PROPOSAL SIGNATURE PAGE

Type or Print the following information.

PROSPECTIVE CONTRACTOR'S INFORMATION

Company:	Phoenix Business Consulting					
Address:	6021 Midnight Pass Road					
CLIENT:	Sarasota		State:	FL	Zip Code:	34242`

Business Designation:	☐ Individual ☐ Partnership	☐ Sole Proprietorship ☒ Corporation	☐ Public Service Corp ☐ Nonprofit

Minority and Women-Owned Designation*:	☒ Not Applicable ☐ African American ☐ Asian American	☐ American Indian ☐ Hispanic American ☐ Pacific Islander American	☐ Service Disabled Veteran ☐ Women-Owned

AR Certification #: _____   * See *Minority and Women-Owned Business Policy*

PROSPECTIVE CONTRACTOR CONTACT INFORMATION
Provide contact information to be used for RFP solicitation related matters.

Contact Person:	Aron Lamerson	Title:	Proposal Lead
Phone:	941-962-5235	Alternate Phone:	626-375-3994
Email:	rfpteam@Contractorteam.com		

CONFIRMATION OF REDACTED COPY

☐ YES, a redacted copy of submission documents is enclosed.

☒ NO, a redacted copy of submission documents is <u>not</u> enclosed. I understand a full copy of non-redacted submission documents will be released if requested.

Note: If a redacted copy of the submission documents is not provided with Prospective Contractor's response packet, and neither box is checked, a copy of the non-redacted documents, with the exception of financial data (other than pricing), will be released in response to any request made under the Arkansas Freedom of Information Act (FOIA). See RFP Solicitation for additional information.

ILLEGAL IMMIGRANT CONFIRMATION

By signing and submitting a response to this *RFP Solicitation*, Prospective Contractor agrees and certifies that they do not employ or contract with illegal immigrants and **shall not** employ or contract with illegal immigrants during the term of a contract awarded as a result of this RFP.

ISRAEL BOYCOTT RESTRICTION CONFIRMATION

By checking the box below, Prospective Contractor agrees and certifies that they do not boycott Israel and **shall not** boycott Israel during the term of a contract awarded as a result of this RFP.

☒ Prospective Contractor does not and **shall not** boycott Israel.

An official authorized to bind the Prospective Contractor to a resultant contract shall sign below.

The signature below signifies agreement that any exception that conflicts with a Requirement of this RFP *Solicitation* **may cause the Prospective Contractor's proposal to be rejected.**

Authorized Signature: ___*[signature]*_____

Title: President   *Use Ink Only.*   **Printed/Typed Name: Hanif Sarangi**   Date:__11/13/20

PROPOSED SUBCONTRACTORS FORM

- *Do not* include additional information relating to subcontractors on this form or as an attachment to this form.

    o Prospective Contractor **shall** complete and submit the *Proposed Subcontractors Form* included in the *Technical Proposal Packet*.

    o Additional subcontractor information may be required or requested in following sections of this *RFP Solicitation* or in the *Information for Evaluation* section provided in the *Technical Proposal Packet*. **Do not** attach any additional information to the *Proposed Subcontractors Form*.

    o The utilization of any proposed subcontractor is subject to approval by the State agency.

PROSPECTIVE CONTRACTOR PROPOSES TO USE THE FOLLOWING SUBCONTRACTOR(S) TO PROVIDE SERVICES.

Type or Print the following information

Subcontractor's Company Name	Street Address	CLIENT, State, ZIP
NA	NA	NA

☒ **PROSPECTIVE CONTRACTOR DOES NOT PROPOSE TO USE SUBCONTRACTORS TO PERFORM SERVICES.**

CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM

Failure to complete all of the following information may result in a delay in obtaining a contract, lease, purchase agreement, or grant award with any Arkansas State Agency.

SUBCONTRACTOR: ☐ Yes ☒ No   **SUBCONTRACTOR NAME:**

TAXPAYER ID NAME: Phoenix Business Consulting

IS THIS FOR: ☐ Goods?   ☒ Services?   ☐ Both?

YOUR LAST NAME: Sarangi   **FIRST NAME:** Hanif   **M.I.:**

ADDRESS: 6021 Midnight Pass Road

CITY: Sarasota   **STATE:** FL   **ZIP CODE:** 34242   **COUNTRY:** USA

AS A CONDITION OF OBTAINING, EXTENDING, AMENDING, OR RENEWING A CONTRACT, LEASE, PURCHASE AGREEMENT, OR GRANT AWARD WITH ANY ARKANSAS STATE AGENCY, THE FOLLOWING INFORMATION MUST BE DISCLOSED:

FOR INDIVIDUALS *

Indicate below if: you, your spouse or the brother, sister, parent, or child of you or your spouse *is a current or former:* member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee:

Position Held	Mark (√) Current	Mark (√) Former	Name of Position of Job Held [senator, representative, name of board/ commission, data entry, etc.]	For How Long? From MM/YY	For How Long? To MM/YY	What is the person(s) name and how are they related to you? [i.e., Jane Q. Public, spouse, John Q. Public, Jr., child, etc.] Person's Name(s)	Relation
General Assembly							
Constitutional Officer							
State Board or Commission Member							
State Employee							

☐ None of the above applies

FOR AN ENTITY (BUSINESS) *

Indicate below if any of the following persons, current or former, hold any position of control or hold any ownership interest of 10% or greater in the entity: member of the General Assembly, Constitutional Officer, State Board or Commission Member, State Employee, or the spouse, brother, sister, parent, or child of a member of the General Assembly, Constitutional Officer, State Board or Commission Member, or State Employee. Position of control means the power to direct the purchasing policies or influence the management of the entity.

Position Held	Mark (√) Current	Mark (√) Former	Name of Position of Job Held [senator, representative, name of board/commission, data entry, etc.]	For How Long? From MM/YY	For How Long? To MM/YY	What is the person(s) name and what is his/her % of ownership interest and/or what is his/her position of control? Person's Name(s)	Ownership Interest (%)	Position of Control
General Assembly								
Constitutional Officer								
State Board or Commission Member								
State Employee								

☒ None of the above applies

Contract and Grant Disclosure and Certification Form

Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this contract. Any contractor, whether an individual or entity, who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the agency.

As an additional condition of obtaining, extending, amending, or renewing a contract with a *state agency* I agree as follows:

1. Prior to entering into any agreement with any subcontractor, prior or subsequent to the contract date, I will require the subcontractor to complete a **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM.** Subcontractor shall mean any person or entity with whom I enter an agreement whereby I assign or otherwise delegate to the person or entity, for consideration, all, or any part, of the performance required of me under the terms of my contract with the state agency.

2. I will include the following language as a part of any agreement with a subcontractor:

   Failure to make any disclosure required by Governor's Executive Order 98-04, or any violation of any rule, regulation, or policy adopted pursuant to that Order, shall be a material breach of the terms of this subcontract. The party who fails to make the required disclosure or who violates any rule, regulation, or policy shall be subject to all legal remedies available to the contractor.

3. No later than ten (10) days after entering into any agreement with a subcontractor, whether prior or subsequent to the contract date, I will mail a copy of the **CONTRACT AND GRANT DISCLOSURE AND CERTIFICATION FORM** completed by the subcontractor and a statement containing the dollar amount of the subcontract to the state agency.

I certify under penalty of perjury, to the best of my knowledge and belief, all of the above information is true and correct and that I agree to the subcontractor disclosure conditions stated herein.

Signature _____   Title President   Date 11/20/2020

Title Proposal Lead   Phone No. (941) 962-5235

Vendor Contact Person Aron Lamerson

Agency use only

| Agency Number _____ | Agency Name _____ | Agency Contact Person _____ | Contact Phone No. _____ | Contract or Grant No. _____ |

INFORMATION FOR EVALUATION

- *Provide a response to each item/question in this section. Prospective Contractor may expand the space under each item/question to provide a complete response.*

- ***Do not*** *include additional information if not pertinent to the itemized request.*

	Maximum RAW Score Available

E.1   MINIMUM QUALIFICATIONS

1. Describe your company's experience providing services such as those described in this RFP and how that experience meets or exceeds the Contractor Minimum Qualifications set forth in Section 2.4. Include details on your company's status as an SAP Partner Center of Expertise.   **5**

For over 20 years, our company has been a trusted advisor to State, Local, Utilities and Special Districts across the United States. Our Team brings a perfect blend of value, expertise, and experience to implement the functionality/scope identified in the RFP. By selecting our Team as your implementer, DFA will reduce implementation risk and leverage our vast knowledge of Public Sector Best Practices and Government Solutions. We passionately believe that we can offer the proper guidance and support to help the State get the most out of its investment in SAP.

Per Section 2.4 of the RFP, we have SAP HANA certified staff. Our Finance Integration Architect will ensure that our solution adheres to the current SAP environment and identify integration issues for the current projects being undertaken by the DFA. Our knowledge of SAP HANA environment is borne out of our years of collaborating with the SAP S/4HANA team in developing specific solutions for the Public Sector / Regulated Industry.

We have significant experience in SAP CLM with one SAP CLM project complete (IID) and one presently underway (LAUSD). In order to ensure success, we have added, to our team, one of the most experienced SAP consultants in the industry today. This individual was integral to the SAP REFX/CLM implementation for the State (State of South Carolina) project.

Our team is currently in the process of securing the SAP PCOE certification, but we have been an SAP Gold Partner (Service and Sell) for several years now. As an SAP Gold Partner for Services, we deliver consistent high-quality implementation reviews from our clients. This will speak to our well-earned reputation for delivering projects on time and within budget. We understand that partnering with our clients is essential to the success of their projects. Our customers will attest to this. Our references will attest to our genuine commitment to our client's needs and our excellence in project execution.

2. Provide names, contact information, and contract details for at a least three (3) government entities in the United States for whom you have successfully provided services of a similar size, complexity, and scope to this engagement, that have either been   **5**

completed within the last five (5) years or are active projects. At minimum, one (1) of the references provided **must** be for an SAP CLM implementation. Each reference chosen should clearly demonstrate the Prospective Contractor's ability to perform the Scope of Work described in the RFP.

We are pleased to present to the DFA the following requested references. These satisfied clients demonstrate how we meet the services for clients with similar scope to DFA. These projects are all within the last five (5) years and/or are active. One of the references, Imperial Irrigation District is an SAP CLM implementation.

    A.   Imperial Irrigation District – Similar REFX/CLM Project and Complexity.

Imperial Irrigation District		
Customer Type:	Public Sector - Utility	
Project Size:	Operating budget: $875 Million, # Employees: 1,400. # users: 700	
Project Dates:	August 2019 – March 2020	
Work performed:	Implementation of REFX / CLM and GASB 87. • Master Data (Business Entity, Building, Land, Rental Objects, Business Partners – Customers and Vendors) • Lessee Contracts (Lease-ins) • Lessor Contracts (Lease -outs) • Billing and Payments • GASB 87 Compliance for Real Estate & Equipment Leases (including Accountings and Postings) • Integration with FI, CO, PM, FM/GM • Integration with Document Management System (OpenText)	
Reference:	Art Garduno, Supervisor MIS, Corporate Applications Business Support (760) 456-9284 agarduno@iid.com	**Address:** Imperial Irrigation District 333 E. Barioni Blvd. Imperial, CA 92551

    B.   Los Angeles Unified School District – Similar Size and Scope. In Progress/Active.

Los Angeles Unified School District	
Customer Type:	Public Sector - School District (2nd largest in US)
Project Size:	Operating budget: $ 6.3 Billion, # of Employees: 120,000, # of students: 650,000, # of schools: 1,200, , # of users: 7,000,
Project Dates:	November 2020 – Active

Work performed:	• Currently with active production support contract • Currently engage with REFX/CLM and GASB 87 evaluation and assessment for a projected project go-live of July 2021. Due to the complexity of the project and deadline for complying with GASB 87, we are helping the District with the strategy on how to implement the project.	
Reference:	Kishore Kunda, Technology Lead (Sr. Project Manager) – ERP (O): 213-241-1786 krishnakishore.kunda@lausd.net	**Address** : 333 S Beaudry Ave., Los Angeles, CA 90017

C. Monroe County – Similar in Complexity.

Monroe County, NY		
Customer Type:	Public Sector	
Project Size:	Operating budget: $1 Billion, # of Employees: 5,000, # of users: 700 Operational Users, 5000 ESS/MSS	
Project Dates:	BW and Production Support: Nov 2011 – Dec 2013 Production Support: Apr 2016 – Ongoing S/4 HANA Upgrade: January 2018 to Present	
Work performed:	Current Production Support client supporting similar scope of SAP footprint with DFA. In January 2018, our Team started a project updating the County's current ECC system to S/4 HANA. This upgrade is a functional and technical upgrade to take advantage of the new functionality brought about by the HANA in-memory database and new ledgers offered by S/4 HANA. Scope includes Finance, HCM, Procurement, EAM, IS- Public Sector modules, Funds Management and Grants Management.	
Reference:	Liz Prescod IS Project Manager (585) 753-1813 eprescod@monroecounty.gov	Address: Department of Information Services CLIENT Place, 50 West Main Street , 6th Fl. Rochester, New York, 14614-1228

D. State of South Carolina- Similar in Scope, Complexity (Project Team reference)

State of South Carolina, SC	
Customer Type:	Public Sector
Project Size:	Budget: $31.0B | Number of Employees: 123,451 FTEs

Project Dates:	March 2018 to October 2020	
Work performed:	Complete SAP Flexible Real Estate Project (REFX) with Contract Lease Management (CLM). • Contract Lease Management: Operating Lease, Capital Lease, Statistical Lease, Land Lease, Equipment Lease, Residential Lease. 6000 Contracts • With full integration with architectural objects and CAD drawings (Architectural View) • GASB 87 (Configured Control settings for each Contract type for Company code, Valuation Relevance (purpose of why the valuation to balance sheet is carried out), Valuation Rule for accounting principles, Condition valuation group in order to group certain types of Condition type relevant to GASB 87 in a contract.) • Document Management integration (Uploaded all signed contracts in lease management including all other operational essential documents)	
Reference:	Sulaiman Balogun Project Manager State of SC Sulaiman.balogun@admin.sc.gov 304-777-7038	Address: 1630 Browning Road Columbia, SC, 29210

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E.2   DESIGN

1. Provide examples of Project Design work products. The examples should demonstrate the Prospective Contractor has a thorough understanding of all activities required to seamlessly design the proposed solution.

Please find in **Appendix A**, sample work products that should demonstrate our understanding of all activities required to design the proposed REFX/CLM solution for DFA.

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1. Sample CLM Blueprint
2. Sample Process Design 1 – RE 30 Manage Contracts
3. Sample Process Design 2 – RE 40 Accounting and Posting of Payments
4. Sample Process Design 3 – RE 50 CLM Valuation Process Flow
5. Sample Design Doc 1 – Client X CLM Configuration Document
6. Sample Design Doc 2 – Posting Schema Design
7. Sample Design Doc 3 – CLM Valuation Design Matrix
8. Sample Design Workshop Agenda

E.3   IMPLEMENTATION

1. Provide an Implementation Plan. The Implementation Plan should demonstrate that the Prospective Contractor has a thorough understanding of all activities required to seamlessly implement the proposed system. The proposed Implementation Plan must

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address and meet or exceed all requirements set forth in Section 2.8 of the RFP. If proposing an alternative approach, please include at a minimum, a detailed description of the approach, pros/cons and expected outcomes of utilizing the alternative approach.

Per Section 2.8.A, the following plan shows the implementation timeline, staffing and estimated hours of completion for the CLM project.

The Prospective Contractor **shall** *provide a comprehensive and detailed approach for the implementation of CLM. The Prospective Contractor should provide the State with a proposed Implementation Plan as part of the RFP response reflecting the recommended implementation timeline, staff responsibilities, and estimated hours of effort for the completion of the CLM implementation.*

TABLE 1: Schedule

Key Resources	Prepare				Explore												Realize								Deploy				Run								Total Effort	Hours
	FEB				MAR				APR				MAY				JUN				JUL				AUG				SEP				OCT					
	W01	W02	W03	W04	W05	W06	W07	W08	W09	W10	W11	W12	W13	W14	W15	W16	W17	W18	W19	W20	W21	W22	W23	W24	W25	W26	W27	W28	W29	W30	W31	W32	W33	W34	W35	W36		
Project Manager	1	1	1	1	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	14.6	584
SAP HANA Integration Architect					0.1	0.1	0.1	0.1	0.1	0.1																											0.6	24
RE-FX Solution Architects	1	1	1	1	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1	1	1	1	1	1	1	60	2400
ABAP Developer									1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1													18	720
																																					93.2	3728

TABLE 2: Resources

Gantt Chart — Project Implementation Timeline

Key Activities	W01	W02	W03	W04	W05	W06	W07	W08	W09	W10	W11	W12	W13	W14	W15	W16	W17	W18	W19	W20	W21	W22	W23	W24	W25	W26	W27	W28	W29	W30	W31	W32	W33	W34	W35	W36
Phase	Prepare				Explore												Realize								Deploy				Run							
Month	FEB				MAR				APR				MAY				JUN				JUL				AUG				SEP				OCT			
Project Preparation Activities																																				
Project Workplan	X																																			
Project Status Report Plan	X																																			
Staffing Plan	X																																			
Change Management Model		X																																		
Testing Plan			X																																	
Training and Knowledge Transfer Plan			X																																	
Post Go Live Support Plan				X																																
Design Activities																																				
Blueprint Design Documentation	X	X	X	X	X	X	X	X																												
RICEFW Functional Spec Development					X	X	X	X																												
Configuration Activities																																				
Build SandBox	X	X	X	X																																
Build Development					X	X	X	X																												
Build Quality System									X	X	X	X																								
Configuration Documentation - Draft													X	X	X	X	X	X																		
RICEFW Development									X	X	X	X	X	X	X	X	X	X																		
Testing Activities																																				
Unit and String Testing									X	X	X	X	X	X																						
Integration Testing 1													X	X	X	X																				
Integration Testing 2 - Security Testing																	X	X	X	X																
User Acceptance Testing																							X	X												
Regression Testing																							X	X												
Performance Testing																							X	X												
Training Activities																																				
UAT Tester Training																					X	X														
End User Training																									X	X										
Cutover Activities																																				
Master Data Cleansing									X	X	X	X																								
Master Data Load for Integration Testing													X				X				X															
Mock Cuotver																							X		X											
Production Cutover (Sept 1st, 2020)																												⭐								
Production Support Activities																																				
Production Support (8 weeks)																													X	X	X	X	X	X	X	X
Actual Lease Valuation Run Support (Sept 30th, 2020)																													X	X	X	X				

⭐ Target Go Live Date: September 1st 2020.

Key Assumptions and Explanation of Approach

1. As per *2.8.B.1. The Contractor shall have a methodology that either adopts, mimics, or supplements the ACTIVATE methodology, developed by SAP.* Our Team will be using SAP Activate.

2. In the RFP *2.8.B.2. The Prospective Contractor shall explain alternative approaches, pros/cons for any alternative approach, and expected outcome of utilizing an alternative implementation plan as part of their response to the RFP.*

   Per RFP, the proposed completion date is September 30th, 2021. In our plan, we will go live on September 1[st,] 2021. We will give ourselves a buffer of a month to cater for any unforeseen events. This should also provide buffer for any coordination issues with the ongoing large-scale project implementation within the AASIS ecosystem.

   We will provide the final Project Timeline to DFA within 30 days of Contract Award. This schedule is reflected in Table 1. Final dates will be provided during this time as indicated by Section 2.8.D.3 of the RFP.

3. In Table 2 above, we provided the weekly resource planning schedule for our resources. This shall constitute as our workplan per RFP section 2.8.D.1

4. Organization Chart - Per the RFP, "2.8.D.4. The Project Workplan must include an Organization Chart for how the Project will be managed and staffed at individual Team Member Level based on information provided in Section 2.18.D. and a completed DFA / Contractor responsibility matrix."

   In our plan, we are staffing the project with five key resources. The following diagram will show our project team Organization Chart with the staffing provided by DFA.

5. We are also assuming the use of our existing accelerators in terms of documentation and Master Data Migration programs in generating our timeline.

6. We are also reserving the right to determine our travel schedule. With the current pandemic issues, we would like coordinate with the DFA our onsite/offsite work schedule. It is typical for this project to be onsite during the Design (Explore) phase, work remotely during the Configuration (Realization) phase and work onsite during the Testing stage.

Project Organization Chart
REFX / CLM Project

7. Responsibility Matrix (Lead-Assist Chart)

Given the scope of this RFP and the requirements identified for Design Activities (Section 2.8.D.5), Configuration Activities (2.8.D.6), and Managing Go-Live (2.8.D.7), including the availability of the DFA resources (2.17), the timeline of the project (target Go-live of September 30th, 2020), the following is our

8. Other Assumptions

No	Assumptions
1	Client has required SAP REFX/CLM licenses purchased and available for use for the project
2	Client SAP Landscape has required support pack level for RE-FX and GASB 87 installation. OSS/TCI Notes implementation required for GASB 87 application shall be done on time and will be client's responsibility. Our team will provide guidance in this effort.
3	Business/Legacy champions shall be available for project work. This includes availability of State's accountants/ SMEs.
4	Accounting Posting Schema, compliance expectations and lease accounting rule interpretations shall be client's responsibility. Our team will provide guidance but the ultimate decision on how to post accounting entries/values will be the State's responsibility.
5	Project will use SAP Standard Solution to support the GASB 87 process. SAP GASB 87 solution has a known gap for Modified Accrual process. A manual workaround process may be required to support it.
6	Project does not cover any historical GASB 87 impact analysis and/or valuation
7	Only Active Leases and its associated corresponding master data shall be covered in RE-FX/ GASB 87
8	All Leasing Vendors & Tenants already exist in SAP system. Any migration will be the responsibility of the Client.
9	Organization Change Management, if necessary, will be the Client's responsibility.
10	Interfaces with any of 3rd party systems are not included in the estimate.
11	Architecture View (CAD Drawing integration) is not in scope.
12	ABAP Development hours assumes the use of Contractor's REFX Master Data Migration accelerators.

E.4   *TESTING*

1.   *Provide a proposed Testing Plan. The Testing Plan should demonstrate that the Prospective Contractor has a thorough understanding of all activities required to effectively test the proposed system. Testing Plan must at meet or exceed all requirements set forth in Section 2.9 of the RFP.*   5

Please find in Appendix B:

    a.   Sample Testing Plan Deliverable.
    b.   Sample Test Case _ Contract Management
    c.   Sample Test Case _ Payment Processing
    d.   Sample Test Case _ Integration with Asset for Right of Usage
    e.   Sample Test Case _ Business Partner Management
    f.   Sample REFX CLM Test Scenario Listing

We believe that our plan is more comprehensive than what was established in Section 2.9 of the RFP. We included a Security Testing Plan, which was not part of the RFP. The discussion of our approach is outlined in the following paragraphs:

Quality Control and Testing

Structured testing and quality assurance is critical to properly validate that technology is properly implemented. If proper attention is not given to validating system changes, it is extremely likely that defects will be introduced to the productive system with potentially disastrous consequences. Contractor has performed dozens of system reviews for clients who have experienced the results of improper testing and quality assurance.

Contractor has developed an ***Integrated Quality Control and Testing Program*** based on industry best practice that supports comprehensive testing and quality assurance for our SAP projects. This system validation approach is included in the ***Contractor Leading Practices Methodology***, ensuring that our SAP projects comply with our high-quality standards and meet client requirements and performance expectations.

Components of our ***Integrated Quality Control and Testing Program*** include the following:

- Unit Testing - Functional Unit Testing
- Unit Testing - Technical Unit Testing
- Integration Testing
- Security Unit Testing (Integration Testing #2)
- Regression Testing
- Stress Testing
- User Acceptance Testing

These components are described in more detail below.

Functional Unit Testing

Functional unit testing is performed for each custom development object to validate that the object functions properly in accordance with the business requirements as defined in the functional / technical specification document. Functional unit testing is performed by the responsible functional analyst using data created manually or extracted from the relevant client systems, covering different scenarios including positive and negative testing.

The various scenarios tested and data used during the functional unit test, as well as test results, are documented in the functional / technical specification document. Results of the functional unit testing will also be available for review in the client's development systems. Functional unit testing will be managed and reporting using statuses maintained within the RICEFW spreadsheet or the client's application management tool.

Technical Unit Testing

Technical unit testing is performed for each custom development object to validate that the object functions as designed. This type of testing is performed by the responsible developer using sample data provided by the responsible functional analyst. Technical unit testing is performed specifically to identify and resolve coding and performance issues, as well as to validate that the development object is working

as it was designed from a technical perspective as documented in the functional / technical specification document.

Sample data used during the technical unit test, as well as test results, are documented in the functional / technical specification document. Results of the technical unit testing will also be available for review in the client's development systems.   Technical unit testing is managed using information maintained within the RICEFW spreadsheet or the client's application management tool.

Integration (End-to-End) Testing

Integration testing is the most critical testing used to validate an SAP system. Integration testing encompasses comprehensive testing of all business roles, security authorizations, transactions / tasks and development objects aligned in representative end-to-end business process scenarios and relevant variations of these scenarios expected to be processed by the client. We use three integration test cycles to fully test a client's system.

Integration test cycle one will validate that all standard SAP transactions / tasks and all custom development objects that are available for testing work properly from an end-to-end integrated business process perspective based on the client's business requirements as defined in the business blueprint document.
Integration test cycles two and three validate that all security roles have the appropriate system access and can access relevant standard and custom transactions / tasks and custom development objects based on defined authorization restrictions.

This includes testing that all security roles and authorizations, transactions / tasks and custom development objects work properly from an end-to-end integrated business process perspective based on the client's business requirements as defined in the business blueprint document.

Integration testing is performed using data created manually, converted data and/or extracts from relevant client systems required by each testing scenario. Integration testing is managed, performed and documented using the client's application management tool, including reporting of test results using the following metrics:

- Number of test sets (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

Security Unit Testing (Integration Testing #2)

Security unit testing is performed for each business role, including all relevant transactions / tasks and additional authorization restrictions that have been identified within the scope of the project. This type of testing is performed by functional team members to ensure that each role can access all appropriate SAP transactions/ tasks if relevant authorization restrictions are working properly and defined segregations of duties are preserved (Note: Contractor also recommends that our clients consider acquiring and utilizing SAP Governance, Risk and Compliance ("GRC") software, which is able to analyze business roles and end-user assignments to these roles to strictly enforce proper segregation of duties.)

Security unit testing is managed using information maintained within a separate security tracking spreadsheet or the client's application management tool.

Regression Testing

Regression testing is performed to identify and resolve defects after introducing system changes such as enhancements, patches or configuration updates. Relevant integration testing scenarios are processed to ensure that corresponding system changes do not adversely impact other areas within each affected end-to-end business process.

Stress Testing

Stress testing is performed to validate that a system can satisfactorily endure unfavorable conditions including greater-than-expected concurrent usage by end-users, as well as extremely high numbers of transactions.
Stress testing is managed, performed and documented using the client's application management tool, including reporting of test results using the following metrics:

- Number of test scripts (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

Contractor recommends that our clients consider acquiring and utilizing an automated testing tool such as HP LoadRunner to support stress testing.

User Acceptance Testing

User acceptance testing is performed by client Subject Matter Experts (SMEs) and other identified end-users to validate business roles, assigned security authorizations, relevant transactions / tasks and custom developments and authorization restrictions based on the client's business requirements as defined in the business blueprint document.
User acceptance testing is managed, performed and documented using the client's application management tool, including reporting of test results using the following metrics:

- Number of test scripts (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

Contractor also recommends that our clients consider acquiring and utilizing standard third-party test management tool such as HP Application Lifecycle Management software. These types of industry best practices tools offer a centralized test platform for managing software quality assurance and support requirements traceability and validation, test management and business process testing.

Corrective Action Plan

> In Section 2.9,E, the RFP states: *A plan to address and fix all deficiencies identified through testing **must** be submitted within fifteen (15) business days of its identification. This plan includes but is not limited to the development of a Corrective Action Plan (CAP) for each defect or deficiency. The CAP **must** identify in detail the remedial action to be taken by the Contractor, along with the date(s) when each remedial action is to be implemented. Each CAP **shall** be subject to the review and approval by the State Project Manager.*

In our approach, any issue we discovered in the testing will be documented flagged as a defect and will be tracked in a Defect Log (we can use SAP Solution Manager or HP ALM, or any similar tool, to document

and track these defects). Usually, system defects will be resolved within 24 hours – certainly within the fifteen (15) days specified by Section 2.9.E.

In our methodology, only defects or issues that are not resolved upon the deadline of the particular Testing process will warrant a Corrective Action Plan. We will work with the State Project Manager on the CAP form and manner on which these defects will be documented.

Stage	Deliverable Name	Deliverable Description	Contractor	State
Prepare	Project Organization and Governance	The purpose of this deliverable is to ensure an efficient management framework is in place for successful project execution. The project manager together with PMO defines the project organization, governance structure including roles and responsibilities.	Lead	Assist
	Project Schedule, Budget and Management Plans	Define the work schedule to be followed, the resources, and associated time commitments required for the project and its phases. Include the processes involved in estimating, budgeting, and controlling costs associated. The information should be compiled using a common framework to coordinate all the planning efforts (time, cost, quality, risk, stakeholders, etc.).	Lead	Assist
	Project Standards and Policies	The purpose of this deliverable is to provide consistent means of executing and governing project work in an efficient and effective manner. The key objective of Project Standards is to identify, define, approve, and communicate standards related to project execution. Where and when applicable, the current customer processes and procedures, related to the project standards should be taken into account when defining the most suitable standards for the project	Lead	Assist
	Project Training Strategy	The purpose of this deliverable is to identify key stakeholders, define the change management approach, roadmap, and approach for key user and end user training	Lead	Assist
	Project Team Infrastructure	The purpose of this deliverable is to establish the basic tools and processes necessary to support the project. One of the most vital project tools is the SAP Solution Manager, the centerpiece of SAP's Application Lifecycle Management tools.	Assist	Lead
	Test Strategy and Plan	The purpose of this deliverable is to create project related test frameworks, including the guidelines and methodology for user acceptance.	Lead	Assist
	Technical Infrastructure Requirements and Sizing	The purpose of this deliverable is to determine the technical architecture and guiding principles for the integration aspect (e.g. all interfaces through PI). The agreement needs to be determined on DB, OS, security setup, UI technology, and sizing of the system landscape.	Assist	Lead

Explore	Data Migration Approach and Strategy	The purpose of this deliverable is to evaluate current state ("cleanliness" and quality) of master and transactional data. Determine data elements, migration strategy, archiving, source, and target architecture.	Lead	Assist
	Baseline Build	The purpose of this deliverable is to fine tune the Sandbox system prior to the fit/gap analysis workshops. The project team together with key business users will determine which user stories will be implemented in the system prior to the fit/gap workshops and which ones will be visualized. The decision process is based on customer requirements, understanding of the solution, and complexity of the setup and availability of proper visualization tools. The result of this key deliverable is a working system with functionality that will be used for the fit/gap analysis workshops.	Lead	Assist
	Change Impact Analysis and Communication Plan	The purpose of this deliverable is to analyze the impact of the changes triggered through the implementation and to prepare plan for communication and management of these changes.	Lead	Assist
	Validation Workshops including Gap Validation	The purpose of this deliverable, also identified as Workshop A (WS A), is to validate the predefined scenarios, processes and enhancements; identify potential gaps between delivered product and customer requirements. The deliverable only captures requirements for gaps, it follows an iterative approach, existing documentation and models can be altered, changes have to be marked, and documented in SAP Solution Manager.	Lead	Assist
	Legacy Data Migration Design and Plan	The purpose of this deliverable is to develop the designs, plans, and procedures to support the migration of legacy data during the implementation of the SAP Solution, including quality and security requirements.	Lead	Assist
	Technology Design and Setup of DEV Environment	The purpose of this deliverable is to install a viable, correctly configured technical development environment that is available for use by the project team to begin the realization phase (set up the infrastructure to run the Realize phase).	Assist	Lead
Realize	Organizational Alignment	The purpose of this deliverable is to ensure a smooth transition process towards a new way of working. This includes the alignment of roles and responsibilities and activities to ensure that all employees are fully aligned to the goals of the project and organization.	Assist	Lead
	User Enablement	The purpose of this deliverable is to develop the end user training materials, provide train the trainer training to skilled instructors, provide the framework for training environment, and logistics infrastructure.	Lead	Assist

	Technology Setup for QAS including Security and Authorizations	The purpose of this deliverable is to install a viable, correctly configured, technical environment to perform QA Testing (QAS).	Assist	Lead
	Technology Setup for PRD including Security and Authorizations	The purpose of this deliverable is to install a viable, correctly configured, technical environment to support productive operations of the delivered solution (PRD).	Assist	Lead
	Unit and String Testing	The purpose of this deliverable is to ensure the configuration associated with bridging solution gaps is implemented, tested, and documented. This process will follow the Agile approach building the solution in increments with frequent inspection points to increase the visibility on the build progress, and help to get earlier acceptance of the solutions.	Lead	Assist
	Integrated Solution Testing	The purpose of this deliverable is to execute the Testing Strategy in the following areas: · **Integration Test**, ensures functional correctness. Integration Test is the integration of SAP solutions with non-SAP applications and interfaces and can be executed in an iterative manner.	Assist	Lead

	User Acceptance Testing and Regression Testing	The purpose of this deliverable is to execute the Testing Strategy in the following areas:
		      Regression testing is performed to identify and resolve defects after introducing system changes such as enhancements, patches or configuration updates. Relevant integration testing scenarios are processed to ensure that corresponding system changes do not adversely impact other areas within each affected end-to-end business process.
		
		      User acceptance Test (UAT), is the last test cycle of an SAP solution implementation and is an essential part of gaining end-user acceptance of the software system
			Assist	Lead

	Performance Test	The purpose of this deliverable is to execute the Testing Strategy in the following areas: · **Performance Test**, ensures the applications meet the performance goals set during the project.	Assist	Lead
	Legacy Data Migration	The purpose of the legacy data migration deliverable is to develop, implement, and test the data migration programs and processes. In case, either there are no tools for automatic migration or the volume of data does not justify to develop any tool, the Team will	Assist	Lead

		develop the approach for manually bringing legacy data into the SAP database.		
	Data Cleansing and Extraction	The purpose of this deliverable is to extract, cleanse, and prepare the legacy data files for loading in the SAP system	Assist	Lead
	Cutover and Transition Plan	The purpose of this deliverable is to define and document the strategy, scope, and timelines for moving from the "as-is" solution to the "to-be" solution and the Hypercare period immediately following go-live.	Lead	Assist
	Technical Operations Setup Plan	The purpose of this deliverable is to define the strategy to handover operations of the solution landscape using Run SAP like a Factory approach.	Lead	Assist
Deploy	Pre Go-Live End-User Training Delivery	The purpose of this deliverable is to provide a checklist summarizing end user training delivery to ensure readiness for adoption of the solution. In the checklist, items governing training delivery, communications, and future planning clarify the status of all aspects of the training initiative. *Note: Per Section 2.10.B End User training on Software Functionality is outside of the scope of this project. We take this to mean that this will be the responsibility of the State.*	Assist	Lead
	Setup Operational Support (Post Go Live Support Plan)	The purpose of this deliverable is to establish the required organization to support the solution post go-live.	Assist	Lead
	Cutover to Production	The purpose of this deliverable is to perform the cutover to the production software and go live. At this point, the organizational, business, functional, technical, and system aspects of the project are ready to be used in production.	Lead	Assist

E.5   *TRAINING & KNOWLEDGE TRANSFER*

1. *Provide a proposed Training & Knowledge Transfer Plan that meets or exceed requirements set forth in Section 2.10 of the RFP. The Training Plan should demonstrate that the Prospective Contractor has a thorough understanding of all activities required to effectively train staff. Include sample training materials that have been used in past implementations of similar size and scope to the one described in the RFP*

5

Please find in Appendix C:

a. Sample Training Plan Deliverable.
b. Sample BPP 1 – RECARS_Process Resubmission Dates
c. Sample BPP 2 – Create Contract

These documents should address the requirement of Section 2.10 of the RFP.

Training Approach – Contractor Training Academy

A key aspect to the success of any new system implementation is an effective training program. Regardless of how sophisticated a system may be, not utilizing a comprehensive training approach will result in a reduced understanding of system features and cause end-user frustration, dissatisfaction and decreased system adoption and ownership.

Contractor will adopt the "**Contractor's Training Academy Approach**" to training to ensure that training will be delivered in an efficient and expedient manner.

The strategies to be employed by Contractor will include:

*   Matching employee training needs with the relevant learning modules through role-based curriculum.
*   Providing a blended instructional approach to the end-user community.
*   Providing functional team-led training to the central office community.
*   Providing 'Just–in–Time' training, optimally with a goal of three months prior to Go Live.
*   Creating a coaching network to facilitate delivery and post-training support.
*   Providing a multi-dimensional approach to support the training initiatives.

Our "Training Academy Approach" requires a formal **Training Plan** to be developed as part of the implementation of SAP ERP at the State. The purpose of the Training Strategy is to:

*   Clarify the scope of the end-user training program.
*   Describe the training approach and assumptions and identify issues and concerns that may potentially impact the quality or timing of the training program.

This strategy will serve as the framework for conducting training activities. The Training Plan document will address:

*   Training delivery methods used
*   Who will be trained

- Where the training will occur
- How the training will be conducted
- When the training will be conducted
- How the training materials will be developed and maintained
- What support strategies will be implemented
- What the associated critical success factors, assumptions, and risks are
- audit to assess level of training and determine if any re-training will also be required

Approach Principles

Our training program spans from the beginning of the project until the very end of production support. The goal is to empower our clients to both run their day to day business activities and to be able to support the product post-go-live with normal maintenance activities. The core principles of our approach are encapsulated in these five areas:
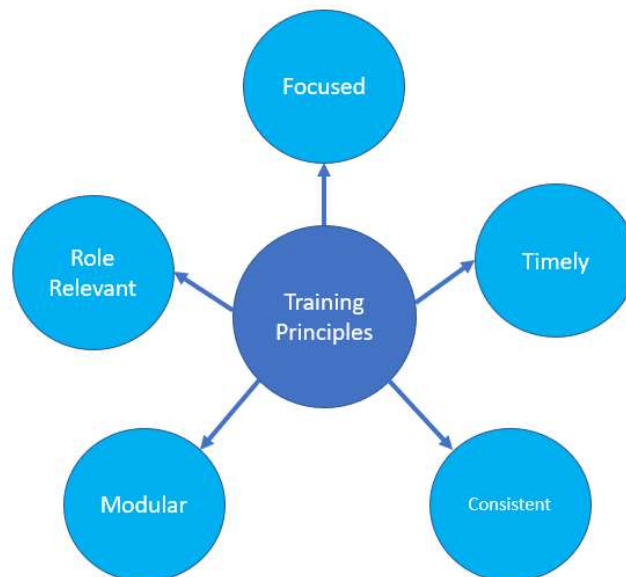
- **Focused Content** – Targeted training to provide "just enough" information, knowledge and skills needed to successfully perform in the new ERP module system.

- **Just in Time** – To improve retention, end users must immediately apply the trained knowledge and skills to their day-to-day jobs.

- **Consistent** – Consistently deliver training across waves and users groups (if necessary) This consistency facilitates workforce mobility by establishing portable work skills.

- **Modular and Reusable Content** – Deliver training content in easily consumable, stand-alone modules of information. Modules designed to serve multiple purposes, such as also supporting change management activities.

- **Role Relevant** – Provide context that is meaningful to the end user, promotes learning and retention of content. Training must be role-based to provide relevance.

Training Development Stages

To achieve our principles, our approach to training will be developed according to the following steps:

1. **Analyze Phase**, with the purpose of understanding audience needs and available infrastructure to deliver training.
2. **Design Phase**, which includes refining the Training Curriculum, and creating standards, templates, course outlines and prototypes. Work products from other streams serve as input for the training curriculum. These inputs include: Organizational Assessment Impact, Process-to-Role Mapping, Role-to-Transaction Maps, and Audience Assessment.
3. **Develop training material** includes concept slides, exercises, and quick reference cards. Training material development relies heavily on outputs from the functional teamwork stream, to include process flows, and Business Process Procedures (BPP).
4. **Readiness Phase**. In this phase, training plans are developed, and tools such as uPerform are used to support training delivery. Outputs from Workforce Transition (WFT) activities (Role-to-Position Map, User-to-Position List and User-to-Course Map) are used to refine a training readiness schedule, which takes into account the number, location, and function of end-users, as well as logistics. Prior to training delivery, a structured Train-the-Trainer phase will allow instructors preparation.
5. **Evaluation Phase**. Evaluation will be done concurrent with training delivery, during which end-users, instructors, and other stakeholders review and assess the effectiveness of the training effort and implement a plan for ongoing training support and maintenance of training materials following Go-Live. This Evaluation will be a daily process so that adjustments can be made quickly resulting in continuously improving training delivery.

Project Team Training

Project Team Training is an important component of the Contractor Training Academy. We offer a combination of both online and instructor-led training sessions delivered by our seasoned professionals. Our three-tiered training program consists of a series of the following types of progressive courses covering a wide range of SAP functionality and configuration.

- **Tier 1 – SAP Conceptual Education.** Tier 1 training provides basic SAP education (e.g., system capabilities, features, etc.) covering major business processes (e.g., Human Capital Management, Finance, Procurement, etc.) and identifying the end-user roles that support these processes. Our Conceptual Education courses may be completed online and provides participants will an understanding of where they and others fit into the new SAP processes in addition to when and why specific tasks are performed.

- **Tier 2 – SAP Literacy.** The objective of our Tier 2 program is to enable understanding of the specific transactions performed by a particular role. Our instructors provide interactive classroom training in order to teach system navigation and support SAP literacy using a "Tell – Show – Do" approach. Upon completion, participants will understand how to perform specific SAP transactions.

- **Tier 3 – SAP Competency.** Building upon our Conceptual Education and SAP Literacy programs, our SAP Competency training provides participants with the ability to apply their knowledge to specific job duties. Using a classroom environment, Tier 3 training offers a hands-on approach as instructors conduct "Day in the Life" exercises to simulate job responsibilities. Upon completion, participants are self-sufficient and able to perform the tasks assigned to specific SAP role(s).

End-User Training

Contractor recognizes that each client has unique training requirements. During the Business Blueprint, we conduct a thorough review of specific client needs and technical environment and, based on this analysis, our team of dynamic and highly-experienced trainers will tailor an end-user training program using the following:

- **Training Needs Analysis.** Contractor initially conducts a Needs Analysis based on demographic employee data to understand existing training needs and how to structure the end-user training. The information from this analysis will allow the Core Training Team to determine the number of trainers and classrooms required, as well as the locations and timeframe for the training.

- **Role Mapping.** A key part of our best practices-based training approach is Role Mapping which is used to ensure that each end-user is trained based on the job functions that they perform within their organizational role(s) and responsibilities.

- **Training Material.** Contractor provides a comprehensive set of user training materials which include course outlines, instructor guides, user guides, quick reference guides, day-in-the-life exercises and data sheets. We recommend that our clients purchase the ANCILE uPerform (or something similar) tool to develop and maintain client-specific training materials.

- **Curriculum development.** Contractor develops a customized curriculum based on our previous analysis of client needs and environment. Course curriculum and content are based on SAP functional areas and are geared towards developing transactional competency.

- **Training Clients.** Contractor recommends discrete Training Clients within a separate training system landscape that includes a master client, at least one training client and a sandbox client. Each client will need to support training data across all end-to-end business processes.

- **Super User and Trainer Network.** Establishing and developing Super Users is a key element of our training program. Using a **Train the Trainer** approach and with input from business stakeholders, our training team recruits and trains Super Users to become an integral part of the project implementation team. Super Users help to achieve long term goals of bringing self-sufficiency and self-sustainability to our client's systems, not only supporting end-user training but also providing post Go-Live support.

- **Training Logistics.** Contractor Training Logistics activities include the following:
  - Assessing the suitability of each training facility
  - Scheduling the timing and location for each training session
  - Preparing each facility to support the training
  - Ensuring that all necessary documentation has been communicated to participants prior to each training event

- **Roll Out Plan.** Organizing the roll out of end-user training is critical and Contractor develops a detailed Roll Out Plan during the Business Blueprint to ensure that all training activities are communicated on a timely basis and that the client organization is prepared for all training events.

Knowledge Transfer

The Contractor Training Academy includes a comprehensive process to monitor Knowledge Transfer between Contractor and client project team members. Contractor develops a Knowledge Transfer Plan that includes discrete learning objectives to assist client support staff with acquiring the skills necessary to provide post Go-Live support. Our Knowledge Transfer Plan also includes methods helpful for the evaluation of the knowledge transfer activities.

Our Knowledge Transfer Plan provides a structured method to impart an understanding of business process, an overview of SAP and the understanding of the configuration settings and development items necessary for the client to support the productive SAP system. Contractor provides the client project team members with the opportunity to participate in learning opportunities throughout the project lifecycle including Business Blueprint workshops, testing and end-user training material development.

The main steps used to create our Knowledge Transfer Plan are as follows:

- **Identify the required knowledge, skills and abilities**. In this step, the key skills required for client project team roles are identified by Contractor.   These skills, along with the desired proficiency level, are documented for each position in the team.

- **Assess skills proficiency and knowledge gaps**. Client project team members perform a self-assessment of their skills and validate their assessment with Contractor Training Leads.

- **Develop methods to close knowledge gaps**. With support from the client project team, Contractor Training Leads develop customized goals and learning plans to close knowledge gaps.

- **Execute knowledge transfer activities**. Knowledge transfer activities are performed and status is documented.

Our comprehensive approach to SAP training ensures that our clients are well prepared to operate and maintain their SAP systems both now and in the future.

E.6   POST GO-LIVE SUPPORT   5

    1.   Provide a proposed Post Go-Live Support Plan detailing your Company's approach to Post Go-Live Support that meets or exceeds the requirements set forth in Section 2.11 of the RFP.

Please find in Appendix D:

- Sample Post Go Live Support Plan

We believe that our plan meets the requirement of the RFP. This includes having a Functional Consultant support for eight (8) weeks after the implementation of REFX/CLM. Since DFA is already using SAP and has, for some time, been using their own production support model, our plan is to adopt the existing processes and provide suggestions if there is anything that we could improve on based on our experience. This includes adopting DFA's resolution tracking process that will log, assign, and document the resolution activities. If DFA does not have any of these or would like our inputs on how to establish this, we can certainly institutionalize a post go live support structure for DFA. Our company has been doing a lot of production support for SAP Public Sector clients and we are accustomed to adopting our approach based on the client's specific needs and requirement.

Contractor Production Support Model

We understand that every organization has unique support requirements. We can tailor our approach depending on the needs of our customers.

Ongoing Support Services and Help Desk Protocol

Contractor typically sets up an SAP Triage Center that serves as the single call center "help desk" for requests for SAP support. The SAP Triage Center is managed by a dedicated Account/Program Manager, SAP Functional Representative (SFR) or an SAP Technical Representative (STR). While the Account Manager (or their designated representative) is authorized to assign support work, Contractor does not depend upon a single layer of consultants to provide production support services. To mitigate risk, we also include flex team members who can provide immediate back up to the CLIENT in order to meet pre-defined SLA's.

The SAP Triage Center handles all levels of SAP support and categorizes support requests as follows:

1.   **Tier 1** - requests are those that are routine and are typically handled quickly.
2.   **Tier 2** - requests are more complex or systemic.
3.   **Tier 3** - requests that are the most complex, project-oriented, requiring configuration changes, higher levels of expertise, programming, etc.

When the CLIENT issues a support request, it should contain, at a minimum: 1) problem statement, 2) function, 3) requestor, and 4) priority level. The Account Manager will then route the request to the appropriate Contractor Subject Matter Expert (SME)/support representative. The SME will conduct an initial analysis, request any needed clarifications, and provide the CLIENT with a plan to resolve the issue. Our procedure for handling support requests is described in detail below:

- The CLIENT's SAP Triage Center, when faced with a problem, will contact the Contractor Account Manager (via phone or e-mail or by entering a ticket into the ticketing system). There may be an on-site resource if it is required and that resource could be the Single Point of Contact (SPC).
- If there no on-site consulting resource, a mobile number and email will be provided which will allow the CLIENT contact to reach Contractor's contact team. Acknowledgement of the issue is sent to the CLIENT with an estimated effort. The CLIENT will then approve (or pre-approve emergency requests).
- The Contractor SPC will, depending upon the request, route the ticket to the appropriate support team member able to respond to the requirement.
- Contractor will provide the CLIENT with regular updates and an estimated time for resolution of the issue.

- Contractor will report back on successful resolution of the ticket and will receive confirmation from the CLIENT.
- The CLIENT can view status updates using the ticketing system. Once the ticket is resolved, users would be appropriately updated on the status. The ticketing system will be updated.
- Contractor is responsible for testing all development objects before proposing the transport of the objects to production. The CLIENT must participate in the final testing and authorize all transports from development environment to production environment.
- Users will test the proposed solutions and accept the solution if found satisfactory, and communicate acceptance or non-acceptance. If accepted, the ticket would be closed.
- Documentation and knowledge transfer of the ticket resolution would be communicated back to the CLIENT.
- Weekly review meetings will be held to discuss the status of tickets and open issues.

Our response plan also provides the estimated number of hours to resolve the issue and as well as an estimated timeframe for issue resolution. If there are multiple approaches to resolving an issue Contractor will provide the CLIENT with a description of each approach, its pros/cons, and an estimated level of effort for each option. Once the CLIENT has selected an approach and provides approval, issue resolution commences until resolved. If desired, and to expedite this process, specific support requests/types can be pre-approved. These can be identified and discussed during our initial engagement with the CLIENT.

Support Process Flow

Contractor's proposed support model for the CLIENT is described in detail below:

CLIENT support requests will be sent to a dedicated email address such as CLIENT-SPECIFIC EMAIL@CONTRACTOR.com and/or direct phone call to the CLIENT's Account Manager. When Contractor receives the request, it will be routed by the Account Manager and to functional and technical experts. The Account Manager will be the primary POC for the CLIENT and Contractor's Proposal Manager will be the secondary contact person.   They will be responsible for communicating with the CLIENT in response to support requests.   Functional and technical experts would assigned to review the request and, depending on their understanding of the requirements in the workorder, the functional and technical experts would develop a Level of Effort Estimate (LOE), timeline, and resource requirements. Once the initial analysis is complete, Contractor's Recruiting Manager would work with our support team to identify the right candidates and determine the most cost-effective rates for which the work could be done, which may be lower than the maximum rate identified in the cost proposal for the staff categories.

Procedure for assignment of proposed personnel:

In addition to the Contractor personnel assigned to the CLIENT, Contractor has proprietary database containing the profiles of thousands of SAP consultants that we can leverage for supporting the CLIENT, many of whom have Public Sector and K-12 experience. Our Recruiting Manager is responsible for identifying the appropriate personnel for assignment to the work order. He will review the request, discuss the requirement with the Contractor functional and technical experts and determine the appropriate personnel for the assignment.

Our Recruiting Manager is also responsible for checking references and ensuring candidates are interviewed by Contractor functional and technical experts to ensure that the resources meet our quality standards. Once we identified appropriate candidates, these candidates are reviewed by the Contractor functional and technical experts. Once approval has been obtained the personnel are assigned to the support order.

Our 3-Tiered Approach to Production Support

Our Production Support Structure is integrative and includes roles and responsibilities that are filled by both the Functional (Business) and IT teams. These teams are arranged in a three level support tier supported by a Governance team dedicated to addressing escalated issues and concerns. The Figure below shows this structure.
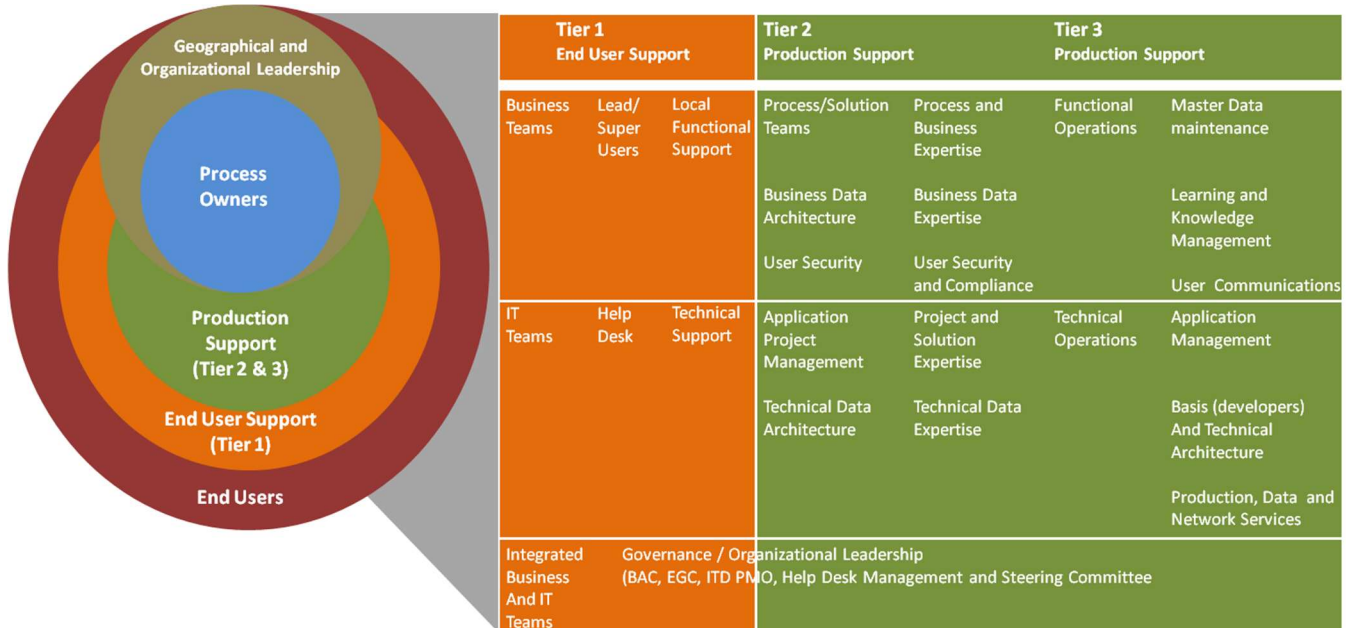
Contractor's Three Tiered Production Support Model

For our clients, the following is the typical tier arrangement of the Support teams:

Tier 1 Support

1. Business Teams can either be a group or individuals (such as Trained Super users / Lead Users) who can provide peer guidance on SAP-enabled processes. These teams are the ones who can create interactions in the issues management system (e.g. HP Service Center).

2. The IT Team will be represented by the Client's **Help Desk Team**. They will be fitted and supplemented with additional knowledge to support the calls from users of the SAP systems. The **Help Desk** will primarily answer questions surrounding log-in, password resets and other issues surrounding access and will direct calls to other departments if necessary. The **Help Desk** (along with their website support portal and tools) will provide the primary Point of Contact (POC) for end users to raise questions, issues, or problems. This may be communicated information posted to the web, recorded messages, or bulletins provided via mail/email.

Tier 2 Support

1. Mostly, these are Subject Matter Experts from the Client's internal business teams who will help answer escalated queries from Tier 1 and define, prioritize, and test enhancements to the solution. Please note that there are issues where the escalation path doesn't go to Tier 2.

Tier 3 Support

2.   This is composed of the Client's Support Team (including external consultants such as Contractor) consisting of developers, security experts, basis support, and functional analysts who will maintain the infrastructure, solution, system performance and network. Tier 3 provides the lowest level of application problem resolution. This support level provides the means to research and correct problems raised from Tier 1 and 2 support.

3.   Tier 3 is where we set the flexibility of Contractor's Support. **How much involvement would Client need in addressing this point of production support?** Tier 3 has the ability to make configuration and programming changes, enter support notes, or make enhancements to the system.

The following describes these tasks in detail:

1.   **Enhancements** – minor enhancements to the production solution may need to be implemented. This will be driven from the client's business operations organization, a decision from the Governance is required to identify and prioritize enhancements. Enhancements may have resulted from the prioritization of requirements during the SAP implementation project, where some requirements were not implemented due to schedule or resource constraints. These enhancements may require changes to configurations of architecture components. Large, complex enhancements may result in major releases and require additional resources.

2.   **Keep current support** – new releases of product software and/or patches must be applied, tested and put into production. This may be necessary either to obtain critical fixes or continue to obtain vendor support as they drop support for older versions of their products.

3.   **Problem Research /Investigation** – problems escalated from the help desk may require detailed analysis and investigation to find the root cause. Depending on the priority or impact, a service level agreement (SLA) would bind the support to resolve, (fix or work around), within a specific time period.

4.   **Application Problem Resolution** – upon investigation, the problem may result in a change to a configuration or code. An implementation team member would make the appropriate fix following change management and quality management procedures to release the fix to production.

5.   **Ad Hoc Reporting** – in order to further investigate or resolve a problem, a support application developer may need to perform Ad Hoc reporting. This may entail performing queries on production databases, tracing logs, monitoring applications, etc.

6.   **Data Fixes** – if a problem results in incorrect data persisted in a database, data fixes may need to be implemented. This may entail a change in a field of a row in a table. In any case, a support application developer would make the appropriate fix following change management and quality management procedures to release the fix to production.

7.   **Subject Matter Expertise** – support developers may need to provide their subject matter expertise on the applications and architecture components to help desk personnel. They may need to advise or clarify issues raised from the end-user.

Troubleshooting & Research Techniques

All of the consultants we are proposing for the Client are experts in their respective fields, and can quickly grasp the fundamental requirements of the task(s) at hand. A consultant's expertise dramatically reduces the time it takes to identify and trouble-shoot issues. The experience they bring to the table enables them to quickly identify the problem, the scope of the task to resolve the issue and provide an accurate estimate as to the level of effort required to complete the task. This estimate will then be communicated to the Client's project team.

