



**OFFICE OF THE DISTRICT OF COLUMBIA AUDITOR**

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District of Columbia Auditor

001:07:VDJ:CTA:OC:gk

**Letter Report:** Auditor's Review of the  
HIV/AIDS Crisis Area Capacity Building Fund  
Authorized by the Fiscal Year 2006  
Budget Support Act of 2005

November 30, 2006



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The Honorable Vincent C. Gray  
Councilmember, Ward 7  
Council of the District of Columbia  
The John A. Wilson Building  
1350 Pennsylvania Avenue, N.W., Suite 506  
Washington, D. C. 20004

### **Letter Report:** Auditor's Review of the HIV/AIDS Crisis Area Capacity Building Fund Authorized by the Fiscal Year 2006 Budget Support Act of 2005

Dear Councilmember Gray:

Pursuant to your request and in accordance with section 455 of the District of Columbia Home Rule Act, as amended, Pub. L. No. 93-198,<sup>1</sup> the District of Columbia Auditor (Auditor) examined the HIV/AIDS Crisis Area Capacity Building Fund ( Fund). The purpose of this audit was to determine whether the Department of Health (DOH): (a) established the Fund in fiscal year (FY) 2006 as provided by the Fiscal Year 2006 Budget Support Act of 2005;<sup>2</sup> and (b) appropriately expended monies from the Fund consistent with the Fiscal Year 2006 Budget Support Act of 2005.<sup>3</sup>

The scope of the audit covered the period October 1, 2005 through September 30, 2006. In conducting this audit, the Auditor: (a) reviewed the Fiscal Year 2006 Budget Support Act of 2005; (b) reviewed correspondence between DOH personnel and staff in the Office of the Chief Financial Officer (OCFO) and other appropriate agencies; and (c) held discussions with staff at DOH, the Office of Budget and Planning (OBP), and other OCFO personnel.

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<sup>1</sup>See section 455 of the District of Columbia Home Rule Act ("Home Rule Act"), approved December 24, 1973 (87 Stat. 803; D.C. Code §1-204.55 (2001)). D.C. Code § 1-204.55 (b) states: "The District of Columbia Auditor shall each year conduct a thorough audit of the accounts and operations of the government of the District in accordance with such principles and procedures and under such rules and regulations as he [she] may prescribe." See also D.C. Code § 1-204.55 (c) which states: "The District of Columbia Auditor shall have access to all books, accounts, records, reports, findings and all other papers, things, or property belonging to or in use by any department, agency, or other instrumentality of the District government and necessary to facilitate the audit."

<sup>2</sup>See section 5232 (a) of the HIV/AIDS Crisis Area Capacity Building Fund Act of 2005, subtitle M of Title IV of the FY 2006 Budget Support Act of 2005, effective October 20, 2005, D.C. Law 16-33.

<sup>3</sup>See section 5232 (b) of the HIV/AIDS Crisis Area Capacity Building Fund Act of 2005, subtitle M of Title IV of the FY 2006 Budget Support Act of 2005, effective October 20, 2005, D.C. Law 16-33.

## **BACKGROUND**

During the District's FY 2006 budget development process, the Council of the District of Columbia (Council) sought to establish an HIV/AIDS Crisis Area Capacity Building Fund. Accordingly, the Fiscal Year 2006 Budget Request Act included the following provision:

That no less than \$500,000 of local funds, to remain available until expended, shall be deposited in the HIV/AIDS Crisis Area Capacity Building Fund established by the HIV/AIDS Crisis Area Capacity Building Fund Act of 2005, passed on 1<sup>st</sup> reading on May 10, 2005 [Engrossed version of Bill 16-200], to be used exclusively for the purpose of the HIV/AIDS Crisis Area Capacity Building Act of 2005.<sup>4</sup>

The Fiscal Year 2006 Budget Support Act of 2005, enacted on July 26, 2005 and which became effective on October 20, 2005, detailed the District's new FY 2006 initiatives, on-going programs, and the level of funding for each. On November 30, 2005, P.L. 109-115 (the District of Columbia Appropriations Act of 2006) became law, providing Congressionally-approved FY 2006 appropriations for Federal agencies, the District of Columbia, and independent agencies.<sup>5</sup> The District government was to administer programs and services to District residents consistent with the approved budget.

