

Data Drilling and Monthly Budget-To-Actual Reports: Enabling Visibility at all Levels of the Organization

Idaho Housing and Finance Association
Management Innovation: Financial

HFA Staff Contact
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THE CHALLENGE

Idaho Housing and Finance Association (IHFA) is a complex organization with many different departments and programs, especially the homeownership lending business unit that not only purchases loans directly from statewide lenders, but also provides servicing for Idaho as well as for HFA's in Washington, New Mexico, Connecticut, Texas, South Dakota, Iowa, Oregon, and recently Montana. The servicing portfolio is currently over \$33 billion. The accounting area tracks over 125 distinct business units recording the activities of various initiatives and departments that are reviewed by 25 managers, directors, or vice presidents. Prior to the implementation of monthly budget-to-actual and data-drillable reports, leaders primarily relied on quarterly unaudited financial statements and the annual published financial statements for financial review and analysis.

Operating without periodic operational reporting poses significant risks to an organization's financial health, transparency, and compliance. The lack of timely and accurate information to make informed decisions could lead to poor decision-making, budgeting, lack of accountability, limited strategic planning, and internal mismanagement. Overall, the absence of regular operational reporting exposes an organization to a range of risks that can impact its financial stability, reputation, and long-term viability.

OUR INNOVATIVE SOLUTION: STEP 1 MONTHLY BUDGET-TO-ACTUAL REPORTING

The accounting department recognized the risks listed above and determined to implement reporting that would allow managers and directors to have full visibility to their respective areas on a monthly basis. The first challenge was to find the best way to extract the general ledger detail of over 11,000 active accounts from the organization's Enterprise Resource Planning (ERP) system, J.D. Edwards, each month. IHFA turned to a solution offered by ReportsNow called Data Access Studios.

DATA ACCESS STUDIOS

Data Access Studio (DAS) is an all-in-one, real-time, JD Edwards centric reporting, and BI solution with a spectrum of report building and delivery options. At first, we simply used DAS to extract trial balances and general ledger transactional detail from J.D. Edwards. This data was easily exported to Microsoft Excel from which we could manually send out rudimentary reports via email. This process was labor intensive and time consuming. We were soon exploring automated reporting and various levels of reporting detail.

CATEGORY CODES

J.D. Edwards allows for the use of category codes in the account master and business unit master tables. Prior to bringing in DAS, we had not used any category codes, but the new reporting we were seeing opened up new possibilities for labeling our data to facilitate different levels of reporting. We assigned a manager/director level owner and a vice president level owner to each business unit. We also categorized business units and accounts into groups to facilitate our GAAP reporting, operational

management reporting, Mortgage Bankers' Financial Reporting Form, and various government reports. Now each time we pull a trial balance from our system, we simply pivot the data on the corresponding category codes and view our data from a GAAP perspective or any other type or reporting perspective desired.

AUTOMATED REPORTING

As mentioned, manually sending reports on over 125 business units to 25 recipients was time and labor intensive. Fortunately, DAS has automated reporting functionality. We set up our reports to run based on the category codes assigning ownership to managers and directors described above. Once the Controller finalizes the review of the monthly results, the automated reporting generates emails with each respective report attached as a Microsoft Excel spreadsheet. Managers and directors can review their results, comparing actual results to budget expectations.

DIFFERENT STANDARD REPORT LEVELS

The accounting department offers three different levels of reporting to all managers and directors with business unit ownership. The highest level shows all areas of the respective manager or director rolled into one simple report. General ledger accounts are summarized into 22 standardized categories for management reporting. This allows all of management to view financial reports across the organization through the same lens. The next level down is a report at the general ledger account level of detail. Here, managers and directors can compare actual results to the budgeted results at a finer level of detail. If issues are appearing at the higher level report, the lower level report helps pinpoint where the issues are arising. The last level of detail is the actual transactional detail from the general ledger which is available for any managers or directors that want to see what is impacting their areas at the lowest level of detail. This transparency invites collaboration and increases understanding between the accounting department and other areas of the organization.

OUR INNOVATIVE SOLUTION: STEP 2 DRILLABLE REPORTS FOR EXECUTIVES

The standard reports described above work very well for managers and directors who are closer to the day-to-day operations and need to be able to access all of the data that is impacting their areas. However, our vice presidents expressed a desire for a comprehensive tool that would put all the high-level information at their fingertips in a single report. The accounting department heard their feedback and rose to the challenge by designing a monthly drillable report of financial results.