Our troubleshooting and researching techniques include looking at common problems based on our past experience, reading relevant documentation, using our internal mail system to obtain feedback from expert senior staff who may have seen the problem before, reviewing and researching OSS notes, testing possible causes and solutions in the Client's and Contractor's Sandbox systems and debugging the programs to find the causes of the error. Contractor has good relationships with SAP America development staff and have often directly called the developers in Germany and product managers to address issues with an SAP bug fix. Because of our reputation with the developers we have had excellent results in getting SAP to fix issues identified in the software.

Contractor has a very thorough testing protocol. Contractor staff always performs unit testing to ensure the problem is fixed, exception testing to make sure that no other issues have been caused in other areas (for example, making a change that was expected to impact a small population does not incorrectly impact a larger population), regression testing and integration testing. For example, if we were to fix an issue, we would check the accounting document, the controlling document, the grant document, the fund accounting document, check if the splitting is being done properly, make sure the right account codes are being hit, make sure the budget is checked appropriately, and other integration impacts. We perform these checks to ensure that all impacted modules are free of error. Once the Contractor staff member is satisfied that the problem has been resolved, we ask the Client personnel to test the system using their own data and make sure the Client staff also performs the same level of thorough testing in the QA system to ensure that the issue has been properly resolved and can be signed off. Once the Client has ensured that the error has been fixed and is working as expected, we follow a sign-off process to get the transport into production. Documentation on how the issue was resolved and a walk-through of the configuration changes is performed with the Client personnel.

Support Hours

Contractor offers support on client's business hours.

Requests for Service Process (Ticket Handling)

The following describes our process for handling tickets (support requests):

- The client's SAP Production Support Team, when faced with a problem, will contact the Contractor Account Manager via phone or e-mail or by entering a ticket into the ticketing system. There may be an on-site resource if a resource is required and that resource could be the Account Manager.

- If there is no on-site consulting resource, a mobile number and email will be provided which will allow the client contact to reach Contractor's contact team. Acknowledgement of the issue is

sent to the client with an estimated effort. The client will then approve (or pre-approve emergency requests).

- The Contractor Account Manager will, depending upon the request, route the ticket to the appropriate support team member able to respond to the requirement.

- Contractor will provide the client with regular updates and an estimated time for resolution of the issue.
- Contractor will report back on successful resolution of the ticket and will receive confirmation from the client.
- The client can view status updates using the ticketing system. Once the ticket is resolved, users would be appropriately updated on the status. The ticketing system will be updated.

- Contractor is responsible for testing all development objects before proposing the transport of the objects to production. The client must participate in the final testing and authorize all transports from development environment to production environment.

- Users will test the proposed solutions and accept the solution if found satisfactory, and communicate acceptance or no-acceptance. If accepted, the ticket would be closed.

- Documentation and knowledge transfer of the ticket resolution would be communicated back to the client.

- Weekly review meetings will be held to discuss the status of tickets and open issues.

Service Requests and Escalation Procedures

The Contractor SAP Triage Center is managed by a dedicated Account / Program Manager (APM), either a SAP Functional Representative (SFR) or a SAP Technical Representative (STR). The following section describes our approach to prioritization and typical response times.

Response Times

The following table provides our typical Service Level Agreements (SLA) we have in place for our clients:

| Severity Level	Response Time	Definition
1 High	4 hours	The problem has disabled operations and makes working impossible. This is characterized by the following: Critical business functions cannot be performed. - A complete stoppage of the Application or interruptions in critically required Application functions.

		• The Incident directly impacts critical financial processing. • The Incident may lead to failure to meet regulatory or business continuity requirements. • The Incident impacts multiple locations, departments, or groups of individuals. • The Incident is one that has a critical impact on the operation of the affected Application or other process that cannot be circumvented (i.e. no reasonable Workaround exists). • The Incident, due to the immediacy of its effect on critical business functions, requires a Change be made or request performed on an immediate-response basis.
2 Medium	12 Hours	The problem has some impact on operations and an adverse effect on work. This is characterized by the following: • A group or individual's productivity is significantly diminished. Business can continue operations, but reduced productivity will cause increased. Extended Incident duration can lead to loss of primary job function. • The Incident does not materially affect MOA or does not cause a substantial impact, but it has the potential to do so if not resolved expeditiously. • The effect of the Incident may result in small increases of cost and/or small reductions/losses of user satisfaction. • There may or may not be an acceptable Workaround available or in place.

3 Low	24 Hours	The problem has no impact on operations and has only a minimal adverse effect on work. This is characterized by the following: • A group or individual is experiencing a problem that is causing an inconvenience, but is able to continue with normal business operations (e.g., slow response time). • The Incident does not have an adverse impact on the business operations of the Client because of either the nature of the fault or the small extent of the fault and an acceptable Workaround is in place. • The effect of the Incident usually does not directly result in measurable increases of cost and/or reductions/losses of user satisfaction. • Deferred maintenance is acceptable.

Note: Our response time is different from resolution time. Resolution is dependent on many variables that may or may not be within the control of the Contractor. Our SLA is based on response time.

Production Support Ticket System

As a value-added service, and for no additional fee, Contractor can offer its own ticketing system for managing the DFA's support requests. Our CLIENTs have found Freshdesk to be a very convenient and user-friendly support platform. A link and screenshot of our support portal are provided below:
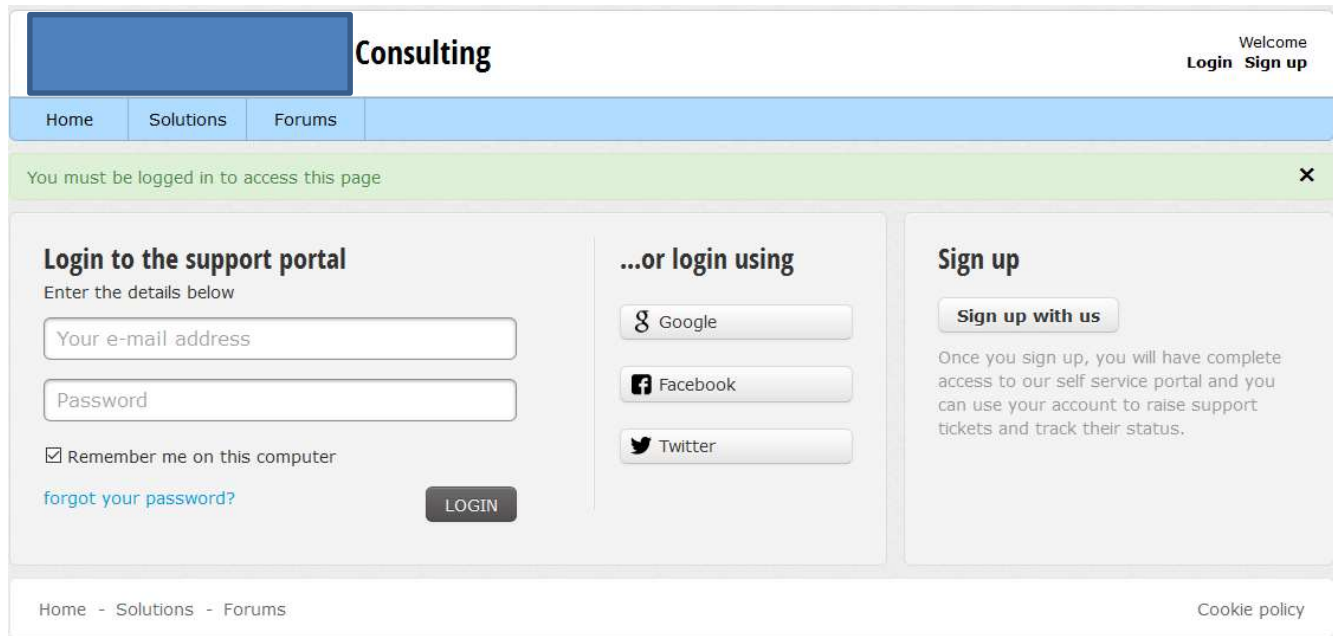
If our clients don't have any ticket system, Contractor may provide this tool for issue resolution tracking processes which will log, assign requests, and document the resolution including timeframe to resolve, steps taken to resolve, etc. (In accordance with RFP requirement 2.11.H)

E.7   DOCUMENTATION

> 1.   Describe the types of documentation provided by the Contractor and how it will meet   5
>   the requirements set forth in Section 2.12 of the RFP.

Per section 2.12 of the RFP, Contractor agrees that all software, data files, documentation, records, worksheets, or any other materials developed through a resulting contract becomes the exclusive property of the Arkansas Department of Finance and Administration. This includes, but not be limited to procedures for performing the implementation, procedures for tuning the systems, procedures for monitoring and maintaining the systems, all property rights, intellectual or otherwise, and technology developed by the Contractor. Contractor will not hold ownership or intellectual property claim on any code, data, or the like.

We also agree that all required documentation to OIS within two (2) weeks of Go-Live.

Contractor Documentation Approach

Providing comprehensive documentation is a core element of our various approaches (testing, knowledge transfer, training, etc.) to supporting our client systems. We have a vast library of templates / accelerators to facilitate this process and use industry standard tools to generate client documentation:

Templates and Accelerators

Contractor performs an analysis of project artifacts following every engagement to determine what can be leveraged for the engagement. This has allowed us to build a substantial library of documents, templates and project accelerators that we leverage for future engagements. These artifacts include, but not limited to, the following:

- Blueprint templates
- Kickoff templates
- Capabilities briefs
- System assessment templates
- Project management reporting templates
- Oversight reporting templates
- Business Process Master Lists (BPML)
- Functional & Technical Specification templates (RICEFW)

Leveraging existing project artifacts permits our implementation and support teams to devote more time and focus on identifying and addressing our clients' needs instead of developing documents to support these processes. *In this project, we will be leveraging several documents from our previous REFX/CLM projects.*

Documentation Standard

Project documentation is typically provided in MS Word, MS PowerPoint or PDF format. We typically use whatever tools the client has to share documentation among team members (e.g. - SharePoint, HP Mercury, SAP Solution Manager, or other tools.).

We believe is very important show how our solutions are identified and tested. Thus, documentation is provided for every project undertaken by Contractor. Issue resolution or configuration fixes are documented so our clients will understand how the solution was identified, resolved and tested. Configuration documentation is provided with screen prints, menu paths and transactions.

Project documentation will be provided in MS Word, MS PowerPoint or PDF format. We typically use whatever vehicle the client has to share documentation among team members or via email for distribution to individuals.   This can be SharePoint, HP Mercury, SAP Solution Manager, or other tools.

Documentation is provided every time a production support issue is resolved for every project undertaken by Contractor. The issue resolution or configuration fix is documented so the CLIENT will understand how the solution was identified, resolved and tested. Configuration documentation is provided with screen prints, menu paths and transactions. It is important to explain not only how the item was fixed, but how the solution was identified and tested.

E.8   CHANGE MANAGEMENT
　　　　　1.   Describe your organizations approach to change management as it relates to the　　　　5
　　　　　　　requirements of the RFP.

Please see Appendix E-

　　　　Sample Change Management Model

Per Section 2.13.A. The Contractor shall submit change requests that may impact the CLM implementation for AASIS using a formal governance model that includes a submittal process, review, approval, and prioritization of all work proposed to be done to meet the change request during the project. The Contractor shall submit a final Change Management Model for DFA's review and approval within thirty (30) days of Contract Award.

To address this, we believe that we have to take into consideration the existing Change Management Model of DFA and see if we can adopt it for our project.

Change Control Management Approach

Before the start of a project, we would ensure that the following processes are in place for change control and issue management:

- Integrated Change Control Procedures. These procedures were developed by Contractor to provide a method of controlling and monitoring project changes. Change is defined as any activity that alters the scope, schedule, deliverables, value or cost of the project. Our change control procedure includes a description of the proposed change, options considered, impact

assessment, change benefits and potential impact if the change is not implemented. If any changes are deemed necessary, Contractor documents the change in the project Change Request Log described below:

- o Change Request Log. This log provides a consistent, comprehensive approach to managing the lifecycle of a potential change and is a critical component of an integrated change control system. It outlines the nature of the change impact on scope, schedule and dependent tasks; resources required to complete the change; estimated work effort; timeline to complete; and estimated change to project cost, if any. If the change has been determined to be acceptable by both Contractor and the client team managers, the change request will be sent for approval following our escalation procedure.

- • Issue Management Procedure. A critical component of any effective project management system, Contractor has instituted a consistent, comprehensive approach to managing and resolving project issues. An issue is defined as a situation, action, problem or question arising during the project that the project team cannot resolve efficiently or effectively. Issues are logged, assigned to an individual responsible for resolving the issue and given a date for the issue to be resolved. The Issue Log, which is described in more detail below, is reviewed on a regular basis to ensure the timely closure of issues.

- o Issue Log - The Issue Log System (or the SAP Solution Manager system, if available) supports the issue management procedure by enabling the multiple levels of analysis and decision making necessary to resolve an issue. The issue report in the Issue Log or SAP Solution Manager system provides a formal record of all issues raised for the project. Effective issue management involves the appropriate level of management making decisions on issues and tracking progress towards resolution in accordance with the project issue management procedure. The issue log is formally finalized and closed with other project controlling documentation during project completion activities.

Solution Manager (if available)

Contractor believes in establishing a process, model and thorough controls with governance by leveraging SAP Solution Manager as a tool. Solution Manager offers a proper change control mechanism to ensure that each change is analyzed for its impact, tested thoroughly, prepared for deployment properly and deployed in a controlled & organized manner. SAP Solution Manager ensures that all changes made to the system are planned, tracked, and consistent and thus contribute to a stable environment. Contractor can set up Solution Manager for DFA if requested.

E.9 PROJECT MANAGEMENT
1. Describe your organizations approach in managing this project and how it meets or exceeds the requirements set forth in Section 2.14 of the RFP.   5

Our Project Management approach, as outlined in what we call Contract Project Management Methodology, meets and to a certain degree, exceeds, the requirement of Section 2.14 of the RFP. Our Project Management approach is based on SAP Activate and PMBOK.

Contractor Project Management Methodology (CPMM)

Contractor recognizes that quality project management is a key factor to the success of any endeavor. We have successfully managed dozens of Public Sector projects and intend to provide DFA with the same level of performance excellence.   The Contractor Project Management Methodology (PMM) was the

result of these project management experiences combined with the best practices from SAP Activate and PMP Body of Knowledge. It was designed to ensure quality project execution with an emphasis on reducing risk, ensuring that scheduled milestones are achieved within the available budget. Our approach is illustrated below:

Contractor Project Management Methodology (CPPM) – Project Phases and Workstreams

As see above, the CPMM is consistently applied across all phases of a project's lifecycle (Discovery, Prepare, Explore, Realize, Deploy, and Run) and across the six workstreams described below:

Managing Project Staff and Stakeholders.

Contractor understands that the key to a project's success is its people: Project Team members, Business Process Owners and Stakeholders. Our philosophy goes far beyond developing a short-term vendor-client relationship. We believe in forming an enduring partnership and strive to become intimately familiar with our clients and their goals, environment and pain points. Each client is unique and our process repeatedly produces outstanding results, which has allowed us to develop the following:

- Human Resource Management Plan. This plan outlines the processes required to staff, organize and manage the project team. At the beginning of a project, Contractor identifies qualified personnel and assigns roles. During the project, team member evaluations and appraisals are conducted. Contractor ensures that everyone on the team, especially those who are new to the project, understands the project objectives and available performance development opportunities. Performance information is recorded for reference and is reviewed when a team member leaves the project.

- Project Communications Management Plan. This represents our internal communications plan which outlines the processes required to ensure timely generation, distribution, storage and retrieval of project information. This provides an effective mechanism for managing internal information communications.

- Stakeholder Communication Management Plan. This is our external communications plan which outlines the type and frequency of communications between the Contractor team members and the Steering Committee, Business Process Owners and the client Project Team. Contractor believes in a straightforward and transparent approach to client communications and holds regular meetings to provide status reports to communicate the following:

    - Progress of work performed
    - Delayed tasks
    - Problems encountered and corrective action taken
    - Project work plan updates incorporating mutually agreed upon revisions
    - Upcoming tasks and staff responsibilities
    - Potential risks with planned mitigation

Managing Organizational Change and Knowledge Transfer

Managing change is an important element of any technology implementation. With the introduction of new technologies, processes and procedures, end-users can easily feel overwhelmed and become reluctant to adopt the new SAP system or functionality. Contractor recognizes this possibility and has developed a comprehensive Organizational Change Management (OCM) and Knowledge Transfer Program that significantly enhances the user experience and greatly facilitates system acceptance. At a high level, our OCM process consists of the following:

- Clearly defined Change Management Goals
- Consistent Knowledge Transfer throughout the Project Lifecycle
- Robust Training Plan

Quality Management

Contractor takes quality management very seriously and has developed a rigorous Quality Management Plan that outlines the specific organization, processes and services needed to ensure the highest quality results for a project. Contractor assigns its most knowledgeable and experienced personnel to the following roles:

- Project Executive. The Project Executive is the project advocate whose role is to support the project manager, participate in Steering committee meetings and accept responsibility for resolving problems escalated by the client project manager. This role is often filled by Contractor President and founder, Hanif Sarangi.

- Quality Assurance Manager. The Quality Assurance Manager regularly holds internal project quality reviews to assess project progress, obtains feedback from client team members and leadership, identifies issues and determines risk mitigation, monitors change management progress and manages deliverable quality. The Quality Assurance Manager works closely with the Contractor project manager and the Project Executive and will make any adjustments necessary to ensure that quality standards are met.

Risk Management

Risk mitigation is a major part of our Project Management methodology. To ensure that all risks are identified and mitigated, we have instituted a risk identification process that is logged and analyzed by the Project Management Office. Our Risk Management Plan defines how often risk reviews are

conducted and how risks are identified, analyzed and mitigated. Each risk identified by the Project Team has a corresponding mitigation plan and is carefully monitored. Higher risk items that may potentially impact the project are brought to the attention of the Steering Committee for evaluation and/or assistance with resolution.   Risk management is documented using the following:

- Risk Register Log. This document tracks all risks affecting a project and the strategies chosen by the project team to mitigate them. This control procedure provides a comprehensive view of project risk, impact and mitigation strategies identified by the project team. Without this important document, a project will most likely incur cost overruns, project delays and client dissatisfaction due to ineffective responses to risks.

Change Control and Issue Management
Before the start of a project, Contractor ensures that the following processes are in place for change control and issue management:

- Integrated Change Control Procedures. These procedures were developed by Contractor to provide a method of controlling and monitoring project changes. Change is defined as any activity that alters the scope, schedule, deliverables, value or cost of the project. Our change control procedure includes a description of the proposed change, options considered, impact assessment, change benefits and potential impact if the change is not implemented. If any changes are deemed necessary, Contractor documents the change in the project Change Request Log described below:

  - Change Request Log. This log provides a consistent, comprehensive approach to managing the lifecycle of a potential change and is a critical component of an integrated change control system. It outlines the nature of the change impact on scope, schedule and dependent tasks; resources required to complete the change; estimated work effort; timeline to complete; and estimated change to project cost, if any. If the change has been determined to be acceptable by both Contractor and the client team managers, the change request will be sent for approval following our escalation procedure.

- Issue Management Procedure. A critical component of any effective project management system, Contractor has instituted a consistent, comprehensive approach to managing and resolving project issues. An issue is defined as a situation, action, problem or question arising during the project that the project team cannot resolve efficiently or effectively. Issues are logged, assigned to an individual responsible for resolving the issue and given a date for the issue to be resolved. The Issue Log, which is described in more detail below, is reviewed on a regular basis to ensure the timely closure of issues.

  - Issue Log - The Issue Log System (or the SAP Solution Manager system, if available) supports the issue management procedure by enabling the multiple levels of analysis and decision making necessary to resolve an issue. The issue report in the Issue Log or SAP Solution Manager system provides a formal record of all issues raised for the project. Effective issue management involves the appropriate level of management making decisions on issues and tracking progress towards resolution in accordance with the project issue management procedure. The issue log is formally finalized and closed with other project controlling documentation during project completion activities.

Scope and Configuration Management

One of the primary threats to a project is poor scope control. Contractor is keenly aware of this reality and has implemented a comprehensive Scope and Configuration Management Plan to maintain tight control over potential scope creep. The elements of this plan are as follows:

- Business Blueprint Document. Developed during the Blueprint Phase, this critical document defines the project and is used as the definitive reference point for controlling project scope. Any scope or change requests will be measured by what has been identified in the Business Blueprint Document.
- Change Request Log. As a part of our change control procedures, any changes affecting project scope must be submitted for review and approval by both Contractor project executives and the Project Steering Committee.
- Configuration Management Procedure. Although Best Practices state otherwise, there are occasions when standard SAP functionality does not adequately address a critical client requirement and some custom development or enhancement to the standard SAP system may be necessary. In order to address gaps in functionality, SAP enables enhancements to its software through Business Add-Ins (BADIs). BADIs can be inserted into the SAP system to accommodate user requirements too specific to be included with standard-delivered software.

Contractor does not recommend the development of custom enhancements to the SAP system without first performing a comprehensive analysis of the requirement. If no alternatives exist to address the functionality gap, Contractor will then initiate a formal procedure to present the enhancement to the Steering Committee for approval and to promote an informed and consensus-based decision.

E.10 PROJECT STATUS REPORT

1. Provide examples of Project Status Reports. The examples should communicate current activities, issues, risks, resolutions and overall timeline of the project at a minimum. The examples should demonstrate the Prospective Contractor has a thorough understanding of all activities required to manage the project. Reports **must** address and meet or exceed all requirements set forth in Section 2.15 of the RFP.

5

Please see Appendix F:

Sample Project Status Report

We will monitor actual progress of the project against the project plan via our weekly status report. Every week the Project Manager will be responsible for compiling and submitting a weekly project status report to the DFA's Project Manager, which includes the following:

- **Weekly Project Status Report**, which will include assigned work efforts and status completed during the reporting period, work not completed during the reporting period, work planned for the upcoming reporting period, work that is in progress, work that is on-hold, and any issues identified during the reporting period.
- **Updated Project Schedule** information to be provided in Microsoft Project format (mpp).
- **Emergency work efforts and issues identified**.
- **Hours worked and work performed** by individual Contractor personnel during the reporting period.
- The Project Manager will also be coordinating weekly meetings for management calls The activities involved for these calls include:
  o Setting an agenda for the meeting and coordinating the meeting;

- o Facilitating the meeting;
- o Documenting the discussions/minutes of the meeting and assigning follow up tasks (if any) to ensure dependencies are addressed in a timely manner.
- Lastly, our project manager will coordinate all support related activities to ensure all queries raised internally or externally are addressed in a timely manner and a quarterly report for the same will be submitted to State project management.

E.11 *CONTRACTOR PROJECT TEAM*

1. *Provide a proposed Staffing Plan. Include key staff members required by Section 2.18 of the RFP and any additional key staff being proposed by the Contractor. Provide **resumes for all key staff members**. Proposed plan **must** at minimum meet all requirements set forth in Section 2.18 of the RFP.*   5

Please see Appendix G :

Staffing Resumes

E.12 PAYMENT MILESTONES

1. The State described the preferred payment milestone schedule in Section 2.21 of the RFP. Please describe your organization's suggested milestone schedule and why you feel it is a better approach.   5

Per Section, 2.21, the following Milestones were provided:

Milestone	% of Contract Payment
Sandbox Installation/Completion	10
Development/QA Completion	15
Completion of User Acceptance Testing and Go- Live	25
Completion of Post Go Live Support	50

We would like to propose the following:

Milestone	% of Contract Payment
Project Preparation Completion	10
Design Document Completion	15
Integration Testing Completion	15
User Acceptance Testing Completion	10
Go- Live	40
Completion of Post Go Live Support	10

Our plan is based on the completion of the key deliverables which correlates to the progress of the project. We are also assigning the percentage based on the efforts we would normally associate with the completion of such milestones.

Per Section 2.21, it states that the State shall not pay more than 50% prior to Go-Live. Still adhering to this stipulation, we would like to propose payment of 40% at Go-live. The remaining 10% will be paid after the completion of Post Go Live support (8 weeks).

EXCEPTIONS FORM

Prospective Contractor **shall** document all exceptions related to requirements in the RFP Solicitation and terms in the "Standard Services Contract" and "Solicitation Terms and Conditions" located on the OSP website. See Section 1.8 and 1.9 of the RFP Solicitation.

ITEM #	REFERENCE (SECTION, PAGE, PARAGRAPH)	DESCRIPTION	PROPOSED LANGUAGE
1.	2.9 D, Page 15	In # 2 of this section, it says: Regression Testing — Performed by the Contractor, with the support of DFA testers, to ensure functionality currently in production continues to function.	We propose: Regression Testing — Performed by the DFA Testers, with the support of Contractors, to ensure functionality currently in production continues to function. Rationale: DFA Testers would know more about the current system functionalities and would be in better position to do regression testing on these functions.
2	2.9.E Page 15	In this section it states: "This plan includes but is not limited to the development of a Corrective Action Plan (CAP) for each defect or deficiency. "	We propose: "This plan includes but is not limited to the development of a Corrective Action Plan (CAP) for SELECT defect or deficiency." Rationale: Some defects can be resolved quickly. Creating a CAP for each defect will slow us down and will be counter-productive. We would identify

ITEM #	REFERENCE (SECTION, PAGE, PARAGRAPH)	DESCRIPTION	PROPOSED LANGUAGE
			issues or defects that will require a CAP.
3	2.10. B Page 15	In this section it states: "End user training on software functionality is outside of the scope of this project."	We propose: Train-the-trainer is in scope.
4	2.11.A, Page 16	In this section it states: The Contractor **shall** submit a final Post Go-Live Support Plan for DFA's approval within thirty (30) days of Contract Award.	We propose the following: The Contractor **shall** submit a DRAFT Post Go-Live Support Plan for DFA's approval within thirty (30) days of Contract Award. This DRAFT will be finalized during the Deploy Stage of the project. Rationale: Our team doesn't know the specifics of the State's operating parameters at this point. Per SAP Activate methodology, this deliverable is provided in the towards the end of project – before going live.
5	2.11.D 2.11.E 2.11.F Page 16	Resolution Time for High, Medium and Low Priority Issues	We proposed to change the word "resolution" to "acknowledgement". Rationale: Resolution time cannot be controlled and will be dependent on many factors. A High Priority issue that would require SAP OSS support, for example, may take more than 4 hours to resolve. Other issues may involve development objects – this

ITEM #	REFERENCE (SECTION, PAGE, PARAGRAPH)	DESCRIPTION	PROPOSED LANGUAGE
			will include creating specs, development hours, testing, etc.--which, based on experience, may go beyond 24 hours even if they are all tagged as Low Priority Issues.
6	2.21 Page 21	Payment Milestones	We would like to propose changes to the disposition and breakdown of the 50% Contract Payment – Completion of Post Go Live Support. Still in adherence to the stipulation that DFA shall not pay 50% prior to go live, we would like to change the payment to: At Go Live - 40% Completion of Support – 10% Rationale: It is fair to be paid commensurate to the effort you already provided. We also need to pay our consultants based on their efforts.
7	2.22 H, Page 21	Performance Standard	We proposed to remove this provision. Rationale: There are many variables that can affect the delivery of the project. As per RFP, the State is also undergoing a parallel project that will limit the DFAs availability. This alone could cause project issues that at this point is not anticipated in the project plan and performance standard.

APPENDIX A – DESIGN DOCUMENTS

CLIENT LOGO

CLIENT – SAP Flexible Real Estate Project
Business Blueprint Document

Version 1.5

1. Version Control

#	Version Number	Revision Date	Updated By	Reason for revision
1	1.0	5.15.18		Created initial draft.
2	1.1	05.20.18		Updated the structure of the document. Added Org Structure and Master Data processes.
3	1.2			

2. Overview

This document is the Business Blueprint for the management of real estate at the State of Arkansas CLIENT SAP REFX Project.

The real estate business processes of the state span the entire real estate lifecycle - from the acquisition of land (parcels) and buildings, the leasing of land (parcels) and buildings, the design and construction of new buildings, the maintenance of owned and leased buildings, the insuring of buildings, to the disposal of surplus land (parcels) and buildings.

It is important to note that the support of end-to-end real estate lifecycle processes in SAP does not occur entirely within the SAP Real Estate Management (RE-FX) module. It requires the use of various other application modules, such as SAP Financial Management (FI), SAP Plant Maintenance (PM), SAP Project Systems (PS), SAP Materials Management (MM), etc.

This document provides an overview of the proposed design for the State's "to-be" real estate business processes and the SAP Real Estate Management (RE-FX) functionality required to support them. The focus of this document is on the master data management and partner management processes delivered standard with SAP Flexible Real Estate Management as part of SAP ECC 6.0.
The goal of implementing RE-FX is to provide the state with a single source of real-time that is integrated through-out the entire enterprise and which provides the state with real-time visibility and reliable reporting of their property portfolio.

Currently, the existing legacy systems to be replaced by SAP is XXXX. Along with replacing XXXX SAP REFX will have full Financial integration build for CLIENT Lease Accounting.

The table below provides a summary of the SAP modules required to replace the legacy systems as identified above.

No.	Legacy System	SAP Component (Module)	Comments
1.	XXXX	SAP Real Estate Management (RE-FX)	Create land (parcel) records in RE-FX. Create building records in RE-FX Create Arch. View and CAD Drawings in SAP REFX
2.	XXXX	SAP Real Estate Management (RE-FX)	Create real estate contracts in RE-FX with Financial Integration.

3. Stakeholders

Stakeholder Name	Group	Role	Interest in the Project
	Administrative Services	Steering Committee	
	CLIENT Director	Steering Committee	
	CLIENT Manager (S&D)	MM Lead	
	CLIENT	Project Manager	
	CLIENT S&D	S&D Lead	
	CLIENT S&D	MM Team	
	CLIENT	Technical Team	
	CLIENT PM	MM Team	
	CLIENT FI	FI Lead	
	CLIENT FI	FI FM/PS SME	
	CLIENT	Security Lead	
	CLIENT	Project Manager / CAD Consultant	
	CLIENT	Project Coordinator	
	DTO	Infrastructure - Director	
	DTO	Infrastructure -DBA	
	DTO	Onbase Admin	
	RPMS	RPMS Director / Steering Committee	
	RPMS	Deputy	
	Dept. of Admin	Finance Operations	
	Dept. of Admin	Finance Operations	
	Dept. of Admin	Finance Operations	

* Key Stakeholders for sign offs.

4. Assumptions

- Phase I

  - Master Data (RE Objects) BE, BU, PR, PS and RS. There will be an excel sheet provided by the RPS team with list of all the detailed master data and the fields required in SAP.
  - All historical data on Leases will be in XXXX and new leases going forward will be in SAP Lease Accounting.
  - CLIENT REFX will replace XXXX real estate functionality to include a database of all the State's real estate objects, to streamline billing capability, to provide systematic management of all contracts related to real estate, and to provide any required reporting.
  - The State has chosen not to include in the Real Estate database certain fields of information that is often included in private enterprise implementations. i.e., information related to Insurance, building conditions, area attractions and conveniences.
  - Functionality that is not included in Phase I can be implemented at a later date, if needed.

5. To – Be Business Process

SAP REFX Master Data.

SAP Real Estate Management provides two different views of real estate portfolios - the Architectural View and the Usage View.

The Architectural View is an optional view that is company code independent. It provides an architectural structure that represents the physical structure of a building. It is a user-defined hierarchical structure that is named according to an organization's specific nomenclature for the real estate objects they wish to represent, such as locality (building complex), building, floor, rooms in a building, rooms on a floor, linear structures, land parcels etc. These real estate objects are referred to as Architectural Objects (AO).

The Usage View (UO) is company code dependent. It is oriented top down with the Business Entity (BE) as the top node. Buildings (BU) and Land (PR) are subordinate objects that are further sub-divided into Rental Objects (RO), and which consist of Pooled Spaces (PS), Rental Spaces (RS), and Rental Units (RU). All real estate objects that make up this view are controlling objects. This means that both costs and revenues can be posted to these real estate objects. The Usage View is mandatory and cannot be changed or realigned.

These two views will be assigned to each other. There will be a 1:1 assignment between the Locality (AO view) and the Business Entity (UO view), as well as between

the respective land and building real estate objects. The usage objects (BE, BU, and PR) will be created from the existing / previously created architectural objects (Locality, Land, and Building). The UO's will adopt the measurements of the assigned architectural objects (AO's). This will be done by the system copying the measurements from the architectural objects to the usage objects.
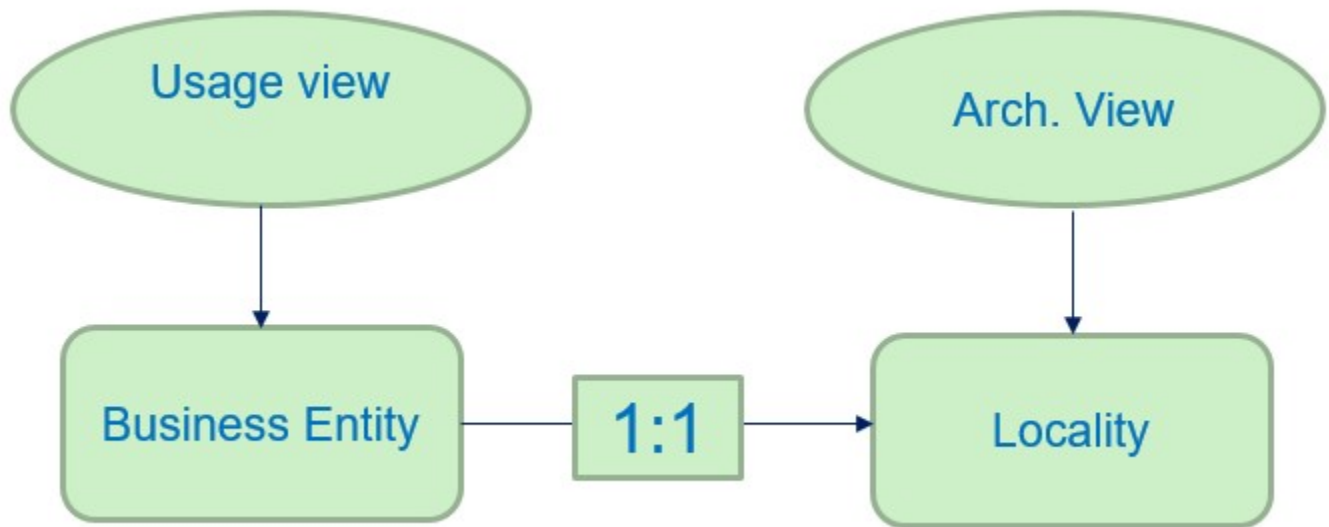
5.1.   Organizational Structure SAP REFX (Usage View)

Business Entity	
	The highest level within the real estate hierarchy. Represents a coherent and logical grouping of buildings, properties and rental objects. Usually a geographic location (can be a campus containing multiple buildings/land. Also, can be government buildings, parks, empty land, storage location in different areas under same county/jurisdiction code).

	Example: Capital Complex or the Brown Building can have one BE.
Building	Represents a physical building structure. Indications of a physical structure include standalone, immovable, independent. A 1: many relationships exists between BE and BU. For CLIENT, this represents a facility/plant. For CLIENT, a business rule exists to create a 1:1 relationship between a Business Entity and Building. However, for future scalability of the real estate solution, this relationship can be 1:n for other CLIENT business units in the future.
Land	Land and Undeveloped Land, as the term is used in Flexible Real Estate Management, refers only to the land itself; it does not include the buildings on it. Land is a part of a business entity. The system automatically creates land as an real estate controlling object.
Pooled Space	**Pooled Space** Space, with a flexible size, that you extract from a pooled space for the purpose of renting it. You created a pooled space that has the usage type you need (office space, Retail for example). PS (flexible objects that can be leased out either as a whole or divided into rental spaces). They cannot be leased out in their own right. **Pooled space (PS)/Rental space (RS)** – Is a space from which smaller spaces (= rental spaces) are extracted in order to be rented. A PS cannot be leased out independently. A PS that contains space in more than one building or property cannot be created. For example, if you have a contract and

	you want to assign rental spaces from different buildings, then you have to create a separate PS for each building. The RS you extract from the pooled space all normally have the same usage type as the pooled space. However, it is possible to assign additional usage types to a usage type in Customizing. These usage types are then available for selection when you extract rental spaces from a PS.
Rental Object	**Rental Space** Space, with a flexible size that you extract from a PS for the purpose of renting out. Measurements from the Building will be derived into the Pooled Space for Rental Space allocation. **Rental Unit** Represents to any physical or notional division of a building or property generally for rental purposes. An object that is leased out as a single entity. Rental Objects can be: Rental Units (inflexible objects that can only be leased out as a unit such as apartments and retail stores) **Rental Unit** – A predefined rental space. Can only be leased as a whole. **Business Rule:** multiple rental units allowed per building.

Architectural View

The Architectural View supplements the master data of the Usage View and is recommended in the following cases:

- There is a need to enter detailed information about the architectural structure, such as rooms or floors in a building (i.e. information that is not needed in the usage view).
- The usage of the objects changes frequently. In this case, the architectural view remains constant and new usage objects are created as needed.
- There is a need to reflect special architectural considerations

The State of Arkansas will be utilizing both the Architectural and Usage Views.

CLIENT will provide a separate blueprint document for Architectural View

5.1.1 To-Be SAP REFX Usage View and Arch. Organizational Structures Process Diagrams:

Figure 1. To-Be Organization Structure for Usage view and Arch.
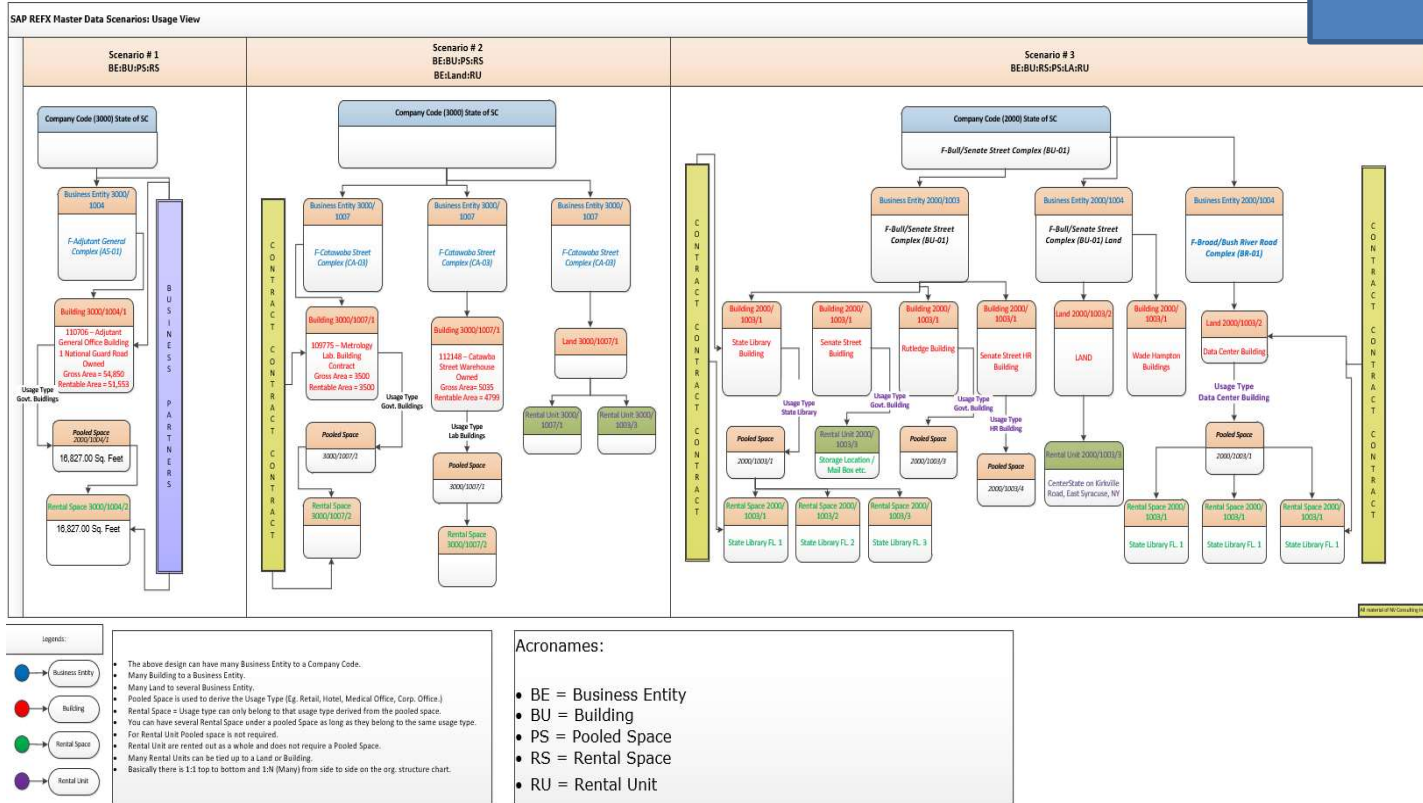
Fig 2: To-Be Organizational Structure for SAP REFX Arch. View

5.1.2   Key Decisions

- Customized number convention will have to follow on all levels of Arch. and Usage View based on the Business Area. (This item has to be captured as a WRICEF object).
- Custom fields required on each level of RE Objects.
- AO CAD data stored and migrated into SAP.
- Contract commencement date – will be configured in Lease Accounting under resubmission tab. Also, an excel sheet will be provided by the RPS group with other detail dates.
- Naming convention for all RE Objects will result in customization of Business Area followed by numeric and alpha numeric once it runs out of 999. E.g. DS00.001 or DS001.A01.
- Building - Usage Types - Usage types will be based upon how the space in a building is used. i.e. Office space, retail space, common areas, etc.
- Business Entity (BE) - Business Entity represents a geographical location. Each BE will have a unique name and there will be a user generated number assigned to each BE. Every building will have only one related Business Entity. Business Entities could have more than one (1 - ∞) Buildings.
- We described the Land as pure Bare land --> We also concluded that we will configure the system where Rental Units are attached on Land for present or future State entities/agencies to go-live with, in order to do a global/statewide roll out.
- Currently the RPS group categorizes their building usages based on the 4 categories of rent: class A: 1129 (Office space 1), class B:910 (Office Space 2) and C:340 (Warehouse) and Other. These 4 elements in SAP REFX will represent Pooled Space. Pooled Space is used to extract the rental spaces within a building that can be leased in or leased out.
- AO (Locality = Business Entity) Pooled Space = Floors and Rooms.
- A List of Business Partners and roles are provided in an excel sheet under attachment.
- The RPS group will provide a detailed list of renewals and notifications. Also, some general renewal and notification rules will be created and configured in SAP REFX that will be used for each the 5 different types of contracts.
- CPI Calculation will be maintained on each lease in and lease out as optional.

SAP REFX Integration with Document Management System

- SAP DMS is a Document Management System that is part of the SAP Basis System. SAP DMS is a logical layer to integrate with external systems like AutoCAD.

-

- OnBase will be used as the content repository (external DMS) where all AutoCAD drawings (Converted drawings from Visual Enterprise) will be stored. SAP Visual enterprise will integrate with SAP REFX real estate objects thru the DMS layer.

Types of Leases.

Lease In	Description	Lease Out	Description
Landlord w Vendor Account		**Master w Tenant Account**	
1. CE - Commercial Lease Exempt	Lease from a private entity to a state agency that is exempt from the leasing process either by statute or Board action	1. LE - Lease Out Exempt	Lease from an agency to a private entity that is exempt from the leasing process either by statute or Board action
2. CL - Commercial Lease	Lease from a private entity to a state agency that is not exempt	2. LO - Lease Out	Lease from an agency to a private entity that is not exempt
3. ST - State Lease In		3. ST - State Lease Out	Lease from one state agency to another

TO-BE Process: Classification of Leases Type:

1. CE - Commercial Lease Exempt – Lease from a private entity to a state agency that is exempt from the leasing process either by statute or Board action.
    i. Statute
    ii. Board Action
2. CL - Commercial Lease - Lease from a private entity to a state agency that is not exempt.
    i. Staff Approval
    ii. Board Approval
3. LE - Lease Out Exempt - Lease from an agency to a private entity that is exempt from the leasing process either by statute or Board action.
    i. Statute
    ii. Board Action
4. LO - Lease Out – Lease from an agency to a private entity that is not exempt.
    i. Staff Approval
    ii. Board Approval
5. ST - State Lease Out – Lease from one state agency to another.

6. ST – State Lease In

Note: Special leases starts with SP in XXXX. This can be maintained on the Name of Contract type once the lease is created under the Contract name section.

Clarification of Leases. (Need to confirm)

 a. Lease out
 b. State lease
 c. Commercial lease
 d. Exempt commercial lease in (dept. of admin.)
 e. Exempt commercial lease in (could be both)
 f. Lease In -> Vendor --> Landlord with Vendor Account ($$$ going out the door)
 g. Lease Out --> Customer --> Master with Tenant Account ($$$ coming in the door)

Contract Categories are the following:

- Service
- Appropriated: No financial transaction, funds have been appropriated upfront. Lease.
- MG--Modified Gross

AS-IS Process: Contract types are the following:

- NNN: Agency pays for taxes; property insurance; and common area maintenance items.
- Gross Lease: In a gross lease, the rent is all-inclusive. The landlord pays all or most expenses associated with the property, including taxes, insurance, and maintenance out of the rents received from tenants. Utilities and janitorial services are included in the rent payment.
- Modified Gross lease
- Net Lease, Single Net Lease (N Lease) Double Net Lease (NN Lease)
- Commercial leases under department of administration could be Modified Gross or NNN. Payment of services does not initiate from RPS. RPS creates documents but no financial services it does not involve money transaction. RPS creates LPA in XXXX for commercial leases but payment to vendor does not come through RPS.

- LOA -- Lease from non-exempt agency to individual entity. individual entity pays the rent

- CLxxx -- Commercial Lease (Agencies leasing land from outside Organization e.g. (CB Richards & Ellis)

- DOA-- Different department agencies that may have all the different Contract types (NNN, NN, MD, Gross, etc.)

- LOE -- Lease from exempt agency to private entity. For example, forest commission leasing to farmers.

- LOO -- Lease Out to State Agencies to anyone other (Individual, Group, or an Organization)

- SP -- Also called lease out. SP Stands for special leases.

Lease Out types:

- LOO: Lease from a non-exempt agency to an individual or private entity.
- LOE: Lease from an exempt agency to an individual or private entity
- LOA: Lease from either a non-exempt or exempt agency to a non-exempt agency
- LOEA: Lease from an exempt agency to an exempt agency and/or the transaction criteria falls under exempt guidelines.

Definition of Lease Types

- Gross = A full service lease where all services are included in rent.
- MG = Modified Gross: A full service lease except the tenant is separately responsible for the cost of one or more services.
- N = Single Net: Tenant pays landlord taxes in addition to rent. Tenant is separately responsible for all costs associated with occupancy. Landlord is responsible   for structural repairs & common area maintenance.
- NN = Double Net: Tenant pays landlord taxes and insurance in addition to rent. Tenant is separately responsible for all costs associated with occupancy. Landlord   is responsible for structural repairs & common area maintenance.
- NNN = Triple Net: Tenant pays landlord taxes & insurance in addition to rent. Tenant is separately responsible for all costs associated with occupancy. Tenant is responsible for structural repairs & common area maintenance

Customize Fields in SAP RE Object and Lease Management.

Fig 3: Some Custom fields in RE Objects and Contract

Custome Field on SAP REFX Masterdata and Lease Accounting

Contract (Custom Field)

Sub - Type	Drop Down Value Statute Board Action Staff Approval Board Approval
Commencement Date	Date Selection Drop Down
Expiration Date	Date Selection Drop Down
Land	Alpha Numeric
Building	Alpha Numeric
Contract Type	Alpha Numeric
Contract Category	Alpha Numeric

Business Partner Roles

A business partner can have an unlimited number of roles, and can have roles in association with an unlimited number of real estate objects. The two most important roles within SAP Real Estate are (a) Tenant with customer account (for third party

subleases), and (b) Landlord with vendor account (for leased-in property). These are financial business partners and are linked to customer and vendor accounts in Accounts Receivable and Accounts Payable, respectively.

- Vendor → Landlord with Vendor Account
- Customer → Master with Tenant Account

Business Partners in SAP Real Estate Management

Most real estate processes require maintaining business partners or contacts data. Some processes require financial information as well - such as payable or receivable related information.

RE-FX utilizes the central SAP Business Partner (BP) repository to track information on natural persons (individuals), groups, and organizations for financial, contact and other purposes. The BP is linked to the relevant RE data record via BP roles. BP roles identify the relationship of the BP to the RE object and its processes.

Although the system can automatically generate vendor and customer master records when creating a landlord and tenant business partner in RE-FX, the state currently has OSRAP set up vendor and customer master records. The landlord and tenant BP's will be created in RE-FX with reference to these master records set up in Accounts Payable and Accounts Receivable. This means that any changes made to the BP will not automatically synchronize with the vendor and customer accounts in AP and AR. Any changes made to BP's will be communicated to OSRAP for synchronization.

Business Partner Roles

A business partner can have an unlimited number of roles, and can have roles in association with an unlimited number of real estate objects. The two most important roles within SAP Real Estate are (a) Tenant with customer account (for third party subleases), and (b) Landlord with vendor account (for leased-in property). These are financial business partners and are linked to customer and vendor accounts in Accounts Receivable and Accounts Payable, respectively.

The following roles will be configured for use by the state. This list is based upon standard SAP delivered roles. Any additional roles will be added during the Realization Phase.

Role	Role Description	Role Category	Role Category Description	Std Assignment
ZREI00	Vendor → Landlord with Vendor Account	ZREI00	Vendor → Landlord with Vendor Account	X
ZREI05	Customer → Master with Tenant Account	ZREI05	Customer → Master with Tenant Account	X

ZREI10	Vendor → Landlord with Vendor Account	ZREI10	Vendor → Landlord with Vendor Account	x

5.1.3 Application GAPS

N/A

ADS #	Title	FIT GAP Approach *	Resolution Objects	WRICEF Complexity
	None		None	

5.1.4 Test Scenarios/Use Cases

Use Case Number	Requirement Description
	Create Usage View – Business Entity
	Change Usage View – Business Entity
	Display Usage View – Business Entity
	Create Usage View – Building
	Change Usage View – Building
	Display Usage View – Building
	Create Usage View – Land
	Change Usage View – Land
	Display Usage View – Land
	Create Usage View – Pooled Space
	Change Usage View – Pooled Space
	Display Usage View – Pooled Space
	Create Usage View – Rental Space
	Change Usage View – Rental Space
	Display Usage View – Rental Space

	Create Usage View – Rental Unit
	Change Usage View – Rental Unit
	Display Usage View – Rental Unit
	Create Contract – Lease In
	Change Contract – Lease In
	Display Contract – Lease In
	Create Contract – Lease Out
	Change Contract – Lease Out
	Display Contract – Lease Out

5.1.5 Roles and Security

CLIENT will maintain organizational structures. No user roles required.

R&S Number	Roles / Security Description
	Security Excel sheet to be added towards the end.

5.2.   SAP REFX Usage Objects.

5.2.1 To Be Process Diagram:

Steps:

1	Creation of Locality
2	Creation of Building
3	Creation of Land
4	Creation of Floor
5	Creation of Space
6	Creation of Area
7	Creation of Parking lot
8	Set Block for Posting to Locality
9	Set Block for Posting to Building
10	Set Block for Posting to Land
11	Set Block for Posting to Floor
12	Set Block for Posting to Space
13	Set Block for Posting to Area

14	Set Block for Parking lot
15	Mark for Deletion for Locality
16	Mark for Deletion for Building
17	Mark for Deletion for Land
18	Mark for Deletion for Floor
19	Mark for Deletion for Space
20	Mark for Deletion for Area
21	Mark for Deletion for Parking Lot

Steps:

1	Creation of Business Entity.
2	Creation of Building
3	Creation of Land
4	Creation of Pooled Space
5	Creation of Rental Space
6	Creation of Rental Unit
7	Set Block for Posting to Building.
8	Set Block for Posting to Land
9	Set Block for Posting to Building
10	Set Block for Posting to Pooled Space
11	Set Block for Posting to Rental Space
12	Set Block for Posting to Rental Unit
13	Mark for Deletion for Business Entity
14	Mark for Deletion for Building
15	Mark for Deletion for Land
16	Mark for Deletion for Pooled Space
17	Mark for Deletion for Rental Space
18	Mark for Deletion for Rental Unit

5.2.2   Key Decisions

5.2.3 Application GAPS

ADS #	Title	FIT GAP Approach *
1	None	
2		

5.2.4 Test Scenarios /Use Cases

Steps:

1	Creation of Locality
2	Creation of Building
3	Creation of Land
4	Creation of Floor
5	Creation of Space
6	Creation of Area
7	Creation of Parking lot
8	Set Block for Posting to Locality
9	Set Block for Posting to Building
10	Set Block for Posting to Land
11	Set Block for Posting to Floor
12	Set Block for Posting to Space
13	Set Block for Posting to Area
14	Set Block for Parking lot
15	Mark for Deletion for Locality
16	Mark for Deletion for Building
17	Mark for Deletion for Land
18	Mark for Deletion for Floor
19	Mark for Deletion for Space
20	Mark for Deletion for Area
21	Mark for Deletion for Parking Lot

Steps:

1	Creation of Business Entity.
2	Creation of Building
3	Creation of Land
4	Creation of Pooled Space
5	Creation of Rental Space
6	Creation of Rental Unit
7	Set Block for Posting to Building.
8	Set Block for Posting to Land
9	Set Block for Posting to Building
10	Set Block for Posting to Pooled Space
11	Set Block for Posting to Rental Space
12	Set Block for Posting to Rental Unit
13	Mark for Deletion for Business Entity
14	Mark for Deletion for Building
15	Mark for Deletion for Land
16	Mark for Deletion for Pooled Space
17	Mark for Deletion for Rental Space

18	Mark for Deletion for Rental Unit

5.2.5 Roles and Security

R&S Number	Roles / Security Description
1	Security Excel sheet to be added.

5.3.   SAP REFX Usage View – Business Entity.

Business Entity

The Business Entity is at the top of the hierarchy and is always assigned to a Company Code.

The Business Entity represents the top hierarchical structure element of the Real Estate Master Data Structure. A Business Entity is a means of forming coherent groupings of individual Real Estate Objects, depending on their purpose and/or geographical location.

The system automatically creates a Business Entity as an internal controlling object; in other words, the Business Entity is also an *account assignment object*, which can carry costs and revenues. A Business Entity is assigned to a *profit center* in Finance.

Business Entities are directly assigned to a Company Code (1: n relationship between company code and Business Entity).
An important criterion for the definition of Business Entities is the cost allocation aspect. If it is expected that buildings or land share costs, they should be grouped within the same Business Entity.

If costs are incurred for buildings or land which belong to separate Business Entities, the costs have to be split up manually upon document entry, i.e. different line items for the costs have to be entered, or the costs have to be reposted to the separate Business Entities.

The Business Entities will have a Eight-digit identifier (*Business Entity Number*), which is manually assigned (external number ranges). Number Ranges for Business Entities are company code specific. In order to avoid using the same Business Entity number in different legal entities, it was decided that Corporate Accounting will assign the next available Business Entity number. The Business Entity Numbers as well as the numbers of all subordinate objects should be synchronized with organizational units or master data representing this property

in other areas of SAP, i.e. the profit center, and the functional location should include the business entity number in their numbering.

A *description* for the Business Entity has to be entered in the name field. This field is used for informational purposes only but it is very important concerning the identification of the Business Entity in the system. A naming convention has to be established by CLIENT. There are no validations or functionalities linked with the name but unique entries are recommended. The user can search for Business Entity by its Name.

Every Business Entity can be assigned a *postal address*, which is also used to identify the location in reports, searches for master data etc.

In addition to the postal address the following fields will be used on Business Entity:

> ➢ Regional Location: will be used to identify the regional location across USA (e.g. Colombia SC).
> ➢ Location: will be used to identify the urban units (previously independent cities) within a City (e.g. Columbia, SC).
> ➢ District Location: is used to identify the general direction within a city (e.g. southwest)
> ➢ Neighborhood: is used to assign a neighborhood within a city to a Business Entity (e.g. Columbia – Airport Location). Three different values can be assigned to a Business Entity.
> ➢ Transport Connection: is used to identify if a Business Entity has access to public transport.
> ➢ Infrastructure: is used to mark the distance of a Business Entity to certain points of interest (e.g. airports) or amenities (e.g. day-care).

Business Entity	Business Entity Name
AD01	Adjutant General Complex
BR01	Broad/Bush River Rd. Complex
BU01	Bull/Senate Street Complex
CA01	Capitol Complex
CA02	Outer Capitol Complex
CA03	Catawba Street Complex
CO01	Columbia Mills Complex
CO05	Commission for the Blind Complex

DI01	Devine Street Complex
FO01	Fontaine Park Complex
GO01	Governor Mansion Complex
LA01	Laurel Street Complex
SO01	South Main Street Complex
ST01	State Farmers Market
ST06	State Fire Academy Complex
ST02	State Park Complex
SU01	Surplus Property Complex
TR01	Transportation Depart. Compl
VI01	Virtual Complex
VE01	Veterans Cemetery Complex

Measurement Types

Measurement types will be used to record measurable attributes of real estate objects. They will represent all quantifiable attributes, such as space (area), dimensions, volume, capacity or a number count - according to a unit of measure, such as square feet, cubic feet, acres, number of persons, etc.
They will also be used to calculate payable and receivable rent (based upon a unit rate multiplied by the area occupied), to define available, rentable and occupied space, to distribute costs, and for cost or revenue controlling analysis (metric reporting).

