



Issue Date	September 19, 2002
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Audit Case Number	2002-KC-1003
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TO: Charles H. Williams, Director HUD's Office of Multifamily Housing Assistance
Restructuring, HY

Roger E. Niesen

FROM: Roger E. Niesen, Regional Inspector General for Audit, 7AGA

SUBJECT: Congressionally Requested Audit of the Outreach and Technical Assistance Grant
awarded to the Iowa Coalition for Housing and the Homeless, Des Moines, Iowa,
Grant Number FFOT98009IA

INTRODUCTION

We have completed an audit of the Iowa Coalition for Housing and the Homeless' Outreach and Technical Assistance Grant (OTAG). The audit concluded the Coalition is effectively managed and well run with the exception of the method used to charge salaries to the grant. The audit identified that the Grantee over charged the grant \$4,945 because the method they used to charge salaries to the grant was not proper. Our report contains two recommendations that when implemented should correct the overcharge problem.

Section 1303 of the 2002 Defense Appropriation Act (Public Law 107-117) requires the HUD Office of Inspector General to audit all activities funded by Section 514 of the Multifamily Assisted Housing Reform and Affordability Act of 1997 (MAHRA). The directive would include the Outreach and Training Assistance Grants (OTAG) and Intermediary Technical Assistance Grants (ITAG) administered by the Office of Multifamily Housing Assistance Restructuring (OMHAR). Consistent with the Congressional directive, we reviewed the eligibility of costs with particular emphasis on identifying ineligible lobbying activities.

In conducting the audit, we reviewed the Iowa Coalition for Housing and the Homeless' (Coalition) accounting records, and other documents supporting the expenditures of the OTAG Section 514 grant funds. We also interviewed staff responsible for the OTAG grant funded activities at the Coalition. Further we reviewed the requirements in the Multifamily Assisted Housing Reform Act, the OTAG Notice of Fund Availability, the OTAG grant agreement,

HUD's requirements for grant agreements for nonprofit entities, and Office of Management and Budget's guidance on the allowability of costs for nonprofit grantees.

The audit covered the period September 1998 through May 2002. We performed on-site audit work at the Coalition located at 713 East Locust Street, Des Moines, Iowa 50309. The on-site audit work was accomplished during June and July 2002. We conducted the audit in accordance with Generally Accepted Government Auditing Standards.

We appreciate the courtesies and assistance extended to us during our review by the personnel of the Iowa Coalition for Housing and the Homeless.

In accordance with HUD Handbook 2000.06 REV-3, within 60 days please furnish to this office, for each recommendation without management decision, a status report on: (1) the corrective action taken; (2) the proposed corrective action and the date to be completed; or (3) why action is considered unnecessary. Additional status reports are required at 90 days and 120 days after report issuance for any recommendation without a management decision. Also, please furnish us copies of any correspondence or directives issued because of the audit.

Should you or you staff have any questions please contact me at (913) 551-5870.

SUMMARY OF RESULTS

The Iowa Coalition for Housing and the Homeless over charged payroll expenses to its Office of Multifamily Housing Assistance Restructuring grant. The Coalition charged payroll expenses to the grant on the basis of a fixed hourly rate when, in fact, the hourly rate varied, since the Coalition's employees were paid a salary and did not work the same amount of hours each month. Although the Coalition believes its method of charging time to the various grants is reasonable, we determined it does not result in an accurate charge to the grant. Since the Coalition's employees are paid a salary, which is static, but the hours worked are variable, the hourly rate (calculated as salary divided by hours worked) should also be variable. The use of a fixed hourly rate resulted in the grant being overcharged \$4,945 during our audit period. The Coalition needs to recalculate the hourly rate for each month based on hours worked and use that figure to charge payroll expenses to the grant.

