



Audit of the District's Process for FEMA Reimbursement

Report # 06-04

**Prepared by
Office of Inspector General**

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MGT 08-06F

August 8, 2006

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Re: Audit of the
District's Process for
FEMA Reimbursement
– Report # 06-04

This audit was performed pursuant to the Inspectors General's authority set forth in Chapter 20.055, F.S. The audit focused on determining whether the District is maximizing hurricane recovery cost reimbursement opportunities. Field work was conducted from January 2006 through March 2006. This report was prepared by Dan Sooker.

Sincerely,

John W. Williams, Esq.
Inspector General

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BACKGROUND

At management's request, we conducted an Audit of the FEMA Reimbursement Process. Currently, the District as subgrantee, is receiving Federal Emergency Management Agency (FEMA) public assistance for reimbursement of eligible recovery costs from hurricanes which occurred in FY 2004 and FY 2005. Under the Stafford Act, and the rules and regulations promulgated thereto, the U. S. Congress has authorized FEMA to award grants to assist state and local governments in responding and recovering effectively from disasters. FEMA assists with debris removal, implementation of emergency protective measures, and restoration of infrastructure. In order for recovery costs to be eligible for FEMA reimbursement, the work must be required as a direct result of the declared disaster. Not all disaster damage is eligible for FEMA reimbursement.

The Operations and Maintenance Resources area (O&M) is the primary unit that leads the District's recovery effort. After a hurricane, the District's damage assessment teams and rapid incident action teams deploy throughout the District to identify storm damage to District infrastructure. The results are compiled and a list of projects is developed and remitted to FEMA for approval.

To facilitate reimbursement, FEMA has segregated disaster related work into two categories; emergency and permanent work.

- Emergency work is defined as work which must be performed in order to reduce or eliminate an immediate threat to lives, public health and safety, and protects property. For example, an immediate threat to public health and safety might be debris in a canal that could potentially block the hydraulics of a water control structure, which could result in flooding. Emergency debris removal and emergency protective measures are the measures taken before, during and after a disaster to save lives, protect public health and safety, and protect improved public and private property. These measures include pre-storm pumping and Emergency Operations Center activation. The District's Accounting Division is responsible for compiling eligible protective measure costs and requesting FEMA reimbursement.

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- Permanent work is characterized as repairs which are required to restore the damaged facility to its pre-storm condition. O&M's Engineering and Construction Department is responsible for processing damage claims to District structures and debris removal resulting from storm events.

FEMA classifies projects as small and large projects. Small projects are defined as eligible projects costing less than \$54,100, for which reimbursements are based on estimated costs. Large projects are amounts over \$54,100, for which FEMA reimburses based on actual costs.

Except for emergency protective measures, FEMA requires that project work be competed in accordance with the customary District procurement policy and procedures. FEMA establishes a deadline for the District to compile a final list of storm damage to structures; including canals, field station buildings, pump stations, etc. FEMA has extended deadlines numerous times for previous hurricanes.

For each storm event, FEMA issues guidance, which can change from hurricane to hurricane. Prior to Hurricane Wilma, FEMA allowed the District to remit reimbursement claims for debris removal up to the top of canal banks. However, for Hurricane Wilma, which occurred in October 2005, FEMA will only reimburse the District for costs to remove debris in the canals.

To process a structure damage claim, a local FEMA representative accompanies District staff to the site and prepares a project worksheet, which details the work that is required. The project worksheet is then forwarded to a FEMA engineer in Washington, D.C. who reviews it and either approves, modifies, or denies the claim. Once these worksheets are signed and approved by both the District and FEMA, project costs become FEMA reimbursable. In the event of a claim denial, FEMA offers an appeals process in which a grantee can challenge the decision.

OBJECTIVE, SCOPE AND METHODOLOGY

The objective of the audit was to document the District's process for filing hurricane damage claims with FEMA and determine whether the District is adhering to FEMA processes to maximize cost reimbursement opportunities. In order to accomplish our objectives, we performed the following procedures:

- Conducted interviews of appropriate District and FEMA staff
- Documented District and FEMA reimbursement process
- Reviewed District and FEMA project documentation.

Our audit was conducted in accordance with generally accepted government audit standards.