The following measurement types will be created for the State. They are in accordance with what is being used in SLABS and which conforms to BOMA standards.

Note: This list is not final. Additional measurement types may be identified during the Realization Phase of the project.

Meas Type	Short Measurement Type Desc	Total	Area Ms.	Dflt .Unit	Allow. Site	Allow. Land	Allow. Rental Object	Allow. Bldg	Allow. Contrct
A100	Gross Building Area		X	FT2	X			X	
A200	Rentable Area		X	FT2	X		X	X	X
A300	Useable Area		X	FT2	X		X	X	X
A400	Total Flood Area		X	FT2				X	
A500	Flood Area (Ground Level)		X	FT2			X	X	
A600	Flood Area (Basement)		X	FT2			X	X	
A700	Land (Parcel) Area		X	FT2	X	X	X		X
B100	Gross Roof Area		X	FT2	X			X	

The following rules/guidelines will be followed during the creation of Architecture Objects and assigning Usage objects

➢ The Usage Objects (Business Entity, Building and Land) are created from the existing Architectural Objects (Locality, Building and Land).

➢ Measurements from the Architectural Objects are copied automatically to the Usage Objects.

Screen Sequence

The SAP standard screens will be used as a basis for these screens (using standard views). No enhancement is required to create these screens.

Screens will be simplified by hiding fields and views (specific to the architectural object) that are not needed.

This will help end-user training and improve usability as only state relevant fields will be visible.

(Site)

Item	Screen	Screen Title	Description	Comments
100000	REAO01	Initial Screen	Initial Screen	
200000	REAO02	General Data	General Data	
300000	REAO03	Number Assignment	Number Assignment	
400000	REAO04	Additional Data	Additional Data	
500000	REAO05	Land	Land	
600000	REAO06	Buildings	Buildings	
700000	REAO07	Dates	Dates	
800000	REAO87	Partners	Partners	
900000	REAO81	Measurements	Measurements	
1000000	REAO74	Infrastructure	Infrastructure	
1100000	REAO75	Fix/Fitting Chars.	Fix/Fitting Chars.	
1300000	REAO90	Assignments	Assignments	
1400000	REAO92	Usage	Usage	
1500000	REGI01	CAD	Graphical Integration	
1600000	REAO85	Supplementary Texts	Supplementary Texts	
1700000	REAO97	Reminders	Reminders	
1800000	REAO9V	Overviews	Overviews	

(Building)

Item	Screen	Screen Title	Description	Comments
100000	REAO01	Initial Screen	Initial Screen	

Item	Screen	Screen Title	Description	Comments
200000	REAO02	General Data	General Data	
300000	REAO03	Number Assignment	Number Assignment	
400000	REAO04	Additional Data	Additional Data	
600000	REAO06	Buildings	Buildings	
700000	REAO07	Dates	Dates	
800000	REAO87	Partners	Partners	
900000	REAO81	Measurements	Measurements	
1100000	REAO75	Fixt/Fitt. Char.	Fixt/Fitt. Char.	
1300000	REAO90	Assignments	Object Assignments	
1400000	REAO92	Usage	Usage	
1500000	REGI01	CAD	Graphical Integration	
Item	**Screen**	**Screen Title**	**Description**	**Comments**
1600000	REAO85	Supplementary Texts	Supplementary Texts	
1700000	REAO97	Reminders	Reminders	
1800000	REAO9V	Overviews	Overviews	

(Property)

Item	Screen	Screen Title	Description	Comments
100000	REAO01	Initial Screen	Initial Screen	
200000	REAO02	General Data	General Data	
300000	REAO03	Number Assignment	Number Assignment	
400000	REAO04	Additional Data	Additional Data	
600000	REAO05	Land	Land	
700000	REAO07	Dates	Dates	
800000	REAO87	Partners	Partners	
900000	REAO81	Measurements	Measurements	
1300000	REAO90	Assignments	Assignments	
1400000	REAO92	Usage	Usage	
1500000	REGI01	CAD	Graphical Integration	

1600000	REAO85	Supplementary Texts	Supplementary Texts		
1700000	REAO97	Reminders	Reminders		
1800000	REAO9V	Overviews	Overviews		

(Floor)

Item	Screen	Screen Title	Description		Comments
100000	REAO01	Initial Screen	Initial Screen		
200000	REAO02	General Data	General Data		
300000	REAO03	Number Assignment	Number Assignment		
800000	REAO87	Partners	Partners		
900000	REAO81	Measurements	Measurements		
1100000	REAO75	Fix/Fitts. Char.	Fix/Fitts. Char.		
1300000	REAO90	Assignments	Assignments		
1400000	REAO92	Usage	Usage		
1500000	REGI01	CAD	Graphical Integration		
1600000	REAO97	Reminders	Reminders		
1700000	REAO9V	Overviews	Overviews		

(Room)

Item	Screen	Screen Title	Description		Comments
100000	REAO01	Initial Screen	Initial Screen		
200000	REAO02	General Data	General Data		
300000	REAO08	Additional Data	Additional Data		
500000	REAO87	Partners	Partners		
800000	REAO81	Measurements	Measurements		

900000	REAO75	Fix/Fitts. Char.	Fix/Fitts. Char.	
1100000	REAO90	Assignments	Assignments	
1300000	REAO92	Usage	Usage	
1400000	REAO95	Continuous Occupancy	Permanent Occupancy	
1500000	REGI01	CAD	Graphical Integration	
1600000	REAO97	Reminders	Reminders	

Numbering Convention

The SAP system requires that you specify how number assignments are to be handled for usage objects (for the company code). Two options are available (SAP standard):

1. For internal number assignment, the system counts upward sequentially starting from a predefined (configured) number, and…
2. For external number assignment, you specify the number range that is available when you create the usage object

Based upon an in-depth evaluation of the options available for the state, the decision was made to use numbers that are externally assigned. It was decided to use an intelligent numbering convention that align with the legacy system today and will follow best-of-business practice for both real estate and plant maintenance. The state will be using a four-digit code to represent the business entity and a four-digit code to represent the building.

Plant Maintenance (PM) Integration

The integration of RE-FX to PM is standard delivered functionality. Real estate objects in RE-FX are represented as functional locations in PM. These functional locations are assigned to real estate objects in RE-FX manually or automatically.
The automatic creation of functional locations (from RE-FX) will be considered during the Realization Phase. This is because of PM's preference for creating functional locations (FL) according to an edit mask of their choosing and not having a different looking edit mask that is automatically generated from RE-FX.
PM will be maintaining functional locations at the site, building, and floor levels only. They have no requirement to expand functional locations to lower levels, such as rooms on a floor. This is in line with the current approach of the state for the management of real estate - by only creating the site, building, and floors as

architectural objects. There will be a 1:1 relationship between PM and RE-FX for these architectural objects.

In the event that the assignment is manual, PM will be responsible for notifying the appropriate person responsible for maintaining real estate master data of the functional location that is to be assigned to a specific site and building in RE-FX.

The integration of PM and RE-FX will allow the user to create notifications or work orders directly from within that real estate object's master data.

5.3.1 Application GAPS

N/A

ADS #	Title	FIT GAP Approach *
	None.	

5.3.2 Test Scenarios /Use Cases

Use Case Number	Requirement Description
1	Create Usage View – Business Entity
	Change Usage View – Business Entity
	Display Usage View – Business Entity

5.3.3 Roles and Security

R&S Number	Roles / Security Description
1	Security Excel sheet to be added

5.4.   SAP REFX Usage View – Building and Land

Building and Land

- Buildings and Land represent the second level in the Real Estate Master Data structure and they each are directly assigned to a Business Entity.
- Land refers to the land only; it does not include the buildings on it. Land provides the basis for renting pieces of land or parts thereof, such as raw land.
- Buildings or their parts are the basis for renting spatial units, such as apartments, warehouses and stores. Buildings and Lands are not linked together, they are on the same hierarchical level, both linked to a Business Entity.

- Building and Land can contain multiple Rental Objects. The System automatically creates Buildings and Land as internal Controlling objects, in other words they are *account assignment objects* which can carry income and expenses. Building and Land is assigned to a *functional location and business area*. At CLIENT, as a default, every building will have its own functional location and business area. Automatically all underlying Real Estate Objects (i.e. Rental Objects) will be assigned to the same profit center. Only in specific cases Best Practices Company might decide to have extra profit centers for certain Rental Objects, e.g. if a rental office, a pool or a parking lot is shared across various buildings / business entities.

- At CLIENT, *Land* will be used to manage pieces of raw land, e.g. undeveloped land. *Buildings* will be used to represent buildings, including the land they are built on.

- Every Building and Land will be identified by a unique number within SAP (*Building Number*). These will be two-digit numbers using internal number ranges per Business Entity. The system will automatically generate the next available number starting with 1.

- A description for the Building and the Land has to be entered in the name field. This field is used for informational purposes only but it is very important concerning the identification of the Building and the Land in the System. A naming convention has to be established by CLIENT.

- To describe the type and condition of the building the following fields will be used:

  ➢ Building Type: used to describe the type of building (e.g. high-rise)
  ➢ Building Condition: for residential buildings, the building condition field will identify the brand classification (e.g. "Signature"), for commercial buildings, the building condition field will identify the class of the building (e.g. "Class A")
  ➢ Main Usage Type: used to identify the general use of the building (e.g. "residential rental", "suburban office").
  ➢ Fixtures and Fittings: used to specify the configuration and characteristics of a building, or amenities available in the building (e.g. "air-conditioning", "access to street", "laundry room"). Also, for Residential Buildings, it needs to be recorded which utilities are included in the leases for that building.
  ➢ Date Fields: year built, date of completion, date of condominium registration etc.

Building Nomenclature	Building Name
AGOB	Adjutant General Office Building
DCBD	Data Center Building
GEOB	Geology Building

GEOR	Geology Rock Repository Building
DCBL	Data Center Building Lot
GEOL	Geology Road Complex Lot
MJBD	Mills/Jarrett Building
FMHB	FM Horticulture Building
FMHM	FM Horticulture Modular Building
FMSS	FM Horticulture Shop & Storage
HDSS	Harden Street/DSS Building
NDSS	North Towers/DSS Building
SAAB	Sims/Aycock Annex Building
SABD	Sims/Aycock Building
NTPL	North Towers/DSS Bldg P&L Lot
SABL	Sims/Aycock Building P&L Lot
HOCL	Horticulture Complex Lot
MJBL	Mills/Jarrett Bldg P&L Lot
MLOT	Mental Health Lot
HLOT	Harden Street/DSS Bldg Lot
BLBD	Blatt Building
BRBD	Brown Building
CABD	Calhoun Building
DEBD	Dennis Building
GRBD	Gressette Building
MCPF	McEachern Parking Facility
STHB	State House Building
WDHB	Wade Hampton Building
CACL	Capitol Complex Lot
SHBL	State House Building Lot
RUBD	Rutledge Building
1430	1430 Senate Street Building
1401	1401 Senate Street Building
SLBD	State Library Building
SSBD	Sumter Street Building
SCBD	Supreme Court Building
ASPF	Assembly Street Parking Facility
RBPL	Rutledge Building P&L Lot
SLBL	SC State Library Bldg P&L Lot
SSPL	1401 Senate Street Parking Lot
SLOT	Senate Street P&L Lot
SCBL	Supreme Court Bldg P&L Lot
SUPL	Sumter Street P&L Lot
1310	1310-1320 Senate Street P&L
MLOT	Marion Street P&L Lot
PSPL	Pendleton Street P&L Lot
CSWH	Catawba Street Warehouse

MLBD	Metrology Laboratory Building
CSWL	Catawba Street Warehouse Lot
CMBD	Columbia Mills Building
CMPF	Columbia Mills Parking Facility
SMWS	State Museum Workshop
CBAB	Commission for Blind (A) Bldg
CBBB	Commission for Blind (B) Bldg
CBCB	Commission for Blind (C) Bldg
CBDB	Commission for Blind (D) Bldg
CBPL	Comm for the Blind Bldg P&L Lot
FPBD	Five Points Building
FPPD	Five Points Building Prkg Deck
FPPL	Five Points Building P&L Lot
GCBD	Gressette-Collins Building
GCBL	Gressette-Collins Bldg Lot
BOCH	Boylston Carriage house
CABH	Caldwell Boylston House
GSPO	Garage Support Offices
GAZE	Gazebo
GOMA	Governors Mansion
KGH1	Kenner Greenhouse 1
KGH2	Kenner Greenhouse 2
KSSD	Kenner Storage Shed
LACE	Lace House
LGHS	Large Guard House
MISS	Miscellaneous Structures
POHS	Pool House
SGHS	Small Guard House
TEAH	Tea House
GMCL	Governor's Mansion Complex Lot
KGHL	Kenner Greenhouse Lot
LSWH	Laurel Street Warehouse
LSPL	Laurel Street P&L Lot
FMCB	FM Custodial Building
ENBD	Energy Building
FMGB	FM Garage Building
FMOB	FM Office Building
FMSB	FM Shop Building
FMWS	FM Welding Shop Building
FOBD	Forsythe Building
SMPL	FM South Main P&L Lot
ENBL	Energy Building Lot
MSPL	Main Street P&L Lot
112W	112 Wholesale Lane, West Columbia

118W	118 Wholesale Lane, West Columbia
123B	123 Ballard Court, West Columbia
208W	208 Wholesale Lane, West Columbia
214W	214 Wholesale Lane, West Columbia
350B	350 Ballard Court, West Columbia
MSWC	Maint Shed,350 Ballard Ct, West Cola
SSWC	Super Sod, 350 Ballard Court, West Cola
322L	322 Little Brook Lane
709P	709 Produce Lane
711P	711 Produce Lane
713P	713 Produce Lane
AGLB	Agriculture Laboratory
SFAB	State Fire Academy Building
AAHC	Archives and History Center
FMHS	FM-Horticulture Storage Facility
HALA	Hayne Laboratory Annex
HLBD	Hayne Laboratory Building
USCL	USC Library Remote Stg Facility
AHCL	Archives and History Center Lot
HLBL	Hayne Laboratory Bldg P& Lot
FSOB	Federal Surplus/Office Building
FMVR	Fleet Mgmt Vehicle Reception
SSOB	State Surplus/Office Building
SSGA	Surplus Service/Garage
FVRL	Fleet Mgmt Vehicle Reception Lot
SPCL	Surplus Property Complex Lot
SPBD	Silas Pearman Building
BULK	Bulk Purchases
WARE	FM Warehouse
PARK	Parking Complex

5.3.4   Key Decisions

5.3.5 Application GAPS

ADS #	Title	FIT GAP Approach *
	None.	

Use Case Number	Requirement Description
	Listed above

5.3.6 Roles and Security

R&S Number	Roles / Security Description
1	Security Excel sheet to be added

5.5.   SAP REFX Usage View – Pooled Space and Rental Space

Rental Objects
Rental Objects represent the third level of hierarchy in the Real Estate Master Data Structure. They are directly assigned to either a Building or Land.
The use of a Rental Object is necessary for the Leasing process in SAP. On the basis of the Rental Objects Lease Contracts are created. A flexible number of Rental Objects can be assigned to one Lease Contract, independent from the Rental Object Type.

There are three *types of Rental Objects*: Rental Unit, Pooled Space and Rental Space.

Rental Units represent fixed Rental Objects that can be rented out as they were created, as a complete object (e.g. an apartment or a store).
A *Pooled Space* is a Rental Object where subsequently Rental Spaces are extracted from. A Pooled Space cannot be leased out itself as an independent object. A Pooled Space cannot include space from different Buildings or Land. It has to be assigned directly to one Building or Land.
In the Pooled Spaces concept in SAP RE-FX, the *Rental Space* (leased area) is created according to the Lease Contract, which will be extracted from the Pooled Spaces, decreasing the available (vacant) space of that Pooled Space. The SAP RE-FX system keeps track which part of the Pooled Space is occupied (i.e. a Lease Contract exists), and which is vacant.

The system automatically creates Rental Objects as internal Controlling Objects, i.e. they are account assignment objects which can carry income and expenses.

Every Rental Object has a Usage Type in SAP, which reflect the character of the Rental Object. The Usage Type determines different processes in the System.

➢ Regarding the data maintenance, the Usage Type determines which contract types can be assigned to a Rental Object. For example, a Rental Unit with the Usage Type "residential" shall not be used for an office contract.

➢ Every Usage Type allows different Measurements and Conditions (Rental Charges) to be assigned to the Rental Object.

➢ The Field Status (hide, display, optional entry, required entry) can be set per Usage Type, i.e. it is determined which information is maintained on the object.

➢ The Usage Types influences the Allocation or Settlement of the Service Charges to that effect that it defines whether or not rental objects participate at a settlement or allocation run (e.g. residential units).

Usage Types are assigned to each Rental Object upon creation and cannot be changed. Rental Spaces can have a different Usage Type from the Pooled Space; permitted Usage Types of the Rental Space per Pooled Space can be determined in the configuration.

Rental Object

Rental Objects represent properties that may be leased. Rental objects are uniquely assigned to either a building or land record, and their number ranges are unique within the BE.

A rental object is the spatial entity which is subject to occupancy, either via space assignment to the State's agencies or external third parties via sub leases. Rental objects are occupied by means of so-called lease out's, i.e. real estate contracts that represent an agreement to allow occupancy of the space.

The main attribute of a rental object (RO) is its usage type. The usage type is a configurable classification and once selected (and the RO saved), it cannot be reassigned or changed. The usage type must be selected when creating the RO.

There are three types of rental objects:

Pooled Space (PS) –

PS is the overall available space of a specific usage type, within a building or land record. The pooled space is used for space that is dynamically occupied, where changes in assignment take place often, and it does not require major structural changes. Examples are open floor office space, or parking space. The PS per se cannot be occupied and assigned to a real estate contract.

The state will set-up PS to represent each floor in its buildings. The PS will define the available space by floor according to a specific usage type.

Rental Space (RS)

RS is a subset of space of the Pooled Space. This space is extracted from the PS and can be occupied and assigned to a real estate contract. The RS can be

extracted at the time the lease out is created. The extraction of the RS is done based upon measurements (configurable units of a user-defined quantity, such as sq.ft, number of persons), with the PS showing the overall capacity and current availability, and the RS showing the occupied or assigned space.

All occupiable and rentable space (by agencies) will be set-up by the state as a RS. The RS will be assigned to a contract – either an internal contract (agency occupied) or an external contract (third-party occupied).

Should an agency or external tenant require space on a number of floors, a RS space will be extracted from each floor's PS (where applicable). A single occupancy agreement or lease-out will then have a number of RS's assigned to it.

Rental Unit (RU)

RU is an entity within a building or land parcel that may be occupied, and which would require major structural changes in order to change its dimensions. Typical RUs are apartments, housing units, one-car garages and storage units.

All occupiable and rentable space of this nature (by agencies) will be set-up by the state as a RU. The RU will also be used in cases where the state does not have the information available to create a PS per floor. In this case, the RU will be assigned to a contract – either an internal contract (agency occupied) or an external contract (third-party occupied).

Usage Types

Usage types describe the purpose of a rental object (PS, RS, and RU). They describe how the space will be used by the external or internal tenant that occupies that space. Examples include office, store, warehouse, medical practice, advertising space, vending machine space, parking space, airport terminal, etc.

- Currently the RPS group categorizes their building usages based on the 4 categories of rent:

    1) *Class A: 1129 (Office space 1),*
    2) *Class B: 910 (Office Space 2)*
    3) *C: 340 (Warehouse)*
    4) *Other*

    These 4 elements in SAP REFX will represent Pooled Space. Pooled Space is used to extract the rental spaces within a building that can be leased in or leased out.

Usage Type	Usage Type Text	Value per sq.ft
100	Class A: 1129 (Office Space 1)	
101	Class B: 910 (Office Space 2)	
102	C:340 (Warehouse)	

103	Other	

Assignment - Usage Types to Rental Object Types

Usage types will be assigned to each rental object type as follows:

Rental Object	Usage Type	Usage Type Text
PS	101	Class A: 1129 (Office Space 1)
PS	102	Class B: 910 (Office Space 2)
PS	103	C:340 (Warehouse)
PS	104	Other
RS	101	Class A: 1129 (Office Space 1)
RS	102	Class B: 910 (Office Space 2)
RS	103	C:340 (Warehouse)
RS	104	Other

Usage Types Allowed for Rental Spaces per Pooled Space

In order to extract multiple usage types for RS's from a PS, the following relationship will be established in the system for the state.

Pooled Space Usage	Pooled Space Text	Rental Space Usage	Rental Space Text
101	Class A: 1129 (Office Space 1)	101	Class A: 1129 (Office Space 1)
102	Class B: 910 (Office Space 2)	102	Class B: 910 (Office Space 2)
103	C:340 (Warehouse)	103	C:340 (Warehouse)
104	Other	104	Other

Measurement Types Allowed Per Rental Object Type

The following relationship of which measurement types are allowed per RO will be configured for the state.

RO Type	Measurement Type	Measurement Type Text
PS	A200	Rentable Area
PS	A300	Useable Area
RS	A200	Rentable Area
RS	A300	Useable Area
RU	A200	Rentable Area
RU	A300	Useable Area

5.3.7 Application GAPS
N/A

ADS #	Title	FIT GAP Approach *
	None	

5.3.8 Test Scenarios /Use Cases

Use Case Number	Requirement Description
	Listed above

5.3.9 Roles and Security

R&S Number	Roles / Security Description

Security Excel sheet to be added

5.6. SAP REFX – Lease Accounting

The Real Estate Contract (REC) in SAP Real Estate (RE-FX) allows the administration of all kinds of vendor or customer relationships concerning Real Estate Management. It may be used for leasing relationships, as well as for other type of contracts. Real Estate Contracts are used for both external relationships and intercompany transactions.

Contract Accounting - Real Estate Contracts

SAP Real Estate's Contract Accounting is fully integrated with SAP Financials and SAP Controlling.
Financial business partners for real estate processes are linked to customer and vendor accounts in Accounts Receivable and Accounts Payable, respectively.
   •   Each property owner (from whom the land or building will be acquired) will be created as a business partner in RE-FX and will have a corresponding vendor master record in Accounts Payable.
   •   Each property buyer (to whom the land or building will be sold) will be created as a business partner in RE-FX and will have a corresponding customer record in Accounts Receivable.

The periodic processing program generates payments and receivables based on the conditions (i.e. charge amounts) that are assigned to the real estate contract. In addition to generating financial postings for accounts payable and accounts receivable, the program also transfers contract costs / revenues to the real estate objects assigned to the contract. Periodic postings are based on the cash flow of the contract conditions.
The conditions on the real estate contract will create cash flow items that are marked as plan items with a due date. The due date will be the date the property is either to be acquired or sold. The execution of periodic processing program effects payment for the property (land and buildings) being acquired on a specific date. Similarly, for property being sold, a receivable is created in favor of the person(s) or organization acquiring the state-owned property on that date.
The periodic processing program also automatically accommodates follow-up postings based on changes made to conditions, such as any back dated changes. Prior to executing the periodic processing program in update mode, the simulated results will be reviewed for accuracy. The actual financial posting takes place in the update mode. Open items will be managed through Accounts Payable and Accounts Receivable.

Contract Creation

Because of the command that the real estate contract has on financial postings in SAP Financials, controls will be put in place that require a person other than the creator of the contract to release the contract for payment.

Business Function: RE/FM Earmarked Funds

In order to integrate the processing of real estate contracts with the functions of the Funds Management component, the following business function will need to be activated:

- Technical name of business function: RE_FM_EARMARKED_FUND
- Type of business function: Enterprise Business Function
- Available as of: SAP ERP 6.0 Enhancement Package 3
- ECC software component: EA-APPL
- ECC application component: RE-FX
- Additional content available in other SAP applications: Funds Management (PSM-FM)
- Business function requiring activation in addition: Enterprise Extension Financials Extensions
  (EA-FIN)
  Public Services (EA-PS)

Business Function: Overview

This business function is used to integrate the processing of real estate contracts with functions of the Funds Management component (FM).

The business function (standard delivered SAP functionality) provides the following two functions:

  ➢ The end-user can subject the real estate contract to an approval process
  ➢ When a real estate contract is created, the system creates an earmarked funds document in FM for that fiscal year. For vendor contracts, earmarked funds are created with the funds commitment document type. For customer contracts, earmarked funds are created with the forecast of revenue document type.

The earmarked funds document can be automatically created (and later reduced) from the cash flow of the real estate contract. The system uses the sum of all cash flow items (in the relevant fiscal year) to determine the amount. For contracts that have a term of several fiscal years, the creation of earmarked funds can be extended over the subsequent years by generating cash flows for the contracts.

The system uses the assignment of earmarked funds documents to cash flows to enable automatic reduction of these earmarked funds during the periodic posting process. The earmarked funds are gradually converted in successive amounts into expenses and income.

Contract Types

The real estate contract allows for configuration of various contract types. The real estate contract directly ties into SAP Financials via the condition types and the account determination associated with the condition types. The conditions define the amount to be paid or billed for the contract, its frequency, calculation, etc., and upon activation of the contract, the system generates cash flow and executes the financial posting.

Types of Leases.

Lease In	Description	Lease Out	Description
Landlord w Vendor Account		**Master w Tenant Account**	
1. CE - Commercial Lease Exempt	Lease from a private entity to a state agency that is exempt from the leasing process either by statute or Board action	1. LE - Lease Out Exempt	Lease from an agency to a private entity that is exempt from the leasing process either by statute or Board action
2. CL - Commercial Lease	Lease from a private entity to a state agency that is not exempt	2. LO - Lease Out	Lease from an agency to a private entity that is not exempt
3. ST - State Lease In		3. ST - State Lease Out	Lease from one state agency to another

Assignment: RE Objects to Contract Types

Real estate objects can be assigned to a contract to receive distribution costs resulting from a financial transaction, such as the purchase of a building (payable), or the lease-in of a building (payable).

Real estate object types will be assigned to the contract types specific to the acquisition and disposal of property. This configuration will ensure that the correct types of real estate objects receive costs (or revenues) during the distribution process.

An object group will be used to bundle real estate objects together for common use. This is useful when multiple buildings are located on a site and the site is leased from a landlord. The buildings are grouped together and the group is assigned to the contract. The informational flag controls whether an object can be assigned to multiple objects for informational purposes or not.

Custome Field on SAP REFX Masterdata and Lease Accounting (SCEIS)

Contract (Custom Field)		Contract (Custom Field)	
Sub - Type	Drop Down Value Statute Board Action Staff Approval Board Approval	Contract Type	Alpha Numeric
		Contract Category	
Commencement Date	Date Selection Drop Down		
Expiration Date	Date Selection Drop Down		
Land	Alpha Numeric		
Building	Alpha Numeric		

Screen Sequence

The screen sequence ZREGCFE will be used as the basis using standard views and custom views.

Fields and views that will not be needed will be hidden. This will facilitate end user training and improve usability, as only State relevant fields will be visible.

ZREGCFE

Item	Screen	Screen Title	Description	Comments
100000	REGC00	Initial Screen	Initial Screen	
200000	GCFE02	General Data w/ Fast Entry	General Data w/ Fast Entry	
210000	REGC20	Partners	Partners	
400000	REGC80	House Bank Accounts	House Bank Accounts	
450000	REGC41	Term	Term	
460000	REGC60	Objects	Objects	
470000	REGC55	Contract Measurements	Contract Measurements	
490000	REGC42	Posting Parameters	Posting Parameters	
500000	REGC50	Conditions	Conditions	
510000	REGC44	Adjustments	Adjustments	
620000	REGC45	Sales-Based Rent Agreement	Sales-Based Rent Agreement	
630000	REGC65	Settlement Participation	Settlement Participation	
640000	REGC30	Option Rate Methods	Option Rate Methods	
700000	REGC95	Supplementary Texts	Supplementary Texts	
800000	REGC05	Resubmissions	Resubmissions	
900000	REGC9V	Overviews	Overviews	
1000000	GCIT40	IRE Data	IRE Data	

Condition Types

Condition types, or "charge amounts" are the most visible aspect when setting up the contract/lease accounting characteristics of a contract. The selection of a condition type specific to the real estate contract being created controls the account

assignment (i.e. which GL account gets posted to). Condition types are assigned to condition groups, which are assigned to contract types (as shown above).

The description of the condition type name (which will be visible on the contract) will indicate what kind of process it will be used for, i.e. payable or receivable. In addition, the relationship between condition types, contract types and condition groups, as shown in the diagram above, will be configured in such a way that only condition types that are applicable to a specific contract type are available for selection by the end user. In other words, when creating a contract, the end-user will select the contract type from a wide range of specific contract types. Once selected, all the condition types that are available for selection will apply to that selected contract type only. This will ensure the correct GL accounts are always being posted to.

Attach excel sheet on list of Condition type and GL Accounts.

Condition Purpose

The condition purpose on the contract is used to specify how the condition will be treated by the system's periodic processing program:
- One-time Posted condition purpose will post the condition (one time) on the date specified on the condition.
- Statistical condition purposes are used as placeholders within the contract - to show that a payment was made using another payment source. It will not generate financial postings in SAP.

The following condition purposes will be used on the contract:

Ext	Int Condition Pur	Condition Purpose	CtrP	Default
A	Posted	Actual Rent	X	**X**
B	One-Time Posted	One-Time Actual Rent	X	
C	Statistical	Statistical	X	
D	One-Time Statistical	One-Time Statistical Posting		

AS IS Process:

RPS - Lease Process
Flowcharts 3.07.17.vsc

Fig 4: SAP REFX Contract Creation Process. TO-BE

SAP REFX Lease Accounting (TO-BE Process)

SAP REFX High Level Process Flow Design (TO-BE)

RE-FX-LA

Contract

RE-FX

General Data

- Contact Type
- Landlord with Vendor Account
- Rental Space and Contact Start/End date
- Name, Tenancy Law

RE-FX

Term

- Term (Cash flow start date) IFRS-16
- Renewal
- Notification on contact

RE-FX

- Objects:
- Add Physical Location of Building or retail space

RE-FX

Posting Parameters (IFRS-16) Integration with PM, PS, AA, WBS, PCA.

RE-FX

Integration with FI accounting entries

- Condition (Base rent, Mgt. Fees, CAM)
- Condition Amount/Formula
- Condition Start/End
- Distribution of Condition to FI PCA
- Condition Purpose

RE-FX

Activation of Contact and Periodic Processing via RERAPP

RE-FX

SAP FI Integration

1.1.1 Master Data Creation - Leases

Set up a new real estate contract lease-in and lease-out by following the steps below.

Step No:	Transaction Description and Steps	Instructions

1	Enter in transaction code RE80 - Create Contract (RECN)	Enter in transaction code RE80 - RE Navigator (Accounting > Flexible Real Estate Management > Master Data > RE Navigator)
2	In the Navigator, Area Choose Rental Objects from the drop list	Select the Rental Object(s) (Rental Space/Rental Unit) for which the contract will be created
3	Right-click on the Rental Object and select Create >> Contract for Rental Object	Note: Select the Contract from the drop list, then click on the Create icon to begin the Contract process. If this is done, then add the RO Object separately (Step # 24).
4	Select Contract Type	A pop-up window appears to select Contract Type. The available Contract Types are based on the Usage Type of the Rental Object. The company code is derived from the RO but can be changed.

Use: Contract Type: W001 - Commercial Lease Out (Retail) |
| 5 | Continue by pressing enter or confirm by pressing the green enter icon | Press the green enter icon |
| 6 | On the General Data tab:

Enter Contract Name
Enter Old Contract Name
Enter Tenancy Law
Enter Industry | Use:
Name of Contract
US Tenancy Law
Industry values are TBD |
| 7 | Assign Business Partners | On the Partner tab:
Assign New Partner
There will be a drop-down with available BP's based on the Contract Type.
Click on Master with Tenant Account |
| 9 | On the Term tab:
Enter Contract Start Date | |
10	Enter Cash Flow Start Date	Generally equal to Contract Start Date
11	Enter 1st Posting (if different from start date)	Generally equal to the 1st Posting in the system - often only used during data conversion
12	Enter 1st Contract End	If the End Date is entered, then the "Term in Months" will be calculated automatically. It is only necessary to enter either the End Date or the Months

		on the Contract. If the Internal Contract is open-ended, the End Date should be left blank, with no "Terms in Months"
13	Enter Terms in Month	Use: 48
14	Enter notes in the MEMO filed	Enter any test notes
15	Add Objects to Contract: RO	On the Object tab: Assign Rental Object to the contract If you "right-clicked" on the RO to start this process, the RO should already be visible on this page If RECN was used instead, then follow these steps to assign the RO
16	In the selection screen, select Rental Object	Confirm by clicking the green enter icon
17		Enter the data of the Rental Object to be assigned to the contract Co Code & Business Entity should be entered to search
18		Select RO from the list. For Lease-Outs; Rental Space must be selected Confirm by clicking the green enter icon
19	Posting Parameters: Partner	On the Posting Parameters tab: Click on the Postings Category In the Postings detail, select Partner Click on down arrow and select the Tenant/Customer from the listing
20	Posting Parameters: Tax Type/Group	On Postings Detail, Enter the Tax Type = MWST and Tax Group = NONE
21	On the Posting Parameters tab:	Click on the Frequency Category In the Frequency detail, select Partner Click on down arrow and select the Tenant/Customer from the listing

22	Billing frequency	E.g.: For Monthly payments For Quarterly payments For Annual payments
23	On the Posting Parameters tab:	Click on the Organizational Assignment Category: In the Org Assignment detail, enter the Profit Center. The Profit Center will be inherited from the Business Entity unless a lower level Profit Center is entered here.
24	Conditions	On the Conditions tab: Insert new condition
25		In the pop-up window – Choose Calculation Object for Condition Select the Real-Estate Contract Object from the list Confirm by clicking the green enter icon
26	Select from the list conditions to be added to the contract Confirm	Use: Condition: 100 – Base Rent Condition: 120 – Base Free Condition: 140 – Base Land Condition: 160 – Base Percentage
27	Condition Purpose	Use: An Actual Rent – normal recurring rents B One-Time Actual Rent – one-time payments
28	Unit Price	Enter the Unit Prices for each condition selected Use: Unit Price = $1,000
29	Valid From/To Dates	Enter Valid from Dates for each condition selected. Valid To Date is not required for amounts that last the length of the Contract

30	On the Distribution tab:	No changes should be required. The default object should be the RO assigned to the contract, and "Divided Equally". If there are more than one RO's assigned, then they should all be listed, and "Divided Equally".
31	Enter Memo (Notes)	On the Memo tab: Enter a memo or any important notes
32	Simulate Cash Flow	Choose to Simulate Cash Flow and validate that future cash flows were created without errors
33	Supplementary Texts	On the Supplementary Texts tab: Choose the Plus icon in green to select a new category for texts
34	Enter or Change Memo	Select (Change Memo) on the new text and enter notes/text
35	Select from the list of conditions to be added to the contract that is related for that period. Confirm with Green click	Use: Condition: 100 – Base Rent Condition: 120 – Base Free Condition: 140 – Base Land Condition: 160 – Mgt. Fees
36	Enter Reminder Date(s)	On the Reminders Dates tab: Select new reminders/resubmissions rule from the list Use: Resubmissions rule: One-Time Occurrence
37	Enter the resubmission reason	Use: Resubmission reason: General Reminder
38		Enter the Date Confirm by clicking the green enter icon.

39		Select change memo icon (Change Memo) on the new resubmission and enter a memo
40	Click on save	
41	Select to Activate Contract	This should be done by the admin who set the contact up and security should not allow it to activate

5.3.10   Key Decisions

5.3.11   Application GAPS
N/A

ADS #	Title	FIT GAP Approach *

5.3.12   Test Scenarios /Use Cases

Use Case Number	Requirement Description
1.	Create Lease In
2.	Create Lease out
3.	Lease in Contract Activated
4.	Commercial Lease In
5.	Exempt Commercial Lease In
6.	State Lease Out (Agencies)
7.	Exempt Lease Out
8.	Lease Out

5.3.13 Roles and Security

R&S Number	Roles / Security Description
1	Security Excel sheet to be added

Organizational Change Impacts

Number	Change Impact Description	Degree (H, M, L)

SAMPLE

S.No	WRICEF Object identified
1	Master data uploads for all Real Estate Objects (Arch view, Usage view) LSMW / Data Conversion Programs:
2	Master data uploads for all Real Estate RE Objects and Contract LSMW / Data Conversion Programs:
	1. Business Entity
	2. Building
	3. Land
	4. Pooled Space
	5. Rental Space
	6. Rental Unit
3	CLIENT Personalized fields on Real Estate Objects (Fields mentioned in Blue Print document)
4	2 BADI Implementations to sync US Calendar dates and time zones fields.
	1. To sync US Calendar dates and time zones fields.
	2. Resubmission rules that
	3. Specify default and consistency check for condition type.
5	Sync Architecture and Usage views
6	Resubmission rule BADI implementations
7	Screen sequence flow in Contract accounting
8	Change Account Determination, Change document data BADI implementation
9	BOMA Standards 1996 implementation
10	Reports
	(1) CL, EX, LO Leases with Location Summary in Expiration Date Order
	(2) CL, EX, LO Leases with Current Payment Schedules in Expiration Date Order
	(3) ST Leases in Expiration Date Order
	(4) z-All Lease Options with Expiration Date
	(5) Leases Expiring within a Year
	(6) All Leases showing Charged, Rentable and Usable
	(7) All Payment Line Items for Data Update Review (Latina)
	(8) Commercial Leases report - 5 Reports
	(9) Lease out reports - 4 Reports
	(10) Leases with Invoices - 2 Reports
	(11) Building Information report
	(12) State Leasing reports - 2 reports
11	Document Management configuration for SAP Visual Enterprise Author, REFX, Generator
12	OnBase configuration thru DMS
13	4 BADI Implementations to sync CAD drawing metadata with REFX Objects
14	Create end user exit for FM Derive to read data from ZMDRR table for valid funding
15	Configure lease out billing to follow IDT process
16	Material Availability Report - ECC WO/PR/PO
17	Work Order Shop Papers (Form)

6. Open Issues

Issue Number	Requirement Description	Priority (H, M, L)	Assigned to
N/A			

To be documented in working sessions.

7. Attachments

Attachment required on Usage View, Renewal, Notification, Business Partner, and Condition type.

8. Glossary

TERM	USE	DESCRIPTION
TERM	USE	DESCRIPTION

9. Sign Off / Approval

Approvers

Agency / Division	Name	Signature	Date
Department of Admin - Director of Admin Services			
CLIENT - Director			
RPMS			
RPMS			

Title

Configuration Document	
SAP Flexible Real Estate Management Module	

Change History

Update the following table as necessary when this document is changed:

Date	Name	Change Description
10 Dec 2018	XXX	V0.1
10 Jan 2019	XXX	V0.2 – Added Valuation Configuration

Sign Off Details

Update the following table as necessary when this document is changed:

Date	Name	Change Description
10 Jan 2019	XXX	Adding Valuation Relevant Configuration

Client X is Implementing SAP's Real Estate Flexible & CLM module to handle all the ASC 842 Lease Valuation Compliance into SAP. All active and draft leases currently being handled in ProLease shall be converted into SAP and all the Payments (For selected Company Codes), Tracking, Renewals and Terminations shall be handled from SAP RE-FX module going forward.

This document covers the SAP RE-FX configuration steps in detail. The configuration details also include Balance Sheet Valuation configuration in SAP.

To activate RE-FX module in SAP, FI-FIN Business Function must be activated.

This activation can be done using transaction code SFW5 as shown below,

Also the Enhancement Pack switch framework need to be activated as shown below

1 Basic Setting

1.1. Basic Setting

1.1.1 Basic Setting

1.1.1.1 Maintain Basic Setting

Description	Defining Basic Settings in RE
Purpose	To activate SAP Real Estate Flexible module in SAP.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Activate Real Estate Extension

A sample parameter tables in the configuration node is shown below.

Parameter 1

Financials Extens. (EA-FIN) Active	BTE Application (RE) Active	Extension Active
Yes	Yes	Yes
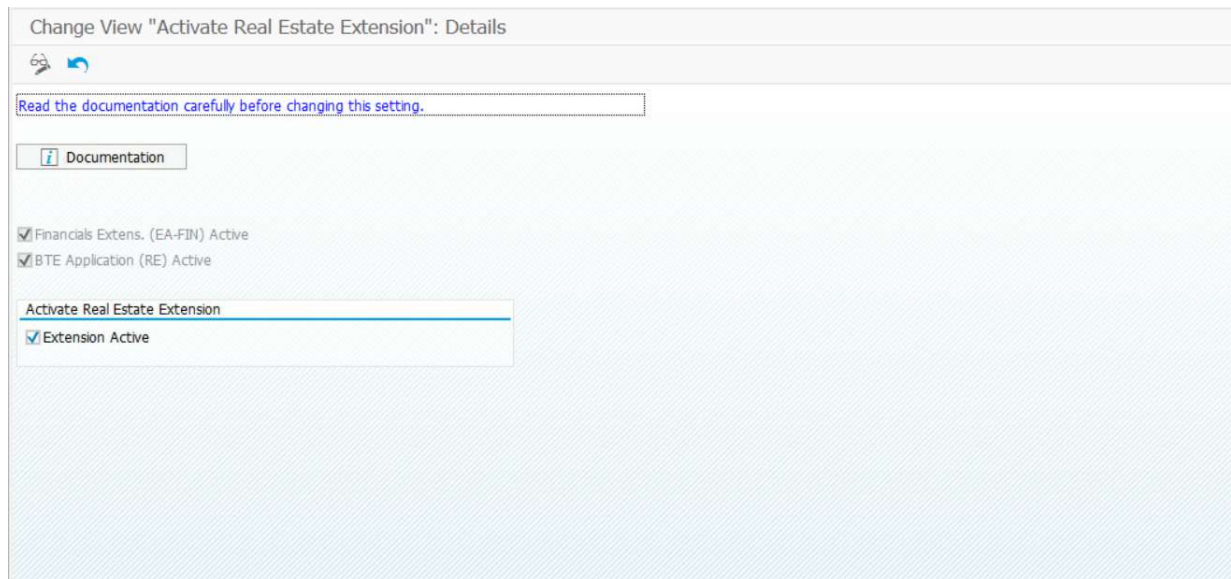
1.1.2 Activate Sub function

1.1.2.1 Activate Sub function

Description	Activate sub functions

Purpose	Activate sub function of RE module which are relevant to CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Activate Sub function
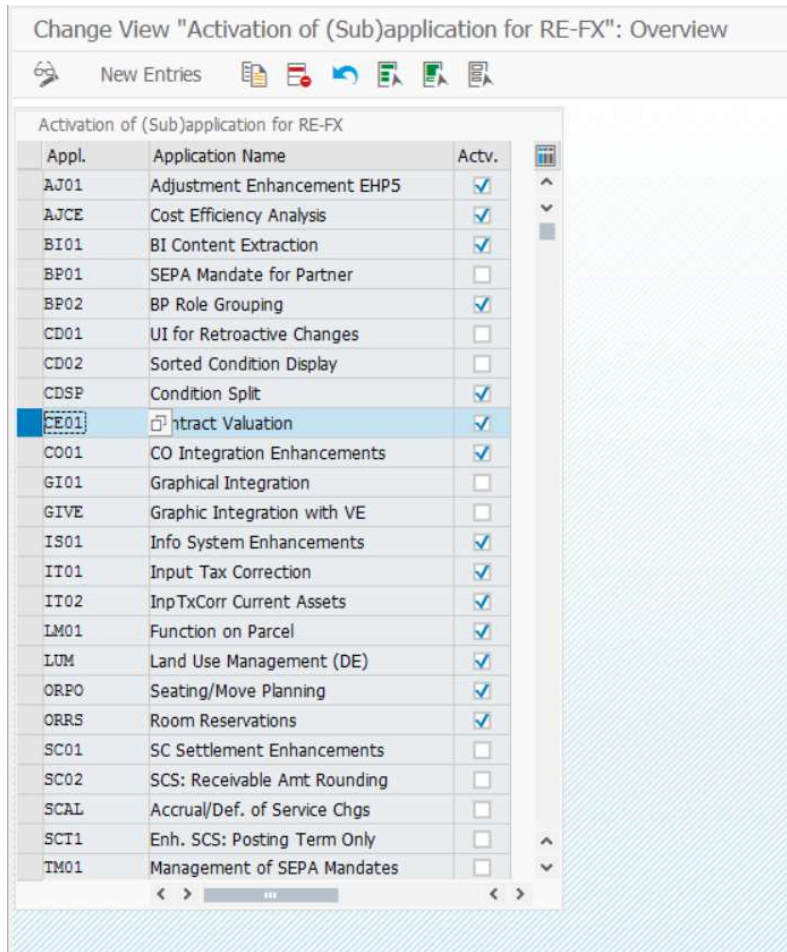
1.1.3 *Make Basic Setting in Company Code*

1.1.3.1 Maintain Make Basic Settings in Company Code

Description	Basic settings on all relevant company codes
Purpose	Setting important RE parameters on all the company codes in CLIENT X which are in scope.
Global/ Local Setting	Global

Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Make Basic Settings in Company Code

Repeat the following steps for all the companies.
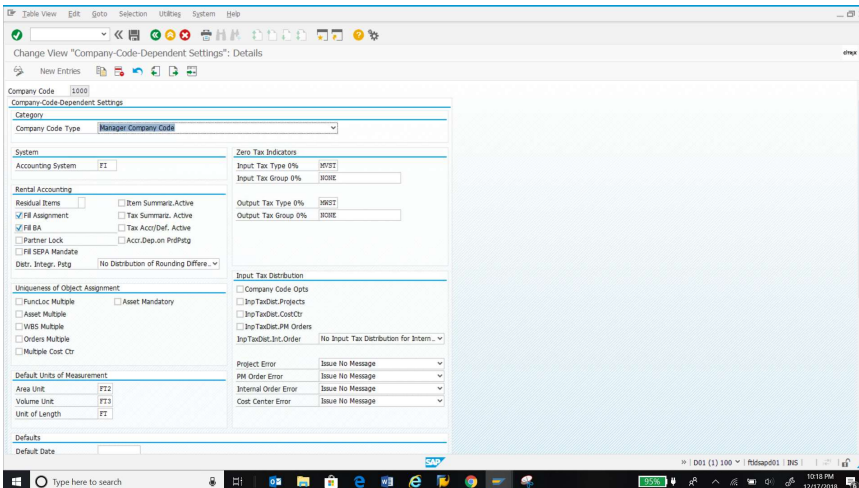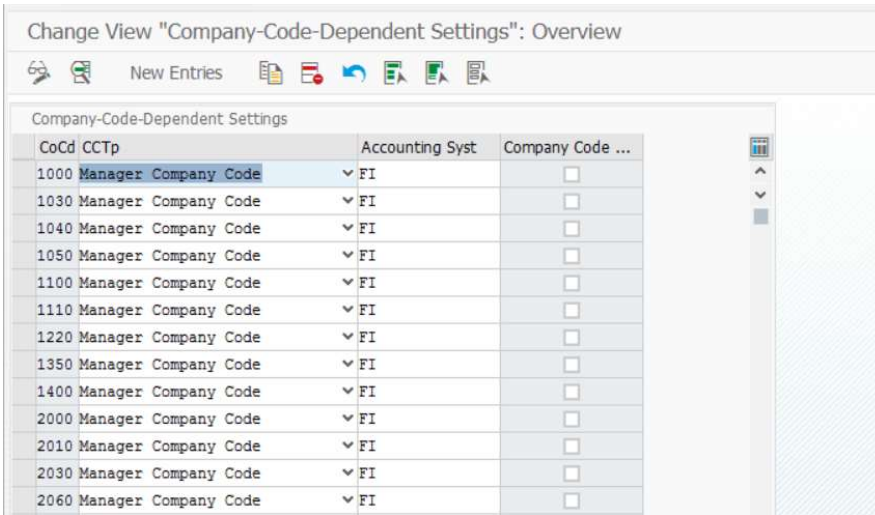
1.1.4 *Activate Real Estate Management in Controlling Area*

1.1.4.1 Activate Real Estate Management in Controlling Area

Description	Activate SAP Real Estate component in Controlling
Purpose	Activating RE in controlling area to enable all linkages and postings to cost centers and profit center in CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Activate Real Estate Management in Controlling Area

A sample parameter tables in the configuration node is shown below

Controlling Areas	Name
XTXS	Client X Controlling Areas
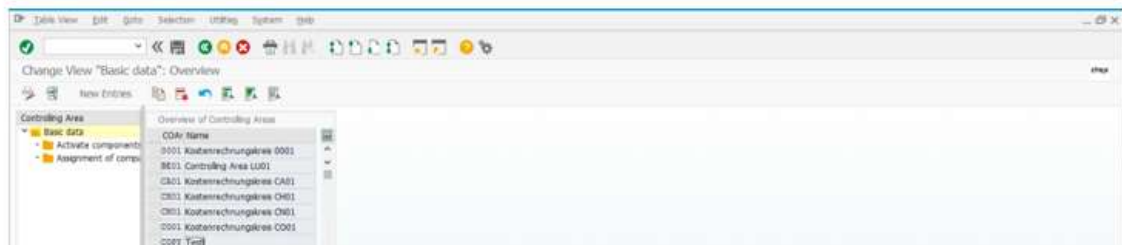
1.1.4.2 Activate Component

Description	Activate SAP Real Estate component in Controlling
Purpose	Activating RE in controlling area to enable all linkages and postings to cost centers and profit center in CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Activate Real Estate Management in Controlling Area

1.1.4.3 Assignment of company code

Description	Assignment of company code
Purpose	Assigning the relevant company codes
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Basic Settings → Activate Real Estate Management in Controlling Area

Assign all the RE relevant company codes to the controlling area
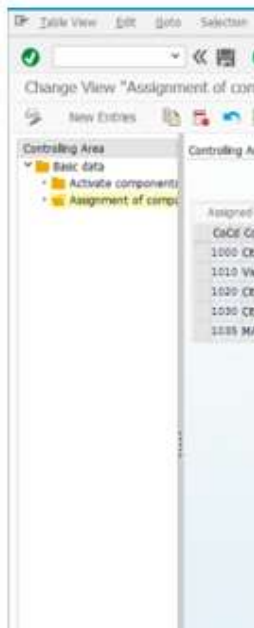
2 Business Partner

2.1.1 *Relevant Settings for Business Partner in RE Context*

Before the Business Partner setting is started, the Cross Application Component needs to be set for BP synchronization. The path and the relevant settings are shown below
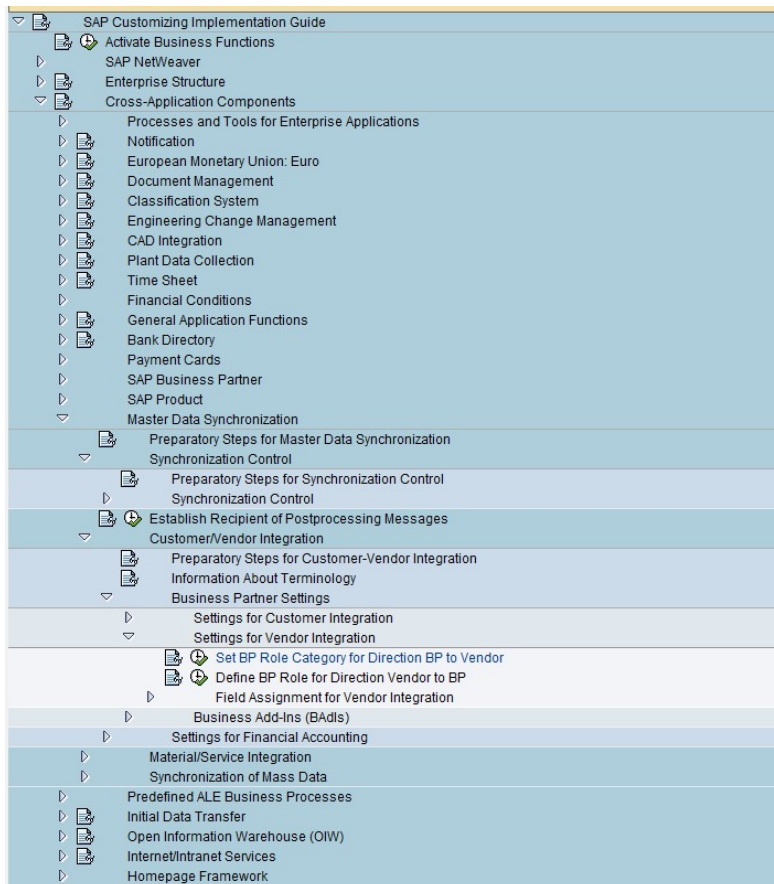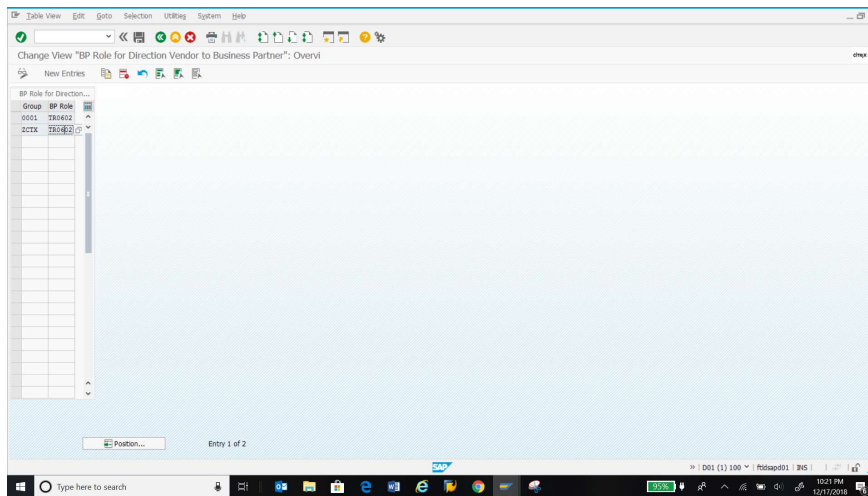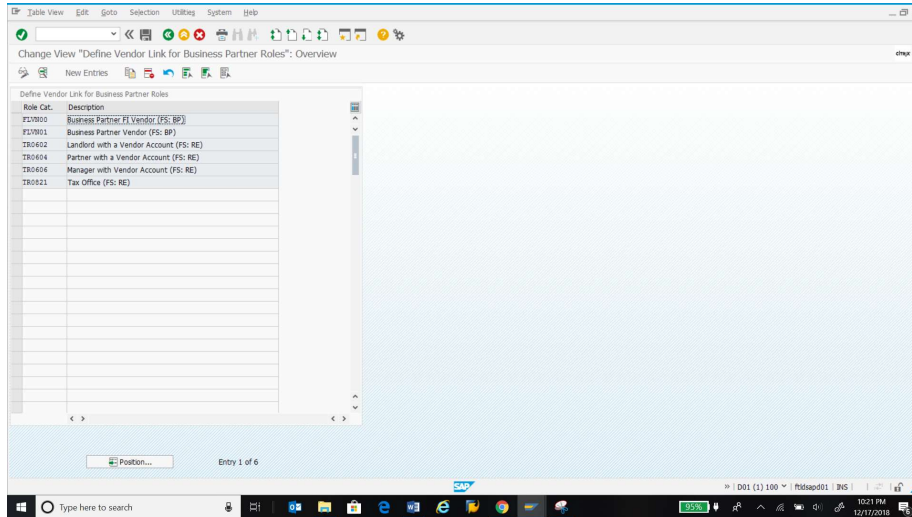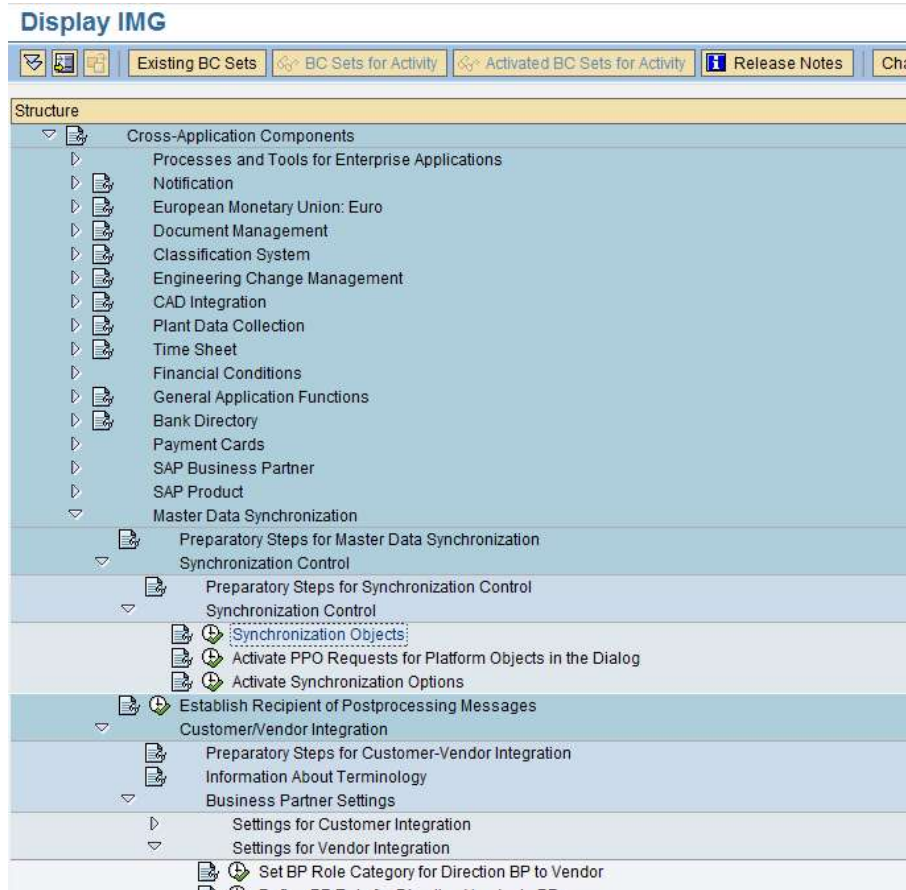
2.1.2 *Number Range*

2.1.2.1 Business Partner Number Range

Description	Setting up number ranges for the business partner
Purpose	Setting up business partner number ranges so that desired numbering is assigned to the business partners automatically.
Global/ Local Setting	Global

Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Number Range → Business Partner Number Range

Different number ranges shall be used for RE-FX. –
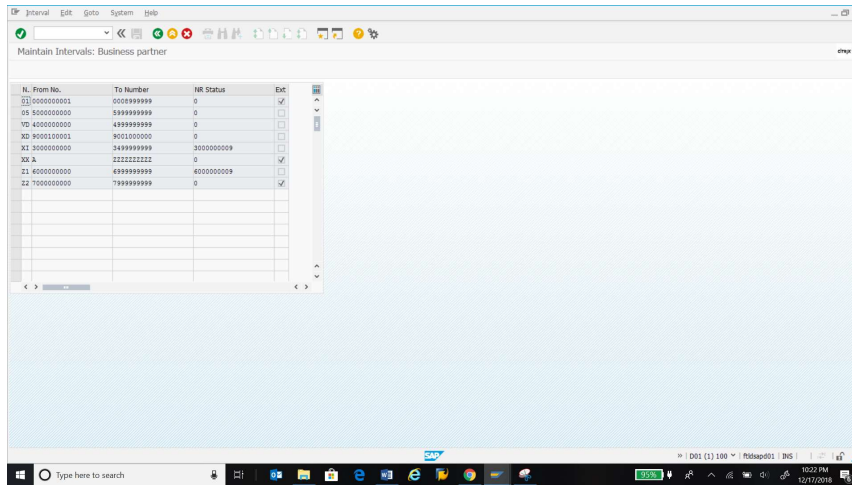
2.1.2.2 Define Groupings and Assign Number Ranges

Description	Define the grouping to assign number ranges.
Purpose	In BP, the number range is assigned at the grouping level. The grouping needs to be defined for BP in this step.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Number Range → Define Groupings and Assign Number Ranges

Grouping as highlighted below shall be used for Client X RE-FX
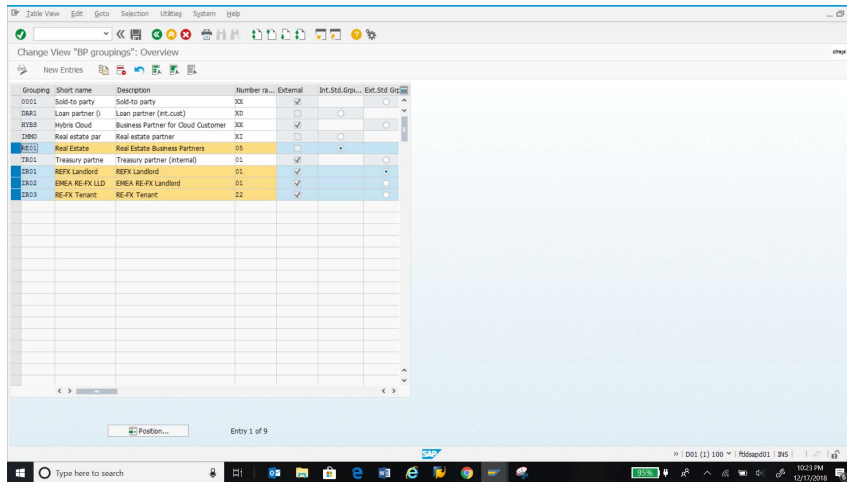
2.1.1. Business Partner Roles

2.1.2.1   Define BP Roles

Description	Defining possible BP roles required by CLIENT X
Purpose	CLIENT X needs many roles for BP. All the required roles (Landlord and Non Landlord based) are defined in this step.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Business Partner Roles → Define BP Roles

2.1.2.2   Configure Field Attributes per BP Role

Description	Field attribute configuration for different BP roles.
Purpose	To ensure the fields in each BP role is defined appropriately on Optional, Mandatory or Display only.

Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Enterprise Structure → Definition→ Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Business Partner Roles → Configure Field Attributes per BP Role
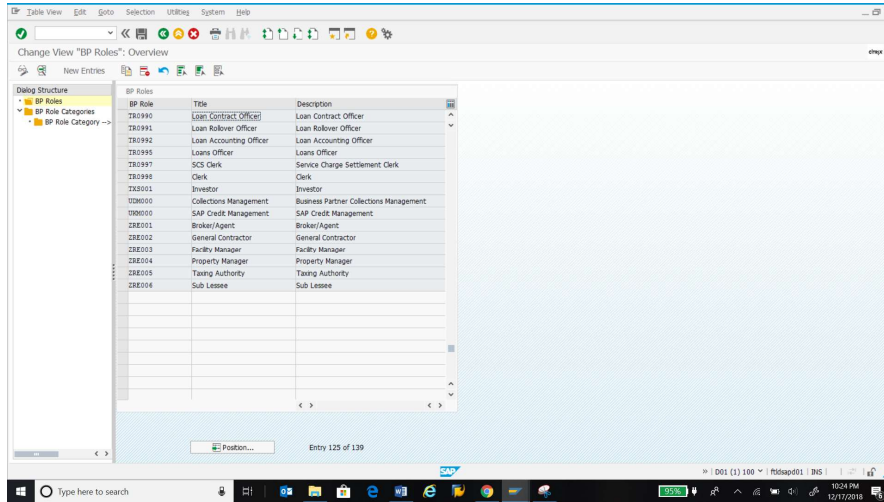
2.1.3 *Assignment of Role Categories to Real Estate Applications*

2.1.2.3   **Set View Profiles for Technical Objects**

Description	Assigning roles to RE applications
Purpose	To configure what roles should be available at what object level in RE.
Global/ Local Setting	Global

Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Business Partner Roles → Assignment of Role Categories to Real Estate Applications → Make Settings for Roles per Object Type
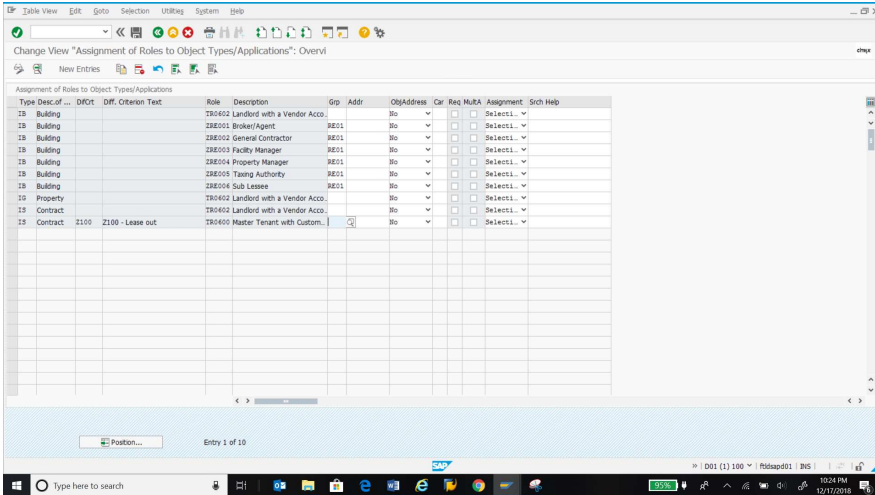
The node mentioned above need to be expanded for Building and Property as well. See screenshot below
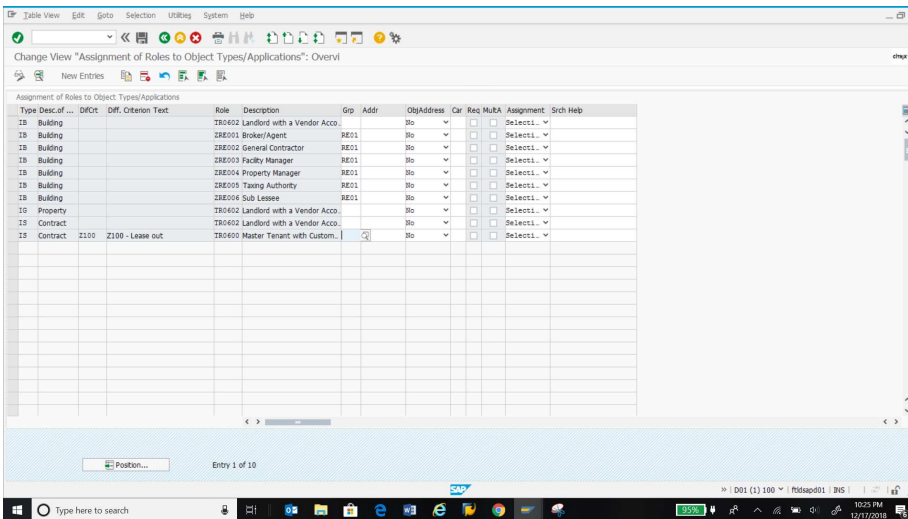
2.1.2.4   Role Type

Description	Defining role types
Purpose	Defining role types
Global/ Local Setting	Global

| Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → Relevant Settings for Business Partner in RE Context → Business Partner Roles →Business Partners Roles → Role Types

2.2 General Settings for Business Partner

2.2.1 *Business Partner*

2.2.1.1 Organizations

2.2.1.2 Maintain Legal Forms

Description	
Purpose	
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → General Setting for Business Partner → Business Partner → Organizations → Maintain Legal Forms

NO requirement to configure anything here for CLIENT X.

2.2.1.3 Maintain Legal Entity (To be confirmed if required by Business)

Description	Maintaining the Legal Entity dropdown values for BP
Purpose	Maintaining the dropdown possible values for Legal Entity so that they are available and can be updated in BP
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Business Partner → General Setting for Business Partner → Business Partner → Organizations → Maintain Legal Entity

NO requirement to configure anything here for CLIENT X.

3 Address Management

3.1 International Settings

3.1.1 *Activate International Address Versions*

Description	Activating the International address version
Purpose	Activating the international address version for usage for overseas countries.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Address Management → International Settings → Activate International Address Versions

Can be used in Future if required.

4   Master Data

4.1 Basic Setting

4.1.1 *Measurement*

4.1.1.1 Define Measurement Types

Description	Definition of Measurement Types
Purpose	Defining various measurement types which are going to be used at different object levels (Project, Property and Contract) throughout RE module.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Basic Settings → Measurements → Define Measurement Types

CLIENT X is going to use following customized measurement types as shown below

NOTE – ALL CLIENT X DESIGN PARAMETERS WERE PROVIDED IN THE MATRIX ATTACHED HEREWITH.

SAP_RE-FX_Key Field
Matrix_V4 (1).xlsx

4.1.1.2 Define Total Measurements

Description	Define Total Measurements for RE
Purpose	Defining the total measurements and logic for summations for various measurements.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Basic Settings → Measurements → Define Total Measurements

Not applicable to CLIENT X hence no configuration done in this node.

4.1.2 *Basic Setting*

4.1.2.1 Define Tenancy Law

Description	Defining Tenancy Law
Purpose	Defining Tenancy Law which is used at various objects and Contract levels
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Basic Settings → Define tenancy law
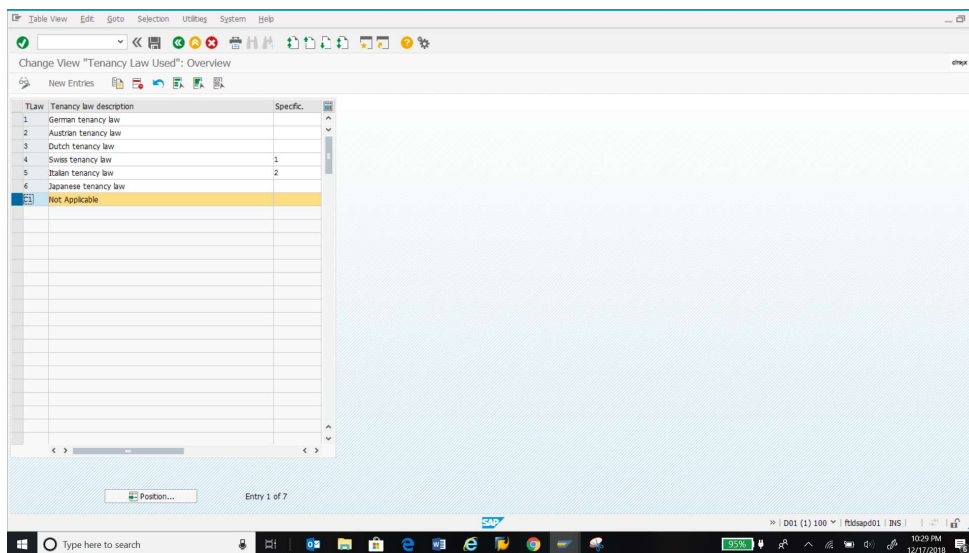
4.2 Usage view

4.2.1 *General Settings for Multiple Object Types of the Usage View*

4.2.1.1 General Settings for Multiple Object Types of the Usage View

Description	Defining functions of the objects
Purpose	Define the functions of various objects in SAP RE
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → General Setting for Multiple Object Types of Usage view → General Settings for Multiple Object Types of the Usage View → Define Functions of Objects

Not used in CLIENT X

4.3 Business Entity

4.3.1 *Business Entity*

4.3.1.1 Number Range For Business Entity

Description	Define number range for business entity
Purpose	Defining the number range for BE (Project) so that the system automatically assign a unique number to new project created by the users.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Business entity → Number Range for Business Entity

Business Entity represents the campus in CLIENT X. This would be represented by the Internal numbering
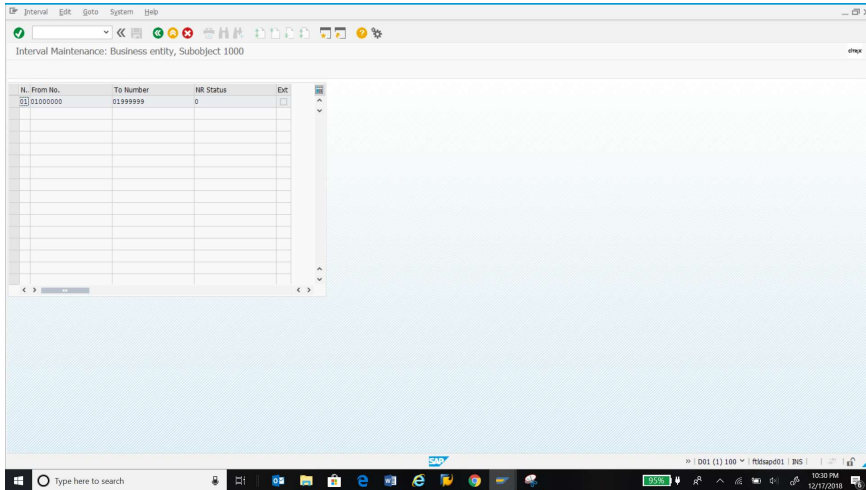
4.4 Land

4.4.1 *Land*

4.4.1.1 Number Range for Properties

Description	Configuring number ranges for Land
Purpose	To configure number range so that system can generate a unique number on creation of land by the users.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Building → Dialog → Screen Layout → Field Group → Field Group

Land represents Location in CLIENT X. This shall be represented by an internally generated system number.
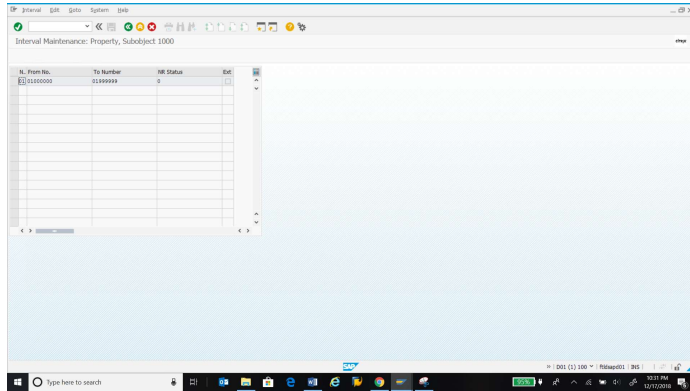
4.4.1.2 Ground Type

Description	Values for Ground Type
Purpose	Configuring the values for Ground Type to be available during master data creation.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Land → Ground Type
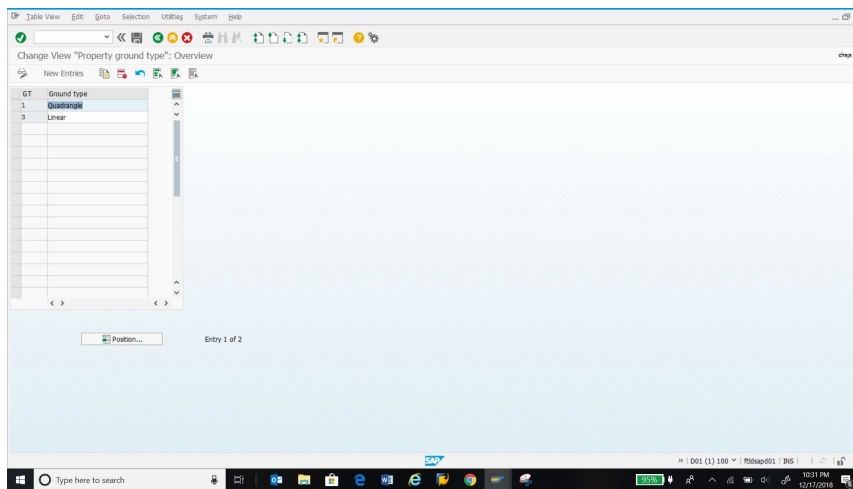
4.4.1.3 Dialog – Screen Sequence

Description	Assigning screen sequence
Purpose	Assigning the screen sequence field to appear the screens in the required sequence and to bring in all custom screens as well.

Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Land → Dialog → Screen Sequence

Standard values have been chosen for this.

Item	Screen	Screen title	Description
100000	REPR00	Initial Screen	Initial Screen
200000	REPR02	General Land Data	General Land Data
300000	REPR81	Measurements	Measurements
350000	REPR74	Infrastructure	Infrastructure
400000	REPR03	Dates & Values	Dates & Values
600000	REPR87	Partners	Partners
B200	REPR84	Posting Parameters	Posting Parameters
800000	REPR85	Supplementary Texts	Supplementary Texts
900000	REPR95	Assignment to Contract	Assignment to Contract
1100000	REPR97	Reminders	Resubmission
1200000	REPR9V	Overviews	Overviews (Lists)
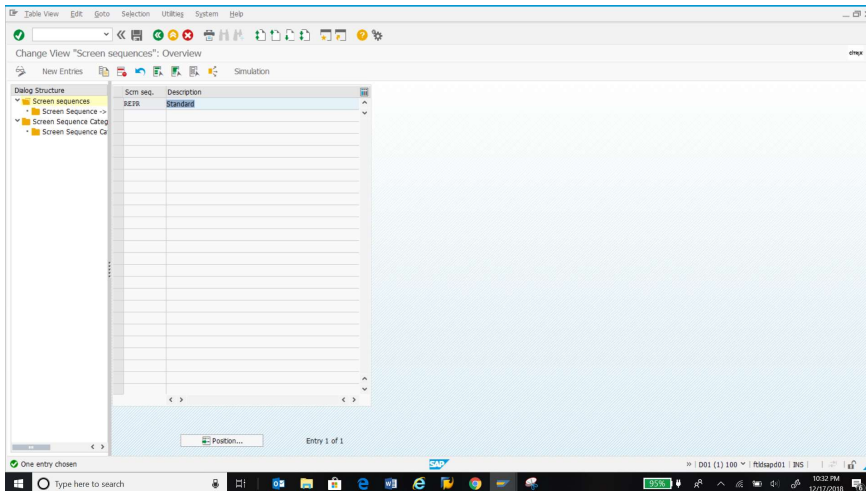
4.5 Building

4.5.1 *Building*

4.5.1.1 Number Range for Building

Description	Configuring number ranges for Building
Purpose	To configure number range so that system can generate a unique number on creation of Building by the users.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Building → Number range for Building

Building represents physical building in CLIENT X. This shall be represented by an internally generated system number.
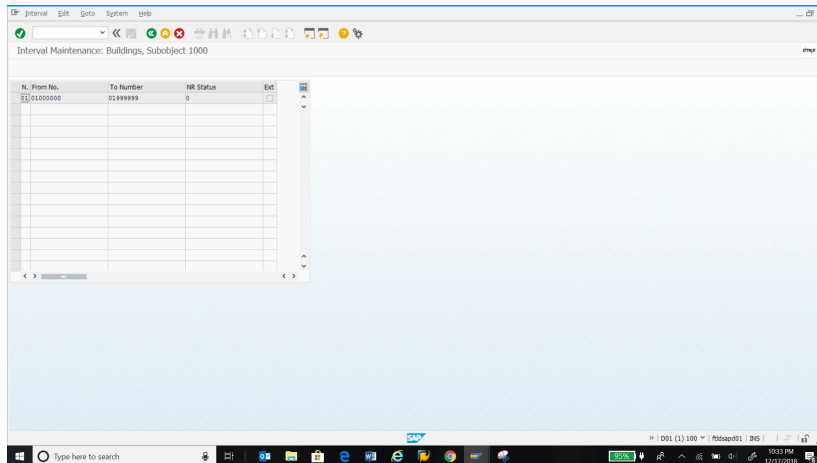
4.5.1.2 Building Types

Description	Configuring Building types
Purpose	To configure Building types as they exist as of today in CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Building → Building Types
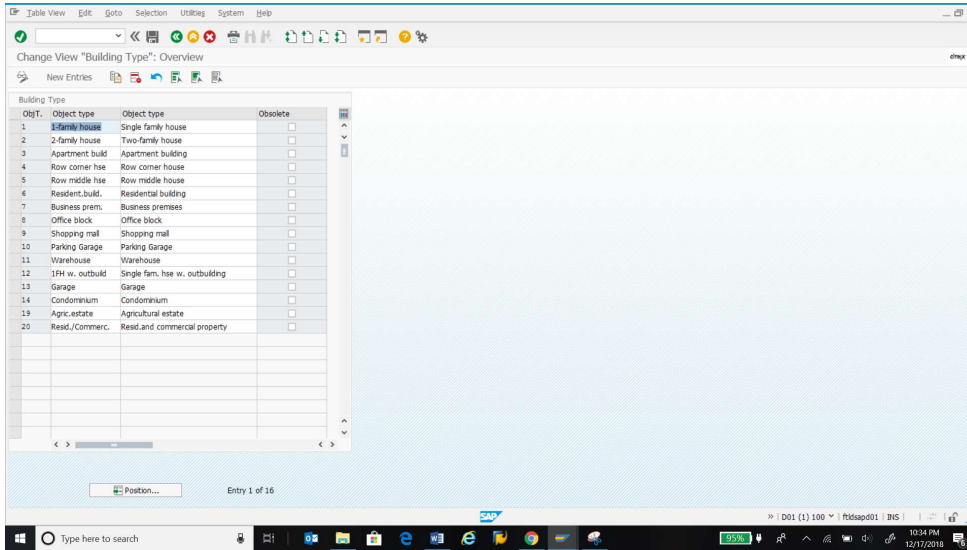
4.5.1.3 Building Main Usage Types

Description	Configuring Building main usage type
Purpose	To configure Building main usage types as they exist as of today in CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Building → Building main usage type
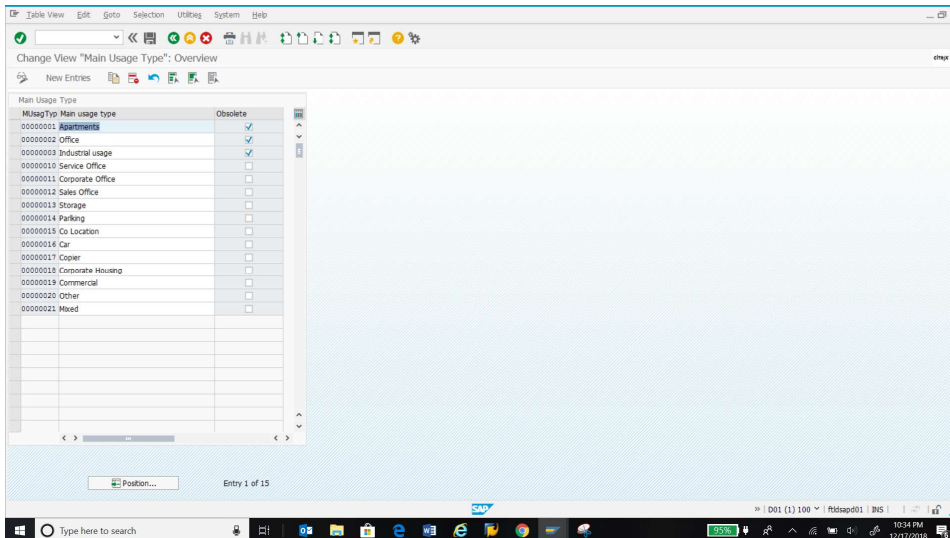
4.6 Rental Object

4.6.1 *Rental Object*

4.6.1.1 Number Range for Rental Object

Description	Configuring number ranges for Rental Object
Purpose	To configure number range so that system can generate a unique number on creation of Rental Object by the users.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Rental Object → Number range for Rental Object

Rental Object represents internal parts/suits within a building in CLIENT X. This shall be represented by an internally generated system number.
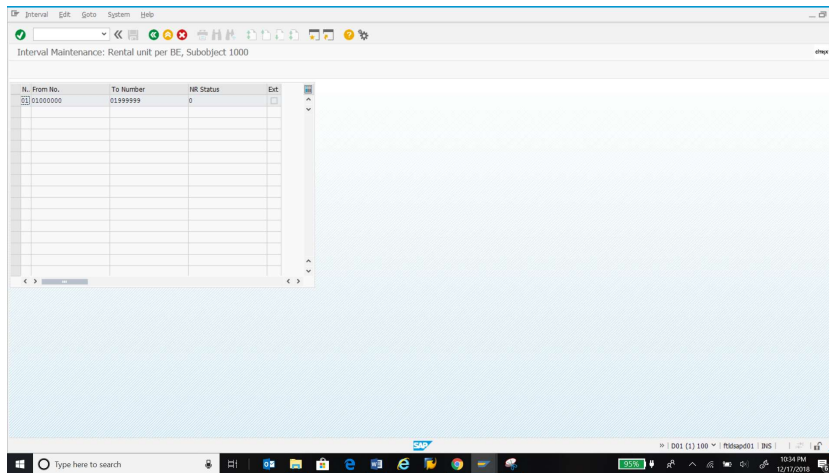
4.6.1.2 Usage Type

Description	Configuring RO Usage types
Purpose	To configure RO Usage types as they exist as of today in CLIENT X
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Master Data → Usage View → Rental Object → Usage Types -> Usage Type

5 Contract

5.1 Number Assignment

5.1.1 *Number Range for Contracts*

Description	Setting up number ranges for contract
Purpose	Setting up contract number ranges so that system generates a unique smart number automatically on creation of the contract.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Contract → Number Assignment → Number Range for Contracts

Following number ranges have been set up in SAP RE-FX for CLIENT X

Additional number range has been set up for the new contract type building leases as shown below.

5.2 Contract Type

5.2.1 *Define Contract Types*

Description	Configuring Contract Types
Purpose	Configuring different contract types as required by CLIENT X.
Global/ Local Setting	Global

Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Contract → Contract Type → Define Contract Types

Following contract types have been configured for RE-FX Leases
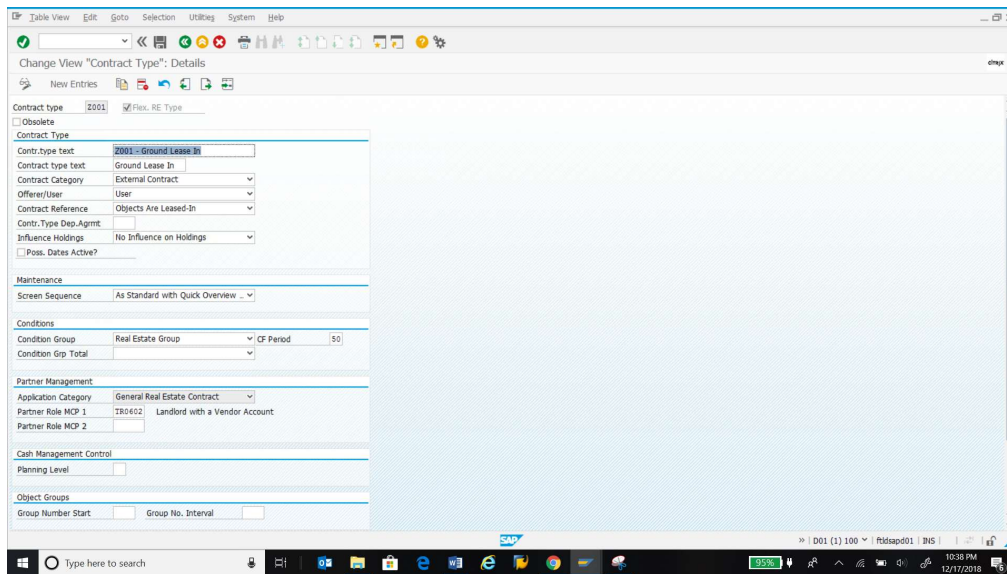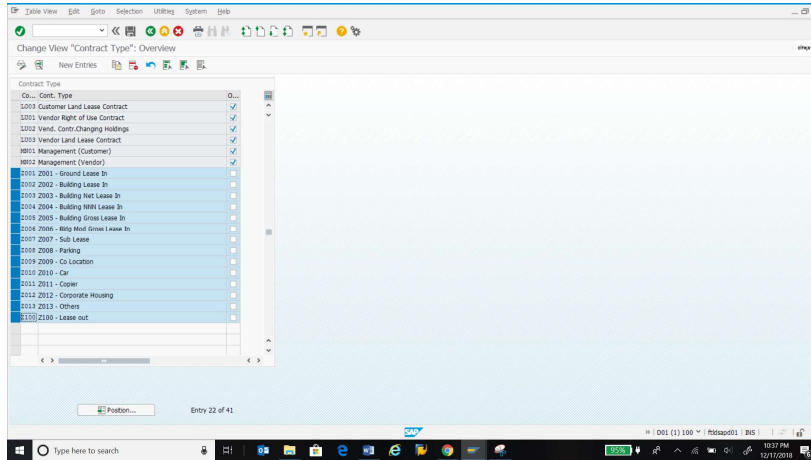
The details of the newly added contract types are as shown below.

5.3 Objects

5.3.1 *Permitted Object Types per Contract Type*

Description	Configuring permitted object types per contract type.
Purpose	Assigning which object types can be assigned to which contract types in SAP.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Contract → Objects → Permitted Object Types per Contract Type
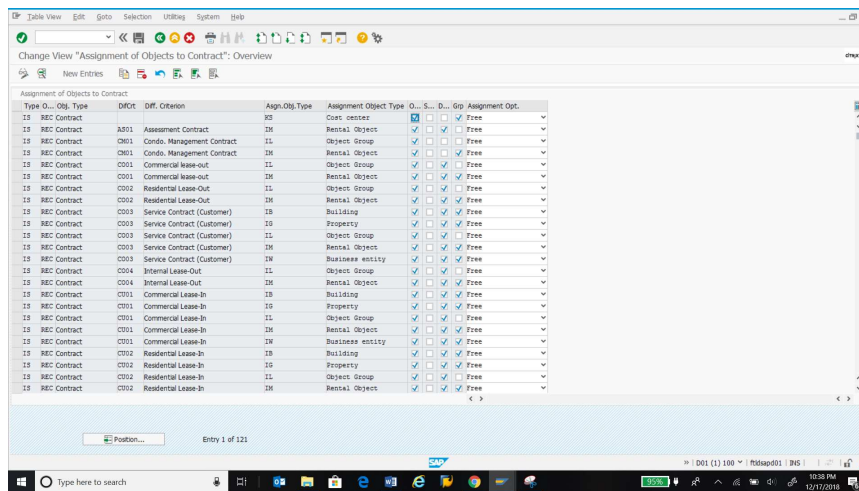
5.3.2 *Dialog*

5.3.2.1 Dialog - Screen Sequence

Description	Defining screen sequence
Purpose	Defining the screen sequence so that Contract data looks in the required sequence.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Dialog → Screen sequence
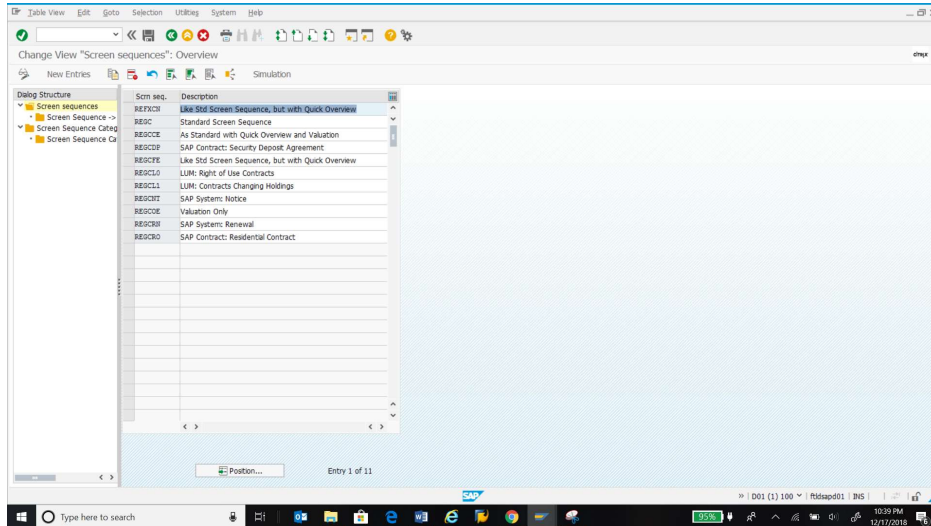
5.3.2.2 Dialog - Screens

Description	Defining screens
Purpose	Defining which screens to be seen on the contract data.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Dialog → Screen Layout → Screens
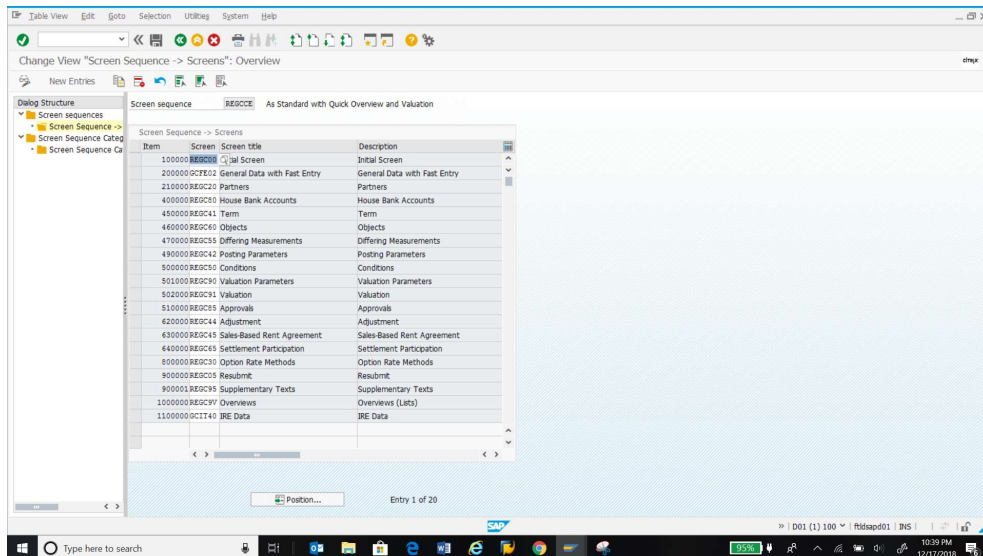
5.3.2.3 Dialog - Sections

Description	Configuring the sections
Purpose	Defining the sections or sub screen in the contract. This will decide the screen layouts and fields appearing in the contracts.

Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Dialog → Screen Layout → Section

5.3.2.4 Dialog - View

Description	Defining Views in the Screens.
Purpose	Defining views to decide the layout
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Dialog → Screen Layout → View

6 General Settings for Master Data and Contract

6.1 Additional Text

6.1.1 *Define Categories for Additional Texts*

Description	Defining the additional long text
Purpose	Defining the additional long text for the contract – to capture the comments and notes from OPM
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → General Setting for Master Data and contract → Additional Text → Define categories for additional texts
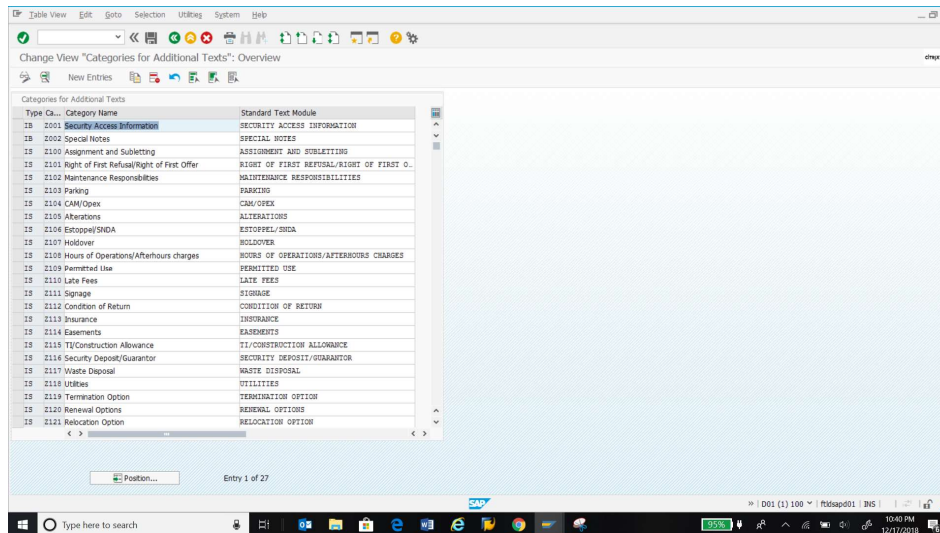
6.2 Resubmissions (Reminders)

6.2.1 *Define Resubmission Reasons*
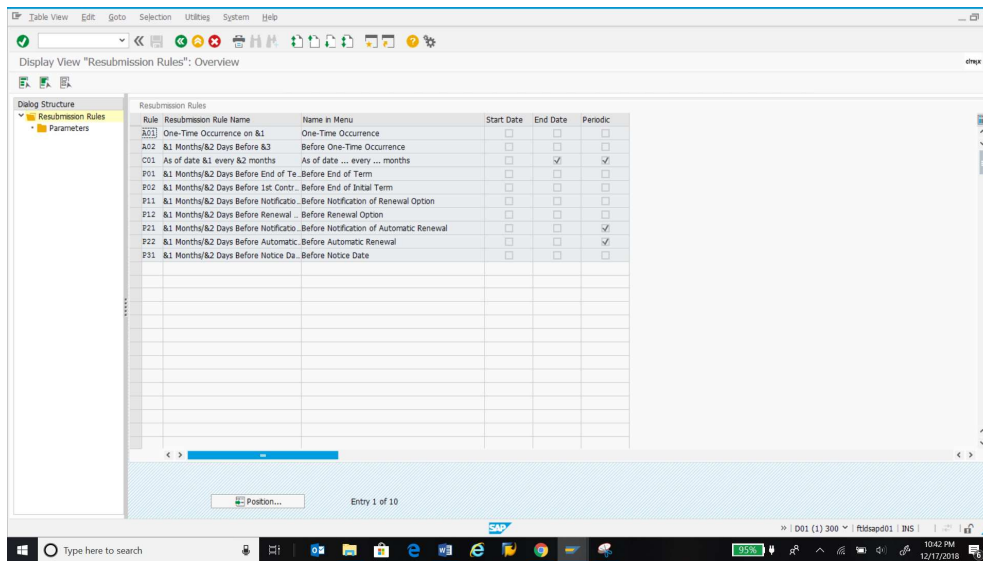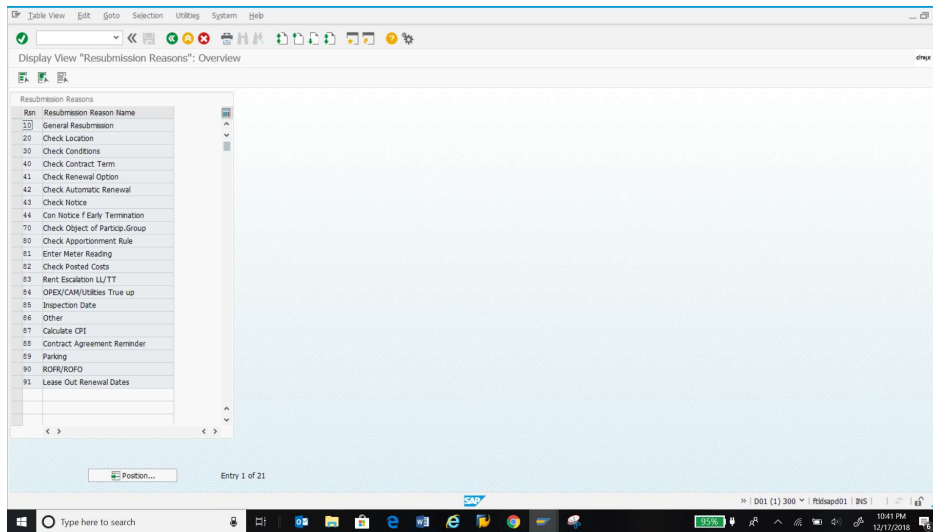
6.2.2 Define Resubmission Rules
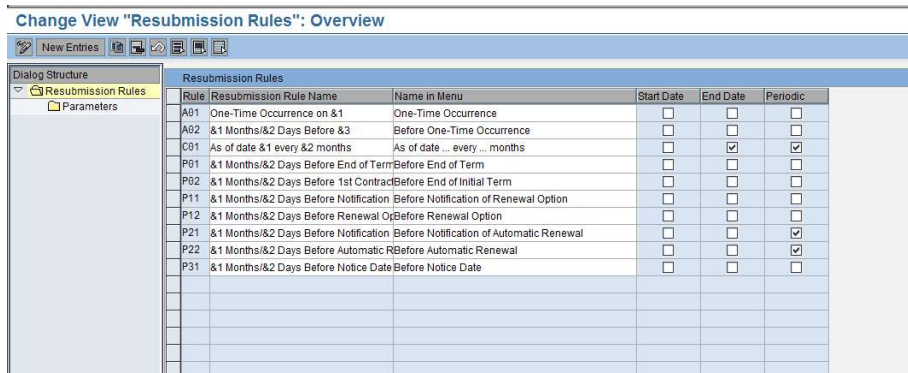
6.2.3 *Make settings per Object Type*
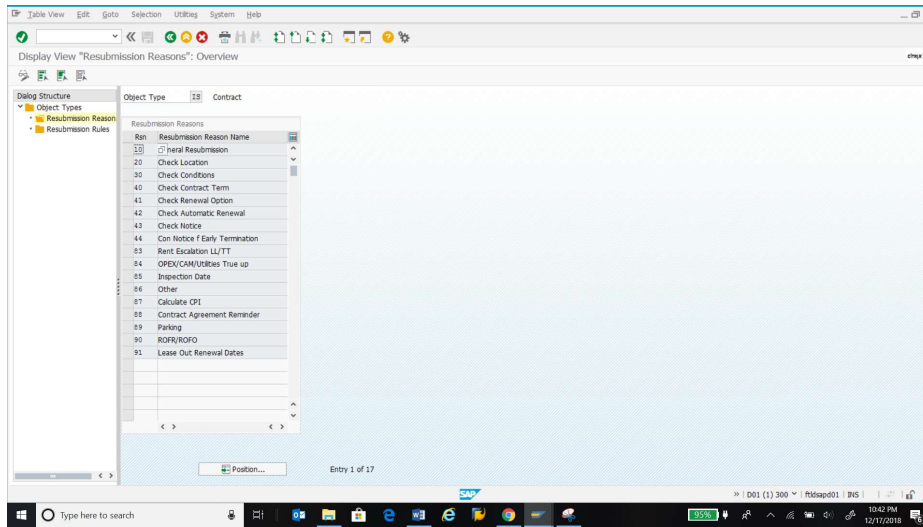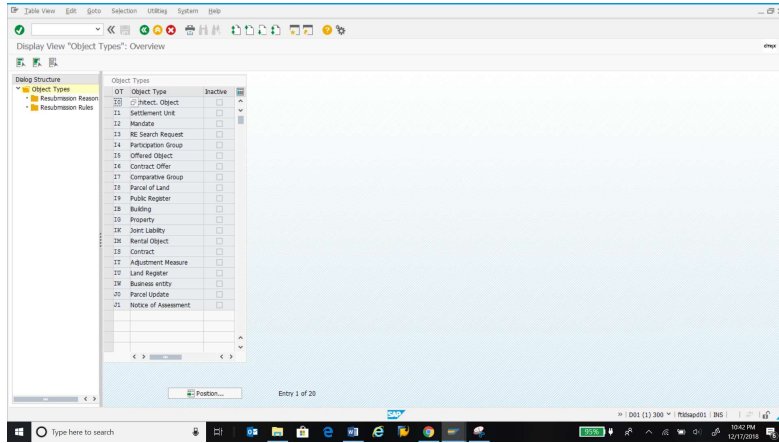
7   Conditions and Flows

7.1   Calculation and distribution formulas

7.1.1   *Calculation formulas*

Description	Defining the calculation formulas for the conditions
Purpose	Defining the calculation formulas for the conditions, example: fixed amount, Net let table area and their calculation formula parameters
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → calculation and distribution formulas → calculation formulas

All standard formulas have been used
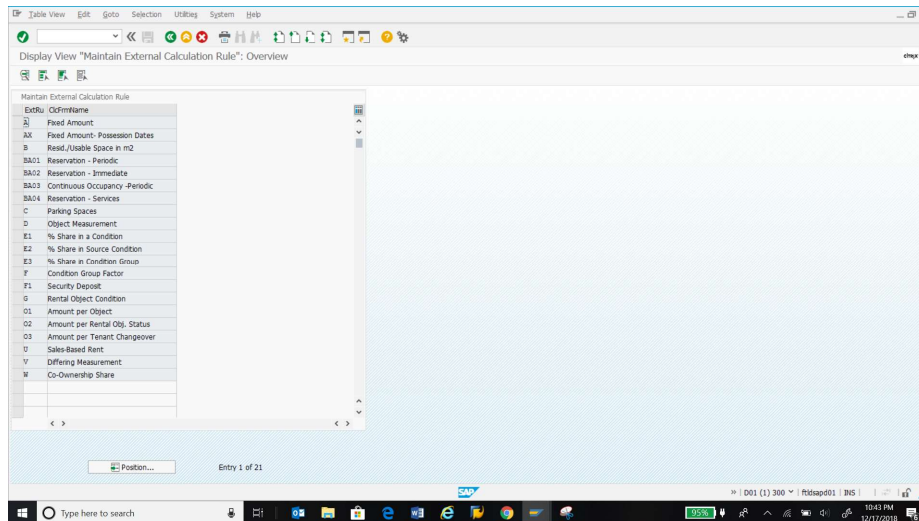
7.1.2   *Distribution Formulas*

Description	Defining the distribution formulas
Purpose	Defining the distribution formulas for the condition
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → calculation and distribution formulas → Distribution Formulas

All standard formulas have been used
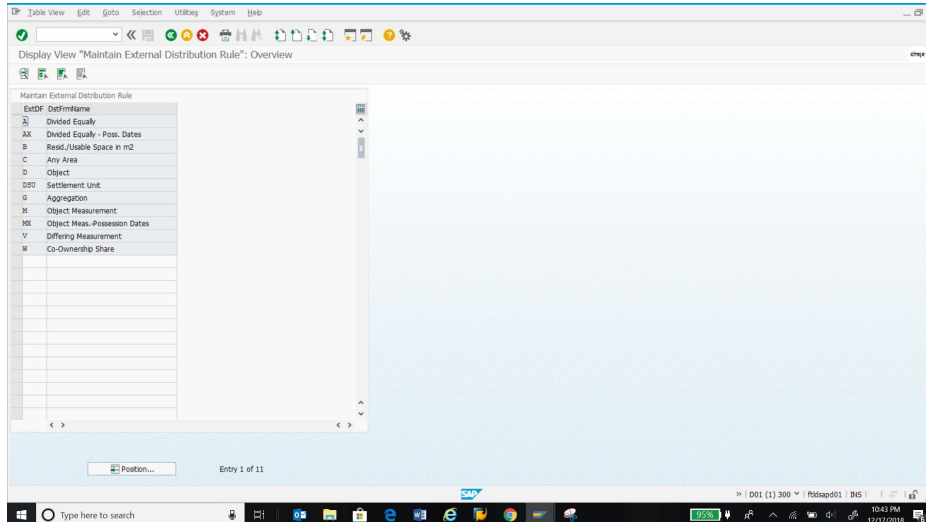
7.2 Condition Types and Condition Groups

7.2.1 *Conditions and Flows*

7.2.1.1 Define Condition Types

Description	Defining the condition type for the contracts
Purpose	Defining the condition type for the contracts; purpose of the condition type,
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Condition Type and Condition Groups → Define Condition Types

Following condition types have been used for CLIENT X

Following custom condition purposes have been created to accommodate multiple partners on the contract.

