimed</u>	<u>Amount Questioned</u>	<u>Finding Reference</u>
Large					
05268	B	\$ 4,457,758	\$ 4,457,758	\$ 658,267	A,B,D,E,F
05382	E	496,330	496,330	0	
06437	F	4,032,900	4,032,900	0	G
06560	F	21,418,334	17,860,009	9,686,259	A,C,D,G
57714 *	E & F	5,881,270	5,881,270	507,045	C,D,G
65962	G	<u>1,420,156</u>	<u>1,420,156</u>	<u>920,215</u>	B,G
Large Subtotals		\$37,706,748	\$34,148,423	\$11,771,786	
Small					
05150	E	\$ 17,365	\$ 17,365	\$ 0	
05151	E	10,550	10,550	0	
05152	E	10,000	10,000	0	
05312	E	13,441	13,441	0	
05360	C	6,591	6,591	0	
05702	B	11,886	11,886	0	
05731	C	10,212	10,212	0	
05732	C	3,942	3,942	0	
05733	C	8,258	8,258	0	
05734	C	11,658	11,658	0	
05735	C	4,746	4,746	0	
05739	C	16,062	16,062	0	
05740	C	10,269	10,269	0	
05761	C	<u>24,590</u>	<u>24,590</u>	<u>0</u>	
Small Subtotals		\$159,570	\$159,570	\$ 0	
TOTALS		<u>\$37,866,318</u>	<u>\$34,307,993</u>	<u>\$11,771,786</u>	

* Includes a limited review of additional DSRs combined with DSR 57714 as the total project defined by subgrantee (05598, 57715, 57717, 57720, 57722, 57725, 57726).