AUDIT RESULTS

Executive Summary

For 2006, disaster recovery will be a shared response with FEMA, the United States Army Corp of Engineers (USACE) and Natural Resource Conservation Service (NRCS). FEMA has issued Disaster Specific Guidance #10, the 2006 Hurricane Season-*Eligibility of Funding for Canals*, which indicates that repairs for hurricane related damage on any water control facility that is enrolled or could be enrolled in the USACE's Rehabilitation and Inspection program will not be eligible for FEMA reimbursement. However, emergency work including debris removal and emergency protective measures will be eligible for all water control facilities regardless of participation under the USACE's Rehabilitation and Inspection program.

Our analysis of District debris removal claims filed with FEMA indicated an improved approval rate from 2004 to 2005 hurricanes. For 2004 hurricane debris removal claims submitted to FEMA, only 15% of the dollars claimed have been approved. The approval rate climbed to 59% in 2005 for Hurricane Katrina. The primary cause for this increase was improved District documentation, which supported the immediate threat criteria according to FEMA officials. Although reimbursement has gotten better, the process can be further improved. To provide the best opportunity for complete reimbursements, we recommend that the District develop an internal process to manage claims and compile required support, which should include documentation checklists to ensure that claims contain all the necessary documents before submittal.

The District's process for recording in-house staff hours spent on hurricane recovery activities is labor intensive and inefficient. Our review of the process indicated that the same payroll information is entered three times into three different systems. To improve efficiency a time reporting process should be developed in which recovery cost data is entered once from employee time sheets.

The burden of funding recovery efforts falls on the District since FEMA assistance is on a reimbursement basis. Based on the recent active hurricane seasons and the pressure these storms have put on District finances, the District may want to consider increasing funding in the hurricane reserve fund to provide a consistent funding source.

Develop and Implement a Process to Manage Claims and Improve Reimbursement Opportunities

District expectations for FEMA reimbursement of hurricane recovery costs were extremely high. The reason for optimism was that FEMA declarations for Hurricanes Charley, Frances, Jeanne, Katrina, and Wilma indicated reimbursement from 88% to 95% of eligible costs, depending on the hurricane. However, the actual results have been less than expectations.

From a historical prospective, FEMA reimbursed the District for most canal debris removal expenditures incurred from Hurricane Andrew in 1992. In addition, FEMA reimbursed the District for all staff hours worked on that hurricane recovery. Since that time, however, FEMA has evolved allowing only reimbursement for overtime hours incurred by District in-house staff doing emergency work. Moreover, reimbursement for debris removal cost requires well documented support.

The District's approach for seeking FEMA reimbursement for storm related recovery costs has been based on FEMA guidance and actual results from previous cost reimbursement submittals. After FEMA makes an eligibility determination regarding a reimbursement submittal, future District reimbursement requests will include or exclude the cost based on this determination. By FEMA's own admission, they could have done a better job of communicating its debris removal guidance for the 2004 hurricanes.

Completing the permanent work will take years. The FEMA project approval process is lengthy and delays outside the District's control could further extend the reimbursement timeline. For Hurricanes Charley, Frances, Jeanne, and Katrina, the District submitted \$31 million in claims for hurricane related damage, of which, FEMA has reimbursed the District \$13.7 million (44%) to date. The District is in process of assessing hurricane damage related to Wilma. Initial estimates indicate that damage assessments are approximately \$25 million, of which, \$12.8 million is for debris removal. See Appendix 2 for hurricane Wilma costs.

Our review of FEMA’s three categories of cost recovery, emergency protective measures, permanent repairs, and debris removal for all hurricanes excluding Wilma indicates the following results:

<i>Category</i>	<i>District Claims Submitted</i>	<i>FEMA Claims Approved</i>	<i>Claims In Process</i>	<i>Claims Denied</i>	<i>Claims Paid</i>	<i>Claims Approved/ Submitted</i>
Emergency Protective Measures	\$4,561,941	\$4,436,374	-	\$125,567	\$4,029,571	97%
Permanent Repairs	21,258,475	21,258,475	-		8,961,121	100%
Debris Removal	5,183,020	782,661	-	4,400,359	720,173	15%
GRAND TOTAL	\$31,003,436	\$26,477,510	-	\$4,525,926	\$13,710,865	85%

Except for debris removal costs, which have been for the most part denied, claims of \$26.5 million approved by FEMA are reasonably assured of collection according to District and FEMA personnel. Based on the chart above, FEMA approved a large percentage of emergency protective measures and permanent repairs. See Appendix 1 for detailed hurricane costs.