7.2.1.2 Define Condition Groups and Assign Condition Types

Description	Defining the condition groups and assigning the condition types
Purpose	Condition groups controls the list of condition types that is available for usage. Creating a relationship between the condition groups and condition types.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Condition Type and Condition Groups → Condition Groups → Define Condition Groups and Assign Condition Types
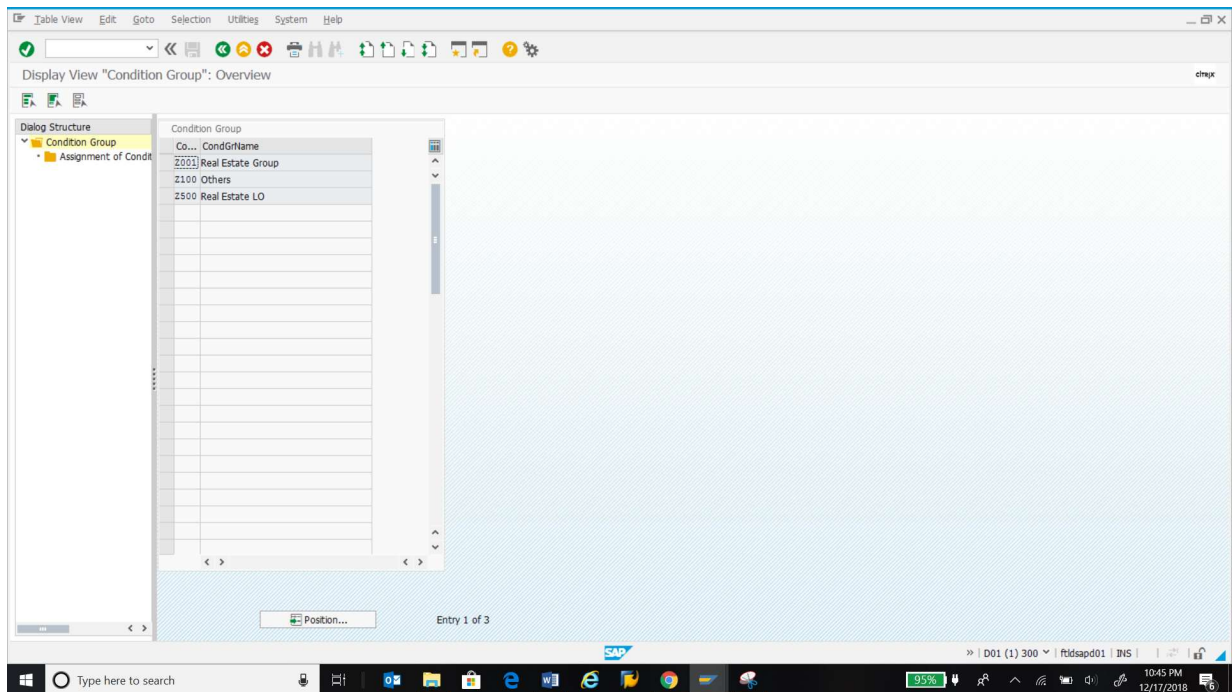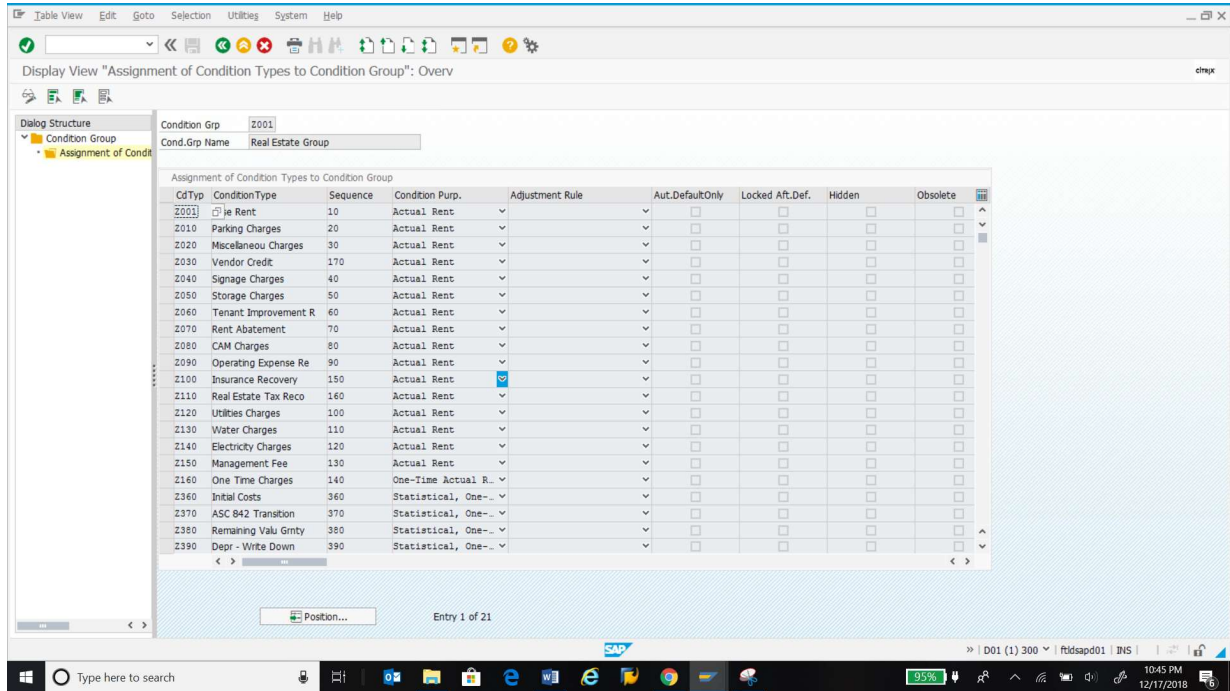
7.2.1.3 Assign Condition Group to Contract per Contract Type

Description	Assigning the condition group to contract per contract type
Purpose	Assigning the condition group to contract type, controls the condition groups (list of conditions type) that is available for the contract type.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Condition Type and Condition Groups → Condition Groups → Assign Condition Group to Contract per Contract Type
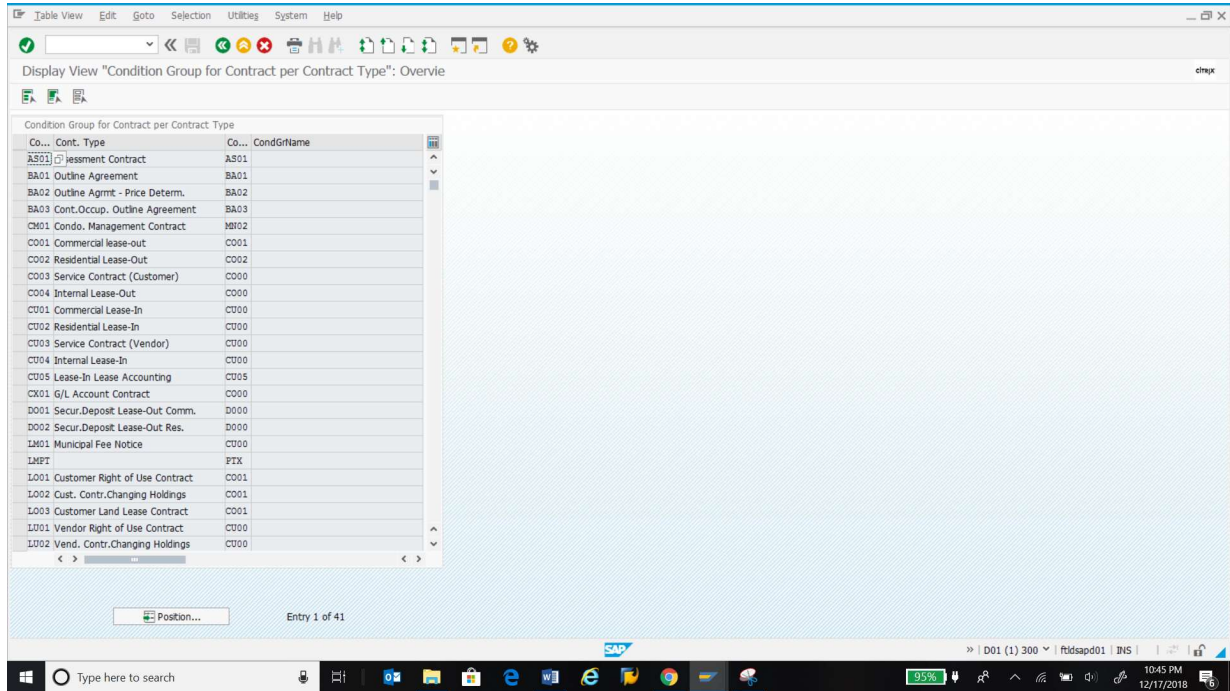
7.2.2 *Flow Type*

7.2.2.1 Define Flow Types

Description	Defining the flow type
Purpose	Define flow types. This is a prerequisite for creating condition types and for account determination. Flow types classify flows in; cash flow, accounting
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Flow Types→ Define Flow Types
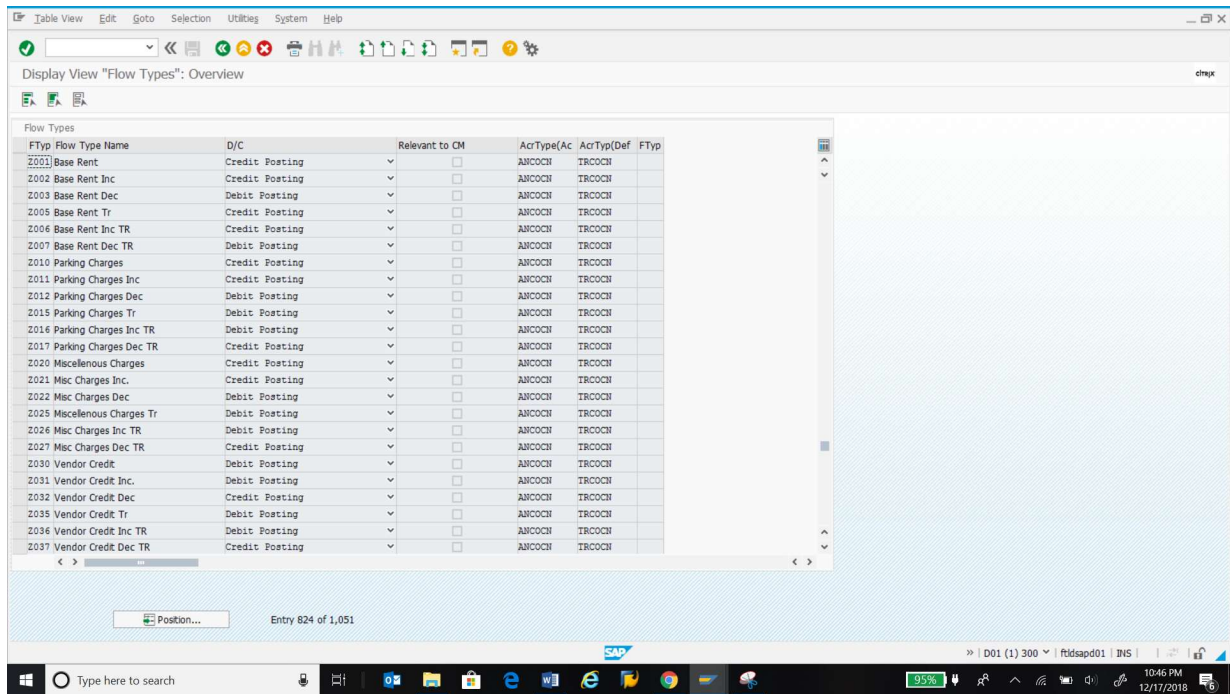
7.2.2.2 Assign Reference Flow Types

Description	Assign reference flow type
Purpose	Assign reference flow types to flow types
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Flow Types→ Assign Reference Flow Types
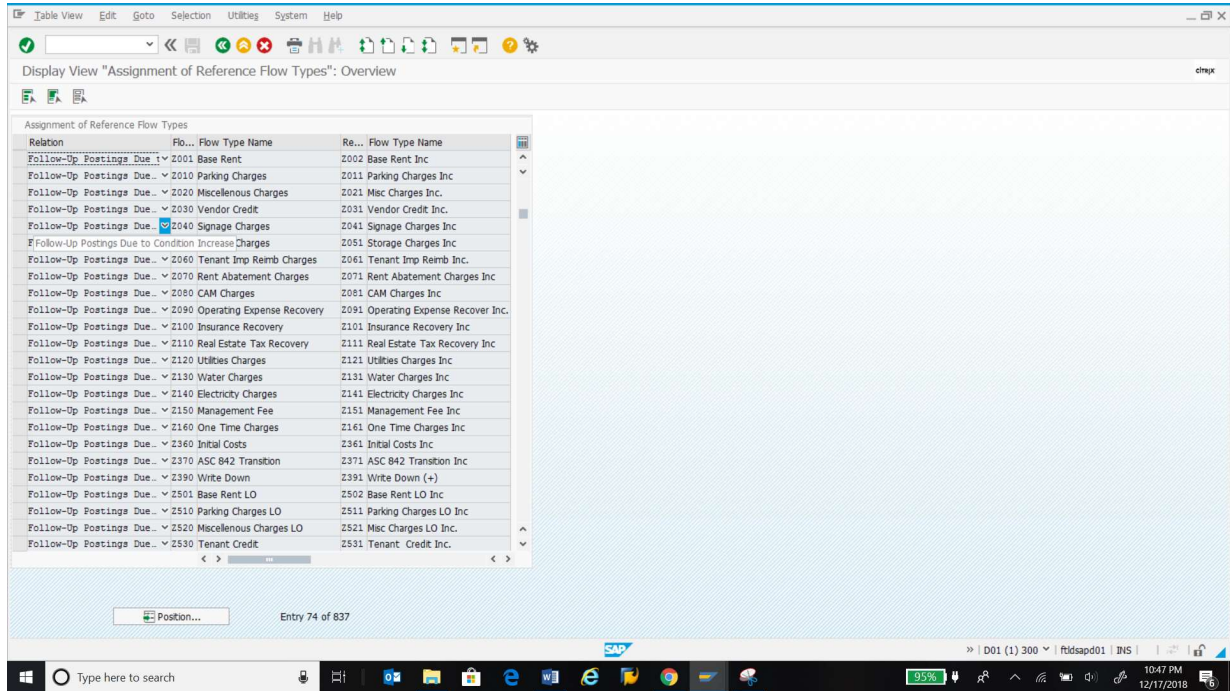
7.2.2.3 Assign Flow Type to Condition Type

Description	Assign flow type to condition type
Purpose	Assign defined flow types to the condition type. Assign the flow types that you want to be used for periodic posting for external contracts. The system derives all other flow types from the reference flow types.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Conditions and Flows → Flow Types→ Assign Flow Type to Condition Type

8 Accounting

8.1 FI Document related to RE

8.1.1 *Activate RE-FX for Financial Accounting*

Description	Activate RE-FX for financial accounting
Purpose	Note that the "RE" application must be active. Set the indicator to activate "RE" if necessary.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → FI Document related to RE→ Activate RE-FX for Financial Accounting

8.1.2 *Define RE-Specific Account Properties*

Description	Defining RE-Specific account properties
Purpose	Specify that accounts can be used for real estate objects. This is dependent on the account group. In this step, you can make detailed settings for these accounts. Accounts for which you make no further settings can be used for all real estate objects. However, you cannot use such accounts to directly post service charges to rental objects and contracts.
Global/ Local Setting	Global

Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → FI Document related to RE→ Define RE-Specific Account Properties

No setting required

8.2 Automatically generated accounting documents

8.2.1 *Set Up Number Range for Automatically Created Posting Documents*

Description	Set up number range for automatically created posting documents
Purpose	•
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Set Up Number Range for Automatically Created Posting Documents

8.2.2 *Taxes*

8.2.2.1 Define Tax Types

Description	Define Tax Types
Purpose	Define the necessary tax types. Specifying tax types is mandatory. Tax types are country-dependent. You can define multiple tax types for each country.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Taxes → Define Tax Types
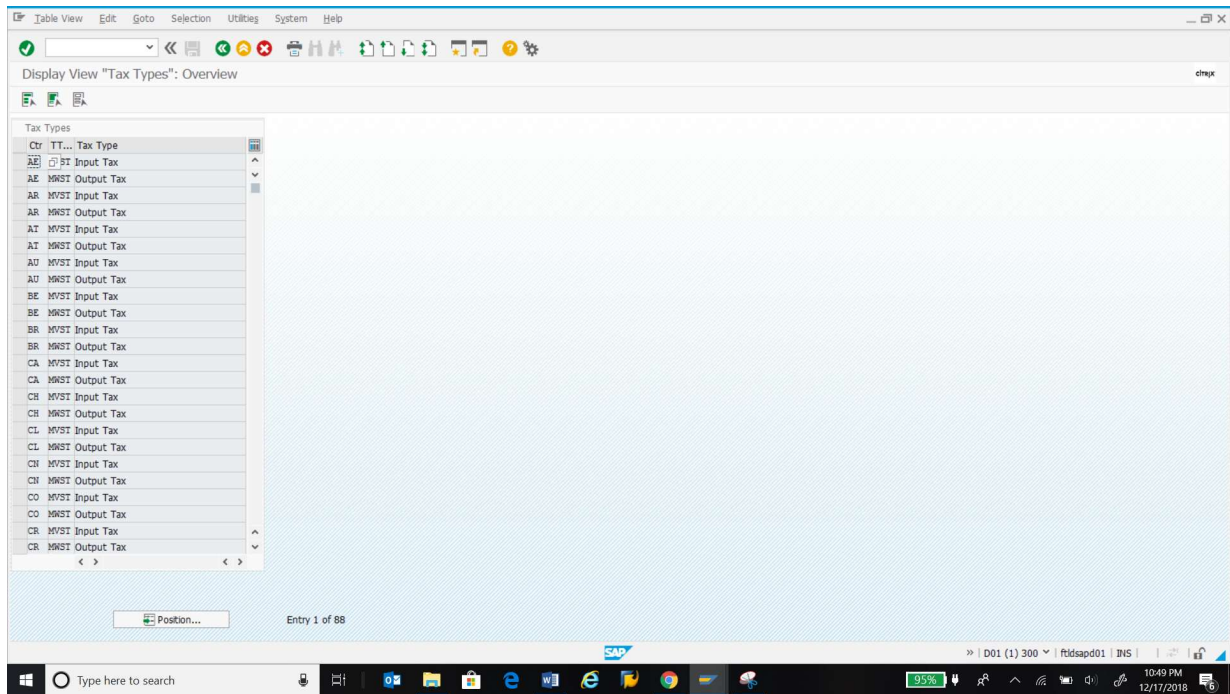
8.2.2.2 Create Tax Groups

Description	Create Tax Groups
Purpose	Specifying tax groups is mandatory. The tax group determines the tax rate for a transaction. The tax group, together with the country, the tax type, and possibly the region determines the tax percentage rate.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Taxes → Create Tax Groups

8.2.2.3 Default Value for Tax Rate per Contract Type

Description	Default Value for Tax rate per contract type
Purpose	For each contract type, you specify here which tax group and which tax type is proposed by the system when a contract is created. For contract types that are not relevant for tax (internal contracts, G/L account contracts), you can also specify that these contract types are treated as tax exempt.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Taxes → Default Value for Tax Rate per Contract Type

8.2.3 *Account Determination*

8.2.3.1 Account Symbols

Description	Defining the account symbols

| Purpose | Define account symbols that are then replaced in your accounting system by accounts, dependent on the chart of accounts.

The posting specifications in RE-FX do not contain accounts. Instead they contain account symbols that refer to accounts in the accounting system. |
|---|---|
| Global/ Local Setting | Global |
| Path | SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Account Determination → Account Symbols |
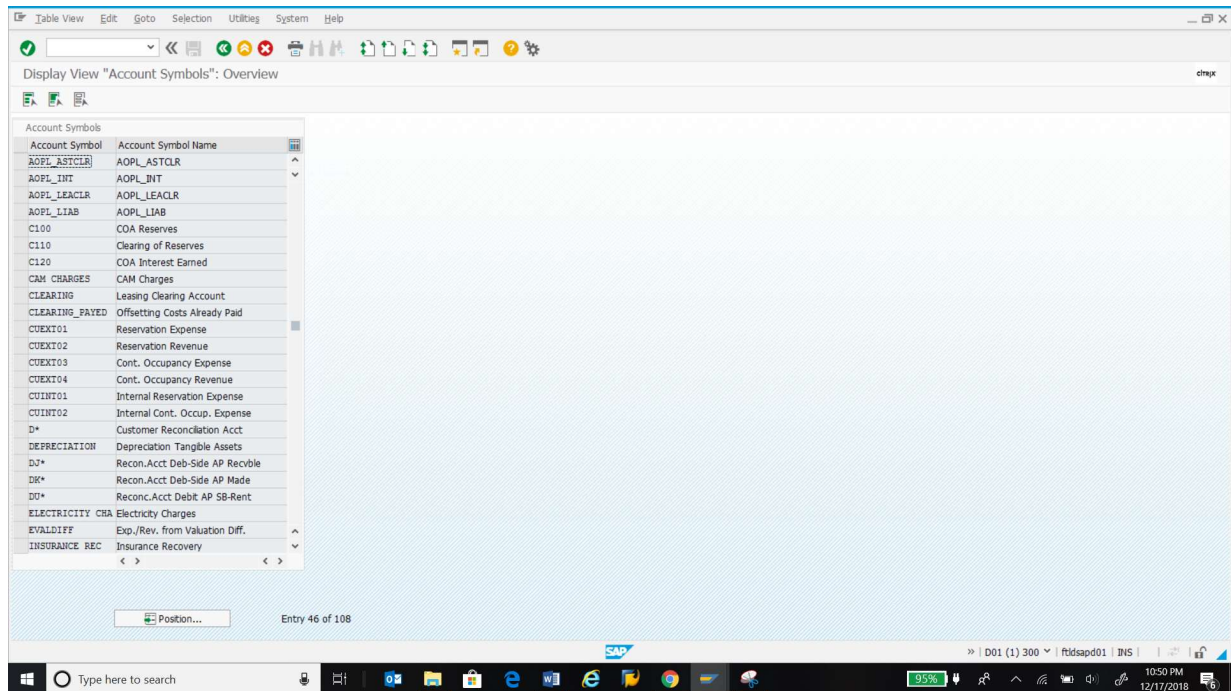
8.2.3.2 Account Determination Values

Description	Define account determination values
Purpose	Define account determination values. You enter them in posting rules on the contract or rental object, and they control account determination for automatic postings.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Account Determination → Account Symbols
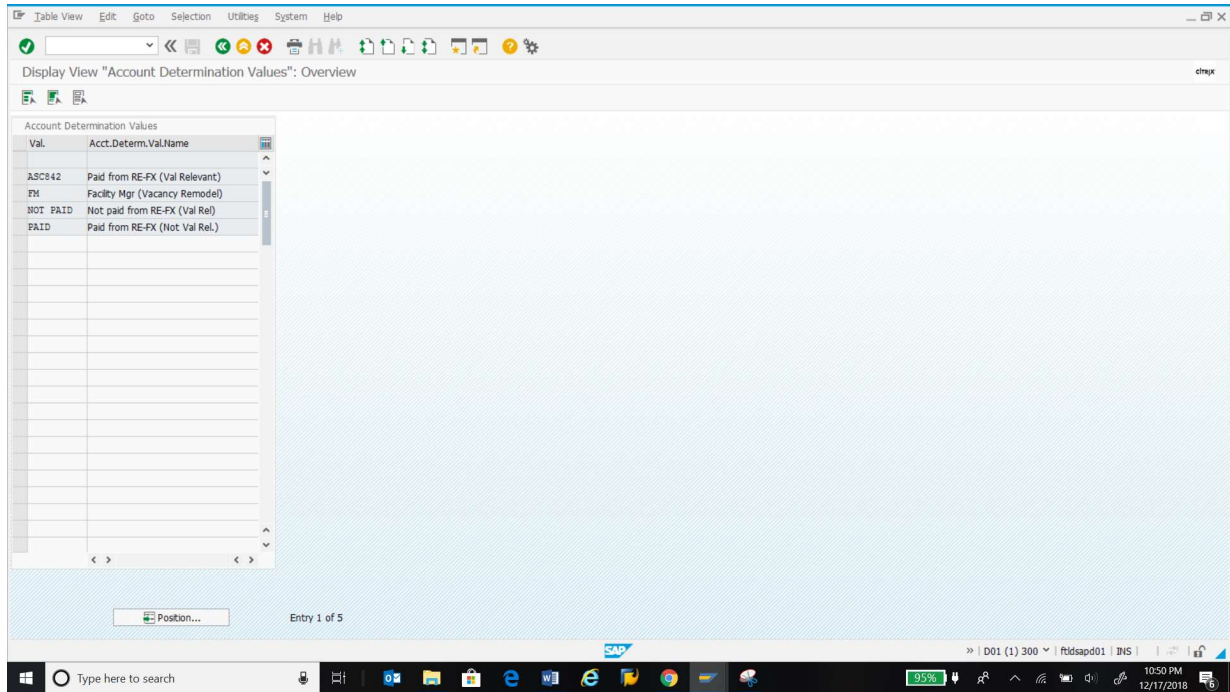
8.2.3.3 Assign Account Symbol to Flow Type

Description	Assign account symbol to flow type
Purpose	Assign account symbols to the flow types defined in the Define Flow Types IMG activity.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Automatically generated accounting documents → Account Determination → Assign Account Symbol to Flow Type
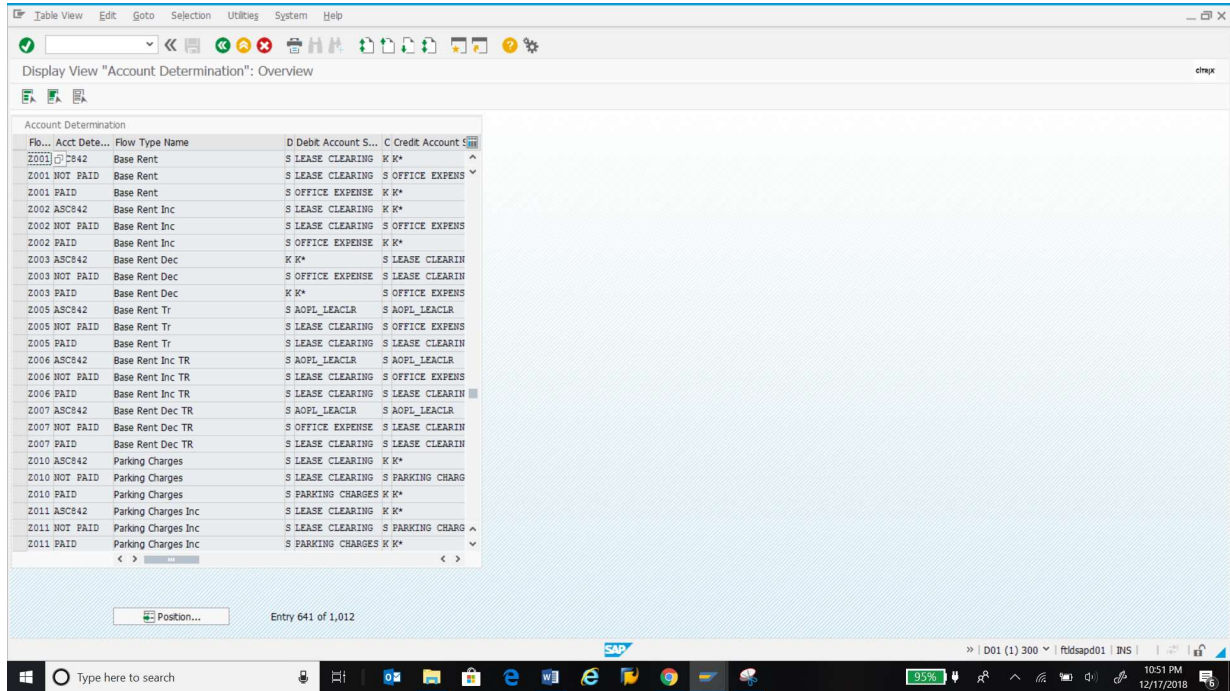
8.3 Integration FI-GL, FI-AR, FI-AP

8.3.1 *Account Determination*

8.3.1.1 Replace Account Symbols

Description	Replace Account symbols
Purpose	Specified in the Account Symbols IMG activity must be replaced by G/L accounts in the accounting system, dependent on the chart of accounts. Account determination is then able to find these G/L accounts.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Integration FI-GL,FI-AR,FI-AP → Account Determination →Replace Account Symbols

8.3.1.2 Define Document Type Determination

Description	Define Document type determination
Purpose	Define document types in Financial Accounting (FI) in the Define Document Types IMG activity.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Integration FI-GL,FI-AR,FI-AP → Account Determination →Define Document Type Determination
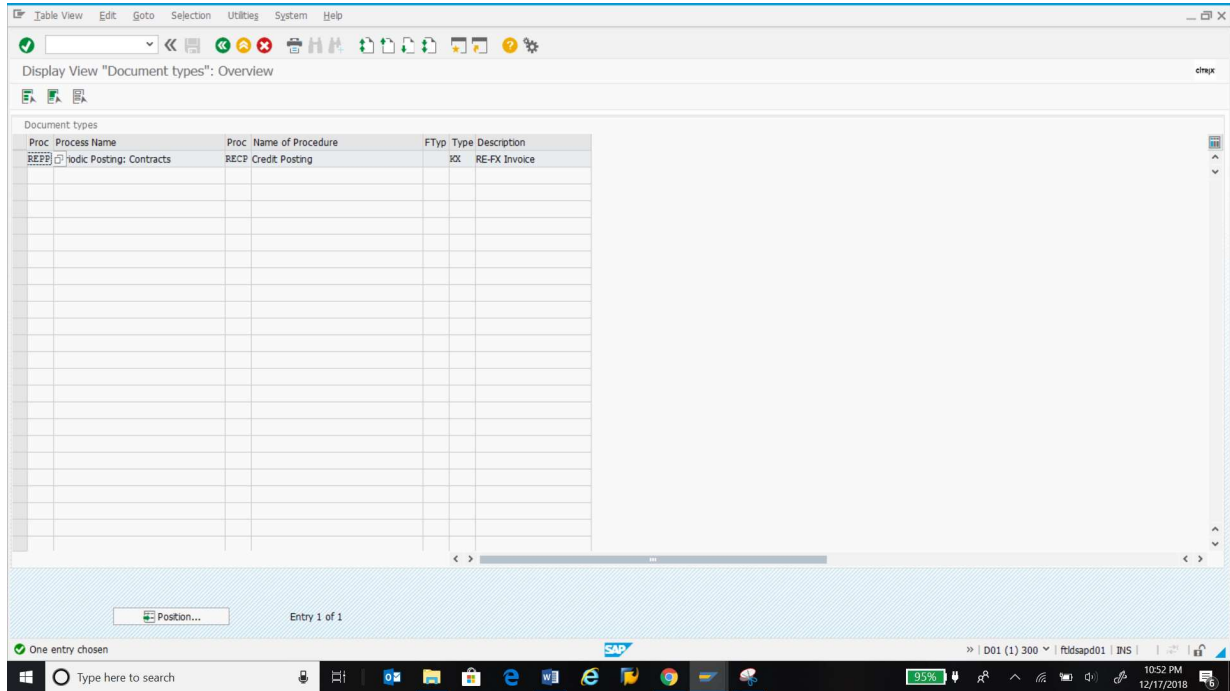
8.3.2 *Taxes*

8.3.2.1 Assign Tax Codes

Description	Assign tax codes
Purpose	Assign a tax code in your accounting system to the tax types and tax groups that you defined in Flexible Real Estate Management. You define tax codes in Customizing for your accounting system.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Integration FI-GL,FI-AR,FI-AP → Taxes →Assign Tax Codes

8.3.2.2 Assign Tax Code (for FI Document)

Description	Assign tax code
Purpose	Assign a tax code in your accounting system to the tax types and tax groups that you defined in Flexible Real Estate Management. You define tax codes in Customizing for your accounting system.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Accounting → Integration FI-GL,FI-AR,FI-AP → Taxes → Assign Tax Transaction Key

8.3 Balance Sheet Valuation of Contracts

Description	Balance Sheet Valuation
Purpose	In this section, the Balance Sheet Valuation relevant settings are configured. Note – Ensure that all the relevant OSS Notes required for this functionality are already implemented in the system as else not all the Configuration Nodes may be visible. For list of OSS notes and relevant documentation, refer to OSS Note 2255555.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation

Menu path: RECACUST → Balance Sheet Valuation of Contracts
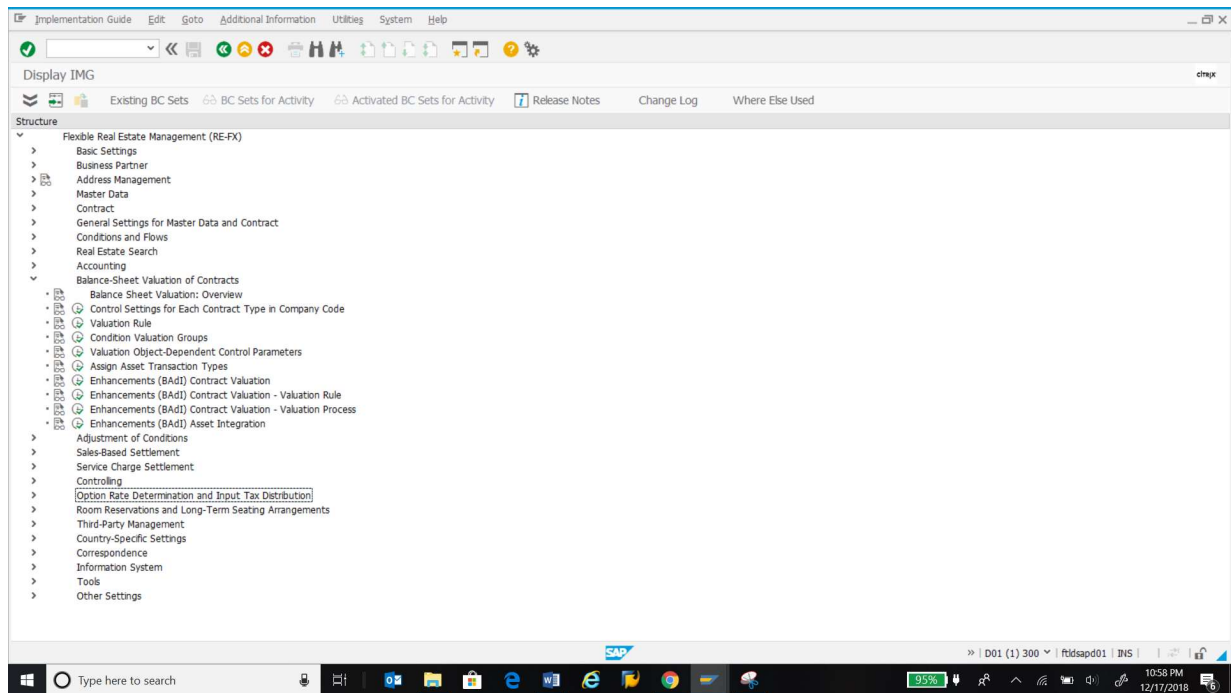
8.3.1 Balance Sheet Valuation of Contracts – Control Settings of Contract Type for each Company Code

Description	Balance Sheet Valuation

Purpose	
	The Valuation specific parameters need to be defined at each Company Code level. The setting is configured in the node shown below.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Control Settings for each Contract Type in Company Code

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Control Settings for each Contract Type in Company Code
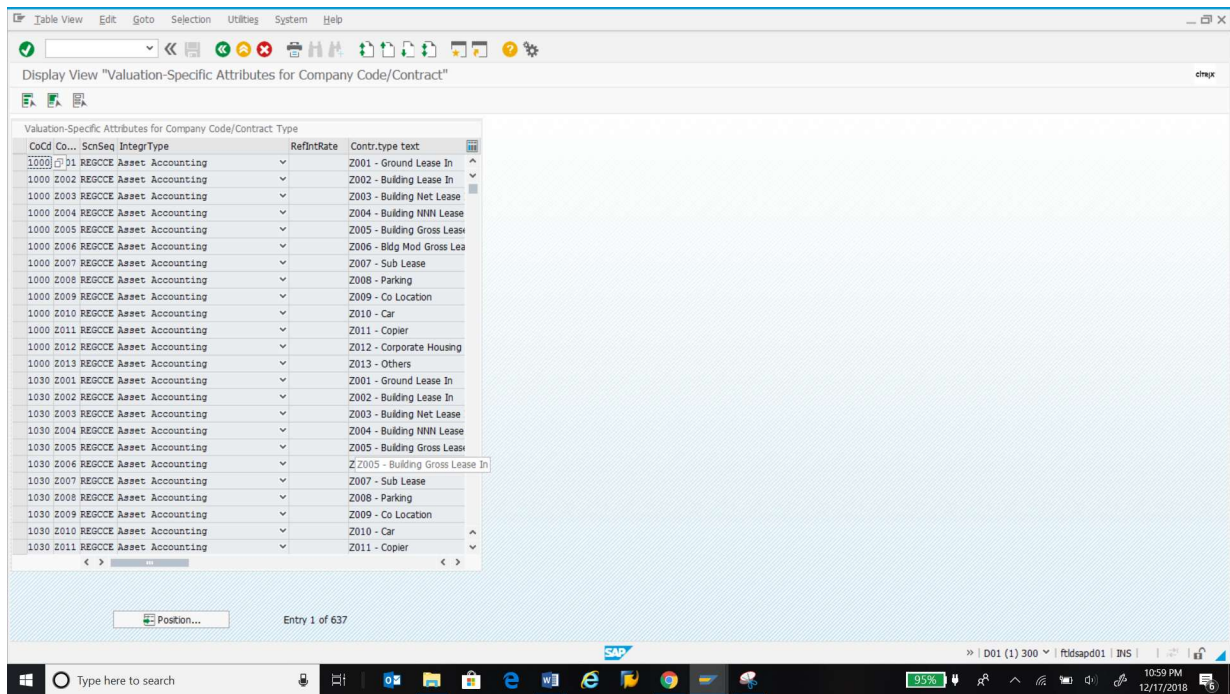
8.3.2 Balance Sheet Valuation of Contracts – Valuation Relevance

Description	Balance Sheet Valuation – Valuation Relevance

Purpose	Valuation Relevance - Valuation Relevance field appears on the General Data tab of the Contracts which are subject to Valuation. This field defines whether the Contract is subject to Valuation or not. The dropdown value for that field can be defined in the configuration node as shown below. Mark the Valuation Relevant values for which Valuation is not expected as "Not Relevant"
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Valuation Relevance

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Valuation Relevance

8.3.3 Balance Sheet Valuation of Contracts – Valuation Rule

Description	Balance Sheet Valuation – Valuation Rule
Purpose	Defining Valuation Rule – Valuation Rules appear on the Contract and the parameters defined in the Valuation Rule Impact the valuation calculations and postings. Valuation Rules like Operating Lease, Finance Lease etc. can be defined in this node. The details are as shown below.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Valuation Rules

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Valuation Rule

The valuation rule details can be defined as below
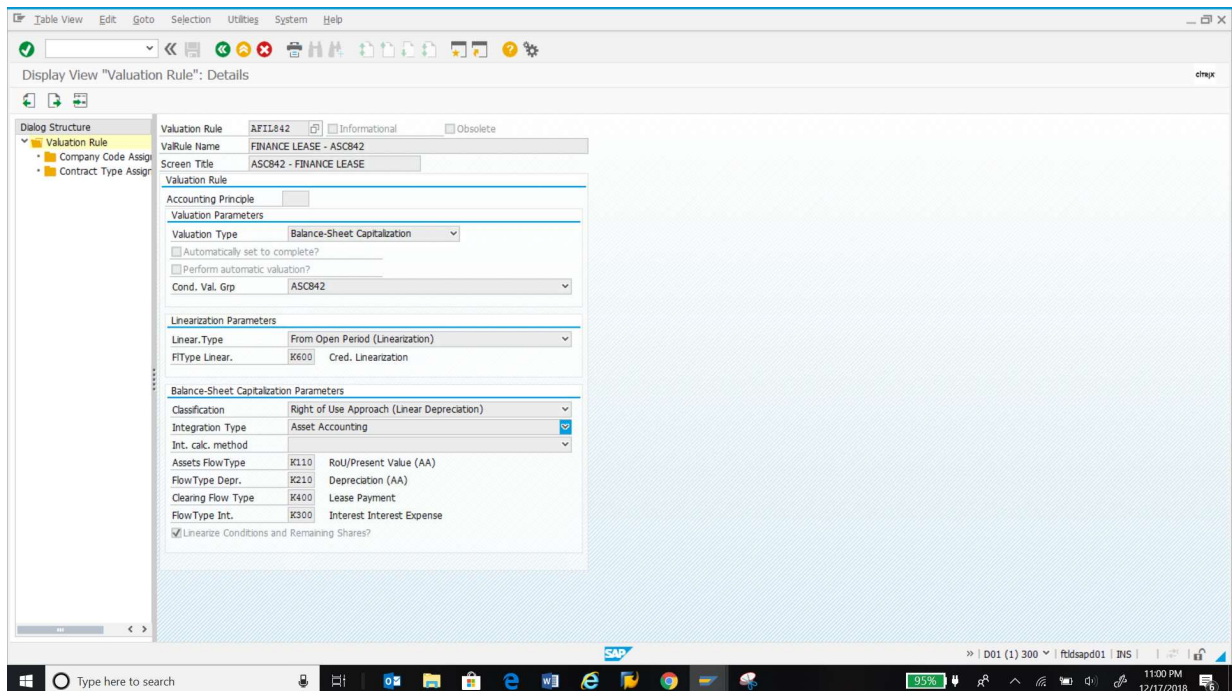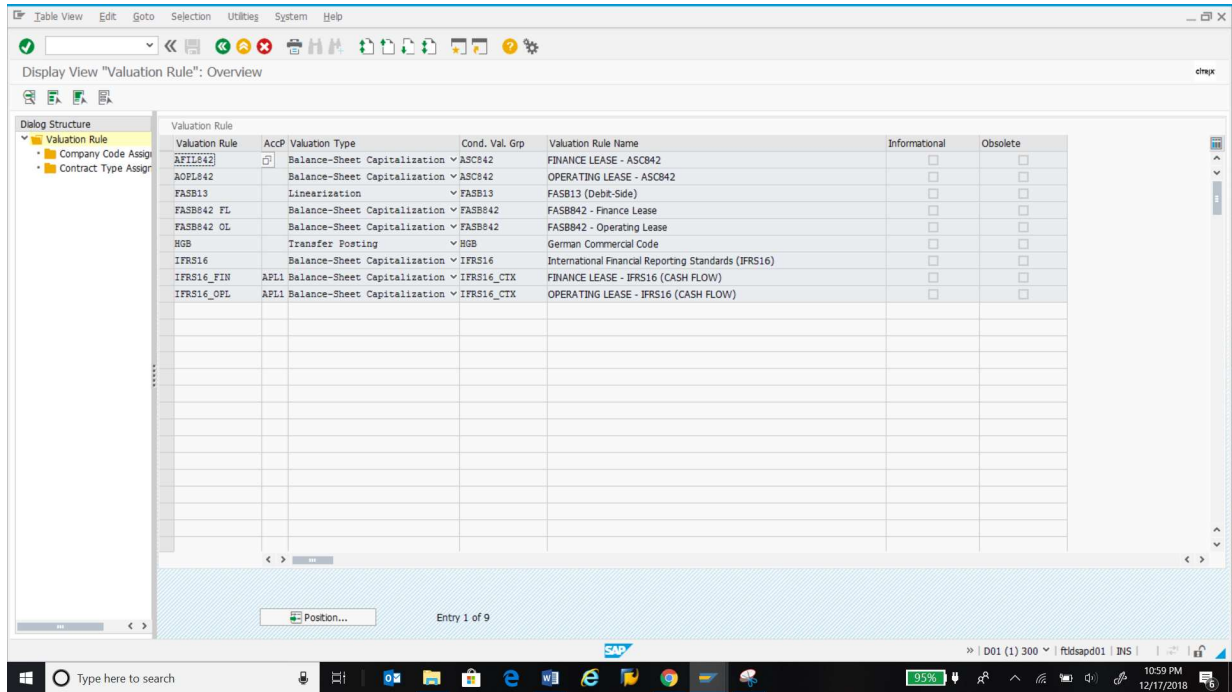
Once the Valuation Rule is defined, the relevant Company Codes to the rule can be assigned in the node below.
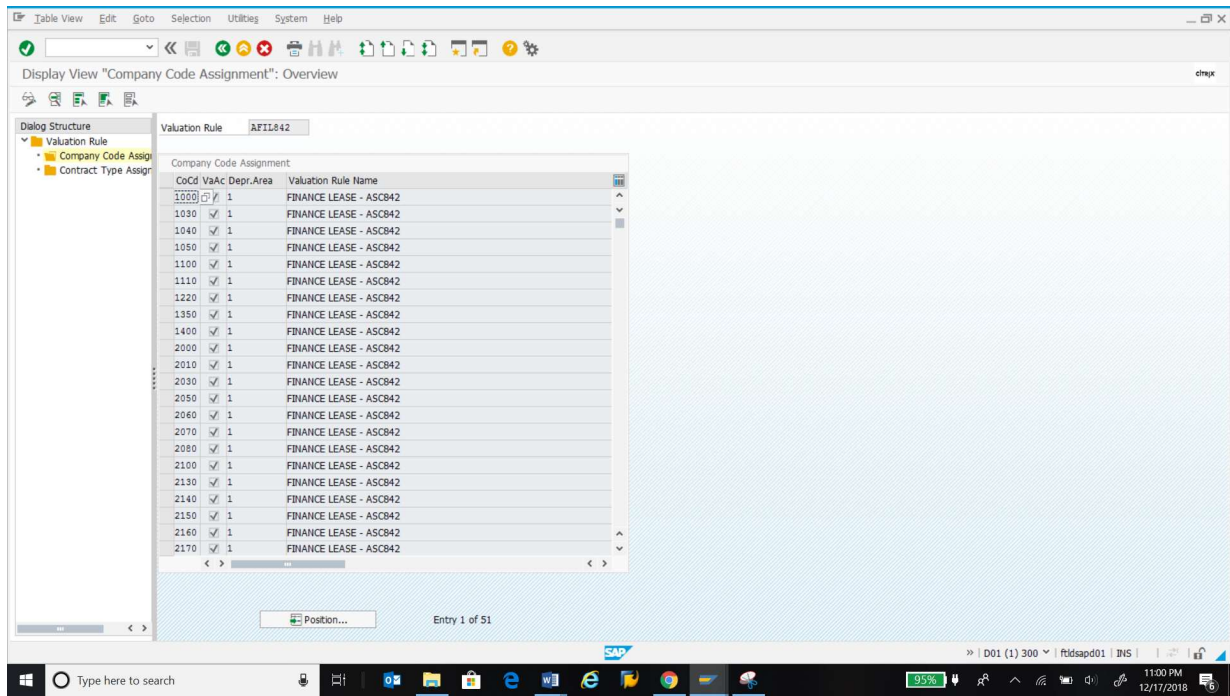
The Contract Type assignment is as shown below.
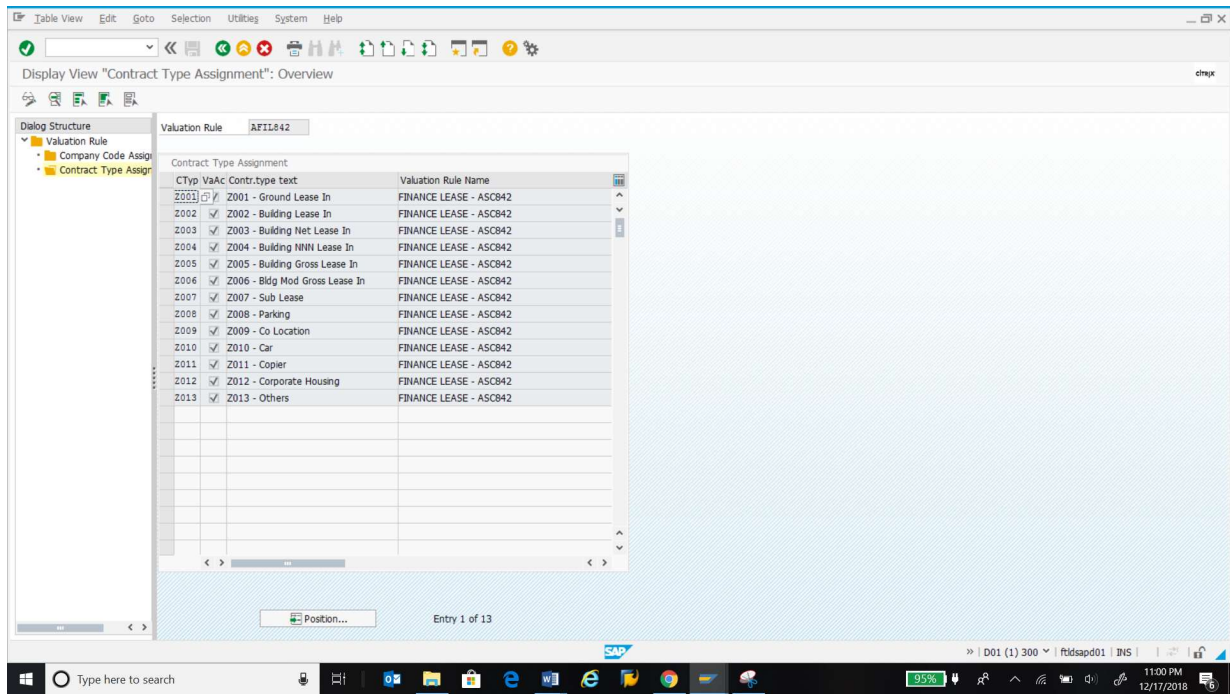
8.3.4 *Balance Sheet Valuation of Contracts* – Condition Valuation Group

Description	Balance Sheet Valuation – Condition Valuation Group
Purpose	After the Valuation Rule, Company Code and Contract Types, the Condition Types need to be assigned to the Valuation Rule. The step is as shown below.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Condition Valuation Group

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Condition Valuation Group
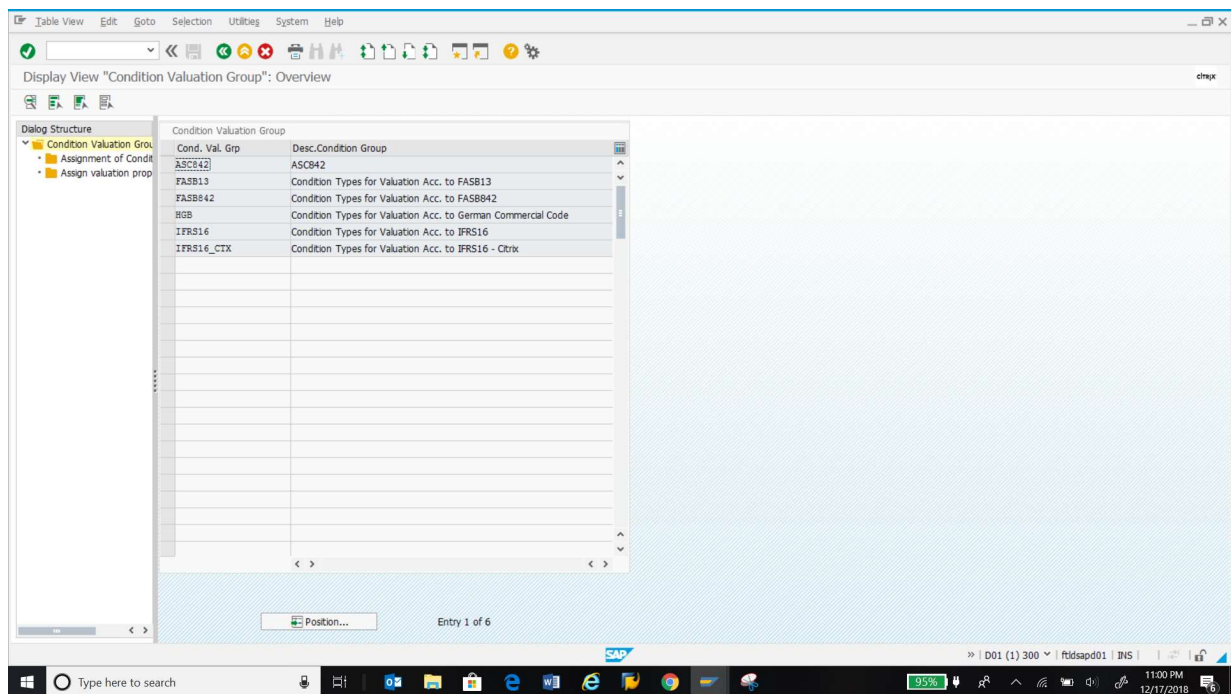
Each Condition Types relevant to Valuation should be assigned with relevant parameters. Valuation Property is one of the most important parameters which should be carefully assigned based on the expected calculation from the condition type. The config step is shown below.
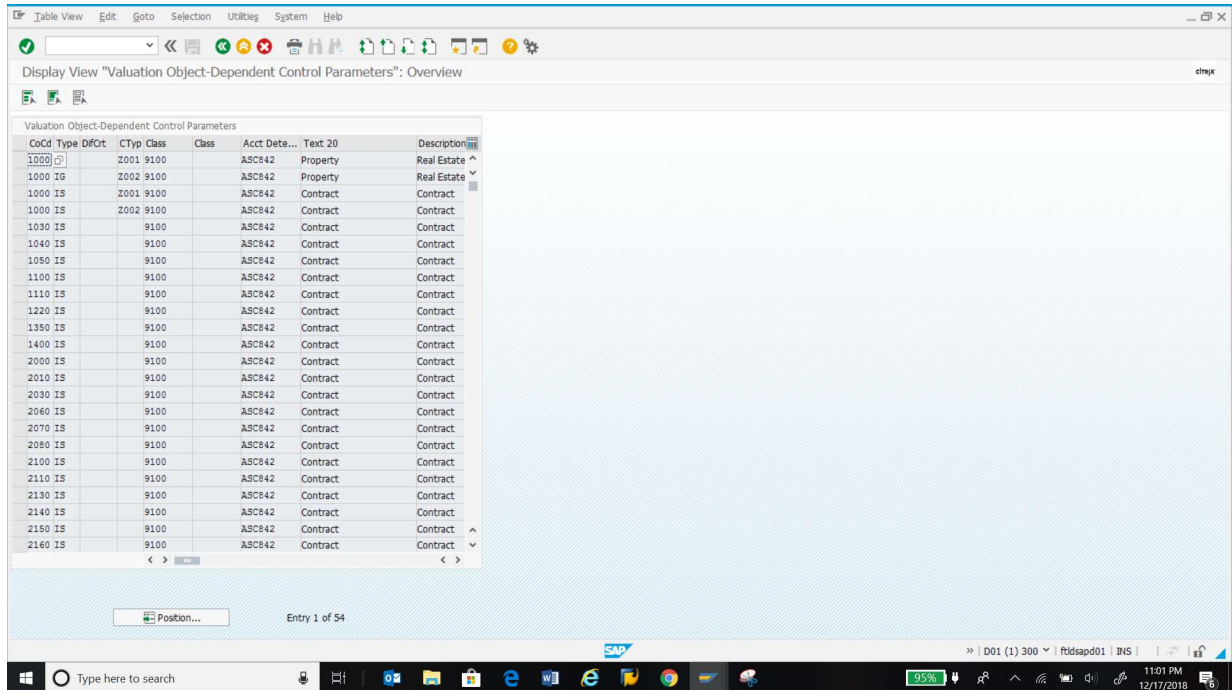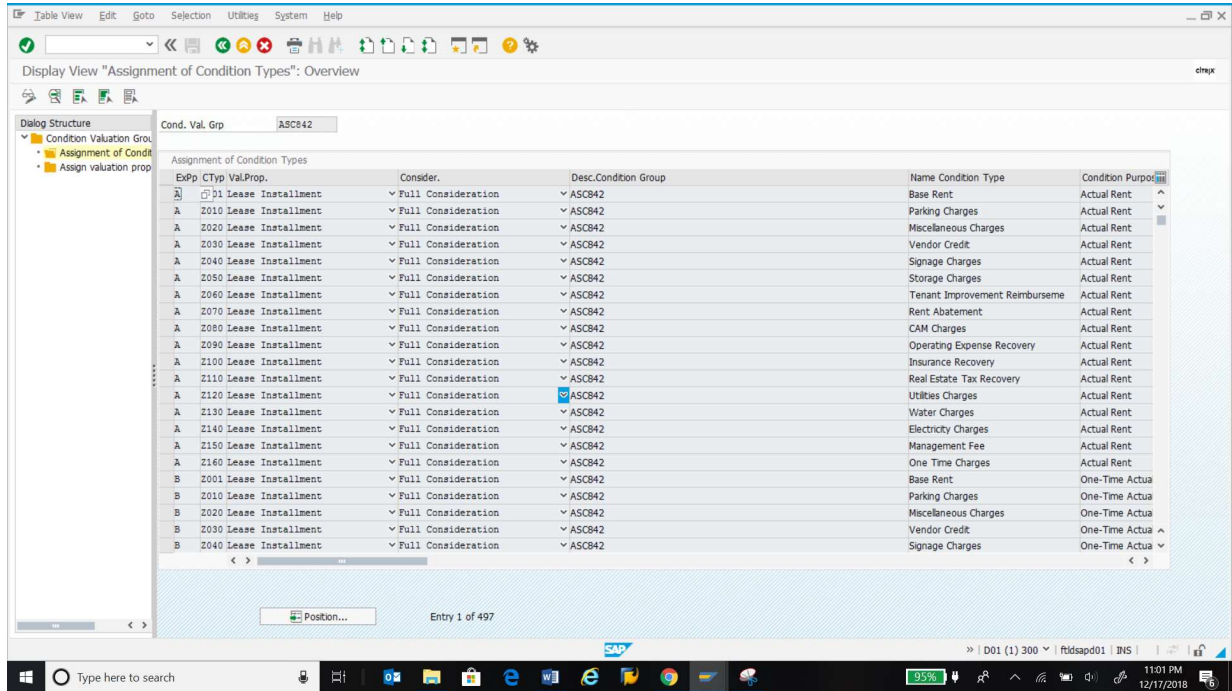
In this node, the Permitted Valuation Property is assigned to each condition. This node is not relevant to Client X and hence have been left blank.