The Fiscal Year 2006 Budget Support Act of 2005, in addition to other initiatives, provided for the establishment of the HIV/AIDS Crisis Area Capacity Building Fund. The Fiscal Year 2006 Budget Support Act of 2005 specifically states:

There is established a revolving HIV/AIDS Crisis Area Capacity Building Fund, to be administered by the Mayor, for the purposes of providing loans and grants of up to \$500,000 to develop, support, expand, repair, or improve service delivery to persons with HIV/AIDS within those wards that did not receive grants from the HIV/AIDS Administration during fiscal year 2005. There is

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<sup>4</sup>See Title II of the Fiscal Year 2006 Budget Request Act, District of Columbia Appropriations Act of 2006, approved November 30, 2005, (119 Stat. 2508; P.L. 109-115).

<sup>5</sup>*Ibid.*

authorized to be appropriated out of the revenue of the District \$500,000 to carry out the purposes of this act.<sup>6</sup>

After the Fiscal Year 2006 Budget Support Act of 2005 was passed, DOH's Policy Analyst for Government Relations (Policy Analyst) distributed a copy of the Budget Support Act to each DOH Senior Deputy Director. The Policy Analyst, DOH's Fiscal Officer, and staff in the Office of the DOH Director also prepared a worksheet, listing the DOH-related Budget Support Act initiatives (commonly referred to as BSAs), the amount of funding for each BSA, and the responsible DOH Administration.<sup>7</sup> The Policy Analyst distributed this worksheet to DOH's Senior Deputy Directors. This worksheet however, did not include the establishment of the HIV/AIDS Crisis Area Capacity Building Fund as a function of the Administration for HIV Policy and Programs (AHPP).

Documentation indicated that as early as January 31, 2006, a senior DOH official knew the Fund had not been established. However, DOH personnel made no inquiries and took no further action to establish the Fund until August 2006, after Council staff asked DOH personnel about the status of the Fund.

The Senior Deputy Director for AHPP stated that the agency provided capacity building opportunities to organizations in all Wards of the District during FY 2006 although the Fund had not been established. According to the Senior Deputy Director for AHPP, in fiscal years 2005 and 2006, DOH paid \$1,160,370 to organizations for purposes of HIV/AIDS capacity building, of which \$597,499 was for services provided in Ward 7.<sup>8</sup> (See Appendices I and II which present DOH's summary of its HIV/AIDS capacity building efforts in FY 2005 and FY 2006.)

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<sup>6</sup>See section 5232 (a) and (b) of the HIV/AIDS Crisis Area Capacity Building Fund Act of 2005, subtitle M of Title IV of the FY 2006 Budget Support Act of 2005, effective October 20, 2005, D.C. Law 16-33.

<sup>7</sup>This worksheet was developed in preparation for a Council hearing on the implementation of the FY 2006 Budget Support Act of 2005 which was scheduled for February 1, 2006.

<sup>8</sup>According to the Senior Deputy Director for the Administration for HIV Policy and Programs, these capacity building efforts were separate and apart from the HIV/AIDS Crisis Area Capacity Building Fund.

## *Findings*

### **DOH FAILED TO ESTABLISH THE HIV/AIDS CRISIS AREA CAPACITY BUILDING FUND**

Pursuant to section 5232 of the Fiscal Year 2006 Budget Support Act of 2005, DOH was to establish a revolving HIV/AIDS Crisis Area Capacity Building Fund (the Fund).<sup>9</sup> The Fund was to be used to provide loans and grants of up to \$500,000 to organizations that provide services to persons living with HIV/AIDS. Recipient organizations were to be located in wards that did not receive HIV/AIDS Administration grants in FY 2005. The Auditor found that accountable DOH personnel did not establish the Fund.

The Auditor identified the following deficiencies which contributed to DOH's failure to establish the Fund:

- **An Inadequate Budget Support Act Tracking Process:** After the Council passed the Fiscal Year 2006 Budget Support Act of 2005, DOH managers used various methods to identify and track DOH's legally mandated initiatives but failed to establish a centralized system of accountability for monitoring the agency's progress on implementing the initiatives. No one employee was assigned responsibility to perform this monitoring function.