IHFA's Drillable Financial Results report uses Microsoft Excel's Grouping functionality to make drilling in from the top level rollup of the organization all the way down to the business unit level as easy as clicking a button. The highest level of the report shows a fully consolidated view of the operational results and fully combined operational and non-operational results. The bottom line of this level ties to the Association's GAAP results.

The next level in the drilldown shows the rollup of each vice president and their respective areas of responsibility. Executives can use this level to quickly assess how their areas are performing overall as compared to the budgeted expectations. If results are on course and there are no further questions, an executive may move on to other pressing tasks within seconds. However, if further analysis is desired,

the next level of drilldown is at the manager/director level of responsibility. Vice presidents can quickly check up on their direct reports and hold each one accountable for results. If deeper analysis is still desired, one more button click will drill down to the business unit level of detail revealing over 125 columns each with a budget-to-actual variance that is conditionally formatted to turn deeper shades of green for favorable variances and deeper shades of red for unfavorable variances. All of this put together makes for an extremely efficient and effective way for IHFA management to review financial results and make course correction as needed.

TESTIMONIALS

Heather Bowman, Manager, Finally Home!® - "Receiving monthly budget to actual reports has been a game changer for staying on top of my department budget. The automated reports, sent via email, have streamlined my ability to track income and expenditures and allows ease in staying updated. The addition of the drillable report makes identifying variances a breeze."

Shawn Hafer, Director of Human Resources – "When I first started there was limited access or view ability to the budget dollars related to my department. Based on your efforts to listen to your customers you have created an amazing process and communication flow that now allows me to deep dive my budget movement on a monthly basis. This has allowed me the chance to address issues timely and stay on track of my monthly spend which has been much appreciated. These reports have now given my team the chance to affect the overall P&L more than we have ever before."

Bruce Saunders, IT Manager – "Successful businesses make their decisions based on data. The budget-to-actual report provided by our Finance group has the right level of detail, and frequency to help me align our spend with our strategic initiatives – it's like a lighthouse in the fog."

EASY TO REPLICATE

Any organization with an ERP that can categorize and label data at the account and business unit level can replicate this type of drillable reporting using Microsoft Excel. A reporting tool with automated report distribution makes the monthly process of getting the information into the end users' hands much less labor intensive, but is not imperative at first. Each organization's reporting journey will be different, but if accounting departments will seek out and listen to feedback from stakeholders, a customized and highly useful report set is within the reach of all.

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		CB	GB
1	Actual YTD		
2	March 31		
3	FY24		
4			
5	Actual Results	Gerald Hunter	Gerald Hunter
6		IHFA Operations	IHFA GAAP Results
7			
8	Operating Revenues (Sources)		
9	Interest Income		
10	Bond Administration		
11	Loan Origination		
12	Tax Credit		
13	Compliance		
14	Housing Choice Voucher		
15	Grants		
16	Loan Servicing		
17	NSF/Late		
18	Other Income		
19		102,520,416	
20	Operating Expenses (Uses)		
21	Interest Expense		
22	Salaries and Benefits		
23	General Operating		
24	Advertising		
25	Audit		
26	Legal Expense		
27	Professional Services		
28	Community Grants		
29	Depreciation		
30			
31	Net Operating Revenue (Loss)		
32			
33	Market Based Operating Results		
34	Gain/Loan Sales		
35	Bond Indenture Surplus Yield		
36	Loan Acquisition Costs		
37			
38	Total Operating Revenue (Loss)		
39			
40			
41	Budget YTD		
42	March 31		
43	FY24		
44			
45	Budget	Gerald Hunter	Gerald Hunter
46		IHFA Operations	IHFA GAAP Results
47			
48	Operating Revenues (Sources)		
49	Interest Income		
50	Bond Administration		
51	Loan Origination		
52	Tax Credit		
53	Compliance		
54	Housing Choice Voucher		
55	Grants		
56	Loan Servicing		
57	NSF/Late		
58	Other Income		
59			
60	Operating Expenses (Uses)		
61	Interest Expense		
62	Salaries and Benefits		
63	General Operating		
64	Advertising		
65	Audit		
66	Legal Expense		
67	Professional Services		
68	Community Grants		
69	Depreciation		
70			
71	Net Operating Revenue (Loss)		
72			
73	Market Based Operating Results		
74	Gain/Loan Sales		
75	Bond Indenture Surplus Yield		
76	Loan Acquisition Costs		
77			
78	Total Operating Revenue (Loss)		
79			
80			
81	Variance YTD		
82	March 31		
83	FY24		
84		Gerald Hunter	Gerald Hunter
85	BTA Variance	IHFA Operations	IHFA GAAP Results
86			
87	Operating Revenues (Sources)		
88	Interest Income		
89	Bond Administration		
90	Loan Origination		
91	Tax Credit		
92	Compliance		
93	Housing Choice Voucher		
94	Grants		
95	Loan Servicing		
96	NSF/Late		
97	Other Income		
98			
99	Operating Expenses (Uses)		
100	Interest Expense		
101	Salaries and Benefits		
102	General Operating		
103	Advertising		
104	Audit		
105	Legal Expense		
106	Professional Services		
107	Community Grants		
108	Depreciation		
109			
110	Net Operating Revenue (Loss)		
111			
112	Market Based Operating Results		
113	Gain/Loan Sales		
114	Bond Indenture Surplus Yield		
115	Loan Acquisition Costs		
116			
117	Total Operating Revenue (Loss)		
118			
119			