Debris Removal Funding May be Available From Other Federal Agencies

Debris removal cost represents a significant part of the recovery effort but not all debris removal costs are eligible for reimbursement. In order for debris removal costs to be eligible for reimbursement, the debris must be storm related and the removal must 1) eliminate an immediate threat to human lives, public health and safety, or 2) eliminate immediate threat of significant damage to improved public and private property, or 3) ensure economic recovery.

FEMA officials added that to improve the chance for reimbursement, the District should bring FEMA to the site to review the damage if at all possible. However, a FEMA site visit before starting the work is often not feasible. In the past, the District video of the area has been accepted by FEMA as documentation.

FEMA regulations further state that knowing the pre-disaster level of debris in the channel or basin is required in determining the amount of disaster related debris. Such

facilities must also have had a regular schedule of debris removal to be eligible for clearance. Canal maintenance is often complicated by right-of-way encroachments.

The District has only been reimbursed 15% of the total expended for hurricane related debris removal as illustrated in the chart below:

Debris Removal							
Storm Event	Claims Submitted	FEMA Claims Approved	% Approved	FEMA Claims Denied	% Denied	Claims Paid	% Paid
Hurricane Charley	\$206,428	\$14,514	7%	\$191,914	93%	\$ 14,115	7%
Hurricane Frances	859,544	152,328	18%	707,216	82%	148,350	17%
Hurricane Jeanne	3,177,117	65,305	2%	3,111,812	98%	63,998	2%
Hurricane Katrina	939,931	550,514	59%	389,417	41%	493,710	53%
Total	\$5,183,020	\$782,661	15%	\$4,400,359	85%	\$ 720,173	14%

Note: FEMA has not finalized its review of claims related to Hurricane Wilma.

Although the overall claims approval rate is disappointing, this chart illustrates the District’s improved approvals for Hurricane Katrina. FEMA’s approval of 59% of Hurricane Katrina debris removal claims indicates the highest results to date. Our review of documentation supporting debris removal expenditures indicates that the District has improved its request for reimbursement process by assigning responsibility to the Construction and Engineering Department and preparing documentation that includes evidence of competitive solicitations as well as documenting the immediate threat criteria via photographs and other support deemed necessary. The District also has developed a Debris Removal Plan to guide recovery.

To continue improved reimbursement of District recovery efforts, a multiple step process should be developed and implemented to ensure that the work performed is properly documented and conforms to federal agency requirements. Unless recovery work performed by District staff is documented as an immediate threat and can be assigned to a FEMA approved project, reimbursement is highly unlikely. The District should decide which costs meet FEMA’s criteria for immediate threat and seek reimbursement for those costs.

Our analysis of approximately \$4.4 million of FEMA denied claims revealed that it was largely due to the C-51 debris removal project. According to the C-51 debris

removal project worksheet from Hurricane Jeanne, FEMA denied the entire claim of \$2.44 million stating that the project reflected little evidence of hurricane damage that presented a safety hazard or an immediate threat to the hydraulics, design and function. In the opinion of FEMA representatives, the debris collected resulted from deferred maintenance of the C-51 canal and was not storm related. Their site inspection indicated that the majority of vegetation and trees were not uprooted but cut by the contractor and thrown into the canal for later pick-up. The majority of the trees cut were exotics that should have removed under the District's maintenance program. The denial also indicated that the contract scope of work lacked specificity. FEMA has denied other claims for reimbursement of debris removal because of a lack of documentation supporting the claim. The District disagreed with FEMA's assessment and appealed the decision. The District is waiting for FEMA's decision on the appeal.

For 2006, FEMA has issued Disaster Specific Guidance #10, *Eligibility of Funding for Canals*, which provides instruction for determining eligibility under the FEMA public assistance program. In summary, disaster recovery will be a shared response with FEMA, USACE and NRCS.

Under FEMA's, *Eligibility of Funding for Canals*, repairs for hurricane related damage on any water control facility that is enrolled or could be enrolled in the USACE's Rehabilitation and Inspection program will not be eligible for cost reimbursement. Water control facilities include levees, flood control channels and other structures. However, emergency work including debris removal and emergency protective measures will be eligible for all water control facilities regardless of participation under the USACE's Rehabilitation and Inspection program. The guidance recommends that when determining eligibility of debris removal applicants should work with their FEMA Debris Specialist. Removal of debris is eligible if it is necessary to reduce an immediate threat or damage to property.

The NRCS appears to be a promising source for debris removal cost reimbursement but the reliability of future funding is unknown. The District has entered into agreements with NRCS for debris removal projects caused by Hurricane Wilma.

