



Issue Date	February 7, 2011
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Audit Report Number	2011-NY-1005
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TO: Yolanda Chavez, Deputy Assistant Secretary for Grant Programs, DG

FROM: *Edgar Moore*
Edgar Moore, Regional Inspector General for Audit, 2AGA

SUBJECT: The Lower Manhattan Development Corporation, New York, NY,
Community Development Block Grant Disaster Recovery Assistance Funds

HIGHLIGHTS

What We Audited and Why

This is the fifteenth in our continuous congressionally requested audits of the Lower Manhattan Development Corporation's (LMDC) administration of the Community Development Block Grant (CDBG) Disaster Recovery Assistance funds awarded to New York State for the recovery and revitalization of Lower Manhattan after the September 11, 2001, terrorist attacks on the World Trade Center in New York City. During the audit period, October 1, 2009, through March 31, 2010, LMDC disbursed \$206.9 million of the \$2.783 billion being administered. The audit objective was to determine whether LMDC disbursed CDBG Disaster Recovery Assistance funds in accordance with the guidelines established in its action plans for the Economic Development and East River Waterfront Project programs.

What We Found

LMDC officials generally disbursed the CDBG Disaster Recovery Assistance funds reviewed in accordance with applicable action plans. However, documentation for the award of Small Firm Assistance Program grants, administered under the Economic Development Program, was not always adequate to ensure that grants were awarded in accordance with LMDC

guidelines. This condition occurred because of weaknesses in processing controls. Further, additional program requirements could provide greater assurance that program objectives will be achieved.

What We Recommend

We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct LMDC officials to (1) strengthen Small Firm Assistance Program processing controls to ensure that adequate documentation is maintained for the basis of awarding the grant, thus providing greater assurance that any grants awarded from the \$3.1 million authorized under a subrecipient agreement but not yet expended will be adequately supported, and (2) consider administrative changes that might better ensure that program objectives will be met.

For each recommendation without a management decision, please respond and provide status reports in accordance with HUD Handbook 2000.06, REV-3. Please furnish us copies of any correspondence or directives issued because of the audit.

Auditee's Response

We discussed the results of our review during the audit and at an exit conference held on January 24, 2011. We provided a draft report to LMDC officials on January 5, 2011, and received a written response on February 2, 2011. LMDC officials generally agreed with the finding as well as with recommendation 1A and partially with recommendation 1B. The complete text of LMDC officials' response, along with our evaluation of that response, can be found in appendix A of this report.

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BACKGROUND AND OBJECTIVE

The State of New York designated the Lower Manhattan Development Corporation (LMDC) to administer \$2.783 billion¹ of the \$3.483 billion in Community Development Block Grant (CDBG) Disaster Recovery Assistance funds appropriated by Congress following the September 11, 2001, terrorist attacks on the World Trade Center to assist with the recovery and revitalization of Lower Manhattan. LMDC was created in December 2001 as a subsidiary of the Empire State Development Corporation to function as a joint city-State development corporation. A 17-member board of directors, appointed equally by the governor of New York and the mayor of New York City, oversees LMDC's affairs. The Empire State Development Corporation performs all accounting functions for LMDC.

Planned expenditures of Disaster Recovery Assistance funds are documented in action plans that receive public comment and are reviewed by the U.S. Department of Housing and Urban Development (HUD). HUD had reviewed 31 partial action plans as of March 31, 2010, that allocated the \$2.783 billion to various programs and activities (see appendix C for amounts by program). As of March 31, 2010, LMDC had disbursed approximately \$1.9 billion, or 68 percent, of the \$2.783 billion allocated. During this audit, we reviewed disbursements related to the following programs:

Economic Development/Small Firm Assistance Program: This program, to which \$7 million was allocated,² is designed to meet any of the following objectives (1) increase economic activity in Lower Manhattan by spurring and promoting additional commercial and residential development, (2) attract businesses and residents to locate in Lower Manhattan, and (3) provide short-term or long-term jobs in Lower Manhattan. To date, one activity, the Small Firm Assistance Program, is being conducted under the Economic Development Program. The Small Firm Assistance Program was designed to compensate small businesses for sales or revenue losses incurred because of street closures due to publicly funded construction projects. The program is being administered through a subrecipient agreement with the New York City Department of Small Business Services.