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Idaho Housing and Finance Association						
Operating Accounts	Actual YTD March 2023	Actuals YTD March 2024	YTD Var Fav (Unfav)	% Var	Budget YTD March 2024	Total Annual Budget
Operating Revenues - Sources						
Loan Servicing	\$0	\$0	\$0		\$0	\$0
Interest Income	\$0	\$0	\$0		\$0	\$0
Loan Origination	\$2,798,280	\$2,889,489	\$91,209	3%	\$2,798,280	\$2,889,489
NSF/Late	\$0	\$0	\$0		\$0	\$0
Housing Choice Voucher	\$0	\$0	\$0		\$0	\$0
Grants	\$0	\$0	\$0		\$0	\$0
Compliance	\$0	\$0	\$0		\$0	\$0
Bond Administration	\$0	\$0	\$0		\$0	\$0
Tax Credit	\$0	\$0	\$0		\$0	\$0
Other Income	\$0	\$0	\$0		\$0	\$0
Operating Revenues	\$2,798,280	\$2,889,489	\$91,209	3%	\$2,798,280	\$2,889,489
Operating Expenses - Uses						
Salaries and Benefits	\$2,885,780	\$2,875,400	(\$10,380)	-1%	\$2,885,780	\$2,885,780
General Operating	\$87,330	\$89,207	\$1,877	2%	\$87,330	\$89,207
Interest Expense	\$0	\$0	\$0		\$0	\$0
Professional Services	\$55,812	\$57,762	\$1,950	3%	\$55,812	\$57,762
Community Grants	\$0	\$0	\$0		\$0	\$0
Advertising	\$78	\$88	\$10	13%	\$78	\$88
Legal Expense	\$8,780	\$8,880	\$100	1%	\$8,780	\$8,880
Audit	\$0	\$0	\$0		\$0	\$0
Depreciation	\$0	\$0	\$0		\$0	\$0
Operating Expenses	\$2,942,700	\$2,931,737	(\$10,963)	-1%	\$2,942,700	\$2,931,737
Net Operating (Revenue) Loss	(\$44,420)	\$1,057,752	\$1,102,172	251%	(\$44,420)	\$1,057,752
Other Sources and Uses						
Gain Loan Sales	\$2,888,888	\$2,888,888	\$0	0%	\$2,888,888	\$2,888,888
Loan Acquisition Costs	\$2,888,888	\$2,888,888	\$0	0%	\$2,888,888	\$2,888,888
Bond Indenture Surplus Yield	\$0	\$0	\$0		\$0	\$0
Total Operating (Revenue) Loss	\$0	\$0	\$0	0%	\$0	\$0

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Business Unit - Account	Budget FY 2024	Actuals YTD February 2024	Budget YTD February 2024	YTD Var Fav (Unfav)	Actuals February 2024	Budget February 2024	Month Var Fav (Unfav)
7 - INFORMATION TECHNOLOGY							
Expenses							
6201 - SALARIES	1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	1,000,000.00	0.00
6202 - BENEFITS	200,000.00	200,000.00	200,000.00	0.00	200,000.00	200,000.00	0.00
6204 - SALARIES TEMPORARY HELP	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6424 - TRAINING	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6425 - PROFESSIONAL DEVELOPMENT	100,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00
6435 - EMPLOYEE EXPENSE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6441 - BUSINESS MEALS	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6445 - TRAVEL	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6455 - TELEPHONE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6455.1 - FRAME RELAY	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6455.2 - DISASTER RECOVERY	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6495 - SOFTWARE MAINTENANCE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6501 - BUILDING/EQUIP MAINTENANCE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6515 - OFFICE SUPPLIES	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6520 - POSTAGE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6525 - PRINTING	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6540 - DUES AND SUBSCRIPTIONS	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6545 - INSURANCE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6550 - PROFESSIONAL SERVICES	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6560 - AUDIT	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6565 - EXPENDABLE EQUIPMENT	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6566 - FACILITIES MANAGEMENT	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6570 - OTHER (SUNDRY)	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6576 - HAP ADMIN INDIRECT EXP	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6576.14 - FED FUNDING INDIRECT EXP	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6905 - GAIN/LOSS ON SALE OF ASSETS	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6925 - DEPRECIATION EXPENSE/AMORT	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6930 - MOVING EXPENSE	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
6976 - SEC 8 HCV INDIRECT	50,000.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00
Total - Expenses	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00
Total - 7 - INFORMATION TECHNOLOGY	2,000,000.00	2,000,000.00	2,000,000.00	0.00	2,000,000.00	2,000,000.00	0.00