In September 2005, DOH's Fiscal Officer prepared a draft BSA Summary of DOH's FY 2006 budget initiatives, including the requirement to establish the HIV/AIDS Crisis Area Capacity Building Fund.<sup>10</sup> The Fiscal Officer distributed this summary to DOH Senior Deputy Directors during a September 2005 senior staff meeting. However, it is unclear whether the Senior Deputy Director for AHPP received a copy of the BSA Summary. The Auditor found no evidence that the Fiscal Officer followed-up with each Senior Deputy Director to ensure that they: (a) received the BSA Summary; (b) understood and agreed with the summary; or (c) needed further clarification regarding the summary. Moreover, DOH managers did not consistently use the summary to track DOH's progress on implementing the FY 2006 BSA initiatives.

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<sup>9</sup>See the FY 2006 Budget Support Act of 2005, Section 5232, Funds for HIV/AIDS Crisis Area Capacity Building.

<sup>10</sup>The BSA Summary provided: the subject of each BSA provision; the responsible DOH program or administration; indication as to whether the BSA initiative was a revenue enhancement or not; the planned expenditure amount for each initiative; purpose of the initiative; any associated reporting requirements; and due dates for required reports. This additional BSA summary was prepared prior to the BSA worksheet referenced on page 3 of this report.

Also, after the Council passed the Fiscal Year 2006 Budget Support Act of 2005, the Policy Analyst provided each DOH Senior Deputy Director a copy of the Fiscal Year 2006 Budget Support Act of 2005. Each Senior Deputy Director was to identify the initiatives that were within their respective areas of responsibility. The Auditor found no evidence that the Policy Analyst further explained the FY 2006 Budget Support Act of 2005 or provided more detailed guidance to Senior Deputy Directors. The Auditor also found that DOH's legal staff did not initially review the Fiscal Year 2006 Budget Support Act of 2005 in order to provide guidance regarding DOH's responsibilities. DOH's legal staff only reviewed the Fiscal Year 2006 Budget Support Act of 2005 and provided input when copied on correspondence between Council staff and the Senior Deputy Director for AHPP.

Additionally, the Policy Analyst, in conjunction with the Fiscal Officer and staff in the Office of DOH's Director, developed another worksheet of DOH's BSA initiatives in preparation for a February 1, 2006 Council hearing. This worksheet, however, was not comprehensive, and did not include section 5232 of the Fiscal Year 2006 Budget Support Act of 2005 concerning the appropriation for the HIV/AIDS Crisis Area Capacity Building Fund. According to the Fiscal Officer, the worksheet was designed to track only those BSAs that required a purchase requisition. Moreover, the worksheet only covered the sections of the Fiscal Year 2006 Budget Support Act of 2005 that were the subject of the Council hearing, which included sections 5241 through 5273 and excluded section 5232. Also, in preparation for the February 1, 2006 hearing, each Senior Deputy Director prepared a BSA Status Report; however, no status report was prepared for section 5232, Funds for HIV/AIDS Crisis Area Capacity Building Fund, because the Fund had not been established.

In lieu of a BSA Status Report on section 5232 of the Fiscal Year 2006 Budget Support Act of 2005, DOH's Chief of Staff in an e-mail to the Policy Analyst dated January 31, 2006 stated the following:

“This is what we are doing in capacity building since we do not have the authority to create a loan fund. On November 15, 2005, a contract with Visions Consulting was signed to initiate an HIV capacity building assessment and expansion activities in Ward 7. Staff has been hired and a location secured and the assessment activities are taking place. The contract is currently being modified to add additional funds for grants and mini-grants to ensure access to HIV prevention, care, and treatment services. Currently, the contract and grant funding total \$575,000.”

- Conflicting/Restrictive Legislative Language: DOH managers and OCFO personnel determined that the language in the Fiscal Year 2006 Budget Support Act of 2005 did not clearly define the source of funding for the Fund. Additionally, there was some confusion concerning whether or not the Fund was to lapse at the end of the fiscal year.

DOH's Assistant Attorney General in an e-mail to DOH's Deputy General Counsel dated August 4, 2006 determined that: "While the BSA for FY 2006 established a revolving Fund for HIV/AIDS Crisis Area Capacity Building, it is not a non-lapsing fund. As that fund was initially funded with \$500,000 and authorized grants of up to \$500,000, it appears that this fund is intended to be funded each fiscal year with appropriations that will lapse at the end of the fiscal year and return to the General Fund if unexpended. Unlike most O-type funds, this fund does not specify what monies can be used to fund the Fund." DOH's legal staff advised the DOH Director and the Senior Deputy Director for AHPP that the matter was being referred to the Fiscal Officer because the issue involved the creation of an account.