8.3.5 *Balance Sheet Valuation of Contracts* – Valuation Object Dependent Control Parameters

Description	Balance Sheet Valuation – Valuation Object Dependent Control Parameters
Purpose	In the below node, the Valuation Object based control parameters are defined. This node defines which Asset Class should be created for each combination of Contract Type and Object type.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Valuation Object Dependent Control Parameter

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Valuation Object Dependent Control Parameter

Display View "Valuation Object-Dependent Control Parameters": Overview

Valuation Object-Dependent Control Parameters

CoCd	Type	DifCrt	CTyp	Class	Class	Acct Dete...	Text 20	Description
1000	IG			9100		ASC842	Property	Real Estate
1000	IG		Z001	9100		ASC842	Property	Real Estate
1000	IG		Z002	9100		ASC842	Property	Real Estate
1000	IS			9100		ASC842	Contract	Contract
1000	IS		Z001	9100		ASC842	Contract	Contract
1000	IS		Z002	9100		ASC842	Contract	Contract
1030	IS			9100		ASC842	Contract	Contract
1040	IS			9100		ASC842	Contract	Contract
1050	IS			9100		ASC842	Contract	Contract
1100	IS			9100		ASC842	Contract	Contract
1110	IS			9100		ASC842	Contract	Contract
1220	IS			9100		ASC842	Contract	Contract
1350	IS			9100		ASC842	Contract	Contract
1400	IS			9100		ASC842	Contract	Contract
2000	IS			9100		ASC842	Contract	Contract
2010	IS			9100		ASC842	Contract	Contract
2030	IS			9100		ASC842	Contract	Contract
2060	IS			9100		ASC842	Contract	Contract
2070	IS			9100		ASC842	Contract	Contract

8.3.6 *Balance Sheet Valuation of Contracts – Assign Asset Transaction Type*

Description	Balance Sheet Valuation – Assign Asset Transaction Type
Purpose	In the below node, the assignment of Asset Transaction Type to RE-FX flow type is defined.
Global/ Local Setting	Global
Path	SAP Menu → SPRO → SAP Reference IMG → Flexible Real Estate Management (RE-FX) → Balance Sheet Valuation -> Assign Asset Transaction Type

Menu path: RECACUST → Balance Sheet Valuation of Contracts -> Assign Asset Transaction Type
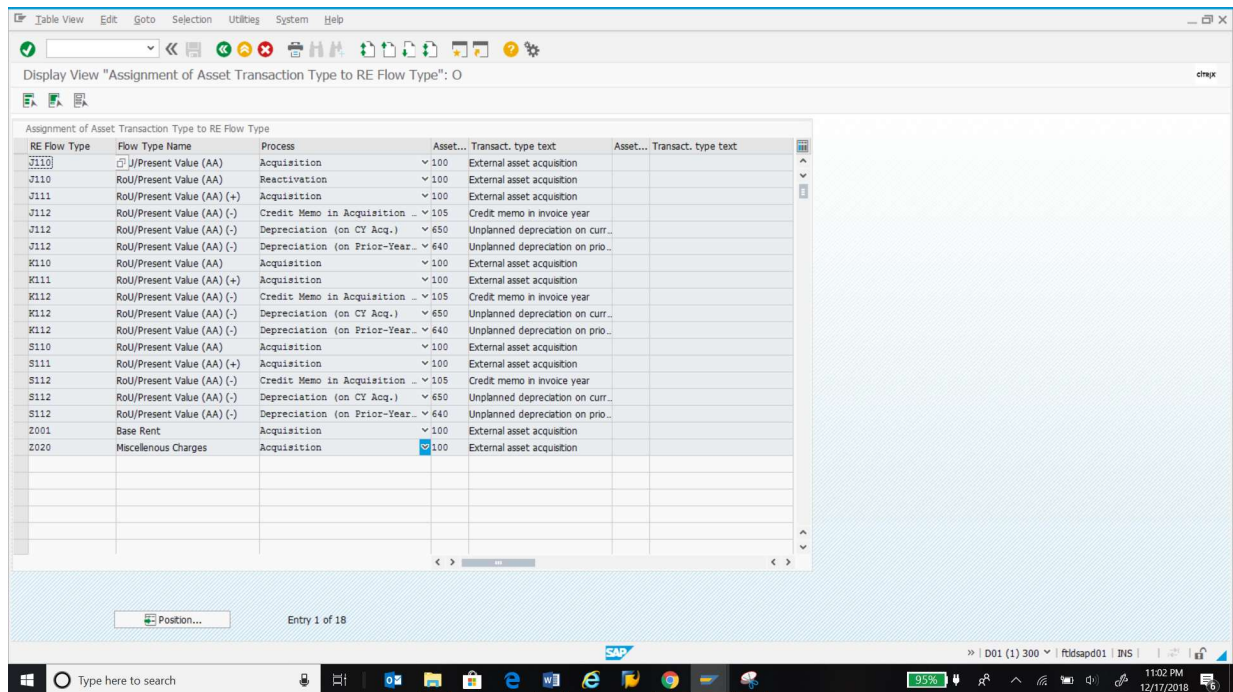
Steps	Jobs	Steps	Date	AP	Lease Clearing Ac	RoU Asset	Asset Clearing Ac	Liability	Expense	Depreciation Exp	Acc. Dep Ac
1	RERAPP	REFX Vendor Invoice	1-Jan-20	100	100						
2	RECEEP	RoU	31-Jan-20			3443	3433				
	RECEEP	RoU	31-Jan-20				3433	3433			
	RECEEP	Interest	31-Jan-20					14	14		
	RECEEP	Payment clearing	31-Jan-20		100			100			
3	Depreciation Run									95	95
4	Dispose Asset										
	Balance			100	0	191	0	194	14	89	89

F110   100 credit cash

Dispose Asset   Credit Asset, Debit Accumulated Dep account, for the balance amount

RoU Asset

Lease Clearing Ac   Tobe set up as a balance sheet ac

Expense and Dep Exp   To be same accounts (502300)

For Finance Lease   Interest

Depreciation

Validate that Cost Cdenter and Statistical IO are posted for RoU asset leases . Same as today. Same for capital leases

Lease Type		Operating Lease		Finance Lease					

RERAPP						Debit	Credit	Flow Type	Questions
		Account	Desc						
Lease Payment		296100	Operating Lease Clearing	340211	Finance Lease Clearing	3,200.00			
Lease Payment		330000	AP Liability (vendor payment)	330000	AP Liability (vendor payment)		3,200.00		

RECEEP						Debit	Credit		Questions
		Account	Desc						
Initial posting to establish lease liability and ROU asset	CONV04		Operating Lease ROU Clearing	298870	Finance Lease ROU Clearing	272,660.94			O150
Initial posting to establish lease liability and ROU asset		250500	Operating Lease Liability	340208	Finance Lease Liability		272,660.94		
Periodic Posting - Interest		720015	Operating Lease Expense	910015	Finance Lease Interest Expense	781.66			O300
Periodic Posting - Interest		250500	Operating Lease Liability	340208	Finance Lease Liability		781.66		
Periodic Posting - Payment - relieve liability		250500	Operating Lease Liability	340208	Finance Lease Liability	3,200.00			O400
Periodic Posting - Payment - relieve liability		296100	Operating Lease Clearing	340211	Finance Lease Clearing		3,200.00		
Initial posting to post cost to ROU asset	160240		ROU Asset Cost Account	298825	ROU Asset Cost Account	272,660.94			O110
Initial posting to post cost to ROU asset	CONV04		Operating Lease ROU Clearing	298870	Finance Lease ROU Clearing		272,660.94		

Monthly Depreciation - Asset System AFAB						Debit	Credit		Questions
		Account	Desc	Account	Desc				
Monthly - Depreciation posting		675240	Operating Lease Expense	833015	Finance Lease ROU Asset Amortization Expense	4,685.01			O210
Monthly - Depreciation posting		170240	ROU Asset Accum Depr	298871	ROU Asset Accum Depr		4,685.01		

GASB 87
Lease contract evaluation
LESSOR(Customer AR)

Lease description		Date of implementation 12/31/2019	Lease terms					Does it transfer ownership of the underlying asset w/ no termination options?		Contract conveys control of the right to use the underlying asset (must meet both)		Meets GASB 87 Lease Definition		Expected payment for term of lease							Present value rate			
Lease contract (agreement)	Description	Lease start	Lease end	Lease (non cancelable periods)	Option to extend (periods)	Option to terminate (periods)	Total Lease period	Yes - Financed lease Lesee/ sale of asset lessor	No - Operating lease	The right to obtain the present service capacity from use of the underlying asset as specified in the contract	The right to determine the nature and manner of use of the underlying asset as specified in the contract	Yes	No	Base rent fixed year	Total Base rent lease term	Variable subject to portion - CPI or index rate (@ commencement of lease term)	Fixed portion of variable payments based on future performance of lessee or underlying asset	Residual value guarantee payments	Lease incentives paid to lessee to offset lease obligation (at commencement of lease	up front payments	Interest rate on lease / barrowing rate (or CPI index)	PV	PV + upfront	Amortization year
	1973.22 Acres	8/30/2010	11/28/2059	40		10	50	X		X			X	286,083.00	14,304,150				0		3%	($7,360,848.08)	$7,360,848.08	$147,216.96
	589.14 Acres	8/30/2010	11/28/2059	40		10	50	X		X				12,956.04		647,802			0		3%	($333,355.85)	$333,355.85	$6,667.12
																							$7,694,203.93	$153,884.08

Year	Base rent	Interest	Principal	Balance	Amortization
Lease commencement				$7,694,203.93	
1	299,039.04	230,826.12	68,212.92	$7,625,991.01	$153,884.08
2	299,039.04	228,779.73	70,259.31	7,555,731.70	$153,884.08
3	299,039.04	226,671.95	72,367.09	7,483,364.61	$153,884.08
4	299,039.04	224,500.94	74,538.10	7,408,826.51	$153,884.08
5	299,039.04	222,264.80	76,774.24	7,332,052.26	$153,884.08
6	299,039.04	219,961.57	79,077.47	7,252,974.79	$153,884.08
7	299,039.04	217,589.24	81,449.80	7,171,524.99	$153,884.08
8	299,039.04	215,145.75	83,893.29	7,087,631.70	$153,884.08
9	299,039.04	212,628.95	86,410.09	7,001,221.61	$153,884.08
10	299,039.04	210,036.65	89,002.39	6,912,219.22	$153,884.08
11	299,039.04	207,366.58	91,672.46	6,820,546.76	$153,884.08
12	299,039.04	204,616.40	94,422.64	6,726,124.12	$153,884.08
13	299,039.04	201,783.72	97,255.32	6,628,868.80	$153,884.08
14	299,039.04	198,866.06	100,172.98	6,528,695.83	$153,884.08
15	299,039.04	195,860.87	103,178.17	6,425,517.66	$153,884.08
16	299,039.04	192,765.53	106,273.51	6,319,244.15	$153,884.08
17	299,039.04	189,577.32	109,461.72	6,209,782.44	$153,884.08
18	299,039.04	186,293.47	112,745.57	6,097,036.87	$153,884.08
19	299,039.04	182,911.11	116,127.93	5,980,908.94	$153,884.08
Total 50 year	14,951,952.00	7,257,748.07	7,694,203.93	234,230,731.80	7,694,203.93
		(0.00)			

LESSOR

Lease receivable (AR)			Deferred inflow or resources (liability)		Interest revenue	
1) $7,694,203.93	299,039.04 (3	4)	$153,884.08	$7,694,203.93 (1	230,826.12 (2	
2) 230,826.12						

Misc AR (monthly billing to customer)		Cash Account		rent revenue	
3) 299,039.04	299,039.04 (5	5) $299,039.04		$153,884.08 (4	

1) Set up of the Lease receivable and deferred inflow of resources
2) Recognize monthly interest revenue
3) Posting of monthly lease AR invoice sent to customer, this offsets the lease receivable
4) Recognize monthly rent revenue (straight line over life or lease)
5) AR payment is received for monthly lease invoice

BP Group	Short Description	Description	Number Range
Z001	LA Partner	Lease Accounting Partner	01
Z100	LA AP	Lease Accounting AP	02
Z101	LA AP (C/N)	Lease Accounting AP (Cell Site/Network)	03
Z102	LA AP (Int)	Lease Accounting AP (Intercompany)	04
Z112	LA AR (Int)	Lease Accounting AR (Intercompany)	05
Z120	LA AP/AR (Int)	Lease Accounting AP/AR (Intercompany)	06

BP Role	Title	Description
ZTR600	AP Lessor	AP Lessor
ZTR601	AP Alternative Payee	AP Alternative Payee
ZTR610	AR Lessee	AR Lessee
ZTR620	Partner	Partner
ZTR621	Alternative Payee	Alternative Payee
ZTR622	Owner	Owner
ZTR622	Lease Owner	Lease Owner

BP Group	BP Role	Direction	Type	Group
Z112	ZTR610	Customer to BP	Customer	IC
Z120	ZTR610	Customer to BP	Customer	INCO
Z100	ZTR600	Vendor to BP	Vendor	REBP
Z101	ZTR600	Vendor to BP	Vendor	RECP
Z102	ZTR600	Vendor to BP	Vendor	IC
Z120	ZTR600	Vendor to BP	Vendor	INCO

Contract Type	Description	BP Role	Description
ZAC5	Non-Monetary Receivable	ZTR610	AR Lessee
ZAC5	Non-Monetary Receivable	ZTR623	Lease Owner
ZAV0	Other Payable	ZTR600	AP Lessor
ZAV0	Other Payable	ZTR601	AP Alternative Payee
ZAV0	Other Payable	ZTR620	Partner
ZAV0	Other Payable	ZTR621	Alternative Payee
ZAV0	Other Payable	ZTR623	Lease Owner
ZAV1	Carrier Relation Payable	ZTR600	AP Lessor
ZAV1	Carrier Relation Payable	ZTR601	AP Alternative Payee
ZAV1	Carrier Relation Payable	ZTR620	Partner
ZAV1	Carrier Relation Payable	ZTR621	Alternative Payee
ZAV1	Carrier Relation Payable	ZTR623	Lease Owner
ZAV2	Outsourcing Payable	ZTR600	AP Lessor
ZAV2	Outsourcing Payable	ZTR601	AP Alternative Payee
ZAV2	Outsourcing Payable	ZTR620	Partner
ZAV2	Outsourcing Payable	ZTR621	Alternative Payee
ZAV2	Outsourcing Payable	ZTR623	Lease Owner
ZAV3	Media Payable	ZTR600	AP Lessor
ZAV3	Media Payable	ZTR601	AP Alternative Payee
ZAV3	Media Payable	ZTR620	Partner
ZAV3	Media Payable	ZTR621	Alternative Payee
ZAV3	Media Payable	ZTR623	Lease Owner
ZAV4	ROW & Fiber Payable	ZTR600	AP Lessor
ZAV4	ROW & Fiber Payable	ZTR601	AP Alternative Payee
ZAV4	ROW & Fiber Payable	ZTR620	Partner
ZAV4	ROW & Fiber Payable	ZTR621	Alternative Payee
ZAV4	ROW & Fiber Payable	ZTR623	Lease Owner
ZAV5	Non-Monetary Payable	ZTR600	AP Lessor
ZAV5	Non-Monetary Payable	ZTR601	AP Alternative Payee
ZAV5	Non-Monetary Payable	ZTR623	Lease Owner
ZEV0	Equipment with PO Payable	ZTR600	AP Lessor
ZEV0	Equipment with PO Payable	ZTR601	AP Alternative Payee
ZEV0	Equipment with PO Payable	ZTR623	Lease Owner
ZMV0	Media Out of Home Payable	ZTR600	AP Lessor
ZMV0	Media Out of Home Payable	ZTR601	AP Alternative Payee
ZMV0	Media Out of Home Payable	ZTR623	Lease Owner
ZNC1	Co-location Rec. Incoming	ZTR610	AR Lessee
ZNV0	Lease Payable	ZTR600	AP Lessor
ZNV0	Lease Payable	ZTR601	AP Alternative Payee
ZNV1	Co-location Pay. Outgoing	ZTR600	AP Lessor
ZNV1	Co-location Pay. Outgoing	ZTR601	AP Alternative Payee
ZSV0	Store Payable	ZTR600	AP Lessor
ZSV0	Store Payable	ZTR620	Partner
ZSV0	Store Payable	ZTR621	Alternative Payee
ZSV0	Store Payable	ZTR622	Owner
ZTC0	BRES Receivable	ZTR610	AR Lessee
ZTC0	BRES Receivable	ZTR620	Partner
ZTC0	BRES Receivable	ZTR621	Alternative Payee
ZTV0	BRES Payable	ZTR600	AP Lessor
ZTV0	BRES Payable	ZTR620	Partner
ZTV0	BRES Payable	ZTR621	Alternative Payee

Table 1

Type	Description	Object Type	Description
ZAC5	Non-Monetary Receivable	IB	Building
ZAC5	Non-Monetary Receivable	IG	Property
ZAC5	Non-Monetary Receivable	IM	Rental Object
ZAC5	Non-Monetary Receivable	IS	Contract
ZAC5	Non-Monetary Receivable	IW	Business entity
ZAC5	Non-Monetary Receivable	J4	Contract Object
ZAC5	Non-Monetary Receivable	KS	Cost center
ZAC5	Non-Monetary Receivable	OR	Order
ZAC5	Non-Monetary Receivable	PR	WBS element
ZAV0	Other Payable	IB	Building
ZAV0	Other Payable	IG	Property
ZAV0	Other Payable	IM	Rental Object
ZAV0	Other Payable	IW	Business entity
ZAV0	Other Payable	J4	Contract Object
ZAV0	Other Payable	KS	Cost center
ZAV0	Other Payable	OR	Order
ZAV0	Other Payable	PR	WBS element
ZAV1	Carrier Relation Payable	IB	Building
ZAV1	Carrier Relation Payable	IG	Property
ZAV1	Carrier Relation Payable	IM	Rental Object
ZAV1	Carrier Relation Payable	IW	Business entity
ZAV1	Carrier Relation Payable	J4	Contract Object
ZAV1	Carrier Relation Payable	KS	Cost center
ZAV1	Carrier Relation Payable	OR	Order
ZAV1	Carrier Relation Payable	PR	WBS element
ZAV2	Outsourcing Payable	IB	Building
ZAV2	Outsourcing Payable	IG	Property
ZAV2	Outsourcing Payable	IM	Rental Object
ZAV2	Outsourcing Payable	IW	Business entity
ZAV2	Outsourcing Payable	J4	Contract Object
ZAV2	Outsourcing Payable	KS	Cost center
ZAV2	Outsourcing Payable	OR	Order
ZAV2	Outsourcing Payable	PR	WBS element
ZAV3	Media Payable	IB	Building
ZAV3	Media Payable	IG	Property
ZAV3	Media Payable	IM	Rental Object
ZAV3	Media Payable	IW	Business entity
ZAV3	Media Payable	J4	Contract Object
ZAV3	Media Payable	KS	Cost center
ZAV3	Media Payable	OR	Order
ZAV3	Media Payable	PR	WBS element
ZAV4	ROW & Fiber Payable	IB	Building
ZAV4	ROW & Fiber Payable	IG	Property
ZAV4	ROW & Fiber Payable	IM	Rental Object
ZAV4	ROW & Fiber Payable	IW	Business entity
ZAV4	ROW & Fiber Payable	J4	Contract Object
ZAV4	ROW & Fiber Payable	KS	Cost center
ZAV4	ROW & Fiber Payable	OR	Order
ZAV4	ROW & Fiber Payable	PR	WBS element
ZAV5	Non-Monetary Payable	IB	Building
ZAV5	Non-Monetary Payable	IG	Property
ZAV5	Non-Monetary Payable	IM	Rental Object
ZAV5	Non-Monetary Payable	IW	Business entity
ZAV5	Non-Monetary Payable	J4	Contract Object
ZAV5	Non-Monetary Payable	KS	Cost center
ZAV5	Non-Monetary Payable	OR	Order
ZAV5	Non-Monetary Payable	PR	WBS element
ZEV0	Equipment with PO Payable	J4	Contract Object
ZEV0	Equipment with PO Payable	KS	Cost center
ZMV0	Media Out of Home Payable	IB	Building
ZMV0	Media Out of Home Payable	IG	Property
ZMV0	Media Out of Home Payable	IL	Object Group
ZMV0	Media Out of Home Payable	IM	Rental Object
ZMV0	Media Out of Home Payable	IW	Business entity
ZMV0	Media Out of Home Payable	KS	Cost center
ZNC1	Co-location Rec. Incoming	IS	Contract
ZNC1	Co-location Rec. Incoming	IW	Business entity
ZNC1	Co-location Rec. Incoming	KS	Cost center
ZNC1	Co-location Rec. Incoming	OR	Order
ZNV0	Lease Payable	IW	Business entity
ZNV0	Lease Payable	J4	Contract Object
ZNV0	Lease Payable	KS	Cost center
ZNV0	Lease Payable	OR	Order
ZNV1	Co-location Pay. Outgoing	IW	Business entity
ZNV1	Co-location Pay. Outgoing	J4	Contract Object
ZNV1	Co-location Pay. Outgoing	KS	Cost center
ZNV1	Co-location Pay. Outgoing	OR	Order
ZSV0	Store Payable	IB	Building
ZSV0	Store Payable	IG	Property
ZSV0	Store Payable	IM	Rental Object
ZSV0	Store Payable	IW	Business entity
ZSV0	Store Payable	KS	Cost center
ZTC0	BRES Receivable	IB	Building
ZTC0	BRES Receivable	IG	Property
ZTC0	BRES Receivable	IM	Rental Object
ZTC0	BRES Receivable	IS	Contract
ZTC0	BRES Receivable	IW	Business entity
ZTC0	BRES Receivable	KS	Cost center
ZTV0	BRES Payable	IB	Building
ZTV0	BRES Payable	IG	Property
ZTV0	BRES Payable	IL	Object Group
ZTV0	BRES Payable	IM	Rental Object
ZTV0	BRES Payable	IW	Business entity
ZTV0	BRES Payable	J4	Contract Object
ZTV0	BRES Payable	KS	Cost center

Table 2

IM Type	Description
1000	Antenna
1001	Billboard
1002	Suites
1003	Tower
1004	Cart
1005	Radio Building
1006	Radio Tower
1007	Microwave
1008	Kiosk
1009	Licence
1010	Out of Home Panels
1011	Office
1012	ROW Land
1013	ROW OutPlant
1014	Signage
1015	Third Party Managed (BRES)
1016	Store
1017	Storage
1018	Long Term Space
1019	Outsourcing

Table 3

J4 Type	Description
CAAB	Alberta
CABC	British Columbia
CAMB	Manitoba
CANB	New Brunswick
CANF	New Found land
CANS	Nova Scotia
CANU	Nunavut
CANW	North West Territories
CAON	Ontario
CAPE	Prince Edward Island
CAPQ	Province de Quebec
CASK	Saskatchewan
CAYK	Yukon Territory
EQUIPM	Equipment
EQUOFF	Office Equipment
ETHWDN	Ethernet/WDN
FIBER	Fiber
FLEET	Fleet
HELICO	Helicopter
PAYREF	Payment Reference
SATELL	Satellite
SKYCAM	SkyCam
STATIO	Station

Table 4

Contract Type	Description	Usage Type	Description
ZAV0	Other Payable	1005	Radio Building
ZAV0	Other Payable	1006	Radio Tower
ZAV1	Carrier Relation Payable	1018	Long Term Space
ZAV2	Outsourcing Payable	1019	Outsourcing
ZAV3	Media Payable	1001	Billboard
ZAV3	Media Payable	1002	Suites
ZAV3	Media Payable	1003	Tower
ZAV3	Media Payable	1007	Microwave
ZAV3	Media Payable	1017	Storage
ZAV4	ROW & Fiber Payable	1012	ROW Land
ZAV4	ROW & Fiber Payable	1013	ROW OutPlant
ZMV0	Media Out of Home Payable	1010	Out of Home Panels
ZSV0	Store Payable	1000	Antenna
ZSV0	Store Payable	1004	Cart
ZSV0	Store Payable	1008	Kiosk
ZSV0	Store Payable	1009	Licence
ZSV0	Store Payable	1011	Office
ZSV0	Store Payable	1014	Signage
ZSV0	Store Payable	1016	Store
ZSV0	Store Payable	1017	Storage
ZTC0	BRES Receivable	1015	Third Party Managed (BRES)
ZTV0	BRES Payable	1015	Third Party Managed (BRES)

Table 5 / Table 6 (right block)

Contract Type	Description	Type	Description	Sub-Type	Description	Acc.Det.Key	Description	Class 1	Description
ZEV0	Equipment with PO Payable					V IFRS16 B	Valuation for IFRS16 PO		
ZNV0	Lease Payable					V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
ZNV1	Co-location Pay. Outgoing					V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
ZTV0	BRES Payable					V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IB	Building			V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IG	Property			V IFRS16 A	Valuation for IFRS16 NP	R200L	RoU Land
		IM	Rental Object	1000	Antenna	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1001	Billboard	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		IM	Rental Object	1002	Suites	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1003	Tower	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		IM	Rental Object	1004	Cart	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1005	Radio Building	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1006	Radio Tower	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		IM	Rental Object	1007	Microwave	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		IM	Rental Object	1008	Kiosk	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1009	Licence	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1010	Out of Home Panels	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		IM	Rental Object	1011	Office	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1012	ROW Land	V IFRS16 A	Valuation for IFRS16 NP	R200L	RoU Land
		IM	Rental Object	1013	ROW OutPlant	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		IM	Rental Object	1014	Signage	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1016	Store	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1017	Storage	V IFRS16 A	Valuation for IFRS16 NP	R100L	RoU Building
		IM	Rental Object	1018	Long Term Space	V IFRS16 A	Valuation for IFRS16 NP	R400L	RoU Inside Plant
		IM	Rental Object	1019	Outsourcing	V IFRS16 A	Valuation for IFRS16 NP	R800L	RoU Outsourcing Agmt
		J4	Contract Object	EQUIPM	Equipment	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		J4	Contract Object	EQUOFF	Office Equipment	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		J4	Contract Object	ETHWDN	Ethernet/WDN	V IFRS16 A	Valuation for IFRS16 NP	R400L	RoU Inside Plant
		J4	Contract Object	FIBER	Fiber	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		J4	Contract Object	HELICO	Helicopter	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		J4	Contract Object	SATELL	Satellite	V IFRS16 A	Valuation for IFRS16 NP	R500L	RoU Mach & Equipment
		J4	Contract Object	SKYCAM	SkyCam	V IFRS16 A	Valuation for IFRS16 NP	R300L	RoU Outside Plant
		J4	Contract Object	STATIO	Station	V IFRS16 A	Valuation for IFRS16 NP	R700L	RoU Station

Country	Type	Tax Code	Description
CA	MVST	0J	Tax Exempt
CA	MVST	GJ	GST Applic, PST Exempt
CA	MVST	HJ	HST Harmonized Sales Tax
CA	MVST	HR	HST Restricted
CA	MVST	IJ	GST Applic, PST Applic
CA	MVST	NONE	Tax Exempt For Valuation
CA	MVST	PJ	GST Exempt, Self Assessed PST
CA	MVST	QJ	GST With Non-recoverable QST
CA	MVST	SJ	GST Applic, PST Self Assessed
CA	MVST	TR	Car Rental
CA	MWST	NONE	Tax Exempt For Valuation
CA	MWST	OA	GST Taxable, PST Exempt
CA	MWST	OB	GST Taxable, PST Taxable
CA	MWST	OC	GST Exempt, PST Taxable
CA	MWST	OD	HST Taxable
CA	MWST	OX	Tax Exempt
US	MVST	0J	Tax Exempt
US	MVST	16	Tax Exempt For Services
US	MVST	NONE	Tax Exempt For Valuation
US	MWST	NONE	Tax Exempt For Valuation
US	MWST	OX	Tax Exempt

Condition	Flow Type	Acc.Det.Ket	Ref. Flow	Description	Accrual Key	Deferral Key	Debit Symbol	Debit GL
110	1100		1100	INITIAL DIRECT COSTS			CLEARING	2181001
110	1100	PAID_BRES	1100	INITIAL DIRECT COSTS			CLEARING	2181001
110	1100	PAID_OTH	1100	INITIAL DIRECT COSTS			CLEARING	2181001
110	1100	PAID_P77	1100	INITIAL DIRECT COSTS			CLEARING	2181001
110	1100		1103	INITIAL DIRECT COSTS (T)			E_INITIALCOSTS	6413200
110	1100	PAID_BRES	1103	INITIAL DIRECT COSTS (T)			E_INITIALCOSTS	6413200
110	1100	PAID_OTH	1103	INITIAL DIRECT COSTS (T)			E_INITIALCOSTS	6413200
110	1100	PAID_P77	1103	INITIAL DIRECT COSTS (T)			E_INITIALCOSTS	6413200
111	1110		1110	INCENTIVE			K*	
111	1110	PAID_BRES	1110	INCENTIVE			K_BRES	2181003
111	1110	PAID_OTH	1110	INCENTIVE			K_OTH	2181010
111	1110	PAID_P77	1110	INCENTIVE			K_P77	2181005
111	1110		1113	INCENTIVE (T)			CLEARING	2181001
111	1110	PAID_BRES	1113	INCENTIVE (T)			CLEARING	2181001
111	1110	PAID_OTH	1113	INCENTIVE (T)			CLEARING	2181001
111	1110	PAID_P77	1113	INCENTIVE (T)			CLEARING	2181001
121	1210		1210	PURCHASE OPTION			CLEARING	2181001
121	1210	PAID_BRES	1210	PURCHASE OPTION			CLEARING	2181001
121	1210	PAID_OTH	1210	PURCHASE OPTION			CLEARING	2181001
121	1210	PAID_P77	1210	PURCHASE OPTION			CLEARING	2181001
121	1210		1213	PURCHASE OPTION (T)			E_PURCHASEOPT	6413200
121	1210	PAID_BRES	1213	PURCHASE OPTION (T)			E_PURCHASEOPT	6413200
121	1210	PAID_OTH	1213	PURCHASE OPTION (T)			E_PURCHASEOPT	6413200
121	1210	PAID_P77	1213	PURCHASE OPTION (T)			E_PURCHASEOPT	6413200
122	1220		1220	PENALTY			CLEARING	2181001
122	1220	PAID_BRES	1220	PENALTY			CLEARING	2181001
122	1220	PAID_OTH	1220	PENALTY			CLEARING	2181001
122	1220	PAID_P77	1220	PENALTY			CLEARING	2181001
122	1220		1223	PENALTY (T)			E_PENALTY	6413200
122	1220	PAID_BRES	1223	PENALTY (T)			E_PENALTY	6413200
122	1220	PAID_OTH	1223	PENALTY (T)			E_PENALTY	6413200
122	1220	PAID_P77	1223	PENALTY (T)			E_PENALTY	6413200
AAA	AAA0		AAA0	RENT SITE	AAAAPP	AAADPP	CLEARING	2181001
AAA	AAA0	PAID_OTH	AAA0	RENT SITE	AAAAPP	AAADPP	CLEARING	2181001
AAA	AAA0		AAA3	RENT SITE (T)	AAAATR	AAADTR	E_006	6014100
AAA	AAA0	PAID_OTH	AAA3	RENT SITE (T)	AAAATR	AAADTR	E_006	6014100
AAB	AAB0		AAB0	RENT SITE RV	AABAPP	AABDPP	K*	
AAB	AAB0	PAID_OTH	AAB0	RENT SITE RV	AABAPP	AABDPP	K_OTH	2181010
AAB	AAB0		AAB3	RENT SITE RV (T)	AABATR	AABDTR	CLEARING	2181001

AAB	AAB0	PAID_OTH	AAB3	RENT SITE RV (T)	AABATR	AABDTR	CLEARING	2181001
AAC	AAC0		AAC0	SUITES - SPONSORSHIP	AACAPP	AACDPP	CLEARING	2181001
AAC	AAC0	PAID_OTH	AAC0	SUITES - SPONSORSHIP	AACAPP	AACDPP	CLEARING	2181001
AAC	AAC0		AAC3	SUITES - SPONSORSHIP (T)	AACATR	AACDTR	E_036	6083500
AAC	AAC0	PAID_OTH	AAC3	SUITES - SPONSORSHIP (T)	AACATR	AACDTR	E_036	6083500
AAD	AAD0		AAD0	SUITES - SPONSORSHIP RV	AADAPP	AADDPP	K*	
AAD	AAD0	PAID_OTH	AAD0	SUITES - SPONSORSHIP RV	AADAPP	AADDPP	K_OTH	2181010
AAD	AAD0		AAD3	SUITES - SPONSORSHIP RV (T)	AADATR	AADDTR	CLEARING	2181001
AAD	AAD0	PAID_OTH	AAD3	SUITES - SPONSORSHIP RV (T)	AADATR	AADDTR	CLEARING	2181001
AAE	AAE0		AAE0	SUITES - RENT	AAEAPP	AAEDPP	CLEARING	2181001
AAE	AAE0	PAID_OTH	AAE0	SUITES - RENT	AAEAPP	AAEDPP	CLEARING	2181001
AAE	AAE0		AAE3	SUITES - RENT (T)	AAEATR	AAEDTR	E_015	6413110
AAE	AAE0	PAID_OTH	AAE3	SUITES - RENT (T)	AAEATR	AAEDTR	E_015	6413110
AAF	AAF0		AAF0	SUITES - RENT RV	AAFAPP	AAFDPP	K*	
AAF	AAF0	PAID_OTH	AAF0	SUITES - RENT RV	AAFAPP	AAFDPP	K_OTH	2181010
AAF	AAF0		AAF3	SUITES - RENT RV (T)	AAFATR	AAFDTR	CLEARING	2181001
AAF	AAF0	PAID_OTH	AAF3	SUITES - RENT RV (T)	AAFATR	AAFDTR	CLEARING	2181001
AAG	AAG0		AAG0	BILLBOARDS - RENT	AAGAPP	AAGDPP	CLEARING	2181001
AAG	AAG0	PAID_OTH	AAG0	BILLBOARDS - RENT	AAGAPP	AAGDPP	CLEARING	2181001
AAG	AAG0		AAG3	BILLBOARDS - RENT (T)	AAGATR	AAGDTR	E_015	6413110
AAG	AAG0	PAID_OTH	AAG3	BILLBOARDS - RENT (T)	AAGATR	AAGDTR	E_015	6413110
AAH	AAH0		AAH0	BILLBOARDS - RENT RV	AAHAPP	AAHDPP	K*	
AAH	AAH0	PAID_OTH	AAH0	BILLBOARDS - RENT RV	AAHAPP	AAHDPP	K_OTH	2181010
AAH	AAH0		AAH3	BILLBOARDS - RENT RV (T)	AAHATR	AAHDTR	CLEARING	2181001
AAH	AAH0	PAID_OTH	AAH3	BILLBOARDS - RENT RV (T)	AAHATR	AAHDTR	CLEARING	2181001
AAI	AAI0		AAI0	BILLBOARDS ADVERT - RENT	AAIAPP	AAIDPP	CLEARING	2181001
AAI	AAI0	PAID_OTH	AAI0	BILLBOARDS ADVERT - RENT	AAIAPP	AAIDPP	CLEARING	2181001
AAI	AAI0		AAI3	BILLBOARDS ADVERT - RENT (T)	AAIATR	AAIDTR	E_051	6061140
AAI	AAI0	PAID_OTH	AAI3	BILLBOARDS ADVERT - RENT (T)	AAIATR	AAIDTR	E_051	6061140
AAJ	AAJ0		AAJ0	BILLBOARDS ADVERT-RENT RV	AAJAPP	AAJDPP	K*	
AAJ	AAJ0	PAID_OTH	AAJ0	BILLBOARDS ADVERT-RENT RV	AAJAPP	AAJDPP	K_OTH	2181010
AAJ	AAJ0		AAJ3	BILLBOARDS ADVERT-RENT RV (T)	AAJATR	AAJDTR	CLEARING	2181001
AAJ	AAJ0	PAID_OTH	AAJ3	BILLBOARDS ADVERT-RENT RV (T)	AAJATR	AAJDTR	CLEARING	2181001
AAK	AAK0		AAK0	LEASED LAND - RENT	AAKAPP	AAKDPP	CLEARING	2181001
AAK	AAK0	PAID_OTH	AAK0	LEASED LAND - RENT	AAKAPP	AAKDPP	CLEARING	2181001
AAK	AAK0		AAK3	LEASED LAND - RENT (T)	AAKATR	AAKDTR	E_015	6413110
AAK	AAK0	PAID_OTH	AAK3	LEASED LAND - RENT (T)	AAKATR	AAKDTR	E_015	6413110
AAL	AAL0		AAL0	LEASED LAND - RENT RV	AALAPP	AALDPP	K*	
AAL	AAL0	PAID_OTH	AAL0	LEASED LAND - RENT RV	AALAPP	AALDPP	K_OTH	2181010
AAL	AAL0		AAL3	LEASED LAND - RENT RV (T)	AALATR	AALDTR	CLEARING	2181001

AAL	AAL0	PAID_OTH	AAL3	LEASED LAND - RENT RV (T)	AALATR	AALDTR	CLEARING	2181001
AAM	AAM0		AAM0	LEASED PROPERTY - RENT	AAMAPP	AAMDPP	CLEARING	2181001
AAM	AAM0	PAID_OTH	AAM0	LEASED PROPERTY - RENT	AAMAPP	AAMDPP	CLEARING	2181001
AAM	AAM0		AAM3	LEASED PROPERTY - RENT (T)	AAMATR	AAMDTR	E_015	6413110
AAM	AAM0	PAID_OTH	AAM3	LEASED PROPERTY - RENT (T)	AAMATR	AAMDTR	E_015	6413110
AAN	AAN0		AAN0	LEASED PROPERTY - RENT RV	AANAPP	AANDPP	K*	
AAN	AAN0	PAID_OTH	AAN0	LEASED PROPERTY - RENT RV	AANAPP	AANDPP	K_OTH	2181010
AAN	AAN0		AAN3	LEASED PROPERTY - RENT RV (T)	AANATR	AANDTR	CLEARING	2181001
AAN	AAN0	PAID_OTH	AAN3	LEASED PROPERTY - RENT RV (T)	AANATR	AANDTR	CLEARING	2181001
AAO	AAO0		AAO0	LEASED TOWER - RENT	AAOAPP	AAODPP	CLEARING	2181001
AAO	AAO0	PAID_OTH	AAO0	LEASED TOWER - RENT	AAOAPP	AAODPP	CLEARING	2181001
AAO	AAO0		AAO3	LEASED TOWER - RENT (T)	AAOATR	AAODTR	E_015	6413110
AAO	AAO0	PAID_OTH	AAO3	LEASED TOWER - RENT (T)	AAOATR	AAODTR	E_015	6413110
AAP	AAP0		AAP0	LEASED TOWER - RENT RV	AAPAPP	AAPDPP	K*	
AAP	AAP0	PAID_OTH	AAP0	LEASED TOWER - RENT RV	AAPAPP	AAPDPP	K_OTH	2181010
AAP	AAP0		AAP3	LEASED TOWER - RENT RV (T)	AAPATR	AAPDTR	CLEARING	2181001
AAP	AAP0	PAID_OTH	AAP3	LEASED TOWER - RENT RV (T)	AAPATR	AAPDTR	CLEARING	2181001
AAQ	AAQ0		AAQ0	SKYCAM - RENT	AAQAPP	AAQDPP	CLEARING	2181001
AAQ	AAQ0	PAID_OTH	AAQ0	SKYCAM - RENT	AAQAPP	AAQDPP	CLEARING	2181001
AAQ	AAQ0		AAQ3	SKYCAM - RENT (T)	AAQATR	AAQDTR	E_015	6413110
AAQ	AAQ0	PAID_OTH	AAQ3	SKYCAM - RENT (T)	AAQATR	AAQDTR	E_015	6413110
AAR	AAR0		AAR0	SKYCAM - RENT RV	AARAPP	AARDPP	K*	
AAR	AAR0	PAID_OTH	AAR0	SKYCAM - RENT RV	AARAPP	AARDPP	K_OTH	2181010
AAR	AAR0		AAR3	SKYCAM - RENT RV (T)	AARATR	AARDTR	CLEARING	2181001
AAR	AAR0	PAID_OTH	AAR3	SKYCAM - RENT RV (T)	AARATR	AARDTR	CLEARING	2181001
AAS	AAS0		AAS0	MUNICP TAX ON PROP & BUS	AASAPP	AASDPP	CLEARING	2181001
AAS	AAS0	PAID_OTH	AAS0	MUNICP TAX ON PROP & BUS	AASAPP	AASDPP	CLEARING	2181001
AAS	AAS0		AAS3	MUNICP TAX ON PROP & BUS (T)	AASATR	AASDTR	E_018	6441200
AAS	AAS0	PAID_OTH	AAS3	MUNICP TAX ON PROP & BUS (T)	AASATR	AASDTR	E_018	6441200
AAT	AAT0		AAT0	MUNICP TAX ON PROP&BU RV	AATAPP	AATDPP	K*	
AAT	AAT0	PAID_OTH	AAT0	MUNICP TAX ON PROP&BU RV	AATAPP	AATDPP	K_OTH	2181010
AAT	AAT0		AAT3	MUNICP TAX ON PROP&BU RV (T)	AATATR	AATDTR	CLEARING	2181001
AAT	AAT0	PAID_OTH	AAT3	MUNICP TAX ON PROP&BU RV (T)	AATATR	AATDTR	CLEARING	2181001
AAU	AAU0		AAU0	MUN TAX QC PROP&BUS	AAUAPP	AAUDPP	CLEARING	2181001
AAU	AAU0	PAID_OTH	AAU0	MUN TAX QC PROP&BUS	AAUAPP	AAUDPP	CLEARING	2181001
AAU	AAU0		AAU3	MUN TAX QC PROP&BUS (T)	AAUATR	AAUDTR	E_019	6441210
AAU	AAU0	PAID_OTH	AAU3	MUN TAX QC PROP&BUS (T)	AAUATR	AAUDTR	E_019	6441210
AAV	AAV0		AAV0	MUNTAXQC PROP&BUS RV	AAVAPP	AAVDPP	K*	
AAV	AAV0	PAID_OTH	AAV0	MUNTAXQC PROP&BUS RV	AAVAPP	AAVDPP	K_OTH	2181010
AAV	AAV0		AAV3	MUNTAXQC PROP&BUS RV (T)	AAVATR	AAVDTR	CLEARING	2181001

AAV	AAV0	PAID_OTH	AAV3	MUNTAXQC PROP&BUS RV (T)	AAVATR	AAVDTR	CLEARING	2181001
AAW	AAW0		AAW0	HELLICOPTER EXT PROD SRV	AAWAPP	AAWDPP	CLEARING	2181001
AAW	AAW0	PAID_OTH	AAW0	HELLICOPTER EXT PROD SRV	AAWAPP	AAWDPP	CLEARING	2181001
AAW	AAW0		AAW3	HELLICOPTER EXT PROD SRV (T)	AAWATR	AAWDTR	E_045	6150043
AAW	AAW0	PAID_OTH	AAW3	HELLICOPTER EXT PROD SRV (T)	AAWATR	AAWDTR	E_045	6150043
AAX	AAX0		AAX0	HELLICOPTER EXTPRODSRV RV	AAXAPP	AAXDPP	K*	
AAX	AAX0	PAID_OTH	AAX0	HELLICOPTER EXTPRODSRV RV	AAXAPP	AAXDPP	K_OTH	2181010
AAX	AAX0		AAX3	HELLICOPTER EXTPRODSRV RV (T)	AAXATR	AAXDTR	CLEARING	2181001
AAX	AAX0	PAID_OTH	AAX3	HELLICOPTER EXTPRODSRV RV (T)	AAXATR	AAXDTR	CLEARING	2181001
AAY	AAY0		AAY0	FIBER DOME EXTRNL PRD SRV	AAYAPP	AAYDPP	CLEARING	2181001
AAY	AAY0	PAID_OTH	AAY0	FIBER DOME EXTRNL PRD SRV	AAYAPP	AAYDPP	CLEARING	2181001
AAY	AAY0		AAY3	FIBER DOME EXTRNL PRD SRV (T)	AAYATR	AAYDTR	E_045	6150043
AAY	AAY0	PAID_OTH	AAY3	FIBER DOME EXTRNL PRD SRV (T)	AAYATR	AAYDTR	E_045	6150043
AAZ	AAZ0		AAZ0	FIBER DOME EXT PRD SRV RV	AAZAPP	AAZDPP	K*	
AAZ	AAZ0	PAID_OTH	AAZ0	FIBER DOME EXT PRD SRV RV	AAZAPP	AAZDPP	K_OTH	2181010
AAZ	AAZ0		AAZ3	FIBER DOME EXT PRD SRV RV (T)	AAZATR	AAZDTR	CLEARING	2181001
AAZ	AAZ0	PAID_OTH	AAZ3	FIBER DOME EXT PRD SRV RV (T)	AAZATR	AAZDTR	CLEARING	2181001
ABA	ABA0		ABA0	EQUIP SAT CHARGES	ABAAPP	ABADPP	CLEARING	2181001
ABA	ABA0	PAID_OTH	ABA0	EQUIP SAT CHARGES	ABAAPP	ABADPP	CLEARING	2181001
ABA	ABA0		ABA3	EQUIP SAT CHARGES (T)	ABAATR	ABADTR	E_046	6150201
ABA	ABA0	PAID_OTH	ABA3	EQUIP SAT CHARGES (T)	ABAATR	ABADTR	E_046	6150201
ABB	ABB0		ABB0	EQUIP SAT RV	ABBAPP	ABBDPP	K*	
ABB	ABB0	PAID_OTH	ABB0	EQUIP SAT RV	ABBAPP	ABBDPP	K_OTH	2181010
ABB	ABB0		ABB3	EQUIP SAT RV (T)	ABBATR	ABBDTR	CLEARING	2181001
ABB	ABB0	PAID_OTH	ABB3	EQUIP SAT RV (T)	ABBATR	ABBDTR	CLEARING	2181001
ABC	ABC0		ABC0	EQUIP STATIONARY&OFF SUPP	ABCAPP	ABCDPP	CLEARING	2181001
ABC	ABC0	PAID_OTH	ABC0	EQUIP STATIONARY&OFF SUPP	ABCAPP	ABCDPP	CLEARING	2181001
ABC	ABC0		ABC3	EQUIP STATIONARY&OFF SUPP (T)	ABCATR	ABCDTR	E_037	6301100
ABC	ABC0	PAID_OTH	ABC3	EQUIP STATIONARY&OFF SUPP (T)	ABCATR	ABCDTR	E_037	6301100
ABD	ABD0		ABD0	EQUIP STATNRY &OFFSUPP RV	ABDAPP	ABDDPP	K*	
ABD	ABD0	PAID_OTH	ABD0	EQUIP STATNRY &OFFSUPP RV	ABDAPP	ABDDPP	K_OTH	2181010
ABD	ABD0		ABD3	EQUIP STATNRY &OFFSUPP RV (T)	ABDATR	ABDDTR	CLEARING	2181001
ABD	ABD0	PAID_OTH	ABD3	EQUIP STATNRY &OFFSUPP RV (T)	ABDATR	ABDDTR	CLEARING	2181001
ABE	ABE0		ABE0	EQUIP COMMEXP CELLULAR	ABEAPP	ABEDPP	CLEARING	2181001
ABE	ABE0	PAID_OTH	ABE0	EQUIP COMMEXP CELLULAR	ABEAPP	ABEDPP	CLEARING	2181001
ABE	ABE0		ABE3	EQUIP COMMEXP CELLULAR (T)	ABEATR	ABEDTR	E_038	6302000
ABE	ABE0	PAID_OTH	ABE3	EQUIP COMMEXP CELLULAR (T)	ABEATR	ABEDTR	E_038	6302000
ABF	ABF0		ABF0	EQUIP COMMEXP CELLULAR RV	ABFAPP	ABFDPP	K*	
ABF	ABF0	PAID_OTH	ABF0	EQUIP COMMEXP CELLULAR RV	ABFAPP	ABFDPP	K_OTH	2181010
ABF	ABF0		ABF3	EQUIP COMMEXP CELLULAR RV (T)	ABFATR	ABFDTR	CLEARING	2181001

ABF	ABF0	PAID_OTH	ABF3	EQUIP COMMEXP CELLULAR RV (T)	ABFATR	ABFDTR	CLEARING	2181001
ABG	ABG0		ABG0	EQUIP COMMUN CHARGES	ABGAPP	ABGDPP	CLEARING	2181001
ABG	ABG0	PAID_OTH	ABG0	EQUIP COMMUN CHARGES	ABGAPP	ABGDPP	CLEARING	2181001
ABG	ABG0		ABG3	EQUIP COMMUN CHARGES (T)	ABGATR	ABGDTR	E_039	6302200
ABG	ABG0	PAID_OTH	ABG3	EQUIP COMMUN CHARGES (T)	ABGATR	ABGDTR	E_039	6302200
ABH	ABH0		ABH0	EQUIP COMMUN CHARGES RV	ABHAPP	ABHDPP	K*	
ABH	ABH0	PAID_OTH	ABH0	EQUIP COMMUN CHARGES RV	ABHAPP	ABHDPP	K_OTH	2181010
ABH	ABH0		ABH3	EQUIP COMMUN CHARGES RV (T)	ABHATR	ABHDTR	CLEARING	2181001
ABH	ABH0	PAID_OTH	ABH3	EQUIP COMMUN CHARGES RV (T)	ABHATR	ABHDTR	CLEARING	2181001
ABI	ABI0		ABI0	EQUIP - OFFICE EQUIP	ABIAPP	ABIDPP	CLEARING	2181001
ABI	ABI0	PAID_OTH	ABI0	EQUIP - OFFICE EQUIP	ABIAPP	ABIDPP	CLEARING	2181001
ABI	ABI0		ABI3	EQUIP - OFFICE EQUIP (T)	ABIATR	ABIDTR	E_040	6304300
ABI	ABI0	PAID_OTH	ABI3	EQUIP - OFFICE EQUIP (T)	ABIATR	ABIDTR	E_040	6304300
ABJ	ABJ0		ABJ0	EQUIP - OFFICE EQUIP RV	ABJAPP	ABJDPP	K*	
ABJ	ABJ0	PAID_OTH	ABJ0	EQUIP - OFFICE EQUIP RV	ABJAPP	ABJDPP	K_OTH	2181010
ABJ	ABJ0		ABJ3	EQUIP - OFFICE EQUIP RV (T)	ABJATR	ABJDTR	CLEARING	2181001
ABJ	ABJ0	PAID_OTH	ABJ3	EQUIP - OFFICE EQUIP RV (T)	ABJATR	ABJDTR	CLEARING	2181001
ABK	ABK0		ABK0	BUILDINGS MAINTENANCE	ABKAPP	ABKDPP	CLEARING	2181001
ABK	ABK0	PAID_OTH	ABK0	BUILDINGS MAINTENANCE	ABKAPP	ABKDPP	CLEARING	2181001
ABK	ABK0		ABK3	BUILDINGS MAINTENANCE (T)	ABKATR	ABKDTR	E_021	6571100
ABK	ABK0	PAID_OTH	ABK3	BUILDINGS MAINTENANCE (T)	ABKATR	ABKDTR	E_021	6571100
ABL	ABL0		ABL0	BUILDINGS MAINTENANCE RV	ABLAPP	ABLDPP	K*	
ABL	ABL0	PAID_OTH	ABL0	BUILDINGS MAINTENANCE RV	ABLAPP	ABLDPP	K_OTH	2181010
ABL	ABL0		ABL3	BUILDINGS MAINTENANCE RV (T)	ABLATR	ABLDTR	CLEARING	2181001
ABL	ABL0	PAID_OTH	ABL3	BUILDINGS MAINTENANCE RV (T)	ABLATR	ABLDTR	CLEARING	2181001
ABM	ABM0		ABM0	EQUIP - MAINTENANCE	ABMAPP	ABMDPP	CLEARING	2181001
ABM	ABM0	PAID_OTH	ABM0	EQUIP - MAINTENANCE	ABMAPP	ABMDPP	CLEARING	2181001
ABM	ABM0		ABM3	EQUIP - MAINTENANCE (T)	ABMATR	ABMDTR	E_021	6571100
ABM	ABM0	PAID_OTH	ABM3	EQUIP - MAINTENANCE (T)	ABMATR	ABMDTR	E_021	6571100
ABN	ABN0		ABN0	EQUIP - MAINTENANCE RV	ABNAPP	ABNDPP	K*	
ABN	ABN0	PAID_OTH	ABN0	EQUIP - MAINTENANCE RV	ABNAPP	ABNDPP	K_OTH	2181010
ABN	ABN0		ABN3	EQUIP - MAINTENANCE RV (T)	ABNATR	ABNDTR	CLEARING	2181001
ABN	ABN0	PAID_OTH	ABN3	EQUIP - MAINTENANCE RV (T)	ABNATR	ABNDTR	CLEARING	2181001
ABO	ABO0		ABO0	FIBER MEDIA VIDEO&DATA	ABOAPP	ABODPP	CLEARING	2181001
ABO	ABO0	PAID_OTH	ABO0	FIBER MEDIA VIDEO&DATA	ABOAPP	ABODPP	CLEARING	2181001
ABO	ABO0		ABO3	FIBER MEDIA VIDEO&DATA (T)	ABOATR	ABODTR	E_047	6150202
ABO	ABO0	PAID_OTH	ABO3	FIBER MEDIA VIDEO&DATA (T)	ABOATR	ABODTR	E_047	6150202
ABP	ABP0		ABP0	FIBER MEDIA VIDEO&DATA RV	ABPAPP	ABPDPP	K*	
ABP	ABP0	PAID_OTH	ABP0	FIBER MEDIA VIDEO&DATA RV	ABPAPP	ABPDPP	K_OTH	2181010
ABP	ABP0		ABP3	FIBER MEDIA VIDEO&DATA RV (T)	ABPATR	ABPDTR	CLEARING	2181001

ABP	ABP0	PAID_OTH	ABP3	FIBER MEDIA VIDEO&DATA RV (T)	ABPATR	ABPDTR	CLEARING	2181001
ABQ	ABQ0		ABQ0	FLEET MEDIA LICENSEFEES	ABQAPP	ABQDPP	CLEARING	2181001
ABQ	ABQ0	PAID_OTH	ABQ0	FLEET MEDIA LICENSEFEES	ABQAPP	ABQDPP	CLEARING	2181001
ABQ	ABQ0		ABQ3	FLEET MEDIA LICENSEFEES (T)	ABQATR	ABQDTR	E_041	6310400
ABQ	ABQ0	PAID_OTH	ABQ3	FLEET MEDIA LICENSEFEES (T)	ABQATR	ABQDTR	E_041	6310400
ABR	ABR0		ABR0	FLEET MEDIA LICENSEFEE RV	ABRAPP	ABRDPP	K*	
ABR	ABR0	PAID_OTH	ABR0	FLEET MEDIA LICENSEFEE RV	ABRAPP	ABRDPP	K_OTH	2181010
ABR	ABR0		ABR3	FLEET MEDIA LICENSEFEE RV (T)	ABRATR	ABRDTR	CLEARING	2181001
ABR	ABR0	PAID_OTH	ABR3	FLEET MEDIA LICENSEFEE RV (T)	ABRATR	ABRDTR	CLEARING	2181001
ABS	ABS0		ABS0	FLEET DOME VEHICLE	ABSAPP	ABSDPP	CLEARING	2181001
ABS	ABS0	PAID_OTH	ABS0	FLEET DOME VEHICLE	ABSAPP	ABSDPP	CLEARING	2181001
ABS	ABS0		ABS3	FLEET DOME VEHICLE (T)	ABSATR	ABSDTR	E_042	6310500
ABS	ABS0	PAID_OTH	ABS3	FLEET DOME VEHICLE (T)	ABSATR	ABSDTR	E_042	6310500
ABT	ABT0		ABT0	FLEET DOME VEHICLE RV	ABTAPP	ABTDPP	K*	
ABT	ABT0	PAID_OTH	ABT0	FLEET DOME VEHICLE RV	ABTAPP	ABTDPP	K_OTH	2181010
ABT	ABT0		ABT3	FLEET DOME VEHICLE RV (T)	ABTATR	ABTDTR	CLEARING	2181001
ABT	ABT0	PAID_OTH	ABT3	FLEET DOME VEHICLE RV (T)	ABTATR	ABTDTR	CLEARING	2181001
ABU	ABU0		ABU0	FLEET DOME FEES-LICN-MILG	ABUAPP	ABUDPP	CLEARING	2181001
ABU	ABU0	PAID_OTH	ABU0	FLEET DOME FEES-LICN-MILG	ABUAPP	ABUDPP	CLEARING	2181001
ABU	ABU0		ABU3	FLEET DOME FEES-LICN-MILG (T)	ABUATR	ABUDTR	E_054	6310110
ABU	ABU0	PAID_OTH	ABU3	FLEET DOME FEES-LICN-MILG (T)	ABUATR	ABUDTR	E_054	6310110
ABV	ABV0		ABV0	FLEET DOME FEES-LIC-MG RV	ABVAPP	ABVDPP	K*	
ABV	ABV0	PAID_OTH	ABV0	FLEET DOME FEES-LIC-MG RV	ABVAPP	ABVDPP	K_OTH	2181010
ABV	ABV0		ABV3	FLEET DOME FEES-LIC-MG RV (T)	ABVATR	ABVDTR	CLEARING	2181001
ABV	ABV0	PAID_OTH	ABV3	FLEET DOME FEES-LIC-MG RV (T)	ABVATR	ABVDTR	CLEARING	2181001
ABW	ABW0		ABW0	ROW OTHER PAYMENT	ABWAPP	ABWDPP	CLEARING	2181001
ABW	ABW0	PAID_OTH	ABW0	ROW OTHER PAYMENT	ABWAPP	ABWDPP	CLEARING	2181001
ABW	ABW0		ABW3	ROW OTHER PAYMENT (T)	ABWATR	ABWDTR	E_013	6411400
ABW	ABW0	PAID_OTH	ABW3	ROW OTHER PAYMENT (T)	ABWATR	ABWDTR	E_013	6411400
ABX	ABX0		ABX0	ROW OTHER PAYMENT RV	ABXAPP	ABXDPP	K*	
ABX	ABX0	PAID_OTH	ABX0	ROW OTHER PAYMENT RV	ABXAPP	ABXDPP	K_OTH	2181010
ABX	ABX0		ABX3	ROW OTHER PAYMENT RV (T)	ABXATR	ABXDTR	CLEARING	2181001
ABX	ABX0	PAID_OTH	ABX3	ROW OTHER PAYMENT RV (T)	ABXATR	ABXDTR	CLEARING	2181001
ABY	ABY0		ABY0	ROW PERIODIC PAYMENT	ABYAPP	ABYDPP	CLEARING	2181001
ABY	ABY0	PAID_OTH	ABY0	ROW PERIODIC PAYMENT	ABYAPP	ABYDPP	CLEARING	2181001
ABY	ABY0		ABY3	ROW PERIODIC PAYMENT (T)	ABYATR	ABYDTR	E_016	6413200
ABY	ABY0	PAID_OTH	ABY3	ROW PERIODIC PAYMENT (T)	ABYATR	ABYDTR	E_016	6413200
ABZ	ABZ0		ABZ0	ROW PERIODIC PAYMENT RV	ABZAPP	ABZDPP	K*	
ABZ	ABZ0	PAID_OTH	ABZ0	ROW PERIODIC PAYMENT RV	ABZAPP	ABZDPP	K_OTH	2181010
ABZ	ABZ0		ABZ3	ROW PERIODIC PAYMENT RV (T)	ABZATR	ABZDTR	CLEARING	2181001

ABZ	ABZ0	PAID_OTH	ABZ3	ROW PERIODIC PAYMENT RV (T)	ABZATR	ABZDTR	CLEARING	2181001
ACA	ACA0		ACA0	EXP-NATURAL GAS	ACAAPP	ACADPP	CLEARING	2181001
ACA	ACA0	PAID_OTH	ACA0	EXP-NATURAL GAS	ACAAPP	ACADPP	CLEARING	2181001
ACA	ACA0		ACA3	EXP-NATURAL GAS (T)	ACAATR	ACADTR	E_001	6010103
ACA	ACA0	PAID_OTH	ACA3	EXP-NATURAL GAS (T)	ACAATR	ACADTR	E_001	6010103
ACB	ACB0		ACB0	EXP-NATURAL GAS RV	ACBAPP	ACBDPP	K*	
ACB	ACB0	PAID_OTH	ACB0	EXP-NATURAL GAS RV	ACBAPP	ACBDPP	K_OTH	2181010
ACB	ACB0		ACB3	EXP-NATURAL GAS RV (T)	ACBATR	ACBDTR	CLEARING	2181001
ACB	ACB0	PAID_OTH	ACB3	EXP-NATURAL GAS RV (T)	ACBATR	ACBDTR	CLEARING	2181001
ACC	ACC0		ACC0	CAPITAL-RELATED EXPENSE	ACCAPP	ACCDPP	CLEARING	2181001
ACC	ACC0	PAID_OTH	ACC0	CAPITAL-RELATED EXPENSE	ACCAPP	ACCDPP	CLEARING	2181001
ACC	ACC0		ACC3	CAPITAL-RELATED EXPENSE (T)	ACCATR	ACCDTR	E_004	6010132
ACC	ACC0	PAID_OTH	ACC3	CAPITAL-RELATED EXPENSE (T)	ACCATR	ACCDTR	E_004	6010132
ACD	ACD0		ACD0	CAPITAL-RELATED EXPNSE RV	ACDAPP	ACDDPP	K*	
ACD	ACD0	PAID_OTH	ACD0	CAPITAL-RELATED EXPNSE RV	ACDAPP	ACDDPP	K_OTH	2181010
ACD	ACD0		ACD3	CAPITAL-RELATED EXPNSE RV (T)	ACDATR	ACDDTR	CLEARING	2181001
ACD	ACD0	PAID_OTH	ACD3	CAPITAL-RELATED EXPNSE RV (T)	ACDATR	ACDDTR	CLEARING	2181001
ACE	ACE0		ACE0	ENVIRONMENTAL COSTS	ACEAPP	ACEDPP	CLEARING	2181001
ACE	ACE0	PAID_OTH	ACE0	ENVIRONMENTAL COSTS	ACEAPP	ACEDPP	CLEARING	2181001
ACE	ACE0		ACE3	ENVIRONMENTAL COSTS (T)	ACEATR	ACEDTR	E_005	6010133
ACE	ACE0	PAID_OTH	ACE3	ENVIRONMENTAL COSTS (T)	ACEATR	ACEDTR	E_005	6010133
ACF	ACF0		ACF0	ENVIRONMENTAL COSTS RV	ACFAPP	ACFDPP	K*	
ACF	ACF0	PAID_OTH	ACF0	ENVIRONMENTAL COSTS RV	ACFAPP	ACFDPP	K_OTH	2181010
ACF	ACF0		ACF3	ENVIRONMENTAL COSTS RV (T)	ACFATR	ACFDTR	CLEARING	2181001
ACF	ACF0	PAID_OTH	ACF3	ENVIRONMENTAL COSTS RV (T)	ACFATR	ACFDTR	CLEARING	2181001
ACG	ACG0		ACG0	POWER	ACGAPP	ACGDPP	CLEARING	2181001
ACG	ACG0	PAID_OTH	ACG0	POWER	ACGAPP	ACGDPP	CLEARING	2181001
ACG	ACG0		ACG3	POWER (T)	ACGATR	ACGDTR	E_009	6251600
ACG	ACG0	PAID_OTH	ACG3	POWER (T)	ACGATR	ACGDTR	E_009	6251600
ACH	ACH0		ACH0	POWER RV	ACHAPP	ACHDPP	K*	
ACH	ACH0	PAID_OTH	ACH0	POWER RV	ACHAPP	ACHDPP	K_OTH	2181010
ACH	ACH0		ACH3	POWER RV (T)	ACHATR	ACHDTR	CLEARING	2181001
ACH	ACH0	PAID_OTH	ACH3	POWER RV (T)	ACHATR	ACHDTR	CLEARING	2181001
ACI	ACI0		ACI0	POWER - NETWORK OPER	ACIAPP	ACIDPP	CLEARING	2181001
ACI	ACI0	PAID_OTH	ACI0	POWER - NETWORK OPER	ACIAPP	ACIDPP	CLEARING	2181001
ACI	ACI0		ACI3	POWER - NETWORK OPER (T)	ACIATR	ACIDTR	E_010	6251610
ACI	ACI0	PAID_OTH	ACI3	POWER - NETWORK OPER (T)	ACIATR	ACIDTR	E_010	6251610
ACJ	ACJ0		ACJ0	POWER - NETWORK OPER RV	ACJAPP	ACJDPP	K*	
ACJ	ACJ0	PAID_OTH	ACJ0	POWER - NETWORK OPER RV	ACJAPP	ACJDPP	K_OTH	2181010
ACJ	ACJ0		ACJ3	POWER - NETWORK OPER RV (T)	ACJATR	ACJDTR	CLEARING	2181001