BACKGROUND

The Multifamily Assisted Housing Reform and Affordability Act of 1997 established the Office of Multifamily Housing Assistance Restructuring (OMHAR) within HUD. Utilizing the authority and guidelines under the Act, OMHAR's responsibilities include the administration of the Mark-to-Market Program. This included the awarding and oversight of the Outreach and Technical Assistance Grant, Section 514 of the Act. The objective of the Mark-to-Market Program was to reduce rents to market levels and restructure existing debt to levels supportable by these reduced rents for thousands of privately owned multifamily properties with federally

insured mortgages and rent subsidies. OMHAR worked with property owners, participating administrative entities, tenants, lenders, and others to further the objectives of the Act.

Congress recognized, in Section 514 of the Act, that tenants of projects, residents of neighborhoods, the local government, and other parties would be affected by the Mark-to-Market Program. Accordingly, Section 514 authorized the Secretary to provide up to \$10 million annually (\$40 million total) for resident participation, for the period 1998 through 2001. The Secretary authorized \$40 million and HUD staff awarded about \$26.6 million to 41 grantees (a total for 83 grants awarded). Section 514 required the Secretary to establish procedures to provide an opportunity for tenants of projects and other affected parties to participate effectively and on a timely basis in the restructuring process established by the Act. Section 514 requires procedures to take into account the need to provide tenants of projects and other affected parties timely notice of proposed restructuring actions and appropriate access to relevant information about restructuring activities. Section 512 of the Act defines eligible projects as HUD insured or held multifamily projects receiving project based rental assistance. However, Congress specifically prohibits using Section 514 grant funds for lobbying members of Congress.

HUD issued a Notice of Fund Availability in fiscal year 1998 and a second in fiscal year 2000 to provide opportunities for nonprofit organizations to participate in the Section 514 programs. HUD provided two types of grants. The Intermediary Technical Assistance Grant (ITAG) and the Outreach and Training Assistance Grants (OTAG). The Notice of Fund Availability for the ITAG states that the program provides technical assistance grants through Intermediaries to sub-recipients consisting of: (1) resident groups or tenant affiliated community-based nonprofit organizations in properties that are eligible under the Mark-to-Market program to help tenants participate meaningfully in the Mark-to-Market process, and have input into and set priorities for project repairs; or (2) public entities to carry out Mark-to-Market related activities for Mark-to-Market-eligible projects throughout its jurisdiction. The OTAG Notices of Fund Availability states that the purpose of the OTAG program is to provide technical assistance to tenants of eligible Mark-to-Market properties so that the tenants can (1) participate meaningfully in the Mark-to-Market program, and (2) affect decisions about the future of their housing.

OMHAR also issued a December 3, 1999 memorandum authorizing the use of OTAG and ITAG funds to assist at-risk projects. OMHAR identified these as non-Mark-to-Market projects where the owners were opting out of the HUD assistance or prepaying the mortgages.

HUD regulation, 24 Code of Federal Regulation Part 84, contains the uniform administrative requirements for grants between HUD and nonprofit organizations. The regulations (24 CFR 84.27) require that nonprofit grantees utilize the Office of Management and Budget (OMB) Circular A-122, Cost Principles for Non-Profit Organization, in determining the allowability of costs incurred to the grant. OMB Circular A-122 outlines specific guidelines for allowability of charging salaries and related benefits to the grants and the records needed to support those salaries. For indirect costs charged to the grant, the Circular establishes restrictions for indirect costs, and specific methods and record keeping to support the allocation of costs.

The Circular also establishes the unallowability of costs associated with Federal and state lobbying activities. Simply stated, the use of federal funds for any lobby activity is unallowable. OMB Circular A-122 identifies some example of unallowable activities of lobbying. These include any attempt to influence an elected official or any Government official or employee (Direct Lobbying) or any attempt to influence the enactment or modification of any actual or pending legislation by propaganda, demonstrations, fundraising drives, letter writing, or urging members of the general public either for or against the legislation (Grassroots Lobbying).