In an e-mail dated August 4, 2006, almost two months before the end of FY 2006, the Fiscal Officer informed DOH's legal staff and the Senior Deputy Director for AHPP that the OCFO Cluster Budget Officer for Health Services (Cluster Budget Officer) was working with the Office of Budget and Planning (OBP) and OCFO legal advisors to resolve the issue. In a subsequent e-mail dated August 7, 2006, the Cluster Budget Officer informed DOH's Director, legal staff, Fiscal Officer, and the Senior Deputy Director for AHPP that the OCFO's General Counsel determined that the Fiscal Year Budget Support Act of 2005 established the Fund; however, no funds were appropriated or earmarked specifically for the Fund.<sup>11</sup> As a result, DOH did not create the Fund and took no further actions to: (a) better understand the Council's intent regarding the Fund; (b) seek feasible ways in which to develop and administer the Fund as intended by Council; or (c) assess the need to recommend the Council consider revising the wording of the legislation.

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<sup>11</sup>The OCFO General Counsel's August 7, 2006 comments were as follows: "Unlike other sections of the FY 2006 BSA where the legislation both establishes a fund and places money in that fund (see for example section 5250 of the FY 2006 Budget Support Act where \$500,000 is actually allocated from the HIV/AIDS Administration for the funds for Food and Friends program), this particular section that you reference [section 5232] indicates only that a fund is established but does not allocate funds. Rather, the legislation provides the "authority" to appropriate and deposit funds from the general fund of the District. There is no actual appropriation or "earmark" for this purpose."

- Poor Communication: Inadequate communication: (1) among DOH personnel internally, (b) between DOH and OCFO personnel, and (3) between DOH managers and Council staff resulted in the HIV/AIDS capacity building initiative not being established, funded, and implemented as intended by the Council. First, internal communication within DOH regarding the Fund was poor. The Policy Analyst and the Fiscal Officer failed to adequately communicate with the Senior Deputy Directors regarding how to identify DOH's BSA requirements, and the role each DOH administration was to play in adequately implementing and monitoring each BSA initiative.

Moreover, DOH personnel did not timely seek guidance from the OCFO regarding the establishment and funding of the revolving Fund. DOH's legal team did not consult with the Fiscal Officer until August 2006 and DOH's Finance staff did not seek an OCFO legal opinion regarding the Fund's establishment and funding until August 2006.

DOH managers also failed to timely inform the Council that the Fiscal Year 2006 Budget Support Act of 2005 language did not provide a source of funding for the Fund and did not advise the Council that the funding issue could prevent DOH from establishing the Fund unless there was a legislative change. Moreover, DOH personnel did not work collaboratively with Council staff to identify, investigate, and implement appropriate alternatives for establishing and funding the Fund.

As a result of the Fund not being established and funded, the intent of the Council was not achieved. The revolving HIV/AIDS Crisis Area Capacity Building Fund was to be used to provide not only grants to eligible organizations but also loans. Loan repayments were to be deposited back into this revolving Fund to help sustain the Fund for use in future years. In the absence of this Fund, DOH did not provide any loans to organizations serving persons living with HIV/AIDS. Thus, while DOH may have engaged in capacity building efforts in Ward 7, loans were not available to eligible organizations.

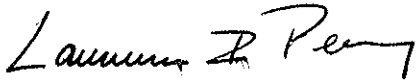
## **RECOMMENDATIONS**

1. DOH's Chief of Staff, Fiscal Officer, and Policy Analyst immediately develop and implement a formal standardized process for reviewing the District's Budget Support Act prior to the beginning of each fiscal year to identify DOH's legally mandated BSA initiatives. DOH's General Counsel, and where appropriate the OCFO's General Counsel, should play an active timely role in the BSA review and implementation process.