East River Waterfront Project: The program's goal is to connect the East River Waterfront to its closest Lower Manhattan neighborhoods of the South Street Seaport, Chinatown, the Lower East Side, and East River Park. The program also involves the redevelopment of the East River Waterfront Esplanade and Piers, north of Battery Park and south of Pier 42, and would revitalize Lower Manhattan communities and the East River Waterfront. This project, to which \$150 million was allocated,³ is being implemented through subrecipient agreements with the New York City Department of Small Business Services and the Department of Parks and Recreation.

The audit objective was to determine whether LMDC disbursed CDBG Disaster Recovery Assistance funds for the Economic Development and East River Waterfront programs in accordance with the guidelines established under its action plans.

¹ The Empire State Development Corporation administers the remaining \$700 million.

² The final action plan, amended August 18, 2010, reduced the allocation to \$6.775 million.

³ Partial action plan 10, amended July 30, 2010, reduced the allocation to \$149 million.

RESULTS OF AUDIT

Finding: LMDC Generally Administered CDBG Disaster Recovery Assistance Funds in Compliance With Regulations

LMDC generally administered CDBG Disaster Recovery Assistance funds for the Economic Development and East River Waterfront Project programs in accordance with its action plans. However, documentation for the award of Small Firm Assistance Program grants administered under the Economic Development Program was not always adequate to ensure that grants were awarded in accordance with LMDC guidelines. Further, additional program requirements could provide greater assurance that program objectives will be achieved.

File Documentation for Grants Not Always Adequate to Assure Award in Accordance With Program Guidelines

LMDC established the Small Firm Assistance Program to address the potential for blight by assisting small firms that had suffered business disruption as a result of the temporary closure of streets and sidewalks due to publicly funded construction projects. Eligible firms must be located on a street designated by LMDC as eligible and submit a complete application designed to demonstrate sales lost due to the construction. An application consists of (1) either monthly operating, profit and loss, or cashflow statements verifying the applicant's estimate of demonstrated impact or a completed and certified standardized financial statement; (2) a written lease, deed, or permit for the eligible premises; (3) a City of New York Substitute Form W-9,⁴ current payroll summary, or New York State 45-MN Form;⁵ and (4) an original utility bill covering the eligibility period.

The grant award was based upon the lesser of the demonstrated economic impact of the street closure or \$2.50 per square foot of space occupied⁶. Eligible businesses could receive grants of up to \$25,000. LMDC amended the program guidelines in August 2010 to consider businesses above street level as eligible, increase the maximum allowable grant to \$35,000, and extend the program through December 2015.

⁴ The City of New York uses Substitute Form W-9 to obtain certification of taxpayers' identification numbers to ensure accuracy of information contained and avoid backup withholdings as mandated by the Internal Revenue Service.

⁵ A New York State 45-MN Form must be filed quarterly by employers that are subject to both unemployment insurance contributions and withholding tax.

⁶ The square footage allowance was increased to \$5.00 in July 2009 and firms that had not previously been awarded the maximum grant were awarded a supplemental grant based upon an additional \$2.50 per square foot, up to the \$25,000 maximum.

Documentation for the basis for awarding the grants was not always adequate to ensure that grants were awarded in accordance with program guidelines. The inadequacies related to incorrect periods used to calculate economic impact, comparing profit instead of revenue, expired leases, and conflicting sales amounts. For instance,

- In four cases, the proper period was not used when calculating the economic loss based upon documentation in the file. Program guidelines provide that sales or revenue during the eligible street closure period be compared to sales or revenue for the same period in the prior year. While not in the program guidelines, LMDC officials said that they allowed some small businesses to base their calculation on periods 2 years before the subject period if streets were closed more than 1 year. While we acknowledge that this measure would be reasonable if the street closure had been for more than 1 year, in these four cases, although the street was closed more than a year, the grant was calculated as if the closures were less than a year.
- In two cases, the economic impact was demonstrated using profit variance between the eligibility period and the prior period as opposed to sales or revenue as provided in the program guidelines. While profit and loss could be a valid comparison, any comparisons made should be consistent with the program guidelines and among applicants.
- In two cases, the files contained expired written leases. LMDC officials stated that the applicants were subsequently operating under month to month leases; however, this assertion was not documented.
- In two cases, monthly sales figures for the same months differed between initial and subsequent applications submitted by the applicants.