ACJ	ACJ0	PAID_OTH	ACJ3	POWER - NETWORK OPER RV (T)	ACJATR	ACJDTR	CLEARING	2181001
ACK	ACK0		ACK0	REAL ESTATE OPERATING EXP	ACKAPP	ACKDPP	CLEARING	2181001
ACK	ACK0	PAID_OTH	ACK0	REAL ESTATE OPERATING EXP	ACKAPP	ACKDPP	CLEARING	2181001
ACK	ACK0		ACK3	REAL ESTATE OPERATING EXP (T)	ACKATR	ACKDTR	E_014	6413100
ACK	ACK0	PAID_OTH	ACK3	REAL ESTATE OPERATING EXP (T)	ACKATR	ACKDTR	E_014	6413100
ACL	ACL0		ACL0	REAL ESTATE OPRTNG EXP RV	ACLAPP	ACLDPP	K*	
ACL	ACL0	PAID_OTH	ACL0	REAL ESTATE OPRTNG EXP RV	ACLAPP	ACLDPP	K_OTH	2181010
ACL	ACL0		ACL3	REAL ESTATE OPRTNG EXP RV (T)	ACLATR	ACLDTR	CLEARING	2181001
ACL	ACL0	PAID_OTH	ACL3	REAL ESTATE OPRTNG EXP RV (T)	ACLATR	ACLDTR	CLEARING	2181001
ACM	ACM0		ACM0	REAL ESTATE GENERAL EXP	ACMAPP	ACMDPP	CLEARING	2181001
ACM	ACM0	PAID_OTH	ACM0	REAL ESTATE GENERAL EXP	ACMAPP	ACMDPP	CLEARING	2181001
ACM	ACM0		ACM3	REAL ESTATE GENERAL EXP (T)	ACMATR	ACMDTR	E_015	6413110
ACM	ACM0	PAID_OTH	ACM3	REAL ESTATE GENERAL EXP (T)	ACMATR	ACMDTR	E_015	6413110
ACN	ACN0		ACN0	REAL ESTATE GENERAL EXPRV	ACNAPP	ACNDPP	K*	
ACN	ACN0	PAID_OTH	ACN0	REAL ESTATE GENERAL EXPRV	ACNAPP	ACNDPP	K_OTH	2181010
ACN	ACN0		ACN3	REAL ESTATE GENERAL EXPRV (T)	ACNATR	ACNDTR	CLEARING	2181001
ACN	ACN0	PAID_OTH	ACN3	REAL ESTATE GENERAL EXPRV (T)	ACNATR	ACNDTR	CLEARING	2181001
ACO	ACO0		ACO0	MUNICIPALTAX-PROP&BUS ON	ACOAPP	ACODPP	CLEARING	2181001
ACO	ACO0	PAID_OTH	ACO0	MUNICIPALTAX-PROP&BUS ON	ACOAPP	ACODPP	CLEARING	2181001
ACO	ACO0		ACO3	MUNICIPALTAX-PROP&BUS ON (T)	ACOATR	ACODTR	E_018	6441200
ACO	ACO0	PAID_OTH	ACO3	MUNICIPALTAX-PROP&BUS ON (T)	ACOATR	ACODTR	E_018	6441200
ACP	ACP0		ACP0	MUNICPLTAX-PROP&BUS ON RV	ACPAPP	ACPDPP	K*	
ACP	ACP0	PAID_OTH	ACP0	MUNICPLTAX-PROP&BUS ON RV	ACPAPP	ACPDPP	K_OTH	2181010
ACP	ACP0		ACP3	MUNICPLTAX-PROP&BUS ON RV (T)	ACPATR	ACPDTR	CLEARING	2181001
ACP	ACP0	PAID_OTH	ACP3	MUNICPLTAX-PROP&BUS ON RV (T)	ACPATR	ACPDTR	CLEARING	2181001
ACQ	ACQ0		ACQ0	COST OF REMOVAL	ACQAPP	ACQDPP	CLEARING	2181001
ACQ	ACQ0	PAID_OTH	ACQ0	COST OF REMOVAL	ACQAPP	ACQDPP	CLEARING	2181001
ACQ	ACQ0		ACQ3	COST OF REMOVAL (T)	ACQATR	ACQDTR	E_020	6492000
ACQ	ACQ0	PAID_OTH	ACQ3	COST OF REMOVAL (T)	ACQATR	ACQDTR	E_020	6492000
ACR	ACR0		ACR0	COST OF REMOVAL RV	ACRAPP	ACRDPP	K*	
ACR	ACR0	PAID_OTH	ACR0	COST OF REMOVAL RV	ACRAPP	ACRDPP	K_OTH	2181010
ACR	ACR0		ACR3	COST OF REMOVAL RV (T)	ACRATR	ACRDTR	CLEARING	2181001
ACR	ACR0	PAID_OTH	ACR3	COST OF REMOVAL RV (T)	ACRATR	ACRDTR	CLEARING	2181001
ACS	ACS0		ACS0	OTHER ITEMS (RESTRUC)	ACSAPP	ACSDPP	CLEARING	2181001
ACS	ACS0	PAID_OTH	ACS0	OTHER ITEMS (RESTRUC)	ACSAPP	ACSDPP	CLEARING	2181001
ACS	ACS0		ACS3	OTHER ITEMS (RESTRUC) (T)	ACSATR	ACSDTR	E_022	6591150
ACS	ACS0	PAID_OTH	ACS3	OTHER ITEMS (RESTRUC) (T)	ACSATR	ACSDTR	E_022	6591150
ACT	ACT0		ACT0	OTHER ITEMS (RESTRUC) RV	ACTAPP	ACTDPP	K*	
ACT	ACT0	PAID_OTH	ACT0	OTHER ITEMS (RESTRUC) RV	ACTAPP	ACTDPP	K_OTH	2181010
ACT	ACT0		ACT3	OTHER ITEMS (RESTRUC) RV (T)	ACTATR	ACTDTR	CLEARING	2181001

ACT	ACT0	PAID_OTH	ACT3	OTHER ITEMS (RESTRUC) RV (T)	ACTATR	ACTDTR	CLEARING	2181001
ACU	ACU0		ACU0	PROJECT MIS.	ACUAPP	ACUDPP	CLEARING	2181001
ACU	ACU0	PAID_OTH	ACU0	PROJECT MIS.	ACUAPP	ACUDPP	CLEARING	2181001
ACU	ACU0		ACU3	PROJECT MIS. (T)	ACUATR	ACUDTR	E_023	6707001
ACU	ACU0	PAID_OTH	ACU3	PROJECT MIS. (T)	ACUATR	ACUDTR	E_023	6707001
ACV	ACV0		ACV0	PROJECT MIS. RV	ACVAPP	ACVDPP	K*	
ACV	ACV0	PAID_OTH	ACV0	PROJECT MIS. RV	ACVAPP	ACVDPP	K_OTH	2181010
ACV	ACV0		ACV3	PROJECT MIS. RV (T)	ACVATR	ACVDTR	CLEARING	2181001
ACV	ACV0	PAID_OTH	ACV3	PROJECT MIS. RV (T)	ACVATR	ACVDTR	CLEARING	2181001
ACW	ACW0		ACW0	FIBER CIRCUIT RENT-OTHER	ACWAPP	ACWDPP	CLEARING	2181001
ACW	ACW0	PAID_OTH	ACW0	FIBER CIRCUIT RENT-OTHER	ACWAPP	ACWDPP	CLEARING	2181001
ACW	ACW0		ACW3	FIBER CIRCUIT RENT-OTHER (T)	ACWATR	ACWDTR	E_043	6411210
ACW	ACW0	PAID_OTH	ACW3	FIBER CIRCUIT RENT-OTHER (T)	ACWATR	ACWDTR	E_043	6411210
ACX	ACX0		ACX0	FIBER CIRCUIT RENT-OTH RV	ACXAPP	ACXDPP	K*	
ACX	ACX0	PAID_OTH	ACX0	FIBER CIRCUIT RENT-OTH RV	ACXAPP	ACXDPP	K_OTH	2181010
ACX	ACX0		ACX3	FIBER CIRCUIT RENT-OTH RV (T)	ACXATR	ACXDTR	CLEARING	2181001
ACX	ACX0	PAID_OTH	ACX3	FIBER CIRCUIT RENT-OTH RV (T)	ACXATR	ACXDTR	CLEARING	2181001
ACY	ACY0		ACY0	FIBER JOINT USE SERV	ACYAPP	ACYDPP	CLEARING	2181001
ACY	ACY0	PAID_OTH	ACY0	FIBER JOINT USE SERV	ACYAPP	ACYDPP	CLEARING	2181001
ACY	ACY0		ACY3	FIBER JOINT USE SERV (T)	ACYATR	ACYDTR	E_044	6412100
ACY	ACY0	PAID_OTH	ACY3	FIBER JOINT USE SERV (T)	ACYATR	ACYDTR	E_044	6412100
ACZ	ACZ0		ACZ0	FIBER JOINT USE SERV RV	ACZAPP	ACZDPP	K*	
ACZ	ACZ0	PAID_OTH	ACZ0	FIBER JOINT USE SERV RV	ACZAPP	ACZDPP	K_OTH	2181010
ACZ	ACZ0		ACZ3	FIBER JOINT USE SERV RV (T)	ACZATR	ACZDTR	CLEARING	2181001
ACZ	ACZ0	PAID_OTH	ACZ3	FIBER JOINT USE SERV RV (T)	ACZATR	ACZDTR	CLEARING	2181001
ADA	ADA0		ADA0	DK FIB OTH NTWK COSTS	ADAAPP	ADADPP	CLEARING	2181001
ADA	ADA0	PAID_OTH	ADA0	DK FIB OTH NTWK COSTS	ADAAPP	ADADPP	CLEARING	2181001
ADA	ADA0		ADA3	DK FIB OTH NTWK COSTS (T)	ADAATR	ADADTR	E_011	6251800
ADA	ADA0	PAID_OTH	ADA3	DK FIB OTH NTWK COSTS (T)	ADAATR	ADADTR	E_011	6251800
ADB	ADB0		ADB0	DK FIB OTH NTWK COSTS RV	ADBAPP	ADBDPP	K*	
ADB	ADB0	PAID_OTH	ADB0	DK FIB OTH NTWK COSTS RV	ADBAPP	ADBDPP	K_OTH	2181010
ADB	ADB0		ADB3	DK FIB OTH NTWK COSTS RV (T)	ADBATR	ADBDTR	CLEARING	2181001
ADB	ADB0	PAID_OTH	ADB3	DK FIB OTH NTWK COSTS RV (T)	ADBATR	ADBDTR	CLEARING	2181001
ADC	ADC0		ADC0	FIBER RENTALS - OTHER	ADCAPP	ADCDPP	CLEARING	2181001
ADC	ADC0	PAID_OTH	ADC0	FIBER RENTALS - OTHER	ADCAPP	ADCDPP	CLEARING	2181001
ADC	ADC0		ADC3	FIBER RENTALS - OTHER (T)	ADCATR	ADCDTR	E_016	6413200
ADC	ADC0	PAID_OTH	ADC3	FIBER RENTALS - OTHER (T)	ADCATR	ADCDTR	E_016	6413200
ADD	ADD0		ADD0	FIBER RENTALS - OTHER RV	ADDAPP	ADDDPP	K*	
ADD	ADD0	PAID_OTH	ADD0	FIBER RENTALS - OTHER RV	ADDAPP	ADDDPP	K_OTH	2181010
ADD	ADD0		ADD3	FIBER RENTALS - OTHER RV (T)	ADDATR	ADDDTR	CLEARING	2181001

ADD	ADD0	PAID_OTH	ADD3	FIBER RENTALS - OTHER RV (T)	ADDATR	ADDDTR	CLEARING	2181001
ADE	ADE0		ADE0	FIBER POWER	ADEAPP	ADEDPP	CLEARING	2181001
ADE	ADE0	PAID_OTH	ADE0	FIBER POWER	ADEAPP	ADEDPP	CLEARING	2181001
ADE	ADE0		ADE3	FIBER POWER (T)	ADEATR	ADEDTR	E_009	6251600
ADE	ADE0	PAID_OTH	ADE3	FIBER POWER (T)	ADEATR	ADEDTR	E_009	6251600
ADF	ADF0		ADF0	FIBER POWER RV	ADFAPP	ADFDPP	K*	
ADF	ADF0	PAID_OTH	ADF0	FIBER POWER RV	ADFAPP	ADFDPP	K_OTH	2181010
ADF	ADF0		ADF3	FIBER POWER RV (T)	ADFATR	ADFDTR	CLEARING	2181001
ADF	ADF0	PAID_OTH	ADF3	FIBER POWER RV (T)	ADFATR	ADFDTR	CLEARING	2181001
ADG	ADG0		ADG0	FIBER EXT MAINT OUT PLANT	ADGAPP	ADGDPP	CLEARING	2181001
ADG	ADG0	PAID_OTH	ADG0	FIBER EXT MAINT OUT PLANT	ADGAPP	ADGDPP	CLEARING	2181001
ADG	ADG0		ADG3	FIBER EXT MAINT OUT PLANT (T)	ADGATR	ADGDTR	E_052	6251220
ADG	ADG0	PAID_OTH	ADG3	FIBER EXT MAINT OUT PLANT (T)	ADGATR	ADGDTR	E_052	6251220
ADH	ADH0		ADH0	FIBER EXTMAINT OUTPLANTRV	ADHAPP	ADHDPP	K*	
ADH	ADH0	PAID_OTH	ADH0	FIBER EXTMAINT OUTPLANTRV	ADHAPP	ADHDPP	K_OTH	2181010
ADH	ADH0		ADH3	FIBER EXTMAINT OUTPLANTRV (T)	ADHATR	ADHDTR	CLEARING	2181001
ADH	ADH0	PAID_OTH	ADH3	FIBER EXTMAINT OUTPLANTRV (T)	ADHATR	ADHDTR	CLEARING	2181001
ADI	ADI0		ADI0	FIBER RENT SPACE EXPENSE	ADIAPP	ADIDPP	CLEARING	2181001
ADI	ADI0	PAID_OTH	ADI0	FIBER RENT SPACE EXPENSE	ADIAPP	ADIDPP	CLEARING	2181001
ADI	ADI0		ADI3	FIBER RENT SPACE EXPENSE (T)	ADIATR	ADIDTR	E_014	6413100
ADI	ADI0	PAID_OTH	ADI3	FIBER RENT SPACE EXPENSE (T)	ADIATR	ADIDTR	E_014	6413100
ADJ	ADJ0		ADJ0	FIBER RENTSPACE EXPENSERV	ADJAPP	ADJDPP	K*	
ADJ	ADJ0	PAID_OTH	ADJ0	FIBER RENTSPACE EXPENSERV	ADJAPP	ADJDPP	K_OTH	2181010
ADJ	ADJ0		ADJ3	FIBER RENTSPACE EXPENSERV (T)	ADJATR	ADJDTR	CLEARING	2181001
ADJ	ADJ0	PAID_OTH	ADJ3	FIBER RENTSPACE EXPENSERV (T)	ADJATR	ADJDTR	CLEARING	2181001
ADK	ADK0		ADK0	COGSCARR_CONN_ PRODUCTS	ADKAPP	ADKDPP	CLEARING	2181001
ADK	ADK0	PAID_OTH	ADK0	COGSCARR_CONN_ PRODUCTS	ADKAPP	ADKDPP	CLEARING	2181001
ADK	ADK0		ADK3	COGSCARR_CONN_ PRODUCTS (T)	ADKATR	ADKDTR	E_025	6022305
ADK	ADK0	PAID_OTH	ADK3	COGSCARR_CONN_ PRODUCTS (T)	ADKATR	ADKDTR	E_025	6022305
ADL	ADL0		ADL0	COGSCARR_CONN_ PRODUCTSRV	ADLAPP	ADLDPP	K*	
ADL	ADL0	PAID_OTH	ADL0	COGSCARR_CONN_ PRODUCTSRV	ADLAPP	ADLDPP	K_OTH	2181010
ADL	ADL0		ADL3	COGSCARR_CONN_ PRODUCTSRV (T)	ADLATR	ADLDTR	CLEARING	2181001
ADL	ADL0	PAID_OTH	ADL3	COGSCARR_CONN_ PRODUCTSRV (T)	ADLATR	ADLDTR	CLEARING	2181001
ADM	ADM0		ADM0	COGSCOMP NETWORK-OTHER	ADMAPP	ADMDPP	CLEARING	2181001
ADM	ADM0	PAID_OTH	ADM0	COGSCOMP NETWORK-OTHER	ADMAPP	ADMDPP	CLEARING	2181001
ADM	ADM0		ADM3	COGSCOMP NETWORK-OTHER (T)	ADMATR	ADMDTR	E_026	6028530
ADM	ADM0	PAID_OTH	ADM3	COGSCOMP NETWORK-OTHER (T)	ADMATR	ADMDTR	E_026	6028530
ADN	ADN0		ADN0	COGSCOMP NETWORK-OTHERRV	ADNAPP	ADNDPP	K*	
ADN	ADN0	PAID_OTH	ADN0	COGSCOMP NETWORK-OTHERRV	ADNAPP	ADNDPP	K_OTH	2181010
ADN	ADN0		ADN3	COGSCOMP NETWORK-OTHERRV (T)	ADNATR	ADNDTR	CLEARING	2181001

ADN	ADN0	PAID_OTH	ADN3	COGSCOMP NETWORK-OTHERRV (T)	ADNATR	ADNDTR	CLEARING	2181001
ADO	ADO0		ADO0	COGSEMERGBAND/WAVE SEL	ADOAPP	ADODPP	CLEARING	2181001
ADO	ADO0	PAID_OTH	ADO0	COGSEMERGBAND/WAVE SEL	ADOAPP	ADODPP	CLEARING	2181001
ADO	ADO0		ADO3	COGSEMERGBAND/WAVE SEL (T)	ADOATR	ADODTR	E_027	6029103
ADO	ADO0	PAID_OTH	ADO3	COGSEMERGBAND/WAVE SEL (T)	ADOATR	ADODTR	E_027	6029103
ADP	ADP0		ADP0	COGSEMERGBAND/WAVE SELRV	ADPAPP	ADPDPP	K*	
ADP	ADP0	PAID_OTH	ADP0	COGSEMERGBAND/WAVE SELRV	ADPAPP	ADPDPP	K_OTH	2181010
ADP	ADP0		ADP3	COGSEMERGBAND/WAVE SELRV (T)	ADPATR	ADPDTR	CLEARING	2181001
ADP	ADP0	PAID_OTH	ADP3	COGSEMERGBAND/WAVE SELRV (T)	ADPATR	ADPDTR	CLEARING	2181001
ADQ	ADQ0		ADQ0	COGS-EMERGING-LAN	ADQAPP	ADQDPP	CLEARING	2181001
ADQ	ADQ0	PAID_OTH	ADQ0	COGS-EMERGING-LAN	ADQAPP	ADQDPP	CLEARING	2181001
ADQ	ADQ0		ADQ3	COGS-EMERGING-LAN (T)	ADQATR	ADQDTR	E_028	6029105
ADQ	ADQ0	PAID_OTH	ADQ3	COGS-EMERGING-LAN (T)	ADQATR	ADQDTR	E_028	6029105
ADR	ADR0		ADR0	COGS-EMERGING-LAN RV	ADRAPP	ADRDPP	K*	
ADR	ADR0	PAID_OTH	ADR0	COGS-EMERGING-LAN RV	ADRAPP	ADRDPP	K_OTH	2181010
ADR	ADR0		ADR3	COGS-EMERGING-LAN RV (T)	ADRATR	ADRDTR	CLEARING	2181001
ADR	ADR0	PAID_OTH	ADR3	COGS-EMERGING-LAN RV (T)	ADRATR	ADRDTR	CLEARING	2181001
ADS	ADS0		ADS0	COGSEMEROTHERMISCBROADB	ADSAPP	ADSDPP	CLEARING	2181001
ADS	ADS0	PAID_OTH	ADS0	COGSEMEROTHERMISCBROADB	ADSAPP	ADSDPP	CLEARING	2181001
ADS	ADS0		ADS3	COGSEMEROTHERMISCBROADB (T)	ADSATR	ADSDTR	E_030	6029108
ADS	ADS0	PAID_OTH	ADS3	COGSEMEROTHERMISCBROADB (T)	ADSATR	ADSDTR	E_030	6029108
ADT	ADT0		ADT0	COGSEMEROTHMISCBROADBRV	ADTAPP	ADTDPP	K*	
ADT	ADT0	PAID_OTH	ADT0	COGSEMEROTHMISCBROADBRV	ADTAPP	ADTDPP	K_OTH	2181010
ADT	ADT0		ADT3	COGSEMEROTHMISCBROADBRV (T)	ADTATR	ADTDTR	CLEARING	2181001
ADT	ADT0	PAID_OTH	ADT3	COGSEMEROTHMISCBROADBRV (T)	ADTATR	ADTDTR	CLEARING	2181001
ADU	ADU0		ADU0	COGS-EMERG INTERNET CONN	ADUAPP	ADUDPP	CLEARING	2181001
ADU	ADU0	PAID_OTH	ADU0	COGS-EMERG INTERNET CONN	ADUAPP	ADUDPP	CLEARING	2181001
ADU	ADU0		ADU3	COGS-EMERG INTERNET CONN (T)	ADUATR	ADUDTR	E_031	6029202
ADU	ADU0	PAID_OTH	ADU3	COGS-EMERG INTERNET CONN (T)	ADUATR	ADUDTR	E_031	6029202
ADV	ADV0		ADV0	COGS-EMERG INTCONNECT RV	ADVAPP	ADVDPP	K*	
ADV	ADV0	PAID_OTH	ADV0	COGS-EMERG INTCONNECT RV	ADVAPP	ADVDPP	K_OTH	2181010
ADV	ADV0		ADV3	COGS-EMERG INTCONNECT RV (T)	ADVATR	ADVDTR	CLEARING	2181001
ADV	ADV0	PAID_OTH	ADV3	COGS-EMERG INTCONNECT RV (T)	ADVATR	ADVDTR	CLEARING	2181001
ADW	ADW0		ADW0	COGS-EMERGING-IP CONNECT	ADWAPP	ADWDPP	CLEARING	2181001
ADW	ADW0	PAID_OTH	ADW0	COGS-EMERGING-IP CONNECT	ADWAPP	ADWDPP	CLEARING	2181001
ADW	ADW0		ADW3	COGS-EMERGING-IP CONNECT (T)	ADWATR	ADWDTR	E_032	6029205
ADW	ADW0	PAID_OTH	ADW3	COGS-EMERGING-IP CONNECT (T)	ADWATR	ADWDTR	E_032	6029205
ADX	ADX0		ADX0	COGS-EMERG-IP CONNECTRV	ADXAPP	ADXDPP	K*	
ADX	ADX0	PAID_OTH	ADX0	COGS-EMERG-IP CONNECTRV	ADXAPP	ADXDPP	K_OTH	2181010
ADX	ADX0		ADX3	COGS-EMERG-IP CONNECTRV (T)	ADXATR	ADXDTR	CLEARING	2181001

ADX	ADX0	PAID_OTH	ADX3	COGS-EMERG-IP CONNECTRV (T)	ADXATR	ADXDTR	CLEARING	2181001
ADY	ADY0		ADY0	TECH SUPPLIES	ADYAPP	ADYDPP	CLEARING	2181001
ADY	ADY0	PAID_OTH	ADY0	TECH SUPPLIES	ADYAPP	ADYDPP	CLEARING	2181001
ADY	ADY0		ADY3	TECH SUPPLIES (T)	ADYATR	ADYDTR	E_048	6031000
ADY	ADY0	PAID_OTH	ADY3	TECH SUPPLIES (T)	ADYATR	ADYDTR	E_048	6031000
ADZ	ADZ0		ADZ0	TECH SUPPLIES RV	ADZAPP	ADZDPP	K*	
ADZ	ADZ0	PAID_OTH	ADZ0	TECH SUPPLIES RV	ADZAPP	ADZDPP	K_OTH	2181010
ADZ	ADZ0		ADZ3	TECH SUPPLIES RV (T)	ADZATR	ADZDTR	CLEARING	2181001
ADZ	ADZ0	PAID_OTH	ADZ3	TECH SUPPLIES RV (T)	ADZATR	ADZDTR	CLEARING	2181001
AEA	AEA0		AEA0	COGSEMERGLOBIPSUITEDATA	AEAAPP	AEADPP	CLEARING	2181001
AEA	AEA0	PAID_OTH	AEA0	COGSEMERGLOBIPSUITEDATA	AEAAPP	AEADPP	CLEARING	2181001
AEA	AEA0		AEA3	COGSEMERGLOBIPSUITEDATA (T)	AEAATR	AEADTR	E_033	6029305
AEA	AEA0	PAID_OTH	AEA3	COGSEMERGLOBIPSUITEDATA (T)	AEAATR	AEADTR	E_033	6029305
AEB	AEB0		AEB0	COGSEMERGLOBIPSUITEDATRV	AEBAPP	AEBDPP	K*	
AEB	AEB0	PAID_OTH	AEB0	COGSEMERGLOBIPSUITEDATRV	AEBAPP	AEBDPP	K_OTH	2181010
AEB	AEB0		AEB3	COGSEMERGLOBIPSUITEDATRV (T)	AEBATR	AEBDTR	CLEARING	2181001
AEB	AEB0	PAID_OTH	AEB3	COGSEMERGLOBIPSUITEDATRV (T)	AEBATR	AEBDTR	CLEARING	2181001
AEC	AEC0		AEC0	COGS-EMERG OTHER MISC	AECAPP	AECDPP	CLEARING	2181001
AEC	AEC0	PAID_OTH	AEC0	COGS-EMERG OTHER MISC	AECAPP	AECDPP	CLEARING	2181001
AEC	AEC0		AEC3	COGS-EMERG OTHER MISC (T)	AECATR	AECDTR	E_034	6029704
AEC	AEC0	PAID_OTH	AEC3	COGS-EMERG OTHER MISC (T)	AECATR	AECDTR	E_034	6029704
AED	AED0		AED0	COGS-EMERG OTHER MISC RV	AEDAPP	AEDDPP	K*	
AED	AED0	PAID_OTH	AED0	COGS-EMERG OTHER MISC RV	AEDAPP	AEDDPP	K_OTH	2181010
AED	AED0		AED3	COGS-EMERG OTHER MISC RV (T)	AEDATR	AEDDTR	CLEARING	2181001
AED	AED0	PAID_OTH	AED3	COGS-EMERG OTHER MISC RV (T)	AEDATR	AEDDTR	CLEARING	2181001
AEE	AEE0		AEE0	OGSEMERNEXBILLEDOUTBO	AEEAPP	AEEDPP	CLEARING	2181001
AEE	AEE0	PAID_OTH	AEE0	OGSEMERNEXBILLEDOUTBO	AEEAPP	AEEDPP	CLEARING	2181001
AEE	AEE0		AEE3	OGSEMERNEXBILLEDOUTBO (T)	AEEATR	AEEDTR	E_035	6029905
AEE	AEE0	PAID_OTH	AEE3	OGSEMERNEXBILLEDOUTBO (T)	AEEATR	AEEDTR	E_035	6029905
AEF	AEF0		AEF0	COGSEMERNEXBILLEDOUTBORV	AEFAPP	AEFDPP	K*	
AEF	AEF0	PAID_OTH	AEF0	COGSEMERNEXBILLEDOUTBORV	AEFAPP	AEFDPP	K_OTH	2181010
AEF	AEF0		AEF3	COGSEMERNEXBILLEDOUTBORV (T)	AEFATR	AEFDTR	CLEARING	2181001
AEF	AEF0	PAID_OTH	AEF3	COGSEMERNEXBILLEDOUTBORV (T)	AEFATR	AEFDTR	CLEARING	2181001
AEG	AEG0		AEG0	COGS EMERGING DARK FIBRE	AEGAPP	AEGDPP	CLEARING	2181001
AEG	AEG0	PAID_OTH	AEG0	COGS EMERGING DARK FIBRE	AEGAPP	AEGDPP	CLEARING	2181001
AEG	AEG0		AEG3	COGS EMERGING DARK FIBRE (T)	AEGATR	AEGDTR	E_029	6029107
AEG	AEG0	PAID_OTH	AEG3	COGS EMERGING DARK FIBRE (T)	AEGATR	AEGDTR	E_029	6029107
AEH	AEH0		AEH0	COGS EMERGING DARK FIB RV	AEHAPP	AEHDPP	K*	
AEH	AEH0	PAID_OTH	AEH0	COGS EMERGING DARK FIB RV	AEHAPP	AEHDPP	K_OTH	2181010
AEH	AEH0		AEH3	COGS EMERGING DARK FIB RV (T)	AEHATR	AEHDTR	CLEARING	2181001

AEH	AEH0	PAID_OTH	AEH3	COGS EMERGING DARK FIB RV (T)	AEHATR	AEHDTR	CLEARING	2181001
AEI	AEI0		AEI0	PROGISTIX WAREHOUSE	AEIAPP	AEIDPP	CLEARING	2181001
AEI	AEI0	PAID_OTH	AEI0	PROGISTIX WAREHOUSE	AEIAPP	AEIDPP	CLEARING	2181001
AEI	AEI0		AEI3	PROGISTIX WAREHOUSE (T)	AEIATR	AEIDTR	E_057	6501120
AEI	AEI0	PAID_OTH	AEI3	PROGISTIX WAREHOUSE (T)	AEIATR	AEIDTR	E_057	6501120
AEJ	AEJ0		AEJ0	PROGISTIX WAREHOUSER	AEJAPP	AEJDPP	K*	
AEJ	AEJ0	PAID_OTH	AEJ0	PROGISTIX WAREHOUSER	AEJAPP	AEJDPP	K_OTH	2181010
AEJ	AEJ0		AEJ3	PROGISTIX WAREHOUSER (T)	AEJATR	AEJDTR	CLEARING	2181001
AEJ	AEJ0	PAID_OTH	AEJ3	PROGISTIX WAREHOUSER (T)	AEJATR	AEJDTR	CLEARING	2181001
AEK	AEK0		AEK0	PROGISTIX EQUIPMENT	AEKAPP	AEKDPP	CLEARING	2181001
AEK	AEK0	PAID_OTH	AEK0	PROGISTIX EQUIPMENT	AEKAPP	AEKDPP	CLEARING	2181001
AEK	AEK0		AEK3	PROGISTIX EQUIPMENT (T)	AEKATR	AEKDTR	E_057	6501120
AEK	AEK0	PAID_OTH	AEK3	PROGISTIX EQUIPMENT (T)	AEKATR	AEKDTR	E_057	6501120
AEL	AEL0		AEL0	PROGISTIX EQUIPMENTR	AELAPP	AELDPP	K*	
AEL	AEL0	PAID_OTH	AEL0	PROGISTIX EQUIPMENTR	AELAPP	AELDPP	K_OTH	2181010
AEL	AEL0		AEL3	PROGISTIX EQUIPMENTR (T)	AELATR	AELDTR	CLEARING	2181001
AEL	AEL0	PAID_OTH	AEL3	PROGISTIX EQUIPMENTR (T)	AELATR	AELDTR	CLEARING	2181001
AEM	AEM0		AEM0	CTDI WAREHOUSE	AEMAPP	AEMDPP	CLEARING	2181001
AEM	AEM0	PAID_OTH	AEM0	CTDI WAREHOUSE	AEMAPP	AEMDPP	CLEARING	2181001
AEM	AEM0		AEM3	CTDI WAREHOUSE (T)	AEMATR	AEMDTR	E_059	6601920
AEM	AEM0	PAID_OTH	AEM3	CTDI WAREHOUSE (T)	AEMATR	AEMDTR	E_059	6601920
AEN	AEN0		AEN0	CTDI WAREHOUSE RV	AENAPP	AENDPP	K*	
AEN	AEN0	PAID_OTH	AEN0	CTDI WAREHOUSE RV	AENAPP	AENDPP	K_OTH	2181010
AEN	AEN0		AEN3	CTDI WAREHOUSE RV (T)	AENATR	AENDTR	CLEARING	2181001
AEN	AEN0	PAID_OTH	AEN3	CTDI WAREHOUSE RV (T)	AENATR	AENDTR	CLEARING	2181001
AEO	AEO0		AEO0	KN RENT	AEOAPP	AEODPP	CLEARING	2181001
AEO	AEO0	PAID_OTH	AEO0	KN RENT	AEOAPP	AEODPP	CLEARING	2181001
AEO	AEO0		AEO3	KN RENT (T)	AEOATR	AEODTR	E_058	6601920
AEO	AEO0	PAID_OTH	AEO3	KN RENT (T)	AEOATR	AEODTR	E_058	6601920
AEP	AEP0		AEP0	KN RENT RV	AEPAPP	AEPDPP	K*	
AEP	AEP0	PAID_OTH	AEP0	KN RENT RV	AEPAPP	AEPDPP	K_OTH	2181010
AEP	AEP0		AEP3	KN RENT RV (T)	AEPATR	AEPDTR	CLEARING	2181001
AEP	AEP0	PAID_OTH	AEP3	KN RENT RV (T)	AEPATR	AEPDTR	CLEARING	2181001
AEQ	AEQ0		AEQ0	MAINFRAME	AEQAPP	AEQDPP	CLEARING	2181001
AEQ	AEQ0	PAID_OTH	AEQ0	MAINFRAME	AEQAPP	AEQDPP	CLEARING	2181001
AEQ	AEQ0		AEQ3	MAINFRAME (T)	AEQATR	AEQDTR	E_056	6422155
AEQ	AEQ0	PAID_OTH	AEQ3	MAINFRAME (T)	AEQATR	AEQDTR	E_056	6422155
AER	AER0		AER0	MAINFRAME RV	AERAPP	AERDPP	K*	
AER	AER0	PAID_OTH	AER0	MAINFRAME RV	AERAPP	AERDPP	K_OTH	2181010
AER	AER0		AER3	MAINFRAME RV (T)	AERATR	AERDTR	CLEARING	2181001

AER	AER0	PAID_OTH	AER3	MAINFRAME RV (T)	AERATR	AERDTR	CLEARING	2181001
AES	AES0		AES0	STORAGE HARDWARE	AESAPP	AESDPP	CLEARING	2181001
AES	AES0	PAID_OTH	AES0	STORAGE HARDWARE	AESAPP	AESDPP	CLEARING	2181001
AES	AES0		AES3	STORAGE HARDWARE (T)	AESATR	AESDTR	E_055	6422151
AES	AES0	PAID_OTH	AES3	STORAGE HARDWARE (T)	AESATR	AESDTR	E_055	6422151
AET	AET0		AET0	STORAGE HARDWARE RV	AETAPP	AETDPP	K*	
AET	AET0	PAID_OTH	AET0	STORAGE HARDWARE RV	AETAPP	AETDPP	K_OTH	2181010
AET	AET0		AET3	STORAGE HARDWARE RV (T)	AETATR	AETDTR	CLEARING	2181001
AET	AET0	PAID_OTH	AET3	STORAGE HARDWARE RV (T)	AETATR	AETDTR	CLEARING	2181001
AEU	AEU0		AEU0	SERVERS	AEUAPP	AEUDPP	CLEARING	2181001
AEU	AEU0	PAID_OTH	AEU0	SERVERS	AEUAPP	AEUDPP	CLEARING	2181001
AEU	AEU0		AEU3	SERVERS (T)	AEUATR	AEUDTR	E_055	6422151
AEU	AEU0	PAID_OTH	AEU3	SERVERS (T)	AEUATR	AEUDTR	E_055	6422151
AEV	AEV0		AEV0	SERVERS RV	AEVAPP	AEVDPP	K*	
AEV	AEV0	PAID_OTH	AEV0	SERVERS RV	AEVAPP	AEVDPP	K_OTH	2181010
AEV	AEV0		AEV3	SERVERS RV (T)	AEVATR	AEVDTR	CLEARING	2181001
AEV	AEV0	PAID_OTH	AEV3	SERVERS RV (T)	AEVATR	AEVDTR	CLEARING	2181001
AEW	AEW0		AEW0	NORDIA BUILDING	AEWAPP	AEWDPP	CLEARING	2181001
AEW	AEW0	PAID_OTH	AEW0	NORDIA BUILDING	AEWAPP	AEWDPP	CLEARING	2181001
AEW	AEW0		AEW3	NORDIA BUILDING (T)	AEWATR	AEWDTR	E_053	6301120
AEW	AEW0	PAID_OTH	AEW3	NORDIA BUILDING (T)	AEWATR	AEWDTR	E_053	6301120
AEX	AEX0		AEX0	NORDIA BUILDING RV	AEXAPP	AEXDPP	K*	
AEX	AEX0	PAID_OTH	AEX0	NORDIA BUILDING RV	AEXAPP	AEXDPP	K_OTH	2181010
AEX	AEX0		AEX3	NORDIA BUILDING RV (T)	AEXATR	AEXDTR	CLEARING	2181001
AEX	AEX0	PAID_OTH	AEX3	NORDIA BUILDING RV (T)	AEXATR	AEXDTR	CLEARING	2181001
AEY	AEY0		AEY0	POWER	AEYAPP	AEYDPP	CLEARING	2181001
AEY	AEY0	PAID_OTH	AEY0	POWER	AEYAPP	AEYDPP	CLEARING	2181001
AEY	AEY0		AEY3	POWER (T)	AEYATR	AEYDTR	E_009	6251600
AEY	AEY0	PAID_OTH	AEY3	POWER (T)	AEYATR	AEYDTR	E_009	6251600
AEZ	AEZ0		AEZ0	POWER RV	AEZAPP	AEZDPP	K*	
AEZ	AEZ0	PAID_OTH	AEZ0	POWER RV	AEZAPP	AEZDPP	K_OTH	2181010
AEZ	AEZ0		AEZ3	POWER RV (T)	AEZATR	AEZDTR	CLEARING	2181001
AEZ	AEZ0	PAID_OTH	AEZ3	POWER RV (T)	AEZATR	AEZDTR	CLEARING	2181001
AFA	AFA0		AFA0	RENT LOCATION	AFAAPP	AFADPP	CLEARING	2181001
AFA	AFA0	PAID_OTH	AFA0	RENT LOCATION	AFAAPP	AFADPP	CLEARING	2181001
AFA	AFA0		AFA3	RENT LOCATION (T)	AFAATR	AFADTR	E_016	6413200
AFA	AFA0	PAID_OTH	AFA3	RENT LOCATION (T)	AFAATR	AFADTR	E_016	6413200
AFB	AFB0		AFB0	RENT LOCATION RV	AFBAPP	AFBDPP	K*	
AFB	AFB0	PAID_OTH	AFB0	RENT LOCATION RV	AFBAPP	AFBDPP	K_OTH	2181010
AFB	AFB0		AFB3	RENT LOCATION RV (T)	AFBATR	AFBDTR	CLEARING	2181001

AFB	AFB0	PAID_OTH	AFB3	RENT LOCATION RV (T)	AFBATR	AFBDTR	CLEARING	2181001
AFC	AFC0		AFC0	MUNICIPAL TAXES (ON)	AFCAPP	AFCDPP	CLEARING	2181001
AFC	AFC0	PAID_OTH	AFC0	MUNICIPAL TAXES (ON)	AFCAPP	AFCDPP	CLEARING	2181001
AFC	AFC0		AFC3	MUNICIPAL TAXES (ON) (T)	AFCATR	AFCDTR	E_018	6441200
AFC	AFC0	PAID_OTH	AFC3	MUNICIPAL TAXES (ON) (T)	AFCATR	AFCDTR	E_018	6441200
AFD	AFD0		AFD0	MUNICIPAL TAXES (ON) RV	AFDAPP	AFDDPP	K*	
AFD	AFD0	PAID_OTH	AFD0	MUNICIPAL TAXES (ON) RV	AFDAPP	AFDDPP	K_OTH	2181010
AFD	AFD0		AFD3	MUNICIPAL TAXES (ON) RV (T)	AFDATR	AFDDTR	CLEARING	2181001
AFD	AFD0	PAID_OTH	AFD3	MUNICIPAL TAXES (ON) RV (T)	AFDATR	AFDDTR	CLEARING	2181001
AFE	AFE0		AFE0	MAINTENANCE COST	AFEAPP	AFEDPP	CLEARING	2181001
AFE	AFE0	PAID_OTH	AFE0	MAINTENANCE COST	AFEAPP	AFEDPP	CLEARING	2181001
AFE	AFE0		AFE3	MAINTENANCE COST (T)	AFEATR	AFEDTR	E_012	6251810
AFE	AFE0	PAID_OTH	AFE3	MAINTENANCE COST (T)	AFEATR	AFEDTR	E_012	6251810
AFF	AFF0		AFF0	MAINTENANCE COST RV	AFFAPP	AFFDPP	K*	
AFF	AFF0	PAID_OTH	AFF0	MAINTENANCE COST RV	AFFAPP	AFFDPP	K_OTH	2181010
AFF	AFF0		AFF3	MAINTENANCE COST RV (T)	AFFATR	AFFDTR	CLEARING	2181001
AFF	AFF0	PAID_OTH	AFF3	MAINTENANCE COST RV (T)	AFFATR	AFFDTR	CLEARING	2181001
AFG	AFG0		AFG0	NIMIQ BASIC RENT	AFGAPP	AFGDPP	CLEARING	2181001
AFG	AFG0	PAID_OTH	AFG0	NIMIQ BASIC RENT	AFGAPP	AFGDPP	CLEARING	2181001
AFG	AFG0		AFG3	NIMIQ BASIC RENT (T)	AFGATR	AFGDTR	E_049	6031010
AFG	AFG0	PAID_OTH	AFG3	NIMIQ BASIC RENT (T)	AFGATR	AFGDTR	E_049	6031010
AFH	AFH0		AFH0	NIMIQ BASIC RENT RV	AFHAPP	AFHDPP	K*	
AFH	AFH0	PAID_OTH	AFH0	NIMIQ BASIC RENT RV	AFHAPP	AFHDPP	K_OTH	2181010
AFH	AFH0		AFH3	NIMIQ BASIC RENT RV (T)	AFHATR	AFHDTR	CLEARING	2181001
AFH	AFH0	PAID_OTH	AFH3	NIMIQ BASIC RENT RV (T)	AFHATR	AFHDTR	CLEARING	2181001
AFI	AFI0		AFI0	INTEREST EXPENSE	AFIAPP	AFIDPP	CLEARING	2181001
AFI	AFI0	PAID_OTH	AFI0	INTEREST EXPENSE	AFIAPP	AFIDPP	CLEARING	2181001
AFI	AFI0		AFI3	INTEREST EXPENSE (T)	AFIATR	AFIDTR	E_060	7015100
AFI	AFI0	PAID_OTH	AFI3	INTEREST EXPENSE (T)	AFIATR	AFIDTR	E_060	7015100
AFJ	AFJ0		AFJ0	INTEREST EXPENSE RV	AFJAPP	AFJDPP	K*	
AFJ	AFJ0	PAID_OTH	AFJ0	INTEREST EXPENSE RV	AFJAPP	AFJDPP	K_OTH	2181010
AFJ	AFJ0		AFJ3	INTEREST EXPENSE RV (T)	AFJATR	AFJDTR	CLEARING	2181001
AFJ	AFJ0	PAID_OTH	AFJ3	INTEREST EXPENSE RV (T)	AFJATR	AFJDTR	CLEARING	2181001
AFK	AFK0		AFK0	NIMIQ OPERATING FEE	AFKAPP	AFKDPP	CLEARING	2181001
AFK	AFK0	PAID_OTH	AFK0	NIMIQ OPERATING FEE	AFKAPP	AFKDPP	CLEARING	2181001
AFK	AFK0		AFK3	NIMIQ OPERATING FEE (T)	AFKATR	AFKDTR	E_049	6031010
AFK	AFK0	PAID_OTH	AFK3	NIMIQ OPERATING FEE (T)	AFKATR	AFKDTR	E_049	6031010
AFL	AFL0		AFL0	NIMIQ OPERATING FEE RV	AFLAPP	AFLDPP	K*	
AFL	AFL0	PAID_OTH	AFL0	NIMIQ OPERATING FEE RV	AFLAPP	AFLDPP	K_OTH	2181010
AFL	AFL0		AFL3	NIMIQ OPERATING FEE RV (T)	AFLATR	AFLDTR	CLEARING	2181001

AFL	AFL0	PAID_OTH	AFL3	NIMIQ OPERATING FEE RV (T)	AFLATR	AFLDTR	CLEARING	2181001
AFM	AFM0		AFM0	NIMIQ LEVY FEE	AFMAPP	AFMDPP	CLEARING	2181001
AFM	AFM0	PAID_OTH	AFM0	NIMIQ LEVY FEE	AFMAPP	AFMDPP	CLEARING	2181001
AFM	AFM0		AFM3	NIMIQ LEVY FEE (T)	AFMATR	AFMDTR	E_050	6051185
AFM	AFM0	PAID_OTH	AFM3	NIMIQ LEVY FEE (T)	AFMATR	AFMDTR	E_050	6051185
AFN	AFN0		AFN0	NIMIQ LEVY FEE RV	AFNAPP	AFNDPP	K*	
AFN	AFN0	PAID_OTH	AFN0	NIMIQ LEVY FEE RV	AFNAPP	AFNDPP	K_OTH	2181010
AFN	AFN0		AFN3	NIMIQ LEVY FEE RV (T)	AFNATR	AFNDTR	CLEARING	2181001
AFN	AFN0	PAID_OTH	AFN3	NIMIQ LEVY FEE RV (T)	AFNATR	AFNDTR	CLEARING	2181001
AFO	AFO0		AFO0	NIMIQ OPERATING FEE	AFOAPP	AFODPP	CLEARING	2181001
AFO	AFO0	PAID_OTH	AFO0	NIMIQ OPERATING FEE	AFOAPP	AFODPP	CLEARING	2181001
AFO	AFO0		AFO3	NIMIQ OPERATING FEE (T)	AFOATR	AFODTR	E_050	6051185
AFO	AFO0	PAID_OTH	AFO3	NIMIQ OPERATING FEE (T)	AFOATR	AFODTR	E_050	6051185
AFP	AFP0		AFP0	NIMIQ OPERATING FEE RV	AFPAPP	AFPDPP	K*	
AFP	AFP0	PAID_OTH	AFP0	NIMIQ OPERATING FEE RV	AFPAPP	AFPDPP	K_OTH	2181010
AFP	AFP0		AFP3	NIMIQ OPERATING FEE RV (T)	AFPATR	AFPDTR	CLEARING	2181001
AFP	AFP0	PAID_OTH	AFP3	NIMIQ OPERATING FEE RV (T)	AFPATR	AFPDTR	CLEARING	2181001
ANA	ANA0		ANA0	FIBER CIRCUIT RENT-OTHER			D*	
ANA	ANA0		ANA3	FIBER CIRCUIT RENT-OTHER (T)			CLEARING	2181001
ANB	ANB0		ANB0	FIBER CIRCUIT RENT-OTH RV			CLEARING	2181001
ANB	ANB0		ANB3	FIBER CIRCUIT RENT-OTH RV (T)			R_002	4998160
ANC	ANC0		ANC0	FIBER JOINT USE SERV			D*	
ANC	ANC0		ANC3	FIBER JOINT USE SERV (T)			CLEARING	2181001
AND	AND0		AND0	FIBER JOINT USE SERV RV			CLEARING	2181001
AND	AND0		AND3	FIBER JOINT USE SERV RV (T)			R_003	4851000
ANE	ANE0		ANE0	DK FIB OTH NTWK COSTS			D*	
ANE	ANE0		ANE3	DK FIB OTH NTWK COSTS (T)			CLEARING	2181001
ANF	ANF0		ANF0	DK FIB OTH NTWK COSTS RV			CLEARING	2181001
ANF	ANF0		ANF3	DK FIB OTH NTWK COSTS RV (T)			R_002	4998160
ANG	ANG0		ANG0	FIBER RENTALS - OTHER			D*	
ANG	ANG0		ANG3	FIBER RENTALS - OTHER (T)			CLEARING	2181001
ANH	ANH0		ANH0	FIBER RENTALS - OTHER RV			CLEARING	2181001
ANH	ANH0		ANH3	FIBER RENTALS - OTHER RV (T)			R_002	4998160
ANI	ANI0		ANI0	FIBER POWER			D*	
ANI	ANI0		ANI3	FIBER POWER (T)			CLEARING	2181001
ANJ	ANJ0		ANJ0	FIBER POWER RV			CLEARING	2181001
ANJ	ANJ0		ANJ3	FIBER POWER RV (T)			R_002	4998160
ANK	ANK0		ANK0	FIBER EXT MAINT OUT PLANT			D*	
ANK	ANK0		ANK3	FIBER EXT MAINT OUT PLANT (T)			CLEARING	2181001
ANL	ANL0		ANL0	FIBER EXTMAINT OUTPLANTRV			CLEARING	2181001

ANL	ANL0		ANL3	FIBER EXTMAINT OUTPLANTRV (T)			R_002	4998160
ANM	ANM0		ANM0	FIBER RENT SPACE EXPENSE			D*	
ANM	ANM0		ANM3	FIBER RENT SPACE EXPENSE (T)			CLEARING	2181001
ANN	ANN0		ANN0	FIBER RENTSPACE EXPENSERV			CLEARING	2181001
ANN	ANN0		ANN3	FIBER RENTSPACE EXPENSERV (T)			R_002	4998160
EAA	EAA0		EAA0	BASIC LEASE			CLEARING	2181001
EAA	EAA0		EAA3	BASIC LEASE (T)			B_001	2504100
EAB	EAB0		EAB0	BASIC LEASE RV			K*	
EAB	EAB0		EAB3	BASIC LEASE RV (T)			CLEARING	2181001
MAA	MAA0		MAA0	MAINTENANCE-FIXED	MAAAPP	MAADPP	CLEARING	2181001
MAA	MAA0		MAA3	MAINTENANCE-FIXED (T)	MAAATR	MAADTR	E_008	6251300
MAB	MAB0		MAB0	MAINTENANCE-FIXED RV	MABAPP	MABDPP	K*	
MAB	MAB0		MAB3	MAINTENANCE-FIXED RV (T)	MABATR	MABDTR	CLEARING	2181001
MAC	MAC0		MAC0	RENT – MAG	MACAPP	MACDPP	CLEARING	2181001
MAC	MAC0		MAC3	RENT – MAG (T)	MACATR	MACDTR	E_015	6413110
MAD	MAD0		MAD0	RENT – MAG RV	MADAPP	MADDPP	K*	
MAD	MAD0		MAD3	RENT – MAG RV (T)	MADATR	MADDTR	CLEARING	2181001
MAE	MAE0		MAE0	VARIABLE RENT	MAEAPP	MAEDPP	CLEARING	2181001
MAE	MAE0		MAE3	VARIABLE RENT (T)	MAEATR	MAEDTR	E_015	6413110
MAF	MAF0		MAF0	VARIABLE RENT RV	MAFAPP	MAFDPP	K*	
MAF	MAF0		MAF3	VARIABLE RENT RV (T)	MAFATR	MAFDTR	CLEARING	2181001
MAG	MAG0		MAG0	RIGHT-OF-ACCESS	MAGAPP	MAGDPP	CLEARING	2181001
MAG	MAG0		MAG3	RIGHT-OF-ACCESS (T)	MAGATR	MAGDTR	E_015	6413110
MAH	MAH0		MAH0	RIGHT-OF-ACCESS RV	MAHAPP	MAHDPP	K*	
MAH	MAH0		MAH3	RIGHT-OF-ACCESS RV (T)	MAHATR	MAHDTR	CLEARING	2181001
MAI	MAI0		MAI0	WIRE CROSSING	MAIAPP	MAIDPP	CLEARING	2181001
MAI	MAI0		MAI3	WIRE CROSSING (T)	MAIATR	MAIDTR	E_015	6413110
MAJ	MAJ0		MAJ0	WIRE CROSSING RV	MAJAPP	MAJDPP	K*	
MAJ	MAJ0		MAJ3	WIRE CROSSING RV (T)	MAJATR	MAJDTR	CLEARING	2181001
MAK	MAK0		MAK0	OVERHANG	MAKAPP	MAKDPP	CLEARING	2181001
MAK	MAK0		MAK3	OVERHANG (T)	MAKATR	MAKDTR	E_015	6413110
MAL	MAL0		MAL0	OVERHANG RV	MALAPP	MALDPP	K*	
MAL	MAL0		MAL3	OVERHANG RV (T)	MALATR	MALDTR	CLEARING	2181001
MAM	MAM0		MAM0	OTHER-FIXED	MAMAPP	MAMDPP	CLEARING	2181001
MAM	MAM0		MAM3	OTHER-FIXED (T)	MAMATR	MAMDTR	E_015	6413110
MAN	MAN0		MAN0	OTHER-FIXED RV	MANAPP	MANDPP	K*	
MAN	MAN0		MAN3	OTHER-FIXED RV (T)	MANATR	MANDTR	CLEARING	2181001
MAO	MAO0		MAO0	TAXES-FIXED	MAOAPP	MAODPP	CLEARING	2181001
MAO	MAO0		MAO3	TAXES-FIXED (T)	MAOATR	MAODTR	E_018	6441200
MAP	MAP0		MAP0	TAXES-FIXED RV	MAPAPP	MAPDPP	K*	

MAP	MAP0		MAP3	TAXES-FIXED RV (T)	MAPATR	MAPDTR	CLEARING	2181001
MAQ	MAQ0		MAQ0	HYDRO-FIXED	MAQAPP	MAQDPP	CLEARING	2181001
MAQ	MAQ0		MAQ3	HYDRO-FIXED (T)	MAQATR	MAQDTR	E_021	6571100
MAR	Mar-00		MAR0	HYDRO-FIXED RV	MARAPP	MARDPP	K*	
MAR	Mar-00		MAR3	HYDRO-FIXED RV (T)	MARATR	MARDTR	CLEARING	2181001
MAS	MAS0		MAS0	MAINTENANCE-3RD PARTY	MASAPP	MASDPP	CLEARING	2181001
MAS	MAS0		MAS3	MAINTENANCE-3RD PARTY (T)	MASATR	MASDTR	E_008	6251300
MAT	MAT0		MAT0	MAINTENANCE-3RD PY RV	MATAPP	MATDPP	K*	
MAT	MAT0		MAT3	MAINTENANCE-3RD PY RV (T)	MATATR	MATDTR	CLEARING	2181001
MAU	MAU0		MAU0	OTHER-3RD PARTY	MAUAPP	MAUDPP	CLEARING	2181001
MAU	MAU0		MAU3	OTHER-3RD PARTY (T)	MAUATR	MAUDTR	E_015	6413110
MAV	MAV0		MAV0	OTHER-3RD PARTY RV	MAVAPP	MAVDPP	K*	
MAV	MAV0		MAV3	OTHER-3RD PARTY RV (T)	MAVATR	MAVDTR	CLEARING	2181001
MAW	MAW0		MAW0	TAXES-3RD PARTY	MAWAPP	MAWDPP	CLEARING	2181001
MAW	MAW0		MAW3	TAXES-3RD PARTY (T)	MAWATR	MAWDTR	E_018	6441200
MAX	MAX0		MAX0	TAXES-3RD PARTY RV	MAXAPP	MAXDPP	K*	
MAX	MAX0		MAX3	TAXES-3RD PARTY RV (T)	MAXATR	MAXDTR	CLEARING	2181001
MAY	May-00		MAY0	HYDRO-3RD PARTY	MAYAPP	MAYDPP	CLEARING	2181001
MAY	May-00		MAY3	HYDRO-3RD PARTY (T)	MAYATR	MAYDTR	E_021	6571100
MAZ	MAZ0		MAZ0	HYDRO-3RD PARTY RV	MAZAPP	MAZDPP	K*	
MAZ	MAZ0		MAZ3	HYDRO-3RD PARTY RV (T)	MAZATR	MAZDTR	CLEARING	2181001
MBA	MBA0		MBA0	INITIAL DIRECT COSTS	MBAAPP	MBADPP	CLEARING	2181001
MBA	MBA0		MBA3	INITIAL DIRECT COSTS (T)	MBAATR	MBADTR	E_015	6413110
MBB	MBB0		MBB0	INITIAL DIRECT COSTS RV	MBBAPP	MBBDPP	K*	
MBB	MBB0		MBB3	INITIAL DIRECT COSTS RV (T)	MBBATR	MBBDTR	CLEARING	2181001
MBC	MBC0		MBC0	INCENTIVE	MBCAPP	MBCDPP	K*	
MBC	MBC0		MBC3	INCENTIVE (T)	MBCATR	MBCDTR	CLEARING	2181001
MBD	MBD0		MBD0	INCENTIVE RV	MBDAPP	MBDDPP	CLEARING	2181001
MBD	MBD0		MBD3	INCENTIVE RV (T)	MBDATR	MBDDTR	E_015	6413110
NAA	NAA0		NAA0	AIRTIME PROMO	NAAAPP	NAADPP	CLEARING	2181001
NAA	NAA0		NAA3	AIRTIME PROMO (T)	NAAATR	NAADTR	E_001	6010103
NAB	NAB0		NAB0	AIRTIME PROMO RV	NABAPP	NABDPP	K*	
NAB	NAB0		NAB3	AIRTIME PROMO RV (T)	NABATR	NABDTR	CLEARING	2181001
NAC	NAC0		NAC0	HARDWARE UPGRADE	NACAPP	NACDPP	CLEARING	2181001
NAC	NAC0		NAC3	HARDWARE UPGRADE (T)	NACATR	NACDTR	E_002	6010104
NAD	NAD0		NAD0	HARDWARE UPGRADE RV	NADAPP	NADDPP	K*	
NAD	NAD0		NAD3	HARDWARE UPGRADE RV (T)	NADATR	NADDTR	CLEARING	2181001
NAE	NAE0		NAE0	RES OPEX	NAEAPP	NAEDPP	CLEARING	2181001
NAE	NAE0		NAE3	RES OPEX (T)	NAEATR	NAEDTR	E_002	6010104
NAF	NAF0		NAF0	RES OPEX RV	NAFAPP	NAFDPP	K*	