NRCS does not provide reimbursement for debris removal costs after the fact. They inspect the site and require a signed agreement that defines the scope of work before reimbursing for debris removal. Based on this requirement it becomes more critical for the District to identify the responsible agency upfront. District teams assessing hurricane damage after the storm will have to determine which damage poses an immediate threat requiring immediate attention and which work can wait for NRCS inspection and the time it takes to finalize an agreement.

Recommendations

- 1. Prioritize debris removal work based on immediate threat criteria and reimbursement potential.**

Management Response: Management concurs with the recommendation. During the last hurricane season, a team of professional field station staff and engineers from Operations, Maintenance Engineering and Vegetation Management Departments visited the debris removal sites. Staff from these departments will have the primary role for managing debris removal in response to future storm events. Debris removal sites will be prioritized based on public safety, structural damage, and water flow considerations.

Responsible Department: Operations and Maintenance

Estimated Completion Date: Completed

- 2. Develop an internal process to manage claims and compile required support. Include a documentation checklist to ensure that the FEMA and NRCS reimbursement packages contain all the required documents to provide the best opportunity for complete and speedy reimbursements.**

Management Response: Management concurs with the recommendation. A committee has been set up to gather the information in a format, which FEMA and NRCS will accept. In addition, a checklist will be developed that will include the following supporting documentation: pictures before, during and after the damages occurred; the location of the damages including latitude and longitude, streets, intersections, canals, structural and building names; quantity of debris and type of debris and estimated costs per project.

Responsible Departments/Divisions: Operations and Maintenance
Human Resource Solutions,
Information Technology,
Accounting.

Estimated Completion Date: July 30, 2006

Eliminate Duplicative Disaster Recovery Time Reporting

Field station and other District staff enter their time spent on disaster recovery into the Computer Maintenance Management System maintained by O&M. Field personnel are also required to complete a Daily Activity Report (DAR) form describing the disaster recovery work done and the hours spent on this assignment. The DAR form is then remitted to field station timekeepers who reconcile them to the payroll system.

The DAR form is then forwarded to the Accounting Division where it is manually entered into an EXCEL spreadsheet and then reviewed to determine whether work done is eligible for reimbursement from FEMA or NRCS. In summary, the same information is entered three times into three different systems, which is duplicative and inefficient. Some of this duplication may be eliminated by the new SAP system.

The key to reporting in-house hurricane recovery effort is the inclusion of sufficient detail to allow for evaluation in order to determine whether the work performed by employees is eligible for FEMA reimbursement. Details captured should include the project worked on, the location of the work (County), equipment used, hours worked, and a description of the immediate threat that required the work.

For Hurricanes Charley, Frances and Jeanne, Accounting reviewed 6,721 DAR forms (not including duplicates) created by District staff, of which, approximately 2,900 forms indicated that \$727,771 worth of time worked was primarily for emergency protective measures, and thus eligible for reimbursement. Of the remaining 3,821 DAR forms some showed that the work was not of an emergency nature while others did not contain enough information to determine FEMA eligibility.

Even after all this data entry, completeness is an issue with regard to recording of in-house hurricane related costs. Under the current payroll system, the District uses reporting categories to identify and capture hurricane related activity but employees do not always use these reporting categories for FEMA eligible work. Field level employees need more time reporting training to ensure that the Accounting Division receives the information needed to make a determination of what work is eligible for FEMA reimbursement. The new SAP system may provide answers to some of these problems through better project coding.

Processing hurricane data is added to District staff's normal job responsibilities, which may result in delays in reimbursement. To improve the recovery reimbursement timeline, the District may want to temporarily assign District staff or engage consultants and/or contract labor to supplement staff.

Recommendations

- 3. Develop a time reporting process in which disaster recovery data is entered once from employee time sheets. Eliminate the DAR forms and in its place allocate staff hurricane recovery time through system coding and sign in logs.**

Management Response: Management concurs with the recommendation. A two-stage process is being developed to capture all hurricane related costs. The first stage addresses how we capture time and costs in the interim before SAP HR is implemented. The second phase will address post SAP HR implementation go-live.

Finance & Administration together with O&M have evaluated SAP and determined that it can be used to gather all of the information that was previously entered on DAR forms. A team consisting of the Accounting Division, Human Resources, IT, and Operations and Maintenance has met and is creating the process for capturing and reporting information previously put on DAR forms.

O&M hurricane related costs will be captured on PM work orders. A work order can capture all of the information required for the District to submit for reimbursement including the nature of the work being performed (debris removal, pumping costs, etc.), the county that the work is being performed in, the labor hours, and equipment and material usage.