The Iowa Coalition for Housing and the Homeless was formed in 1988 and currently has over 100 dues-paying member organizations and over 1,500 individual members. The Coalition currently has 3 employees who provide technical assistance in obtaining funding for housing issues as well as administering three special projects. These projects are the Welfare Reform Coalition of Iowa, the Interfaith Outreach program, and the Iowa Alliance of Manufactured Homeowners.

The Iowa Coalition for Housing and the Homeless applied for an OTAG in 1998. The Coalition received \$220,000 in a HUD OTAG grant in October 1998. As of March 18, 2002, the Grantee had expended \$128,776. The Coalition received an annual financial audit of their activities for the three-year period ending June 30, 2001. The auditor provided an unqualified opinion for each of the three years.

In addition to the OTAG grant, the Iowa Coalition for Housing and the Homeless received funding from various other sources totaling \$427,643. Their \$220,000 OTAG grant, (#FFOT98009IA), comprises 51 percent of that total.

FINDING
The Iowa Coalition for Housing and the Homeless Overcharged
Payroll Expenses To The Grant

The Iowa Coalition for Housing and the Homeless over charged payroll expenses to its Office of Multifamily Housing and Restructuring grant. The Coalition charged payroll expenses to the grant on the basis of a fixed hourly rate when, in fact, the hourly rate varied since the Coalition's employees were paid a salary and did not work the same amount of hours each month. Although the Coalition believes its method of charging time to the various grants is reasonable, we determined it does not result in an accurate charge to the grant. Since the Coalition's employees are paid a salary that is static, but the hours worked are variable, the hourly rate (calculated as salary divided by hours worked) should also be variable. The use of a fixed hourly rate has resulted in the grant being overcharged \$4,945 during our audit period.

Office of Management and Budget Circular A-122, Attachment A, Section A.4.a. says "a cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances..."

Attachment B, Section 7.d.(1) of the Circular states that when applying "compensation to members of non-profit organizations...", "determination should be made that such compensation is reasonable for the actual personal services rendered rather than a distribution of earnings in excess of costs.

The Iowa Coalition for Housing and the Homeless believes that it is acceptable to charge time to its OTAG grant based on the number of hours worked on the grant multiplied by a standard salary rate. We determined the method the Coalition uses is not acceptable since it does not result in an accurate charge to the grant. Because the salary is static, but the hours worked are variable, the hourly rate (calculated as salary divided by hours worked) should also be variable.

For example, if employee X is paid a monthly salary of \$3,200, his/her time is currently charged to the grant by taking his/her monthly salary and dividing by 177.33 hours. For employee X, this would be \$18.46 per hour. However, if employee X worked 200 hours in one month, at \$18.46 per hour, the grant would be charged \$3,692, while the Coalition has only expended \$3,200. The situation would be the opposite (undercharge) in a month when employee X worked less than 177.33 hours. The Coalition said they never draw down more funds than they expend in salaries because any excess reduces the amount of salary expense charged to the general fund. However, since various grant funds are included in the general fund, there is no assurance the OTAG grant is properly charged for payroll expenses. We determined the OTAG grant was overcharged \$4,945 from September 1998 through May 2002.

AUDITEE COMMENTS AND OIG EVALUATION OF AUDITEE COMMENTS

We provided our draft report to the Iowa Coalition for Housing and the Homeless for their comments on August 29, 2002. The Grantee provided their comments dated September 6, 2002. We included the Grantee's complete comments in Appendix B. Excerpts from the Grantee's comments are included below:

The Iowa Coalition for Housing and the Homeless said they agree that the method used to allocate salary expense to the grant was not the most accurate method available to them. To correct the oversight they said they have modified the worksheets used in their indirect cost allocation system. They will now track the percent of time each person works on a particular grant, and charge that percent of the staff persons monthly salary to the respective grant. However, the Coalition disagreed with the amount we determined was overcharged to the grant because their average monthly hours charged to the grant is 173.33 as opposed to the 160 hours we used in developing the finding. We concur with the Coalition's calculations that the total amount overcharged is \$4,945 and have adjusted the finding accordingly.