Although these inadequacies were noted, there was no monetary impact because during the exit conference, LMDC officials provided supplemental documentation to demonstrate that grantees had appropriately been awarded the maximum grant. For instance, if the awarded amount was based upon square footage or the maximum grant had been received, which would have been the lesser amount; an increase in the demonstrated economic impact would have no effect upon the award. In addition, while firms with expired leases received an award, LMDC did obtain utility bills that demonstrated the business was operating at the time the grant was received.

Options to Provide Greater Assurance that Program Objectives are Met

Office of Management and Budget Circular A-87 provides that governmental units are responsible for the efficient and effective administration of Federal awards through application of sound management practices. While past audits have documented that LMDC has generally implemented effective financial and management controls, opportunities exist to provide greater assurance that the Small Firm Assistance Program objectives will be met. Specifically, procedures to require a promise to continue in business for a specified period after the grant award and to randomly verify self-certified information should be considered.

The Small Firm Assistance Program is part of LMDC's overall Economic Development Program, which was designed to meet any of the following objectives (1) increase economic activity in Lower Manhattan by spurring and promoting additional commercial and residential development, (2) attract businesses and residents to locate in Lower Manhattan, and (3) provide short-term or long-term jobs in Lower Manhattan. The specific design of the Small Firm Assistance Program appeared to be limited to compensating businesses for reported losses in sales or revenue due to construction activity; however, without assurance that the businesses would continue to be viable, the greater objective of the Economic Development Program to provide short-term or long-term jobs may not have been addressed. While LMDC had established some controls in this area by requiring that a grantee be in business when the grant was received, 2 of the 20 businesses we reviewed were no longer operating less than a year after receipt of the grant.

Program guidelines require that an applicant submit monthly operating, profit and loss, or cashflow statements verifying the applicant's estimate of demonstrated impact or a completed and certified standardized financial statement, among other items. Review of 20 grants disclosed that they were awarded based upon self-certified information from the applicants. In addition, while LMDC's internal audit department had sampled awards made to ensure compliance with program guidelines, this review did not include verification of the self-certified information submitted. Therefore, greater assurance of the integrity of information submitted under self-certification could be assured by including a statement that makes reference to imposing civil monetary penalties under the False Claims Act for anyone providing false information, and including a process to selectively verify submitted information within the scope of LMDC's internal audit reviews.

Conclusion

While, LMDC generally administered CDBG Disaster Recovery Assistance funds for the Economic Development and East River Waterfront Project programs in accordance with its action plans, documentation for the award of grants awarded under the Small Firm Assistance Program was not always adequate to ensure that awards were made consistent with LMDC program guidelines. This condition occurred because of weaknesses in processing controls. In addition, opportunities exist to strengthen program controls to provide greater assurance that the overall Economic Development Program objectives will be met.

Recommendations

We recommend that HUD's Deputy Assistant Secretary for Grant Programs direct LMDC officials to

- 1A. Strengthen Small Firm Assistance Program processing controls to ensure that adequate documentation is maintained for the basis of awarding the grants, thus providing greater assurance that any grants awarded from the \$3.1 million authorized under a subrecipient agreement but not yet expended will be adequately supported.
- 1B. Consider amending the Small Firm Assistance Program guidelines to (1) require a timeframe during which firms awarded grants must remain in business to provide greater assurance that the objectives of the Economic Development Program will be met, (2) include a reference on the application regarding imposing civil monetary penalties under the False Claims Act for anyone providing false information, and (3) include a process for verifying grant recipients' self-certified information within the scope of LMDC's internal audit reviews.

SCOPE AND METHODOLOGY

To achieve the audit objectives, we reviewed applicable laws, regulations, and program requirements; HUD-approved partial action plans; and LMDC’s accounting books and records. We documented and reconciled disbursements recorded during the audit period in HUD’s Disaster Recovery Grant Reporting system.