Reimbursable costs incurred outside of the plant maintenance system, e.g. EOC hours charged, will be captured on internal orders created specifically for the hurricane. These orders will be created prior to hurricane season and will be communicated District-wide when a storm approaches. In addition, Business Warehouse resources are being devoted to developing reports to extract hurricane cost data from SAP.

The new process and the reports that are being created will provide the District, as well as State and Federal agencies, with timely cost data and eliminate inefficiencies that existed under the old system.

Responsible Departments: O&M and Finance & Administration
Estimated Completion Date: Interim period: July 30, 2006
Final Completion: January 7, 2007

4. **Implement time reporting training for field level employees to ensure that sufficient detail is recorded for the Accounting Division to evaluate whether the work done is eligible for FEMA reimbursement.**

Management Response: Management concurs with the recommendation. Once the process described in Recommendation 3 has been finalized and tested, training requirements will be identified and communicated to appropriate staff. Operations and Maintenance will train the field employees by going into the field and training staff as needed.

Also, consideration needs to be given to the fact that whatever is done to capture hurricane related personnel costs for the 2006 hurricane season will be a one-time fix because as of January 2007 SAP HR will be implemented requiring a different approach. Because of this we will do only what is needed while we are still using the ROSS system. The programmers will be creating some new pay codes within the next couple of weeks.

Responsible Departments: O&M and Finance & Administration

Estimated Completion Date: Interim period: July 30, 2006

Final Completion: January 7, 2007

5. **Consider supplementing in-house staff with temporarily assigned District staff and/or contract employees to assist with claims preparation in order to expedite the reimbursement process.**

Management Response: Management concurs with the recommendation. It is anticipated that the new process should eliminate much of the redundancy and inefficiencies that existed in the old paper driven process. However, funds have been budgeted for outside assistance if deemed necessary.

Responsible Departments: Finance & Administration

Estimated Completion Date: Completed

Consider Increasing the Hurricane Reserve Fund

The burden of funding recovery efforts falls on the District. FEMA and other agency assistance are on a reimbursement basis and reimbursements are often received many months and years after the disaster event. The District is responsible for cleaning canals, repairing structure damage and getting the system up to capacity in a timely manner when disasters impair the District's flood control system. Based on the recent active hurricane seasons, the District may want to consider increasing the hurricane reserve to provide a consistent funding source.

FEMA assistance is on a reimbursement basis requiring the District to fund the recovery in the short-term thereby straining cash flow. In the past, funding has been provided through contingency reserves and unused budgetary funds. However, the timing of the hurricane season (four of the six months are at the end of the fiscal year) when funds are generally at their lowest point, could put a further strain on cash flow depending on the severity of damage caused by the storm. For Hurricanes Charley, Frances, Jeanne, Ivan and Katrina, the District submitted \$31 million in hurricane damage claims however, to date \$13.7 million of this has actually been received. In addition, estimated recovery costs related to Hurricane Wilma is \$25 million of which \$12.8 million has been incurred. No cash has been received yet for Hurricane Wilma. Other reserves and sources may also be available with proper board approval for emergency situations. However, it may be prudent to increase reserves to avoid cash flow shortages.

Recommendation

- 6. Consider increasing funding in the hurricane reserve fund for disaster recovery.**

Management Response: Management concurs with the recommendation. In fact, a hurricane/capital projects reserve in the amount of \$6.9 million is being

proposed as part of the District’s adopted FY06-07 budget. This reserve will be established and is in addition to the District’s “Economic Stabilization Reserve” and its normal budgeted contingency reserves and undesignated balances. When combined, these reserves will set-aside over 5 percent of our current year ad valorem revenue for unforeseen or disaster recovery efforts.