RECOMMENDATIONS

We recommend that the Director of Office of Multifamily Housing and Restructuring require the Iowa Coalition for Housing and the Homeless to:

- 1A. Develop a reasonable cost allocation plan for accurately charging salaries to the grant.
- 1B. Reduce future draw down requests to repay the \$4,945 overcharged, and recalculate the amounts charged to the grant for salaries since May 31, 2002 and make appropriate adjustments.

MANAGEMENT CONTROLS

In planning and performing our audit, we considered the management controls relevant to the Iowa Coalition for Housing and the Homeless' Section 514 program to determine our audit procedures, not to provide assurance on the controls. Management controls include the plan of organization, methods, and procedures adopted by management to ensure that its goals are met. Management controls include the processes for planning, organizing, directing, and controlling program operations. They include the systems for measuring, reporting, and monitoring program performance.

We determined that the following management controls were relevant to our audit objectives:

- Receipt of grant funds.
- Disbursement of grant funds.
- Allocation of common costs.
- Financial recording and reporting for grant funds.
- Selection and award of consulting and other service contracts.
- Administrative (HUD) reporting of grant uses and results.

It is a significant weakness if management controls do not provide reasonable assurance that the process for planning, organizing, directing, and controlling program operations will meet an organization's objectives.

Based on our review, we did not find any significant weaknesses.

FOLLOW-UP ON PRIOR AUDITS

The Office of Inspector General performed no previous audit of the Iowa Coalition for Housing and the Homeless.

SCHEDULE OF QUESTIONED COSTS

Recommendation	Type of Questioned Costs
Number	Ineligible 1/
1A	\$4,945

1/ Ineligible costs are costs charged to a HUD-financed or HUD-insured program or activity that the auditor believes are not allowable by law, contract, or Federal, state or local policies or regulations.

AUDITEE COMMENTS



Iowa Coalition for Housing and the Homeless
713 E. Locust Street • Des Moines, IA 50309 • 515-288-5022

September 12, 2002

Mr. Roger E. Niesen
Regional Inspector General for Audit
U.S. Department of Housing and Urban Development
Great Plains Office of Regional Inspector General
For Audit, 7AGA
Gateway Tower II – 5th Floor
400 State Avenue
Kansas City, KS 66101-2406

RE: Audit Case Number 2002-KC-100X
OTAG Grant Number FFOT980091A

Dear Mr. Niesen,

I am writing in response to your letter dated August 29, 2002 requesting our comments on the draft report for the above referenced audit of our HUD Outreach and Technical Assistance Grant. We appreciate your invitation to provide written comments on the draft finding and proposed recommendations.

Before doing so, I'd like to express our appreciation for the courteous and professional manner in which both Mr. Ron Hosking and Ms. Nikki Jones conducted the audit. Ms. Jones' patient and understanding attitude as we worked through four years of records made for a positive experience.

The finding of an over charge of salaries to the grant noted in the draft audit report has prompted us to review the manner in which we calculate salaries billable to the OTAG grant. In doing so we've come to realize that when we initially set up our indirect cost allocation system in December 1998, we inadvertently left out an equation on the Excel spreadsheet to remove any hours over the standard hours worked in a month (173.33) before calculating the salary amount. As we discussed with Ms. Jones during the audit process, the OTAG grant was the first federal grant received by the Iowa Coalition. Over the last four years, we've consistently strengthened our capacity and put in place a system to accurately account for revenue and expenses.

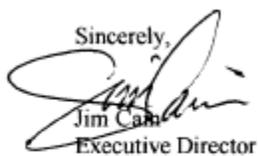
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Due to this revelation, the phrases in the draft report, "Although the Coalition believes its method of charging time to the various grants is reasonable..." (Page 4, paragraph three) and, "The Iowa Coalition for Housing and the Homeless believes that it is acceptable to charge time to its OTAG grant based on the number of hours worked on the grant multiplied by a standard salary rate." (Page 4, paragraph six), no longer reflect our opinion of this finding.