During the audit period, October 1, 2009, through March 31, 2010, LMDC disbursed \$206.9 million of the \$2.783 billion in Disaster Recovery Assistance funds for activities related to the rebuilding and revitalization of Lower Manhattan. We obtained a general understanding of LMDC’s system of internal controls for the programs reviewed and tested \$9.6 million, representing 4.6 percent of the amount disbursed for the period as follows:

<u>Program area</u>	<u>Amount disbursed from October 1, 2009, through March 31, 2010 (in millions)</u>	<u>Amount tested (in millions)</u>
Economic Development	\$ 1.0	\$ 0.4
East River Waterfront Project	14.2	6.5
General planning and administration	<u>2.7</u>	<u>2.7</u>
Total	<u>\$ 17.9</u>	<u>\$ 9.6</u>

LMDC made one drawdown of \$1.013 million from the Economic Development Program for the Small Firm Assistance Program during the audit period to reimburse the subrecipient for grants disbursed to 60 small businesses. We selected a sample of 20 of the 60 grantees (33 percent) to review the extent to which grant award processing complied with HUD regulations and LMDC guidelines. The sample was selected based upon various attributes including 1) the number of times small firms applied for the program, 2) variances of time and awards between applications, and 3) those applications with missing application and check delivery dates. LMDC made 14 drawdowns for the East River Waterfront Project, from which we selected a sample of 4 drawdowns representing \$6.5 million (45 percent) of the total amount drawn. The results of our sample cannot be projected over the universe of items tested.

We performed our onsite work at LMDC’s office in Lower Manhattan from July through November 2010.

We conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

INTERNAL CONTROLS

Internal control is a process adopted by those charged with governance and management, designed to provide reasonable assurance about the achievement of the organization's mission, goals, and objectives with regard to

- Effectiveness and efficiency of operations,
- Reliability of financial reporting, and
- Compliance with applicable laws and regulations.

Internal controls comprise the plans, policies, methods, and procedures used to meet the organization's mission, goals, and objectives. Internal controls include the processes and procedures for planning, organizing, directing, and controlling program operations as well as the systems for measuring, reporting, and monitoring program performance.

Relevant Internal Controls

We determined that the following internal controls were relevant to our audit objective:

- Program operations – Policies and procedures that management has implemented to reasonably ensure that a program meets its objectives.
- Compliance with laws and regulations – Policies and procedures that management has implemented to reasonably ensure that resource use is consistent with laws and regulations.
- Safeguarding resources – Policies and procedures that management has implemented to reasonably ensure that resources are safeguarded against waste, loss, and misuse.
- Validity and reliability of data – Policies and procedures that management has implemented to reasonably ensure that valid and reliable data are obtained, maintained, and fairly disclosed in reports.

We assessed the relevant controls identified above.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, the reasonable opportunity to prevent, detect, or correct (1) impairments to effectiveness or efficiency of operations, (2) misstatements in financial or performance information, or (3) violations of laws and regulations on a timely basis.

Significant Deficiency

There were no significant deficiencies identified. Nevertheless, the following item is a reportable weakness:

- Compliance with laws and regulations – Adequate documentation was not always maintained in grant files to document the basis for awarding the grants.

Appendix A

AUDITEE COMMENTS AND OIG'S EVALUATION

Ref to OIG Evaluation

Auditee Comments



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February 2, 2011

Edgar Moore
Regional Inspector General for Audit
U.S. Department of Housing and
Urban Development
26 Federal Plaza, Room 3430
New York, NY 10278

Dear Mr. Moore:

The Lower Manhattan Development Corporation has reviewed the U.S. Department of Housing and Urban Development Office of Inspector General Draft Audit Report that was provided to us on January 26, 2011 covering the period from October 2009 through March 2010. We recognize the importance of this and the previous 14 congressionally mandated audits your office has performed. We are pleased that this report reflects the fact that *"there were no significant deficiencies identified"*.

Our response will address the action that we have already begun to take to strengthen program documentation. As always, LMDC will continue to work diligently to insure Disaster Assistance funds are safeguarded and disbursed for eligible HUD-approved expenses.

Sincerely,

Daniel A. Ciniello
Senior Vice President - Operations

Appendix A

AUDITEE COMMENTS AND OIG'S EVALUATION

Ref to OIG Evaluation

Auditee Comments

Comment 1

LMDC Response to HUD OIG Draft Report

LMDC management reviewed the draft audit report from the HUD Office of the Inspector General (OIG) covering the period from October 2009 through March 2010. LMDC has and will continue to work diligently to insure Disaster Assistance funds are safeguarded and disbursed for eligible HUD-approved expenses. Although this report reflects the fact that *"there were no significant weaknesses identified"* some documentation shortcomings were identified that by the auditors' admission had no monetary impact on the grants awarded but somehow resulted in recommendations to amend the program.