2. DOH's Chief of Staff, Fiscal Officer, and Policy Analyst develop one comprehensive summary worksheet to be used to track and monitor the implementation of all BSA initiatives each fiscal year. The Policy Analyst should be the central point of contact and accountability for tracking and monitoring the implementation of BSA initiatives and should maintain and update the BSA summary worksheet as needed.
3. The Policy Analyst should regularly monitor and document the status of DOH's progress on BSA initiatives, and hold regular consultations with the Fiscal Officer regarding the financial status of BSA initiatives.
4. The Policy Analyst and Fiscal Officer must timely follow-up with a Senior Deputy Director if there is no progress being made on a BSA initiative.
5. DOH officials consult with the Council and/or Council staff whenever legislative language prevents or impedes the implementation of a BSA initiative and investigate how best to accomplish the intent of the legislation.
6. DOH officials (*e.g.*, Agency Director, Policy Analyst, etc.) timely seek revisions to legislative language when deemed necessary and appropriate.
7. The DOH Policy Analyst and the Fiscal Officer ensure that Senior Deputy Directors understand relevant BSA requirements by discussing the Budget Support Act in detail with each Senior Deputy Director.
8. The Chief of Staff, Policy Analyst, Fiscal Officer, and other senior DOH officials timely seek legal counsel from agency legal staff, Office of the General Counsel for the Council, and/or General Counsel for the Office of the Chief Financial Officer when legislative language seems restrictive, unclear, or problematic.
9. The Chief of Staff substantially improve management of and communications regarding BSA initiatives by holding regular BSA status meetings (at least weekly until full implementation is certain) with all Senior Deputy Directors.

Should you require any additional information or have any questions regarding this matter, please do not hesitate to contact me at 202-727-3600.

Respectfully submitted,

  
for Deborah K. Nichols  
District of Columbia Auditor

cc: Councilmember David A. Catania, Chairperson,  
Committee on Health

Dr. Gregg Pane, Director  
District of Columbia Department of Health

Dr. Marsha Martin, Senior Deputy Director  
DOH Administration for HIV Policy and Programs

# **APPENDICES**

**HIV/AIDS Capacity Building**

Vendor Name	Address	Ward	Services	Grant/ Contract	Funding Stream	Transaction \$	Date Paid	Voucher #	PO #	Attributes	Total expended
Homes for Hope	3003 G St SE Wash DC 20019	7	Capacity building for vendor	Grant	HOPWA	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 55,285.33
Healthy DC Founda	201 I Street, NE Suite 210 Wash DC 20002	6	Capacity building for vendor	Grant	HOPWA	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 50,128.61
Different Avenues	821 Upshur St. NW Wash. DC 20011	5	Capacity building for vendor	Grant	HOPWA	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 12,975.38
RJ Myers	PO Box 70427 SW Wash DC 20024	All	Technical Assistance, Fiscal Development	Grant	OMH	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 185,999.52
RJ Myers	PO Box 70427 SW Wash DC 20024	All	Technical Assistance, Fiscal Development	Grant	RWTI	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 94,592.48
Nesbitt	618 Evening Star Place, Mitchellville, MD 20721	All	Capacity building for Minority Communities	Grant	RWTI	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 167,175.06
Shattuck	1313 Scotch Heather Avenue Mount Airy, MD 21771	N/A	Evaluation Capacity Building	Grant	DC Approp.	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 51,999.99
Vision Consultants	1200 Juniper St, NW Washington, DC 20012	7	Expansion of HIV Services of Ward 7	Contract	OMH/DC Approp.	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	See expenditure Sheet	\$ 542,213.75
Source: Department of Health's Administration for HIV/AIDS Policy and Programs											
<b>Total</b>										<b>\$ 1,160,370.12</b>	