To correct this oversight, we've modified the worksheets used in our indirect cost allocation system. We will now also track the percent of time each staff person works on a particular grant, and charge that percent of the staff persons monthly salary to the respective grant.

One component of the finding that we do not concur with is the amount over charged to our OTAG grant- \$8,203. It is our opinion that this amount was incorrectly calculated because the standard hours worked in a month (i.e., 173.33) was not used in the calculation. As salaried employees, the standard hours worked by a Coalition staff person is 2,080 hours. Calculating the amount over charged, as done by your office, utilizing either 160 hours in a month, or 480 hours in a quarter only comes to 1920 hours per year. In light of this, we have recalculated the amount of the overage and conclude it is equal to \$4,945 (see attached worksheets).

Thank you again for the opportunity to share our comments on the draft audit report. If additional clarification is needed, please don't hesitate to call.

Sincerely,

Jim Cain
Executive Director

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Fiscal Year	Amount Over Chg'd IG's Office	Amount Over Chg'd ICHH
	1999	\$3,108.47
2000	\$1,178.65	\$1,839.61
2001	\$2,097.83	\$627.40
2002	\$1,818.15	\$638.65
TOTAL	\$8,203.10	\$4,945.27

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	Amount Charged	Total Hours	Standard Hours	% of Total / Standard	Should Charge	Difference
JUL '01	\$704.90	176	173.33	98.48%	694.21	10.69
JUL '01	\$103.13	176	173.33	98.48%	101.57	1.56
JUL '01	\$1,832.81	176	173.33	98.48%	1,805.01	27.80
JUL '01	\$1,173.38	176	173.33	98.48%	1,155.58	17.80
AUG '01	\$689.00	184	173.33	94.20%	649.05	39.95
AUG '01	\$182.81	184	173.33	94.20%	172.21	10.60
AUG '01	\$403.13	104	67	64.42%	259.71	143.42
AUG '01	\$1,639.00	199.5	173.33	86.88%	1,424.00	215.00
SEPT '01	\$1,287.90	172.75	173.33	100.34%	1,292.22	-4.32
SEPT '01	\$253.13	160.5	173.33	107.99%	273.36	-20.23
SEPT '01	\$1,318.65	163.25	173.33	106.17%	1,400.07	-81.42
OCT '01	\$694.30	193.5	173.33	89.58%	621.93	72.37
OCT '01	\$787.50	184.75	173.33	93.82%	738.82	48.68
NOV '01	\$82.50	185.75	173.33	93.31%	76.98	5.52
NOV '01	\$37.50	179.5	173.33	96.56%	36.21	1.29
NOV '01	\$253.30	188.75	173.33	91.83%	232.61	20.69
DEC '01	\$58.30	168	173.33	103.17%	60.15	-1.85
DEC '01	\$38.06	169.25	173.33	102.41%	38.98	-0.92
DEC '01	\$261.34	168	173.33	103.17%	269.63	-8.29
JAN '02	\$153.70	192	173.33	90.28%	138.75	14.95
JAN '02	\$38.06	185.5	173.33	93.44%	35.56	2.50
JAN '02	\$446.93	185.5	173.33	93.44%	417.61	29.32
FEB '02	\$678.40	189	173.33	91.71%	622.15	56.25
FEB '02	\$38.06	167.5	173.33	103.48%	39.38	-1.32
FEB '02	\$734.78	160	173.33	108.33%	796.00	-61.22
MAR '02	\$111.30	192.5	173.33	90.04%	100.22	11.08
MAR '02	\$42.82	172	173.33	100.77%	43.15	-0.33
MAR '02	\$689.33	168.75	173.33	102.71%	708.04	-18.71
APR '02	\$143.10	230.5	173.33	75.20%	107.61	35.49
APR '02	\$52.33	185.75	173.33	93.31%	48.83	3.50
APR '02	\$549.19	177	173.33	97.93%	537.80	11.39
MAY '02	\$190.80	189	173.33	91.71%	174.98	15.82
MAY '02	\$95.15	188.25	173.33	92.07%	87.61	7.54
MAY '02	\$587.06	184	173.33	94.20%	553.02	34.04
PERIOD TOTAL					638.65	