Business Unit	Business Unit Description	Obj	Acct	Sub	Account Description	Amount	Explanation Alpha Name	Explanation -Remark-	Per No	Month Description	IHFA FY	R V	LT	Sub- ledger
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	1,000,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	1,000,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6555			EXPENDABLE EQUIPMENT	50,000.00	6555-0000-0000-0000-0000	EXPENDABLE EQUIPMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6540			DUES AND SUBSCRIPTIONS	50,000.00	6540-0000-0000-0000-0000	DUES AND SUBSCRIPTIONS	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6565			EXPENDABLE EQUIPMENT	50,000.00	6565-0000-0000-0000-0000	EXPENDABLE EQUIPMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6565			EXPENDABLE EQUIPMENT	50,000.00	6565-0000-0000-0000-0000	EXPENDABLE EQUIPMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6565			EXPENDABLE EQUIPMENT	50,000.00	6565-0000-0000-0000-0000	EXPENDABLE EQUIPMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	R	AA	
7	INFORMATION TECHNOLOGY	6540			DUES AND SUBSCRIPTIONS	50,000.00	6540-0000-0000-0000-0000	DUES AND SUBSCRIPTIONS	1	July	24	R	AA	
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	R	AA	
7	INFORMATION TECHNOLOGY	6565			EXPENDABLE EQUIPMENT	50,000.00	6565-0000-0000-0000-0000	EXPENDABLE EQUIPMENT	1	July	24	R	AA	
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	R	AA	
7	INFORMATION TECHNOLOGY	6495			SOFTWARE MAINTENANCE	50,000.00	6495-0000-0000-0000-0000	SOFTWARE MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6204			SALARIES TEMPORARY HELP	50,000.00	6204-0000-0000-0000-0000	SALARIES TEMPORARY HELP	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6501			BUILDING/EQUIP MAINTENANCE	50,000.00	6501-0000-0000-0000-0000	BUILDING/EQUIP MAINTENANCE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6455		2	DISASTER RECOVERY	50,000.00	6455-0000-0000-0000-0000	DISASTER RECOVERY	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6455		2	DISASTER RECOVERY	50,000.00	6455-0000-0000-0000-0000	DISASTER RECOVERY	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6560			AUDIT	50,000.00	6560-0000-0000-0000-0000	AUDIT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6455			TELEPHONE	50,000.00	6455-0000-0000-0000-0000	TELEPHONE	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6550			PROFESSIONAL SERVICES	50,000.00	6550-0000-0000-0000-0000	PROFESSIONAL SERVICES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6204			SALARIES TEMPORARY HELP	50,000.00	6204-0000-0000-0000-0000	SALARIES TEMPORARY HELP	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6204			SALARIES TEMPORARY HELP	50,000.00	6204-0000-0000-0000-0000	SALARIES TEMPORARY HELP	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6566			FACILITIES MANAGEMENT	50,000.00	6566-0000-0000-0000-0000	FACILITIES MANAGEMENT	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6201			SALARIES	50,000.00	6201-0000-0000-0000-0000	SALARIES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6201			SALARIES	50,000.00	6201-0000-0000-0000-0000	SALARIES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6201			SALARIES	50,000.00	6201-0000-0000-0000-0000	SALARIES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6201			SALARIES	50,000.00	6201-0000-0000-0000-0000	SALARIES	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6202			BENEFITS	50,000.00	6202-0000-0000-0000-0000	BENEFITS	1	July	24	AA		
7	INFORMATION TECHNOLOGY	6202			BENEFITS	50,000.00	6202-0000-0000-0000-0000	BENEFITS	1	July	24	AA		