**HIV/AIDS Capacity Building**

Homes for Hope					Attributes Index and Object	
Paid date	Ward	PO #	Voucher	Total expended		
	7			\$	55,285.33	Noga# 5N0217
10/18/2005		151682	VO150471	\$	3,586.05	HHHA6-0506 Federal
10/21/2005		151682	VO155631	\$	347.98	HHHA6-0506
8/23/2005		151682	VO135261	\$	3,703.69	HHHA6-0506
7/27/2005		151682	VO122727	\$	2,438.36	HHHA6-0506
6/30/2005		151682	VO116260	\$	3,354.20	HHHA6-0506
6/22/2005		151682	VO113107	\$	7,423.30	HHHA6-0506
1/27/2006		170550	VO176239	\$	7,058.23	HHHA5-0506
12/26/2005		170550	VO170543	\$	1,757.80	HHHA5-0506
12/20/2005		170550	VO166387	\$	2,819.30	HHHA5-0506
5/23/2005		151682	VO107705	\$	5,325.25	HHHA6-0506
5/13/2005		151682	VO107707	\$	4,422.55	HHHA6-0506
5/13/2005		151682	VO107703	\$	3,348.62	HHHA6-0506
5/11/2005		151682	VO106890	\$	9,700.00	HHHA6-0506
Healthy DC Foundation					Attributes Index and Object	
Paid date	Ward	PO #	Voucher	Total expended		
	6			\$	50,128.61	Noga# 5N0216
9/25/2006		170552	VO255008	\$	1,688.44	HHHA5-0506 Federal
9/25/2006		170552	VO255008	\$	1,310.91	HHHA5-0506
11/16/2005		146380	V5HT0011	\$	2,501.40	HHHA5-0506
9/28/2005		146380	VO147834	\$	1,964.30	HHHA5-0506
8/12/2005		146380	VO133206	\$	4,749.51	HHHA5-0506
7/27/2005		146380	VO128165	\$	6,597.37	HHHA5-0506
7/25/2005		146380	VO124151	\$	3,625.84	HHHA5-0506
6/1/2005		146380	VO113098	\$	4,744.30	HHHA5-0506
6/1/2005		146380	VO113103	\$	10,084.98	HHHA5-0506
1/19/2006		170552	VO175919	\$	4,923.90	HHHA5-0506
12/14/2005		170552	VO167506	\$	2,432.90	HHHA5-0506
12/14/2005		170552	VO167505	\$	5,504.76	HHHA5-0506



**APPENDIX II**

Nesbitt					Attributes Index and Object	
Paid date	Ward	PO #	Voucher	Total expended		
	All			\$	167,175.06	Noga# 4M0013
HRSA Paid - ??		HRSA	Trans 450	\$	92,145.99	BSHA5-0409 Federal
HRSA Paid - ??		HRSA	Trans 466	\$	6,900.70	BSHA5-0409
HRSA Paid - ??		HRSA	Trans 466	\$	3,481.18	BSHA5-0409
HRSA Paid - ??		HRSA	Trans 466	\$	6,524.79	BSHA5-0409
HRSA Paid - ??		HRSA	Trans 475	\$	58,122.40	BSHA5-0409
Shattuck					Attributes Index and Object	
Paid date	Ward	PO #	Voucher	Total expended		
	N/A	5200013		\$	51,999.99	Noga# 4M0111
5/20/2005		5200013	V5200756	\$	7,722.13	APHAG-0409 Local
4/1/2005		5200013	V5200665	\$	3,779.85	APHAG-0409
2/24/2005		5200013	V5200618	\$	4,830.99	APHAG-0409
1/18/2005		5200013	V5200526	\$	15,042.98	APHAG-0409
1/3/2005		5200013	V5200468	\$	14,619.82	APHAG-0409
11/11/2004		5200013	V5200403	\$	6,004.22	APHAG-0409
Vision					Attributes Index and Object	
Paid date	Ward	PO #	Voucher	Total expended		
	7			\$	542,213.75	
10/5/2006		168235	VO259897	\$	54,952.91	APHAA-0409 Local
8/28/2006		168235	VO244546	\$	4,172.60	APHAA-0409 Local
8/28/2006		168235	VO244546	\$	22,307.76	APHAA-0409 Local
8/22/2006		168235	VO242273	\$	24,742.44	APHAA-0409 Local
7/14/2006		168235	VO227978	\$	9,600.00	APHAA-0409 Local
7/13/2006		168235	VO228008	\$	25,880.26	APHAA-0409 Local
7/13/2006		168235	VO227999	\$	26,949.38	APHAA-0409 Local
5/5/2006		168235	VO205289	\$	26,017.47	APHAA-0409 Local
5/3/2006		168235	VO206163	\$	23,861.89	APHAA-0409 Local
5/3/2006		168235	VO206160	\$	173,000.00	APHAA-0409 Local
3/16/2006		168235	VO192487	\$	92,000.00	APHAA-0409 Local
3/8/2006		168235	VO188229	\$	27,527.35	APHAA-0409 Local
2/1/2006		168235	VO176893	\$	24,387.94	APHAA-0409 Local
1/4/2006		168235	VO171185	\$	6,813.75	APHAA-0409 Local
6/20/2006		JEHAA09	Moved from	\$	(227,000.00)	APHAA-0409 Local
6/20/2006		JEHAA09	Moved to	\$	227,000.00	HACB5-0409 Federal