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	<u>Amount</u>	<u>Total</u>	<u>Standard</u>	<u>% of Total /</u>	<u>Should</u>	<u>Difference</u>
	<u>Charged</u>	<u>Hours</u>	<u>Hours</u>	<u>Standard</u>	<u>Charge</u>	<u>Difference</u>
JUL '00	201.40	168	173.33	103.17%	207.79	-6.39
JUL '00	927.53	161.75	173.33	107.16%	993.93	-66.40
AUG '00	371.00	184	173.33	94.20%	349.49	21.51
AUG '00	16.83	209.75	173.33	82.64%	13.91	2.92
AUG '00	968.50	179	173.33	96.83%	937.82	30.68
SEPT '00	74.20	171.25	173.33	101.21%	75.10	-0.90
SEPT '00	100.98	171.75	173.33	100.92%	101.91	-0.93
SEPT '00	1,039.28	167.5	173.33	92.44%	960.74	78.54
OCT '00	429.30	217	173.33	79.88%	342.91	86.39
OCT '00	328.19	186	173.33	93.19%	305.83	22.36
OCT '00	845.58	195.75	173.33	88.55%	748.73	96.85
NOV '00	275.60	176	173.33	98.48%	271.42	4.18
NOV '00	663.05	168	173.33	103.17%	684.09	-21.04
DEC '00	275.60	180.75	173.33	95.89%	264.29	11.31
DEC '00	50.49	191	173.33	90.75%	45.82	4.67
DEC '00	536.40	171.25	173.33	101.21%	542.92	-6.52
DEC '00	46.88	168	173.33	103.17%	48.37	-1.49
JAN '01	227.90	194.5	173.33	89.12%	203.09	24.81
JAN '01	726.38	185.25	173.33	93.57%	679.64	46.74
JAN '01	37.50	185	173.33	93.69%	35.13	2.37
FEB '01	243.80	175.25	173.33	98.90%	241.13	2.67
FEB '01	800.80	162.75	173.33	106.50%	852.86	-52.06
FEB '01	126.56	173	173.33	100.19%	126.80	-0.24
MAR '01	185.50	176.25	173.33	98.34%	182.43	3.07
MAR '01	1,247.88	181	173.33	95.76%	1,195.00	52.88
MAR '01	131.25	182.75	173.33	94.85%	124.48	6.77
APR '01	286.20	169	173.33	103.17%	295.28	-9.08
APR '01	103.13	169.5	173.33	102.26%	105.46	-2.33
APR '01	1,419.23	173	173.33	100.19%	1,421.94	-2.71
MAY '01	150.00	184.5	173.33	93.95%	140.92	9.08
MAY '01	185.50	210	173.33	82.54%	153.11	32.39
MAY '01	1,195.31	188.5	173.33	91.95%	1,099.11	96.20
MAY '01	1,687.43	184	173.33	94.20%	1,589.58	97.85
JUN '01	28.13	214.25	173.33	80.90%	22.76	5.37
JUN '01	704.90	176	173.33	98.48%	694.21	10.69
JUN '01	103.13	176	173.33	98.48%	101.57	1.56
JUN '01	1,832.81	176	173.33	98.48%	1,805.01	27.80
JUN '01	1,173.38	176	173.33	98.48%	1,155.58	17.80
PERIOD TOTAL					627.40	