The report states that "additional program requirements could provide greater assurance that the program objectives will be achieved" but is followed by a recommendation (1B) that LMDC "consider amending the Small Firm Assistance program guidelines" in such a way that it would effectively change the program objectives. The program objectives are currently being met and changing the objectives would not provide greater assurance that the current objectives will be achieved.

Comment 2

The Small Firm Assistance Program objectives were to prevent small businesses disrupted by lengthy public construction from going out of business which would result in jobs being lost, landlords losing rent money, employees losing jobs, and residents losing small businesses in their community. The program was not intended to meet every objective cited on page 4 of this report. The Final Action Plan which provides funding for this program, calls for programs to "promote one or more of the ... goals" cited, a fact omitted from the reference to the Final Action Plan.

This program was developed to provide immediate assistance to small businesses in the form of working capital grants. This objective is being met to prevent those businesses from closing. Grants totaling more than \$3.9 million have been approved for over 150 small businesses.

Our responses to your recommendations made to the HUD Deputy Secretary for Grant Programs (HUD) are provided below.

1A: *Strengthen Small Firm Assistance Program processing controls to ensure that adequate documentation is maintained for the basis of awarding the grants, thus providing greater assurances that any grants awarded from the \$3.1 million authorized under a subrecipient agreement but not yet expended will be adequately supported.*

Comment 3

Although we do not agree that all of the documentation issues noted on page 4 of this report represent program administration errors or approaches that are inconsistent with our program guidelines, we do recognize that improvements can be made regarding documenting the grant application approval rationale. Efforts began during the audit to review every grant application file in order to identify documentation improvements that can be made. Every effort is being made to better document the rationale for approving grants and to more clearly explain the grant calculations.

Appendix A

AUDITEE COMMENTS AND OIG'S EVALUATION

Ref to OIG Evaluation

Auditee Comments

Comment 4

1B: Consider amending the Small Firm Assistance Program guidelines to (1) require a timeframe during which firms awarded grants must remain in business to provide greater assurance that the objectives of the Economic Development Program will be met, (2) include a reference on the application regarding imposing civil monetary penalties under the False Claims Act for anyone providing false information, and (3) include a process for verifying grant recipients' self certification information within the scope of LMDC's internal audit reviews.

The Small Firms Assistance Program objectives are being met and the program is an effective economic development program as measured by the fact that well over 90% of the grant recipients have remained in business despite the significant disruptions imposed on their business by street and sidewalk closures. The idea of including a longer term retention component to this program was considered during program development stages but a policy decision was made not to do so. Our intent was to provide immediate short-term assistance to as many of the suffering businesses as possible without the applicants or the LMDC enduring significant administrative burdens that might have reduced participation in the program and reduced the funds available to make grants.

This program has kept small businesses and their employees in lower Manhattan. Adding a different or extended retention requirement provides no assurance that the businesses targeted by this program would stay for a greater period of time but such a change would require additional tracking thereby increasing administrative costs which would reduce the amount of funds available for the applicants. Furthermore, additional restrictions or requirements may discourage businesses from participating in the program.

Comment 3

Although our grant applications already include clear language that "...federal and state law provide penalties of fine, imprisonment, or both for providing false statements..." we will look into whether including the language recommended by the HUD OIG is warranted.

Comment 5

As we have explained on several occasions, LMDC's Internal Audit function is not part of the grant operations. LMDC Internal Audit is an independent function that determines the scope of their audits based on their assessments of risk.