Responsible Departments: Finance & Administration

Estimated Completion Date: Completed

**South Florida Water Management District
FEMA Reimbursement Summary**

	<u>Claims Submitted to FEMA</u>	<u>FEMA Claims Approved</u>	<u>Amounts Paid by FEMA</u>	<u>Claims Approved/ Submitted</u>
HURRICANE CHARLEY				
Emergency Protective Measures	\$ 589,264	\$ 494,331	\$ 481,208	84%
Debris Removal	206,428	14,514	14,115	7%
Permanent Repairs	3,244,205	3,244,205	2,506,779	100%
Total Charley	<u>\$ 4,039,896</u>	<u>\$ 3,753,050</u>	<u>\$ 3,002,102</u>	<u>93%</u>
HURRICANE FRANCES				
Emergency Protective Measures	\$ 906,861	\$ 892,363	\$ 866,365	0%
Debris Removal	859,545	152,328	148,350	18%
Permanent Repairs	15,581,088	15,581,088	4,815,174	100%
Total Frances	<u>\$ 17,347,493</u>	<u>\$ 16,625,779</u>	<u>\$ 5,829,888</u>	<u>96%</u>
HURRICANE JEANNE				
Emergency Protective Measures	\$ 2,515,330	\$ 2,499,193	\$ 2,131,511	0%
Debris Removal	3,177,117	65,305	63,999	2%
Permanent Repairs	2,433,182	2,433,182	1,639,168	100%
Total Jeanne	<u>\$ 8,125,629</u>	<u>\$ 4,997,680</u>	<u>\$ 3,834,678</u>	<u>62%</u>
HURRICANE IVAN				
Emergency Protective Measures	-	-	-	0%
Debris Removal	-	-	-	0%
Permanent Repairs	-	-	-	0%
Total Ivan	<u>-</u>	<u>-</u>	<u>-</u>	<u>0%</u>
HURRICANE KATRINA				
Emergency Protective Measures	-	-	-	0%
Debris Removal	\$ 939,931	\$ 550,514	\$ 493,710	59%
Permanent Repairs	-	-	-	0%
Total Katrina	<u>\$ 939,931</u>	<u>\$ 550,514</u>	<u>\$ 493,710</u>	<u>59%</u>
NON STORM SPECIFIC				
Deployments (paid by DCA)	\$ 550,487	\$ 550,487	\$ 550,487	100%
GRAND TOTAL	<u>\$ 31,003,436</u>	<u>\$ 26,477,510</u>	<u>\$ 13,710,865</u>	<u>85%</u>
Total By Category				
Emergency Protective Measures	\$ 4,561,941	\$ 4,436,374	\$ 4,029,571	97%
Debris Removal	5,183,020	782,661	720,173	15%
Permanent Repairs	21,258,475	21,258,475	8,961,121	100%
GRAND TOTAL	<u>\$ 31,003,436</u>	<u>\$ 26,477,510</u>	<u>\$ 13,710,865</u>	<u>85%</u>

**South Florida Water Management District
2005 Hurricane Cost/Reimbursement Summary**

	<u>Recovery Costs Incurred</u>	<u>Additional Estimated Recovery Costs</u>	<u>Total Incurred and Additional Costs</u>	<u>Claims Submitted to FEMA</u>	<u>FEMA Claims Approved</u>	<u>Amounts Paid by FEMA</u>	<u>Claims Approved/ Submitted</u>
HURRICANE DENNIS							
Emergency Protective Measures	\$ 69,425	\$ -	\$ 69,425	\$ -	\$ -	\$ -	0%
Total Dennis	\$ 69,425.42	\$ -	\$ 69,425	\$ -	\$ -	\$ -	0%
HURRICANE RITA							
Emergency Protective Measures	\$ 83,368	\$ -	\$ 83,368	\$ 35,789	\$ 35,789	\$ -	100%
Total Rita	\$ 83,368	\$ -	\$ 83,368	\$ 35,789	\$ 35,789	\$ -	100%
HURRICANE WILMA							
Emergency Protective Measures	\$ 3,357,220	\$ -	\$ 3,357,220	\$ 11,327	\$ -	\$ -	0%
Debris Removal	7,870,336	5,000,000	12,870,336	744,013	-	-	0%
Permanent Repairs	-	8,884,817	8,884,817	1,142,894	-	-	0%
Total Wilma	\$ 11,227,555	\$ 13,884,817	\$ 25,112,372	\$ 1,898,234	\$ -	\$ -	0%
GRAND TOTAL	\$ 11,380,349	\$ 13,884,817	\$ 25,265,166	\$ 1,934,023	\$ 35,789	\$ -	2%
Total By Category							
Emergency Protective Measures	\$ 3,510,013	\$ -	\$ 3,510,013	\$ 47,116	\$ 35,789	\$ -	76%
Debris Removal	7,870,336	5,000,000	12,870,336	744,013	-	-	0%
Permanent Repairs	-	8,884,817	8,884,817	1,142,894	-	-	0%
GRAND TOTAL	\$ 11,380,349	\$ 13,884,817	\$ 25,265,166	\$ 1,934,023	\$ 35,789	\$ -	2%