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	<u>Amount</u>	<u>Total</u>	<u>Standard</u>	<u>% of Total /</u>	<u>Should</u>	<u>Difference</u>
	<u>Charged</u>	<u>Hours</u>	<u>Hours</u>	<u>Standard</u>	<u>Charge</u>	<u>Difference</u>
JUL '99	191.81	156.5	173.33	110.75%	212.44	-20.63
JUL '99	329.81	176	173.33	98.48%	324.81	5.00
JUL '99	2,318.33	160.75	173.33	107.83%	2,499.76	-181.43
AUG '99	80.76	160	173.33	108.33%	87.49	-6.73
AUG '99	285.51	181.75	173.33	95.37%	272.28	13.23
AUG '99	2,768.54	182	173.33	95.24%	2,636.65	131.89
AUG '99	195.17	14.5	14.5	100.00%	195.17	0.00
SEPT '99	674.38	190.25	173.33	91.11%	614.40	59.98
SEPT '99	589.05	36	36	100.00%	589.05	0.00
SEPT '99	2,146.87	181.5	173.33	95.50%	2,050.23	96.64
OCT '99	641.30	205.75	173.33	84.24%	540.25	101.05
OCT '99	1,783.45	187	173.33	92.69%	1,653.08	130.37
NOV '99	832.10	204.75	173.33	84.65%	704.41	127.69
NOV '99	1,012.87	187	173.33	92.69%	938.83	74.04
DEC '99	932.80	215.25	173.33	80.52%	751.14	181.66
DEC '99	673.00	190	173.33	91.23%	613.95	59.05
JAN '00	381.60	168	173.33	103.17%	393.71	-12.11
JAN '00	720.11	178.75	173.33	96.97%	698.28	21.83
FEB '00	243.80	194.25	173.33	89.23%	217.54	26.26
FEB '00	1,103.72	168	173.33	103.17%	1,138.74	-35.02
MAR '00	598.90	222.75	173.33	77.81%	466.03	132.87
MAR '00	1,460.20	197.75	173.33	87.65%	1,279.88	180.32
APR '00	461.10	218.75	173.33	79.24%	365.36	95.74
APR '00	579.10	160	173.33	108.33%	627.35	-48.25
MAY '00	302.10	315.75	173.33	54.89%	165.84	136.26
MAY '00	819.50	197.75	173.33	87.65%	718.30	101.20
JUN '00	402.80	176	173.33	98.48%	396.69	6.11
JUN '00	674.23	178.25	173.33	97.24%	655.62	18.61
PERIOD TOTAL					1,839.61	

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	Amount Charged	Total Hours	Standard Hours	% of Total / Standard	Should Charge	Difference
3rd qtr '98	1,698.84	649.5	520	80.06%	1,360.12	338.72
3rd qtr '98	1,452.75	97.5	97.5	100.00%	1,452.75	0.00
1st qtr '99	1,201.31	597.75	520	86.99%	1,045.05	156.26
1st qtr '99	893.88	634	520	82.02%	733.15	160.73
1st qtr '99	6,749.70	560.5	520	92.77%	6,261.99	487.71
Apr '99	161.52	190.5	173.33	90.99%	146.96	14.56
Apr '99	280.80	223.5	173.33	77.55%	217.77	63.03
Apr '99	2,797.48	196.75	173.33	88.10%	2,464.48	333.00
May '99	222.09	177	173.33	97.93%	217.49	4.60
May '99	117.00	171.75	173.33	100.92%	118.08	-1.08
May '99	2,267.15	178	173.33	97.38%	2,227.14	60.01
May '99	102.00	40	40	100.00%	102.00	0.00
June '99	242.28	185.5	173.33	93.44%	226.38	15.90
June '99	313.56	180	173.33	96.29%	301.94	11.62
June '99	1,370.80	202	173.33	85.81%	1,176.24	194.56
PERIOD TOTAL						1,839.61

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