OIG Evaluation of Auditee Comments

- Comment 1 It was not until LMDC officials had provided documentation at the exit conference to support grants whose documentation was not adequate that we determined that there was no monetary impact. A lack of monetary impact was due primarily to the fact that most grantees' awards were based upon a flat square footage rate and had received the maximum amount allowed. Therefore, the resulting recommendation is made to ensure that grant files for any future grants are adequately documented to support the award amount if the square footage rate or the maximum grants is not applicable. LMDC responded that it has already taken action responsive to the recommendation.
- Comment 2 The options we are recommending for consideration are not meant to change program objectives, but rather, to better ensure that one or more of the objectives of the Economic Development Program, under which the Small Firm Assistance Program is approved, are achieved. We do not believe that the options we are recommending would adversely affect the Small Firm Assistance Program objectives. The report was changed on page 4 and 7 to reflect that the Economic Development Program is intended to meet any of the objectives listed.
- Comment 3 LMDC actions already taken are responsive to the recommendation.
- Comment 4 While it is not our intent to recommend specific program procedures, we do not believe that an option, such as requiring a waiting period after grant approval to ensure the viability of the business, would increase administrative costs.
- Comment 5 The option for consideration that LMDC internal audit include a process for verifying grant recipient's self-certified information does not intend that internal audit be part of grant operations, but rather that it exercise discretion when conducting reviews of grants awarded and consider verifying grantee self-certified information if warranted. LMDC guidelines for the Small Firm Assistance Program provide that LMDC may audit applications on a random basis, as well as reserves the right to contact government agencies to confirm information included in any application. Permitting such an option by LMDC's internal audit department would be consistent with this guideline. During our review, we noted grant award files that contained inconsistent information for the same time periods on different applications, which may have warranted additional review by LMDC.

Appendix B

SCHEDULE OF DISBURSEMENTS AS OF MARCH 31, 2010

Program	Budget as of Mar. 31, 2010	Audit period disbursements Oct. 1, 2010 – Mar. 31, 2010	Cumulative disbursed as of Mar. 31, 2010	Balance remaining as of Mar. 31, 2010
Business Recovery Grant Program	218,946,000	(19,021)	218,820,895	125,105
Job Creation and Retention	143,000,000	875,000	105,998,340	37,001,660
Small Firm Attraction	29,000,000	(1,800)	27,721,190	1,278,810
Residential Grant (Housing Assistance Program)	236,180,809		236,057,064	123,745
Employment Training Assistance	346,000		337,771	8,229
Memorial Design & Installation	309,969		309,969	0
Columbus Park Renovation	998,571		0	998,571
Marketing History and Heritage Museums	4,612,619		4,612,619	0
Downtown Alliance Streetscape	4,000,000		4,000,000	0
NYSE Area Improvements	25,255,000		5,477,869	19,777,131
Parks and Open Space	46,981,689	81,539	17,874,751	29,106,938
Hudson River Park Improvements	72,600,000	7,419,366	71,709,716	890,284
West Street Pedestrian Connection	22,955,811		18,746,315	4,209,496
LM Communications Outreach	1,000,000		1,000,000	0
Green Roof Project	100,000		0	100,000
Chinatown Tourism & Marketing	1,160,000		1,159,835	165
Lower Manhattan Information Program	2,570,000		1,752,391	817,609
WTC Memorial and Cultural Program	706,618,783	72,739,399	548,068,425	158,550,358
Lower Manhattan Tourism	3,950,000		3,950,000	0
East River Waterfront Project	149,000,000	14,178,448	15,803,901	133,196,099
Local Transportation and Ferry Service	9,000,000	195,062	4,191,122	4,808,878
East Side K-8 School	23,000,000		28,703	22,971,297
Fitterman Hall Reconstruction	15,000,000		1,784	14,998,216
Chinatown Local Development Corporation	7,000,000	383,888	2,572,755	4,427,245
Affordable Housing	54,000,000	1,800,000	24,281,578	29,718,422
Public Services Activities	7,891,900		6,497,721	1,394,179
Administration & Planning	114,892,005	2,756,145	93,619,463	21,272,542
Disproportionate Loss of Workforce	33,000,000		32,999,997	3
Utility Restoration and Infrastructure Rebuilding	680,000,000	96,176,472	366,722,087	313,277,913
LM Enhancement Fund	87,855,844	8,860,132	36,519,474	51,336,370
Drawing Center	2,000,000		0	2,000,000
Fulton Corridor Revitalization	39,000,000	315,449	1,161,687	37,838,313
Economic Development – Other (Small Firm Assistance Program)	6,775,000	1,013,967	1,016,007	5,758,993
Transportation Improvements	31,000,000	117,983	131,893	30,868,107
Education – Other	3,000,000		0	3,000,000
Total	2,783,000,000	206,892,029	1,853,145,322	929,854,678