NAF	NAF0		NAF3	RES OPEX RV (T)	NAFATR	NAFDTR	CLEARING	2181001
NAG	NAG0		NAG0	RENT - TRADING PARTNERS	NAGAPP	NAGDPP	CLEARING	2181001
NAG	NAG0		NAG3	RENT - TRADING PARTNERS (T)	NAGATR	NAGDTR	E_003	6010105
NAH	NAH0		NAH0	RENT - TRADING PARTNER RV	NAHAPP	NAHDPP	K*	
NAH	NAH0		NAH3	RENT - TRADING PARTNER RV (T)	NAHATR	NAHDTR	CLEARING	2181001
NAI	NAI0		NAI0	TRADING PARTNER	NAIAPP	NAIDPP	CLEARING	2181001
NAI	NAI0		NAI3	TRADING PARTNER (T)	NAIATR	NAIDTR	E_003	6010105
NAJ	NAJ0		NAJ0	TRADING PARTNER RV	NAJAPP	NAJDPP	K*	
NAJ	NAJ0		NAJ3	TRADING PARTNER RV (T)	NAJATR	NAJDTR	CLEARING	2181001
NAK	NAK0		NAK0	ADDITIONAL RENT	NAKAPP	NAKDPP	CLEARING	2181001
NAK	NAK0		NAK3	ADDITIONAL RENT (T)	NAKATR	NAKDTR	E_006	6014100
NAL	NAL0		NAL0	ADDITIONAL RENT RV	NALAPP	NALDPP	K*	
NAL	NAL0		NAL3	ADDITIONAL RENT RV (T)	NALATR	NALDTR	CLEARING	2181001
NAM	NAM0		NAM0	OVERHOLD RENT	NAMAPP	NAMDPP	CLEARING	2181001
NAM	NAM0		NAM3	OVERHOLD RENT (T)	NAMATR	NAMDTR	E_006	6014100
NAN	NAN0		NAN0	OVERHOLD RENT RV	NANAPP	NANDPP	K*	
NAN	NAN0		NAN3	OVERHOLD RENT RV (T)	NANATR	NANDTR	CLEARING	2181001
NAO	NAO0		NAO0	RENT	NAOAPP	NAODPP	CLEARING	2181001
NAO	NAO0		NAO3	RENT (T)	NAOATR	NAODTR	E_006	6014100
NAP	NAP0		NAP0	RENT RV	NAPAPP	NAPDPP	K*	
NAP	NAP0		NAP3	RENT RV (T)	NAPATR	NAPDTR	CLEARING	2181001
NAQ	NAQ0		NAQ0	RENT - PARKING	NAQAPP	NAQDPP	CLEARING	2181001
NAQ	NAQ0		NAQ3	RENT - PARKING (T)	NAQATR	NAQDTR	E_006	6014100
NAR	NAR0		NAR0	RENT - PARKING RV	NARAPP	NARDPP	K*	
NAR	NAR0		NAR3	RENT - PARKING RV (T)	NARATR	NARDTR	CLEARING	2181001
NAS	NAS0		NAS0	SECURITY DEPOSIT	NASAPP	NASDPP	CLEARING	2181001
NAS	NAS0		NAS3	SECURITY DEPOSIT (T)	NASATR	NASDTR	E_006	6014100
NAT	NAT0		NAT0	SECURITY DEPOSIT RV	NATAPP	NATDPP	K*	
NAT	NAT0		NAT3	SECURITY DEPOSIT RV (T)	NATATR	NATDTR	CLEARING	2181001
NAU	NAU0		NAU0	RES OPEX - Client X CANADA	NAUAPP	NAUDPP	CLEARING	2181001
NAU	NAU0		NAU3	RES OPEX - Client X CANADA (T)	NAUATR	NAUDTR	E_007	6251120
NAV	NAV0		NAV0	RES OPEX - Client X CANADA RV	NAVAPP	NAVDPP	K*	
NAV	NAV0		NAV3	RES OPEX - Client X CANADA RV (T)	NAVATR	NAVDTR	CLEARING	2181001
NAW	NAW0		NAW0	RES OPEX - NORTHERNTEL	NAWAPP	NAWDPP	CLEARING	2181001
NAW	NAW0		NAW3	RES OPEX - NORTHERNTEL (T)	NAWATR	NAWDTR	E_007	6251120
NAX	NAX0		NAX0	RES OPEX - NORTHERNTEL RV	NAXAPP	NAXDPP	K*	
NAX	NAX0		NAX3	RES OPEX - NORTHERNTEL RV (T)	NAXATR	NAXDTR	CLEARING	2181001
NAY	NAY0		NAY0	RES OPEX - ONTERA	NAYAPP	NAYDPP	CLEARING	2181001
NAY	NAY0		NAY3	RES OPEX - ONTERA (T)	NAYATR	NAYDTR	E_007	6251120
NAZ	NAZ0		NAZ0	RES OPEX - ONTERA RV	NAZAPP	NAZDPP	K*	

NAZ	NAZ0		NAZ3	RES OPEX - ONTERA RV (T)	NAZATR	NAZDTR	CLEARING	2181001
NBA	NBA0		NBA0	RES OPEX - TELEBEC	NBAAPP	NBADPP	CLEARING	2181001
NBA	NBA0		NBA3	RES OPEX - TELEBEC (T)	NBAATR	NBADTR	E_007	6251120
NBB	NBB0		NBB0	RES OPEX - TELEBEC RV	NBBAPP	NBBDPP	K*	
NBB	NBB0		NBB3	RES OPEX - TELEBEC RV (T)	NBBATR	NBBDTR	CLEARING	2181001
NBC	NBC0		NBC0	HYDRO	NBCAPP	NBCDPP	CLEARING	2181001
NBC	NBC0		NBC3	HYDRO (T)	NBCATR	NBCDTR	E_009	6251600
NBD	NBD0		NBD0	HYDRO RV	NBDAPP	NBDDPP	K*	
NBD	NBD0		NBD3	HYDRO RV (T)	NBDATR	NBDDTR	CLEARING	2181001
NBE	NBE0		NBE0	HYDRO - Client X CANADA	NBEAPP	NBEDPP	CLEARING	2181001
NBE	NBE0		NBE3	HYDRO - Client X CANADA (T)	NBEATR	NBEDTR	E_010	6251610
NBF	NBF0		NBF0	HYDRO - Client X CANADA RV	NBFAPP	NBFDPP	K*	
NBF	NBF0		NBF3	HYDRO - Client X CANADA RV (T)	NBFATR	NBFDTR	CLEARING	2181001
NBG	NBG0		NBG0	MAINTENANCE	NBGAPP	NBGDPP	CLEARING	2181001
NBG	NBG0		NBG3	MAINTENANCE (T)	NBGATR	NBGDTR	E_012	6251810
NBH	NBH0		NBH0	MAINTENANCE RV	NBHAPP	NBHDPP	K*	
NBH	NBH0		NBH3	MAINTENANCE RV (T)	NBHATR	NBHDTR	CLEARING	2181001
NBI	NBI0		NBI0	RENT - Client X CANADA	NBIAPP	NBIDPP	CLEARING	2181001
NBI	NBI0		NBI3	RENT - Client X CANADA (T)	NBIATR	NBIDTR	E_014	6413100
NBJ	NBJ0		NBJ0	RENT - Client X CANADA RV	NBJAPP	NBJDPP	K*	
NBJ	NBJ0		NBJ3	RENT - Client X CANADA RV (T)	NBJATR	NBJDTR	CLEARING	2181001
NBK	NBK0		NBK0	ADDITIONAL RENT-TELEBEC	NBKAPP	NBKDPP	CLEARING	2181001
NBK	NBK0		NBK3	ADDITIONAL RENT-TELEBEC (T)	NBKATR	NBKDTR	E_014	6413100
NBL	NBL0		NBL0	ADDITIONAL RENT-TELEBC RV	NBLAPP	NBLDPP	K*	
NBL	NBL0		NBL3	ADDITIONAL RENT-TELEBC RV (T)	NBLATR	NBLDTR	CLEARING	2181001
NBM	NBM0		NBM0	RENT - Client X CANADA	NBMAPP	NBMDPP	CLEARING	2181001
NBM	NBM0		NBM3	RENT - Client X CANADA (T)	NBMATR	NBMDTR	E_014	6413100
NBN	NBN0		NBN0	RENT - Client X CANADA RV	NBNAPP	NBNDPP	K*	
NBN	NBN0		NBN3	RENT - Client X CANADA RV (T)	NBNATR	NBNDTR	CLEARING	2181001
NBO	NBO0		NBO0	RENT - NORTHERNTEL	NBOAPP	NBODPP	CLEARING	2181001
NBO	NBO0		NBO3	RENT - NORTHERNTEL (T)	NBOATR	NBODTR	E_014	6413100
NBP	NBP0		NBP0	RENT - NORTHERNTEL RV	NBPAPP	NBPDPP	K*	
NBP	NBP0		NBP3	RENT - NORTHERNTEL RV (T)	NBPATR	NBPDTR	CLEARING	2181001
NBQ	NBQ0		NBQ0	RENT - TELEBEC	NBQAPP	NBQDPP	CLEARING	2181001
NBQ	NBQ0		NBQ3	RENT - TELEBEC (T)	NBQATR	NBQDTR	E_014	6413100
NBR	NBR0		NBR0	RENT - TELEBEC RV	NBRAPP	NBRDPP	K*	
NBR	NBR0		NBR3	RENT - TELEBEC RV (T)	NBRATR	NBRDTR	CLEARING	2181001
NBS	NBS0		NBS0	RENT - MEDIA	NBSAPP	NBSDPP	CLEARING	2181001
NBS	NBS0		NBS3	RENT - MEDIA (T)	NBSATR	NBSDTR	E_015	6413110
NBT	NBT0		NBT0	RENT - MEDIA RV	NBTAPP	NBTDPP	K*	

NBT	NBT0		NBT3	RENT - MEDIA RV (T)	NBTATR	NBTDTR	CLEARING	2181001
NBU	NBU0		NBU0	RENT - ONTERA	NBUAPP	NBUDPP	CLEARING	2181001
NBU	NBU0		NBU3	RENT - ONTERA (T)	NBUATR	NBUDTR	E_016	6413200
NBV	NBV0		NBV0	RENT - ONTERA RV	NBVAPP	NBVDPP	K*	
NBV	NBV0		NBV3	RENT - ONTERA RV (T)	NBVATR	NBVDTR	CLEARING	2181001
NBW	NBW0		NBW0	RES OPEX - MEDIA	NBWAPP	NBWDPP	CLEARING	2181001
NBW	NBW0		NBW3	RES OPEX - MEDIA (T)	NBWATR	NBWDTR	E_017	6413260
NBX	NBX0		NBX0	RES OPEX - MEDIA RV	NBXAPP	NBXDPP	K*	
NBX	NBX0		NBX3	RES OPEX - MEDIA RV (T)	NBXATR	NBXDTR	CLEARING	2181001
NCC	NCC0		NCC0	CAPITAL	NCCAPP	NCCDPP	CLEARING	2181001
NCC	NCC0		NCC3	CAPITAL (T)	NCCATR	NCCDTR	E_023	6707001
NCD	NCD0		NCD0	CAPITAL RV	NCDAPP	NCDDPP	K*	
NCD	NCD0		NCD3	CAPITAL RV (T)	NCDATR	NCDDTR	CLEARING	2181001
NCE	NCE0		NCE0	RENT - ACCESS+	NCEAPP	NCEDPP	CLEARING	2181001
NCE	NCE0		NCE3	RENT - ACCESS+ (T)	NCEATR	NCEDTR	E_016	6413200
NCF	NCF0		NCF0	RENT - ACCESS+ RV	NCFAPP	NCFDPP	K*	
NCF	NCF0		NCF3	RENT - ACCESS+ RV (T)	NCFATR	NCFDTR	CLEARING	2181001
NCG	NCG0		NCG0	MISSED TAXES - GST/PST	NCGAPP	NCGDPP	CLEARING	2181001
NCG	NCG0		NCG3	MISSED TAXES - GST/PST (T)	NCGATR	NCGDTR	T_001	2201400
NCH	NCH0		NCH0	MISSED TAXES - GST/PST RV	NCHAPP	NCHDPP	K*	
NCH	NCH0		NCH3	MISSED TAXES - GST/PST RV (T)	NCHATR	NCHDTR	CLEARING	2181001
NCI	NCI0		NCI0	MISSED TAXES - HST	NCIAPP	NCIDPP	CLEARING	2181001
NCI	NCI0		NCI3	MISSED TAXES - HST (T)	NCIATR	NCIDTR	T_003	2204400
NCJ	NCJ0		NCJ0	MISSED TAXES - HST RV	NCJAPP	NCJDPP	K*	
NCJ	NCJ0		NCJ3	MISSED TAXES - HST RV (T)	NCJATR	NCJDTR	CLEARING	2181001
NCK	NCK0		NCK0	MISSED TAXES - QST	NCKAPP	NCKDPP	CLEARING	2181001
NCK	NCK0		NCK3	MISSED TAXES - QST (T)	NCKATR	NCKDTR	T_002	2202400
NCL	NCL0		NCL0	MISSED TAXES - QST RV	NCLAPP	NCLDPP	K*	
NCL	NCL0		NCL3	MISSED TAXES - QST RV (T)	NCLATR	NCLDTR	CLEARING	2181001
NCM	NCM0		NCM0	RENT - MEDIA - PREPAID	NCMAPP	NCMDPP	CLEARING	2181001
NCM	NCM0		NCM3	RENT - MEDIA - PREPAID (T)	NCMATR	NCMDTR	E_015	6413110
NCN	NCN0		NCN0	RENT - MEDIA - PREPAID RV	NCNAPP	NCNDPP	K*	
NCN	NCN0		NCN3	RENT - MEDIA - PREPAID RV (T)	NCNATR	NCNDTR	CLEARING	2181001
NCO	NCO0		NCO0	ADD RENT-Client X CANADA	NCOAPP	NCODPP	CLEARING	2181001
NCO	NCO0		NCO3	ADD RENT-Client X CANADA (T)	NCOATR	NCODTR	E_014	6413100
NCP	NCP0		NCP0	ADD RENT-Client X CANADA RV	NCPAPP	NCPDPP	K*	
NCP	NCP0		NCP3	ADD RENT-Client X CANADA RV (T)	NCPATR	NCPDTR	CLEARING	2181001
NCQ	NCQ0		NCQ0	INITIAL DIRECT COSTS	NCQAPP	NCQDPP	CLEARING	2181001
NCQ	NCQ0		NCQ3	INITIAL DIRECT COSTS (T)	NCQATR	NCQDTR	E_002	6010104
NCR	NCR0		NCR0	INITIAL DIRECT COSTS RV	NCRAPP	NCRDPP	K*	

NCR	NCR0		NCR3	INITIAL DIRECT COSTS RV (T)	NCRATR	NCRDTR	CLEARING	2181001
NCS	NCS0		NCS0	INCENTIVE	NCSAPP	NCSDPP	K*	
NCS	NCS0		NCS3	INCENTIVE (T)	NCSATR	NCSDTR	CLEARING	2181001
NCT	NCT0		NCT0	INCENTIVE RV	NCTAPP	NCTDPP	CLEARING	2181001
NCT	NCT0		NCT3	INCENTIVE RV (T)	NCTATR	NCTDTR	E_002	6010104
NNA	NNA0		NNA0	RENT - MEDIA			D*	
NNA	NNA0		NNA3	RENT - MEDIA (T)			CLEARING	2181001
NNB	NNB0		NNB0	RENT - MEDIA RV			CLEARING	2181001
NNB	NNB0		NNB3	RENT - MEDIA RV (T)			R_001	4990190
NNC	NNC0		NNC0	ADDITIONAL RENT			D*	
NNC	NNC0		NNC3	ADDITIONAL RENT (T)			CLEARING	2181001
NND	NND0		NND0	ADDITIONAL RENT RV			CLEARING	2181001
NND	NND0		NND3	ADDITIONAL RENT RV (T)			R_001	4990190
NNE	NNE0		NNE0	ADDITIONAL RENT 3RD PARTY			D*	
NNE	NNE0		NNE3	ADDITIONAL RENT 3RD PARTY (T)			CLEARING	2181001
NNF	NNF0		NNF0	ADDITIONAL RENT 3RDPTY RV			CLEARING	2181001
NNF	NNF0		NNF3	ADDITIONAL RENT 3RDPTY RV (T)			R_001	4990190
NNG	NNG0		NNG0	HYDRO - 3RD PARTY			D*	
NNG	NNG0		NNG3	HYDRO - 3RD PARTY (T)			CLEARING	2181001
NNH	NNH0		NNH0	HYDRO - 3RD PARTY RV			CLEARING	2181001
NNH	NNH0		NNH3	HYDRO - 3RD PARTY RV (T)			R_001	4990190
NNI	NNI0		NNI0	RENT 3RD PARTY			D*	
NNI	NNI0		NNI3	RENT 3RD PARTY (T)			CLEARING	2181001
NNJ	NNJ0		NNJ0	RENT 3RD PARTY RV			CLEARING	2181001
NNJ	NNJ0		NNJ3	RENT 3RD PARTY RV (T)			R_001	4990190
NNK	NNK0		NNK0	RENT-OTHER			D*	
NNK	NNK0		NNK3	RENT-OTHER (T)			CLEARING	2181001
NNL	NNL0		NNL0	RENT-OTHER RV			CLEARING	2181001
NNL	NNL0		NNL3	RENT-OTHER RV (T)			R_001	4990190
NNM	NNM0		NNM0	ADDITIONAL RENT ROGERS			D*	
NNM	NNM0		NNM3	ADDITIONAL RENT ROGERS (T)			CLEARING	2181001
NNN	NNN0		NNN0	ADDITIONAL RENT ROGERS RV			CLEARING	2181001
NNN	NNN0		NNN3	ADDITIONAL RENT ROGERS RV (T)			R_001	4990190
NNO	NNO0		NNO0	HYDRO - ROGERS			D*	
NNO	NNO0		NNO3	HYDRO - ROGERS (T)			CLEARING	2181001
NNP	NNP0		NNP0	HYDRO - ROGERS RV			CLEARING	2181001
NNP	NNP0		NNP3	HYDRO - ROGERS RV (T)			R_001	4990190
NNQ	NNQ0		NNQ0	RENT ROGERS			D*	
NNQ	NNQ0		NNQ3	RENT ROGERS (T)			CLEARING	2181001
NNR	NNR0		NNR0	RENT ROGERS RV			CLEARING	2181001

NNR	NNR0		NNR3	RENT ROGERS RV (T)		R_001	4990190
NNS	NNS0		NNS0	DOCUMENT FEE TELUS		D*	
NNS	NNS0		NNS3	DOCUMENT FEE TELUS (T)		CLEARING	2181001
NNT	NNT0		NNT0	DOCUMENT FEE TELUS RV		CLEARING	2181001
NNT	NNT0		NNT3	DOCUMENT FEE TELUS RV (T)		R_001	4990190
NNU	NNU0		NNU0	ADDITIONAL RENT TELUS		D*	
NNU	NNU0		NNU3	ADDITIONAL RENT TELUS (T)		CLEARING	2181001
NNV	NNV0		NNV0	ADDITIONAL RENT TELUS RV		CLEARING	2181001
NNV	NNV0		NNV3	ADDITIONAL RENT TELUS RV (T)		R_001	4990190
NNW	NNW0		NNW0	HYDRO - TELUS		D*	
NNW	NNW0		NNW3	HYDRO - TELUS (T)		CLEARING	2181001
NNX	NNX0		NNX0	HYDRO - TELUS RV		CLEARING	2181001
NNX	NNX0		NNX3	HYDRO - TELUS RV (T)		R_001	4990190
NNY	NNY0		NNY0	RENT TELUS		D*	
NNY	NNY0		NNY3	RENT TELUS (T)		CLEARING	2181001
NNZ	NNZ0		NNZ0	RENT TELUS RV		CLEARING	2181001
NNZ	NNZ0		NNZ3	RENT TELUS RV (T)		R_001	4990190
NOA	NOA0		NOA0	TELUS		D*	
NOA	NOA0		NOA3	TELUS (T)		CLEARING	2181001
NOB	NOB0		NOB0	TELUS RV		CLEARING	2181001
NOB	NOB0		NOB3	TELUS RV (T)		R_001	4990190
NOC	NOC0		NOC0	CAL 3RD PARTY		D*	
NOC	NOC0		NOC3	CAL 3RD PARTY (T)		CLEARING	2181001
NOD	NOD0		NOD0	CAL 3RD PARTY RV		CLEARING	2181001
NOD	NOD0		NOD3	CAL 3RD PARTY RV (T)		R_001	4990190
NOE	NOE0		NOE0	CAL EXTENSION		D*	
NOE	NOE0		NOE3	CAL EXTENSION (T)		CLEARING	2181001
NOF	NOF0		NOF0	CAL EXTENSION RV		CLEARING	2181001
NOF	NOF0		NOF3	CAL EXTENSION RV (T)		R_001	4990190
NOG	NOG0		NOG0	CAL ROGERS		D*	
NOG	NOG0		NOG3	CAL ROGERS (T)		CLEARING	2181001
NOH	NOH0		NOH0	CAL ROGERS RV		CLEARING	2181001
NOH	NOH0		NOH3	CAL ROGERS RV (T)		R_001	4990190
NOI	NOI0		NOI0	CAL TELUS		D*	
NOI	NOI0		NOI3	CAL TELUS (T)		CLEARING	2181001
NOJ	NOJ0		NOJ0	CAL TELUS RV		CLEARING	2181001
NOJ	NOJ0		NOJ3	CAL TELUS RV (T)		R_001	4990190
NOK	NOK0		NOK0	FAL 3RD PARTY		D*	
NOK	NOK0		NOK3	FAL 3RD PARTY (T)		CLEARING	2181001
NOL	NOL0		NOL0	FAL 3RD PARTY RV		CLEARING	2181001

NOL	NOL0		NOL3	FAL 3RD PARTY RV (T)			R_001	4990190
NOM	NOM0		NOM0	FAL ROGERS			D*	
NOM	NOM0		NOM3	FAL ROGERS (T)			CLEARING	2181001
NON	NON0		NON0	FAL ROGERS RV			CLEARING	2181001
NON	NON0		NON3	FAL ROGERS RV (T)			R_001	4990190
NOO	NOO0		NOO0	FAL TELUS			D*	
NOO	NOO0		NOO3	FAL TELUS (T)			CLEARING	2181001
NOP	NOP0		NOP0	FAL TELUS RV			CLEARING	2181001
NOP	NOP0		NOP3	FAL TELUS RV (T)			R_001	4990190
NOQ	NOQ0		NOQ0	INUKSHUK COSTS			D*	
NOQ	NOQ0		NOQ3	INUKSHUK COSTS (T)			CLEARING	2181001
NOR	NOR0		NOR0	INUKSHUK COSTS RV			CLEARING	2181001
NOR	NOR0		NOR3	INUKSHUK COSTS RV (T)			R_001	4990190
NOS	NOS0		NOS0	DOCUMENT FEE 3RD PARTY			D*	
NOS	NOS0		NOS3	DOCUMENT FEE 3RD PARTY (T)			CLEARING	2181001
NOT	NOT0		NOT0	DOCUMENT FEE 3RD PARTY RV			CLEARING	2181001
NOT	NOT0		NOT3	DOCUMENT FEE 3RD PARTY RV (T)			R_001	4990190
NOU	NOU0		NOU0	DOCUMENT FEE ROGERS			D*	
NOU	NOU0		NOU3	DOCUMENT FEE ROGERS (T)			CLEARING	2181001
NOV	Nov-00		NOV0	DOCUMENT FEE ROGERS RV			CLEARING	2181001
NOV	Nov-00		NOV3	DOCUMENT FEE ROGERS RV (T)			R_001	4990190
NOW	NOW0		NOW0	DOCUMENT FEE TELUS			D*	
NOW	NOW0		NOW3	DOCUMENT FEE TELUS (T)			CLEARING	2181001
NOX	NOX0		NOX0	DOCUMENT FEE TELUS RV			CLEARING	2181001
NOX	NOX0		NOX3	DOCUMENT FEE TELUS RV (T)			R_001	4990190
NOY	NOY0		NOY0	PIP 3RD PARTY			D*	
NOY	NOY0		NOY3	PIP 3RD PARTY (T)			CLEARING	2181001
NOZ	NOZ0		NOZ0	PIP 3RD PARTY RV			CLEARING	2181001
NOZ	NOZ0		NOZ3	PIP 3RD PARTY RV (T)			R_001	4990190
NPA	NPA0		NPA0	PIP ROGERS			D*	
NPA	NPA0		NPA3	PIP ROGERS (T)			CLEARING	2181001
NPB	NPB0		NPB0	PIP ROGERS RV			CLEARING	2181001
NPB	NPB0		NPB3	PIP ROGERS RV (T)			R_001	4990190
NPC	NPC0		NPC0	PIP TELUS			D*	
NPC	NPC0		NPC3	PIP TELUS (T)			CLEARING	2181001
NPD	NPD0		NPD0	PIP TELUS RV			CLEARING	2181001
NPD	NPD0		NPD3	PIP TELUS RV (T)			R_001	4990190
NPE	NPE0		NPE0	ADD RENT TRADING PARTNR			D*	
NPE	NPE0		NPE3	ADD RENT TRADING PARTNR (T)			CLEARING	2181001
NPF	NPF0		NPF0	ADDRENT TRADING PARTNR RV			CLEARING	2181001

NPF	NPF0		NPF3	ADDRENT TRADING PARTNR RV (T)			R_004	4634006
NPG	NPG0		NPG0	TRADING PARTNER			D*	
NPG	NPG0		NPG3	TRADING PARTNER (T)			CLEARING	2181001
NPH	NPH0		NPH0	TRADING PARTNER RV			CLEARING	2181001
NPH	NPH0		NPH3	TRADING PARTNER RV (T)			R_004	4634006
NPI	NPI0		NPI0	OPEX LABOUR			D*	
NPI	NPI0		NPI3	OPEX LABOUR (T)			CLEARING	2181001
NPJ	NPJ0		NPJ0	OPEX LABOUR RV			CLEARING	2181001
NPJ	NPJ0		NPJ3	OPEX LABOUR RV (T)			R_004	4634006
NPK	NPK0		NPK0	ADD RENT-Client X CANADA	NPKAPP	NPKDPP	CLEARING	2181001
NPK	NPK0		NPK3	ADD RENT-Client X CANADA (T)	NPKATR	NPKDTR	E_014	6413100
NPL	NPL0		NPL0	ADD RENT-Client X CANADA RV	NPLAPP	NPLDPP	K*	
NPL	NPL0		NPL3	ADD RENT-Client X CANADA RV (T)	NPLATR	NPLDTR	CLEARING	2181001
SAA	SAA0	PAID_P77	SAA0	LI RENT - BASIC RENT	SAAAPP	SAADPP	CLEARING	2181001
SAA	SAA0	PAID_P77	SAA3	LI RENT - BASIC RENT (T)	SAAATR	SAADTR	E_014	6413100
SAB	SAB0	PAID_P77	SAB0	LI RENT - BASIC RENT RV	SABAPP	SABDPP	K_P77	2181005
SAB	SAB0	PAID_P77	SAB3	LI RENT - BASIC RENT RV (T)	SABATR	SABDTR	CLEARING	2181001
SAC	SAC0	PAID_P77	SAC0	LI RENT - SIGNAGE	SACAPP	SACDPP	CLEARING	2181001
SAC	SAC0	PAID_P77	SAC3	LI RENT - SIGNAGE (T)	SACATR	SACDTR	E_014	6413100
SAD	SAD0	PAID_P77	SAD0	LI RENT - SIGNAGE RV	SADAPP	SADDPP	K_P77	2181005
SAD	SAD0	PAID_P77	SAD3	LI RENT - SIGNAGE RV (T)	SADATR	SADDTR	CLEARING	2181001
SAE	SAE0	PAID_P77	SAE0	LI RENT - OTHER RENT	SAEAPP	SAEDPP	CLEARING	2181001
SAE	SAE0	PAID_P77	SAE3	LI RENT - OTHER RENT (T)	SAEATR	SAEDTR	E_014	6413100
SAF	SAF0	PAID_P77	SAF0	LI RENT - OTHER RENT RV	SAFAPP	SAFDPP	K_P77	2181005
SAF	SAF0	PAID_P77	SAF3	LI RENT - OTHER RENT RV (T)	SAFATR	SAFDTR	CLEARING	2181001
SAG	SAG0	PAID_P77	SAG0	LI RENT - PYLON SIGN	SAGAPP	SAGDPP	CLEARING	2181001
SAG	SAG0	PAID_P77	SAG3	LI RENT - PYLON SIGN (T)	SAGATR	SAGDTR	E_014	6413100
SAH	SAH0	PAID_P77	SAH0	LI RENT - PYLON SIGN RV	SAHAPP	SAHDPP	K_P77	2181005
SAH	SAH0	PAID_P77	SAH3	LI RENT - PYLON SIGN RV (T)	SAHATR	SAHDTR	CLEARING	2181001
SAI	SAI0	PAID_P77	SAI0	LI RENT - ANTENNA	SAIAPP	SAIDPP	CLEARING	2181001
SAI	SAI0	PAID_P77	SAI3	LI RENT - ANTENNA (T)	SAIATR	SAIDTR	E_014	6413100
SAJ	SAJ0	PAID_P77	SAJ0	LI RENT - ANTENNA RV	SAJAPP	SAJDPP	K_P77	2181005
SAJ	SAJ0	PAID_P77	SAJ3	LI RENT - ANTENNA RV (T)	SAJATR	SAJDTR	CLEARING	2181001
SAK	SAK0	PAID_P77	SAK0	LI RENT - STORAGE	SAKAPP	SAKDPP	CLEARING	2181001
SAK	SAK0	PAID_P77	SAK3	LI RENT - STORAGE (T)	SAKATR	SAKDTR	E_014	6413100
SAL	SAL0	PAID_P77	SAL0	LI RENT - STORAGE RV	SALAPP	SALDPP	K_P77	2181005
SAL	SAL0	PAID_P77	SAL3	LI RENT - STORAGE RV (T)	SALATR	SALDTR	CLEARING	2181001
SAM	SAM0	PAID_P77	SAM0	MISC PENALTY	SAMAPP	SAMDPP	CLEARING	2181001
SAM	SAM0	PAID_P77	SAM3	MISC PENALTY (T)	SAMATR	SAMDTR	E_016	6413200
SAN	SAN0	PAID_P77	SAN0	MISC PENALTYRV	SANAPP	SANDPP	K_P77	2181005

SAN	SAN0	PAID_P77	SAN3	MISC PENALTYRV (T)	SANATR	SANDTR	CLEARING	2181001
SAO	SAO0	PAID_P77	SAO0	INITIAL DIRECT COSTS	SAOAPP	SAODPP	CLEARING	2181001
SAO	SAO0	PAID_P77	SAO3	INITIAL DIRECT COSTS (T)	SAOATR	SAODTR	E_016	6413200
SAP	SAP0	PAID_P77	SAP0	INITIAL DIRECT COSTS RV	SAPAPP	SAPDPP	K_P77	2181005
SAP	SAP0	PAID_P77	SAP3	INITIAL DIRECT COSTS RV (T)	SAPATR	SAPDTR	CLEARING	2181001
SAR	SAR0	PAID_P77	SAR0	INCENTIVE	SARAPP	SARDPP	K_P77	2181005
SAR	SAR0	PAID_P77	SAR3	INCENTIVE (T)	SARATR	SARDTR	CLEARING	2181001
SAS	SAS0	PAID_P77	SAS0	INCENTIVE RV	SASAPP	SASDPP	CLEARING	2181001
SAS	SAS0	PAID_P77	SAS3	INCENTIVE RV (T)	SASATR	SASDTR	E_016	6413200
TAA	TAA0	PAID_BRES	TAA0	RENT-ANTENNA	TAAAPP	TAADPP	CLEARING	2181001
TAA	TAA0	PAID_BRES	TAA3	RENT-ANTENNA (T)	TAAATR	TAADTR	E_014	6413100
TAB	TAB0	PAID_BRES	TAB0	RENT-ANTENNA RV	TABAPP	TABDPP	K_BRES	2181003
TAB	TAB0	PAID_BRES	TAB3	RENT-ANTENNA RV (T)	TABATR	TABDTR	CLEARING	2181001
TAC	TAC0	PAID_BRES	TAC0	RENT - ANTENNA - PY	TACAPP	TACDPP	CLEARING	2181001
TAC	TAC0	PAID_BRES	TAC3	RENT - ANTENNA - PY (T)	TACATR	TACDTR	E_014	6413100
TAD	TAD0	PAID_BRES	TAD0	RENT - ANTENNA - PY RV	TADAPP	TADDPP	K_BRES	2181003
TAD	TAD0	PAID_BRES	TAD3	RENT - ANTENNA - PY RV (T)	TADATR	TADDTR	CLEARING	2181001
TAE	TAE0	PAID_BRES	TAE0	RENT-BASE RENT	TAEAPP	TAEDPP	CLEARING	2181001
TAE	TAE0	PAID_BRES	TAE3	RENT-BASE RENT (T)	TAEATR	TAEDTR	E_014	6413100
TAF	TAF0	PAID_BRES	TAF0	RENT-BASE RENT RV	TAFAPP	TAFDPP	K_BRES	2181003
TAF	TAF0	PAID_BRES	TAF3	RENT-BASE RENT RV (T)	TAFATR	TAFDTR	CLEARING	2181001
TAG	TAG0	PAID_BRES	TAG0	BASE RENT-PY	TAGAPP	TAGDPP	CLEARING	2181001
TAG	TAG0	PAID_BRES	TAG3	BASE RENT-PY (T)	TAGATR	TAGDTR	E_014	6413100
TAH	TAH0	PAID_BRES	TAH0	BASE RENT-PY RV	TAHAPP	TAHDPP	K_BRES	2181003
TAH	TAH0	PAID_BRES	TAH3	BASE RENT-PY RV (T)	TAHATR	TAHDTR	CLEARING	2181001
TAI	TAI0	PAID_BRES	TAI0	RENT-CAFETERIA	TAIAPP	TAIDPP	CLEARING	2181001
TAI	TAI0	PAID_BRES	TAI3	RENT-CAFETERIA (T)	TAIATR	TAIDTR	E_014	6413100
TAJ	TAJ0	PAID_BRES	TAJ0	RENT-CAFETERIA RV	TAJAPP	TAJDPP	K_BRES	2181003
TAJ	TAJ0	PAID_BRES	TAJ3	RENT-CAFETERIA RV (T)	TAJATR	TAJDTR	CLEARING	2181001
TAK	TAK0	PAID_BRES	TAK0	RENT-DEPOSIT	TAKAPP	TAKDPP	CLEARING	2181001
TAK	TAK0	PAID_BRES	TAK3	RENT-DEPOSIT (T)	TAKATR	TAKDTR	E_014	6413100
TAL	TAL0	PAID_BRES	TAL0	RENT-DEPOSIT RV	TALAPP	TALDPP	K_BRES	2181003
TAL	TAL0	PAID_BRES	TAL3	RENT-DEPOSIT RV (T)	TALATR	TALDTR	CLEARING	2181001
TAM	TAM0	PAID_BRES	TAM0	RENT-LEASE CANCELL	TAMAPP	TAMDPP	CLEARING	2181001
TAM	TAM0	PAID_BRES	TAM3	RENT-LEASE CANCELL (T)	TAMATR	TAMDTR	E_014	6413100
TAN	TAN0	PAID_BRES	TAN0	RENT-LEASE CANCELL RV	TANAPP	TANDPP	K_BRES	2181003
TAN	TAN0	PAID_BRES	TAN3	RENT-LEASE CANCELL RV (T)	TANATR	TANDTR	CLEARING	2181001
TAO	TAO0	PAID_BRES	TAO0	RENT-PARKING	TAOAPP	TAODPP	CLEARING	2181001
TAO	TAO0	PAID_BRES	TAO3	RENT-PARKING (T)	TAOATR	TAODTR	E_014	6413100
TAP	TAP0	PAID_BRES	TAP0	RENT-PARKING RV	TAPAPP	TAPDPP	K_BRES	2181003

TAP	TAP0	PAID_BRES	TAP3	RENT-PARKING RV (T)	TAPATR	TAPDTR	CLEARING	2181001
TAQ	TAQ0	PAID_BRES	TAQ0	RENT - PARKING-PY	TAQAPP	TAQDPP	CLEARING	2181001
TAQ	TAQ0	PAID_BRES	TAQ3	RENT - PARKING-PY (T)	TAQATR	TAQDTR	E_014	6413100
TAR	TAR0	PAID_BRES	TAR0	RENT - PARKING-PY RV	TARAPP	TARDPP	K_BRES	2181003
TAR	TAR0	PAID_BRES	TAR3	RENT - PARKING-PY RV (T)	TARATR	TARDTR	CLEARING	2181001
TAS	TAS0	PAID_BRES	TAS0	RENT-STORAGE	TASAPP	TASDPP	CLEARING	2181001
TAS	TAS0	PAID_BRES	TAS3	RENT-STORAGE (T)	TASATR	TASDTR	E_014	6413100
TAT	TAT0	PAID_BRES	TAT0	RENT-STORAGE RV	TATAPP	TATDPP	K_BRES	2181003
TAT	TAT0	PAID_BRES	TAT3	RENT-STORAGE RV (T)	TATATR	TATDTR	CLEARING	2181001
TAU	TAU0	PAID_BRES	TAU0	RENT - STORAGE-PY	TAUAPP	TAUDPP	CLEARING	2181001
TAU	TAU0	PAID_BRES	TAU3	RENT - STORAGE-PY (T)	TAUATR	TAUDTR	E_014	6413100
TAV	TAV0	PAID_BRES	TAV0	RENT - STORAGE-PY RV	TAVAPP	TAVDPP	K_BRES	2181003
TAV	TAV0	PAID_BRES	TAV3	RENT - STORAGE-PY RV (T)	TAVATR	TAVDTR	CLEARING	2181001
TAW	TAW0	PAID_BRES	TAW0	RENT-SWITCH	TAWAPP	TAWDPP	CLEARING	2181001
TAW	TAW0	PAID_BRES	TAW3	RENT-SWITCH (T)	TAWATR	TAWDTR	E_014	6413100
TAX	TAX0	PAID_BRES	TAX0	RENT-SWITCH RV	TAXAPP	TAXDPP	K_BRES	2181003
TAX	TAX0	PAID_BRES	TAX3	RENT-SWITCH RV (T)	TAXATR	TAXDTR	CLEARING	2181001
TAY	TAY0	PAID_BRES	TAY0	INITIAL DIRECT COSTS	TAYAPP	TAYDPP	CLEARING	2181001
TAY	TAY0	PAID_BRES	TAY3	INITIAL DIRECT COSTS (T)	TAYATR	TAYDTR	E_014	6413100
TAZ	TAZ0	PAID_BRES	TAZ0	INITIAL DIRECT COSTS RV	TAZAPP	TAZDPP	K_BRES	2181003
TAZ	TAZ0	PAID_BRES	TAZ3	INITIAL DIRECT COSTS RV (T)	TAZATR	TAZDTR	CLEARING	2181001
TBA	TBA0	PAID_BRES	TBA0	INCENTIVE	TBAAPP	TBADPP	K_BRES	2181003
TBA	TBA0	PAID_BRES	TBA3	INCENTIVE (T)	TBAATR	TBADTR	CLEARING	2181001
TBB	TBB0	PAID_BRES	TBB0	INCENTIVE RV	TBBAPP	TBBDPP	CLEARING	2181001
TBB	TBB0	PAID_BRES	TBB3	INCENTIVE RV (T)	TBBATR	TBBDTR	E_014	6413100
TNA	TNA0	PAID_BRES	TNA0	RENT-ANTENNA-IC			D_BRES	2181003
TNA	TNA0	PAID_BRES	TNA3	RENT-ANTENNA-IC (T)			CLEARING	2181001
TNB	TNB0	PAID_BRES	TNB0	RENT-ANTENNA-IC RV			CLEARING	2181001
TNB	TNB0	PAID_BRES	TNB3	RENT-ANTENNA-IC RV (T)			R_001	4990190
TNC	TNC0	PAID_BRES	TNC0	RENT-BASE RENT-IC			D_BRES	2181003
TNC	TNC0	PAID_BRES	TNC3	RENT-BASE RENT-IC (T)			CLEARING	2181001
TND	TND0	PAID_BRES	TND0	RENT-BASE RENT-IC RV			CLEARING	2181001
TND	TND0	PAID_BRES	TND3	RENT-BASE RENT-IC RV (T)			R_001	4990190
TNE	TNE0	PAID_BRES	TNE0	RENT-BASE RENT-IC PY			D_BRES	2181003
TNE	TNE0	PAID_BRES	TNE3	RENT-BASE RENT-IC PY (T)			CLEARING	2181001
TNF	TNF0	PAID_BRES	TNF0	RENT-BASE RENT-IC PY RV			CLEARING	2181001
TNF	TNF0	PAID_BRES	TNF3	RENT-BASE RENT-IC PY RV (T)			R_001	4990190
TNG	TNG0	PAID_BRES	TNG0	RENT-PARKING-IC			D_BRES	2181003
TNG	TNG0	PAID_BRES	TNG3	RENT-PARKING-IC (T)			CLEARING	2181001
TNH	TNH0	PAID_BRES	TNH0	RENT-PARKING-IC RV			CLEARING	2181001

TNH	TNH0	PAID_BRES	TNH3	RENT-PARKING-IC RV (T)		R_001	4990190
TNI	TNI0	PAID_BRES	TNI0	RENT-PARKING-IC PY		D_BRES	2181003
TNI	TNI0	PAID_BRES	TNI3	RENT-PARKING-IC PY (T)		CLEARING	2181001
TNJ	TNJ0	PAID_BRES	TNJ0	RENT-PARKING-IC PY RV		CLEARING	2181001
TNJ	TNJ0	PAID_BRES	TNJ3	RENT-PARKING-IC PY RV (T)		R_001	4990190
TNK	TNK0	PAID_BRES	TNK0	RENT-STORAGE-IC		D_BRES	2181003
TNK	TNK0	PAID_BRES	TNK3	RENT-STORAGE-IC (T)		CLEARING	2181001
TNL	TNL0	PAID_BRES	TNL0	RENT-STORAGE-IC RV		CLEARING	2181001
TNL	TNL0	PAID_BRES	TNL3	RENT-STORAGE-IC RV (T)		R_001	4990190
TNM	TNM0	PAID_BRES	TNM0	RENT-STORAGE-IC PY		D_BRES	2181003
TNM	TNM0	PAID_BRES	TNM3	RENT-STORAGE-IC PY (T)		CLEARING	2181001
TNN	TNN0	PAID_BRES	TNN0	RENT-STORAGE-IC PY RV		CLEARING	2181001
TNN	TNN0	PAID_BRES	TNN3	RENT-STORAGE-IC PY RV (T)		R_001	4990190
TNO	TNO0	PAID_BRES	TNO0	IN RENT-PARKING-IC		D_BRES	2181003
TNO	TNO0	PAID_BRES	TNO3	IN RENT-PARKING-IC (T)		CLEARING	2181001
TNP	TNP0	PAID_BRES	TNP0	IN RENT-PARKING-IC RV		CLEARING	2181001
TNP	TNP0	PAID_BRES	TNP3	IN RENT-PARKING-IC RV (T)		R_001	4990190
TNQ	TNQ0	PAID_BRES	TNQ0	IN RENT-PARKING-IC PY		D_BRES	2181003
TNQ	TNQ0	PAID_BRES	TNQ3	IN RENT-PARKING-IC PY (T)		CLEARING	2181001
TNR	TNR0	PAID_BRES	TNR0	IN RENT-PARKING-IC PY RV		CLEARING	2181001
TNR	TNR0	PAID_BRES	TNR3	IN RENT-PARKING-IC PY RV (T)		R_001	4990190
TNS	TNS0	PAID_BRES	TNS0	IN RENT-ANTENNA-IC		D_BRES	2181003
TNS	TNS0	PAID_BRES	TNS3	IN RENT-ANTENNA-IC (T)		CLEARING	2181001
TNT	TNT0	PAID_BRES	TNT0	IN RENT-ANTENNA-IC RV		CLEARING	2181001
TNT	TNT0	PAID_BRES	TNT3	IN RENT-ANTENNA-IC RV (T)		R_001	4990190
TNU	TNU0	PAID_BRES	TNU0	IN RENT-ANTENNA-IC PY		D_BRES	2181003
TNU	TNU0	PAID_BRES	TNU3	IN RENT-ANTENNA-IC PY (T)		CLEARING	2181001
TNV	TNV0	PAID_BRES	TNV0	IN RENT-ANTENNA-IC PY RV		CLEARING	2181001
TNV	TNV0	PAID_BRES	TNV3	IN RENT-ANTENNA-IC PY RV (T)		R_001	4990190
TNW	TNW0	PAID_BRES	TNW0	IN RENT-BASE RENT-IC		D_BRES	2181003
TNW	TNW0	PAID_BRES	TNW3	IN RENT-BASE RENT-IC (T)		CLEARING	2181001
TNX	TNX0	PAID_BRES	TNX0	IN RENT-BASE RENT-IC RV		CLEARING	2181001
TNX	TNX0	PAID_BRES	TNX3	IN RENT-BASE RENT-IC RV (T)		R_001	4990190
TNY	TNY0	PAID_BRES	TNY0	IN RENT BASE RENT-ICPY		D_BRES	2181003
TNY	TNY0	PAID_BRES	TNY3	IN RENT BASE RENT-ICPY (T)		CLEARING	2181001
TNZ	TNZ0	PAID_BRES	TNZ0	INRENT BASE RENT-IC PY RV		CLEARING	2181001
TNZ	TNZ0	PAID_BRES	TNZ3	INRENT BASE RENT-IC PY RV (T)		R_001	4990190
TOA	TOA0	PAID_BRES	TOA0	IN RENT-STORAGE-IC		D_BRES	2181003
TOA	TOA0	PAID_BRES	TOA3	IN RENT-STORAGE-IC (T)		CLEARING	2181001
TOB	TOB0	PAID_BRES	TOB0	IN RENT-STORAGE-IC RV		CLEARING	2181001

TOB	TOB0	PAID_BRES	TOB3	IN RENT-STORAGE-IC RV (T)			R_001	4990190
TOC	TOC0	PAID_BRES	TOC0	IN RENT-STORAGE-IC PY			D_BRES	2181003
TOC	TOC0	PAID_BRES	TOC3	IN RENT-STORAGE-IC PY (T)			CLEARING	2181001
TOD	TOD0	PAID_BRES	TOD0	IN RENT-STORAGE-IC PY RV			CLEARING	2181001
TOD	TOD0	PAID_BRES	TOD3	IN RENT-STORAGE-IC PY RV (T)			R_001	4990190

Credit Symbol	Credit GL
K*	
K_BRES	2181003
K_OTH	2181010
K_P77	2181005
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
E_INCENTIVE	6413200
E_INCENTIVE	6413200
E_INCENTIVE	6413200
E_INCENTIVE	6413200
K*	
K_BRES	2181003
K_OTH	2181010
K_P77	2181005
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
K*	
K_BRES	2181003
K_OTH	2181010
K_P77	2181005
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
K*	
K_OTH	2181010
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
E_006	6014100

Acc.Det.Key	Description
	Paid in RE
PAID_BRES	Paid in BRES
PAID_OTH	Paid in Another System
PAID_P77	Paid in P77
V_IFRS16_A	Valuation for IFRS16

E_006	6014100
K*	
K_OTH	2181010
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
E_036	6083500
E_036	6083500
K*	
K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
E_015	6413110
E_015	6413110
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K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
CLEARING	2181001
E_015	6413110
E_015	6413110
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K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
E_051	6061140
E_051	6061140
K*	
K_OTH	2181010
CLEARING	2181001
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CLEARING	2181001
CLEARING	2181001
E_015	6413110

E_015	6413110
K*	
K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
E_015	6413110
E_015	6413110
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K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
E_015	6413110
E_015	6413110
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CLEARING	2181001
E_019	6441210

E_019	6441210
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E_045	6150043
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E_045	6150043
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CLEARING	2181001
E_046	6150201
E_046	6150201
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CLEARING	2181001
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E_037	6301100
E_037	6301100
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K_OTH	2181010
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CLEARING	2181001
CLEARING	2181001
E_038	6302000

E_038	6302000
K*	
K_OTH	2181010
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E_039	6302200
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E_040	6304300
E_040	6304300
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E_042	6310500
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E_054	6310110
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E_013	6411400
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E_004	6010132
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E_005	6010133
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E_010	6251610

E_010	6251610
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E_016	6413200

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E_052	6251220
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E_030	6029108
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E_032	6029205

E_032	6029205
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E_029	6029107

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E_059	6601920
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E_058	6601920
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E_056	6422155

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E_055	6422151
E_055	6422151
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E_055	6422151
E_055	6422151
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E_053	6301120
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E_009	6251600
E_009	6251600
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CLEARING	2181001
CLEARING	2181001
E_016	6413200

E_016	6413200
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CLEARING	2181001
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E_018	6441200
E_018	6441200
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CLEARING	2181001
CLEARING	2181001
E_012	6251810
E_012	6251810
K*	
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E_049	6031010
E_049	6031010
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E_060	7015100
E_060	7015100
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CLEARING	2181001
E_049	6031010

E_049	6031010
K*	
K_OTH	2181010
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CLEARING	2181001
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E_050	6051185
E_050	6051185
K*	
K_OTH	2181010
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CLEARING	2181001
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E_050	6051185
E_050	6051185
CLEARING	2181001
R_002	4998160
D*	
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CLEARING	2181001
R_003	4851000
D*	
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R_002	4998160
D*	
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R_002	4998160
D*	
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R_002	4998160
D*	
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CLEARING	2181001
R_002	4998160
D*	

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R_002	4998160
D*	
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K*	
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CLEARING	2181001
B_001	2504100
K*	
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E_008	6251300
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E_015	6413110
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E_015	6413110
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E_015	6413110
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CLEARING	2181001

E_018	6441200
K*	
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E_021	6571100
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E_008	6251300
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E_015	6413110
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E_018	6441200
K*	
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E_021	6571100
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E_001	6010103
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E_002	6010104
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E_002	6010104
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E_003	6010105
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E_015	6413110
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E_023	6707001
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E_016	6413200
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T_003	2204400
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E_015	6413110
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E_002	6010104
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
D*	
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R_001	4990190
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R_001	4990190
D*	
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R_001	4990190
D*	

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R_001	4990190
D*	
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
D*	
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CLEARING	2181001
R_001	4990190
D*	

CLEARING	2181001
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_001	4990190
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R_004	4634006
D*	

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R_004	4634006
D*	
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R_004	4634006
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E_014	6413100
K_P77	2181005
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K_P77	2181005
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E_014	6413100
K_P77	2181005
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K_P77	2181005
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K_P77	2181005
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K_P77	2181005
CLEARING	2181001
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E_014	6413100
K_P77	2181005
CLEARING	2181001
CLEARING	2181001

E_016	6413200
K_P77	2181005
CLEARING	2181001
CLEARING	2181001
E_016	6413200
CLEARING	2181001
E_016	6413200
K_P77	2181005
CLEARING	2181001
K_BRES	2181003
CLEARING	2181001
CLEARING	2181001
E_014	6413100
K_BRES	2181003
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E_014	6413100
K_BRES	2181003
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CLEARING	2181001
E_014	6413100
K_BRES	2181003
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E_014	6413100
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E_014	6413100
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K_BRES	2181003
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E_014	6413100
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E_014	6413100
K_BRES	2181003
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R_001	4990190
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R_001	4990190
D_BRES	2181003
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R_001	4990190
D_BRES	2181003

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R_001	4990190
D_BRES	2181003
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R_001	4990190
D_BRES	2181003
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R_001	4990190
D_BRES	2181003
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R_001	4990190
D_BRES	2181003

CLEARING	2181001
CLEARING	2181001
R_001	4990190
D_BRES	2181003
CLEARING	2181001

Condition	Description	Type	Process	AD Key	Debit	Credit
AAA	RENT SITE	Accrual	P	AAAAPP	2302070	2181012
AAA	RENT SITE	Accrual	P	AAAATR	2181012	6014100
AAA	RENT SITE	Deferral	I	AAADPP	2181012	1303105
AAA	RENT SITE	Deferral	P	AAADPP	1303105	2181012
AAA	RENT SITE	Deferral	I	AAADTR	6014100	2181012
AAA	RENT SITE	Deferral	P	AAADTR	2181012	6014100
AAB	RENT SITE RV	Accrual	P	AABAPP	2181012	2302070
AAB	RENT SITE RV	Accrual	P	AABATR	6014100	2181012
AAB	RENT SITE RV	Deferral	I	AABDPP	1303105	2181012
AAB	RENT SITE RV	Deferral	P	AABDPP	2181012	1303105
AAB	RENT SITE RV	Deferral	I	AABDTR	2181012	6014100
AAB	RENT SITE RV	Deferral	P	AABDTR	6014100	2181012
AAC	SUITES - SPONSORSHIP	Accrual	P	AACAPP	2302070	2181012
AAC	SUITES - SPONSORSHIP	Accrual	P	AACATR	2181012	6083500
AAC	SUITES - SPONSORSHIP	Deferral	I	AACDPP	2181012	1303105
AAC	SUITES - SPONSORSHIP	Deferral	P	AACDPP	1303105	2181012
AAC	SUITES - SPONSORSHIP	Deferral	I	AACDTR	6083500	2181012
AAC	SUITES - SPONSORSHIP	Deferral	P	AACDTR	2181012	6083500
AAD	SUITES - SPONSORSHIP RV	Accrual	P	AADAPP	2181012	2302070
AAD	SUITES - SPONSORSHIP RV	Accrual	P	AADATR	6083500	2181012
AAD	SUITES - SPONSORSHIP RV	Deferral	I	AADDPP	1303105	2181012
AAD	SUITES - SPONSORSHIP RV	Deferral	P	AADDPP	2181012	1303105
AAD	SUITES - SPONSORSHIP RV	Deferral	I	AADDTR	2181012	6083500
AAD	SUITES - SPONSORSHIP RV	Deferral	P	AADDTR	6083500	2181012
AAE	SUITES - RENT	Accrual	P	AAEAPP	2302070	2181012
AAE	SUITES - RENT	Accrual	P	AAEATR	2181012	6413110
AAE	SUITES - RENT	Deferral	I	AAEDPP	2181012	1303105
AAE	SUITES - RENT	Deferral	P	AAEDPP	1303105	2181012
AAE	SUITES - RENT	Deferral	I	AAEDTR	6413110	2181012
AAE	SUITES - RENT	Deferral	P	AAEDTR	2181012	6413110
AAF	SUITES - RENT RV	Accrual	P	AAFAPP	2181012	2302070
AAF	SUITES - RENT RV	Accrual	P	AAFATR	6413110	2181012
AAF	SUITES - RENT RV	Deferral	I	AAFDPP	1303105	2181012
AAF	SUITES - RENT RV	Deferral	P	AAFDPP	2181012	1303105
AAF	SUITES - RENT RV	Deferral	I	AAFDTR	2181012	6413110
AAF	SUITES - RENT RV	Deferral	P	AAFDTR	6413110	2181012
AAG	BILLBOARDS - RENT	Accrual	P	AAGAPP	2302070	2181012
AAG	BILLBOARDS - RENT	Accrual	P	AAGATR	2181012	6413110
AAG	BILLBOARDS - RENT	Deferral	I	AAGDPP	2181012	1303105

AAG	BILLBOARDS - RENT	Deferral	P	AAGDPP	1303105	2181012
AAG	BILLBOARDS - RENT	Deferral	I	AAGDTR	6413110	2181012
AAG	BILLBOARDS - RENT	Deferral	P	AAGDTR	2181012	6413110
AAH	BILLBOARDS - RENT RV	Accrual	P	AAHAPP	2181012	2302070
AAH	BILLBOARDS - RENT RV	Accrual	P	AAHATR	6413110	2181012
AAH	BILLBOARDS - RENT RV	Deferral	I	AAHDPP	1303105	2181012
AAH	BILLBOARDS - RENT RV	Deferral	P	AAHDPP	2181012	1303105
AAH	BILLBOARDS - RENT RV	Deferral	I	AAHDTR	2181012	6413110
AAH	BILLBOARDS - RENT RV	Deferral	P	AAHDTR	6413110	2181012
AAI	BILLBOARDS ADVERT - RENT	Accrual	P	AAIAPP	2302070	2181012
AAI	BILLBOARDS ADVERT - RENT	Accrual	P	AAIATR	2181012	6061140
AAI	BILLBOARDS ADVERT - RENT	Deferral	I	AAIDPP	2181012	1303105
AAI	BILLBOARDS ADVERT - RENT	Deferral	P	AAIDPP	1303105	2181012
AAI	BILLBOARDS ADVERT - RENT	Deferral	I	AAIDTR	6061140	2181012
AAI	BILLBOARDS ADVERT - RENT	Deferral	P	AAIDTR	2181012	6061140
AAJ	BILLBOARDS ADVERT-RENT RV	Accrual	P	AAJAPP	2181012	2302070
AAJ	BILLBOARDS ADVERT-RENT RV	Accrual	P	AAJATR	6061140	2181012
AAJ	BILLBOARDS ADVERT-RENT RV	Deferral	I	AAJDPP	1303105	2181012
AAJ	BILLBOARDS ADVERT-RENT RV	Deferral	P	AAJDPP	2181012	1303105
AAJ	BILLBOARDS ADVERT-RENT RV	Deferral	I	AAJDTR	2181012	6061140
AAJ	BILLBOARDS ADVERT-RENT RV	Deferral	P	AAJDTR	6061140	2181012
AAK	LEASED LAND - RENT	Accrual	P	AAKAPP	2302070	2181012
AAK	LEASED LAND - RENT	Accrual	P	AAKATR	2181012	6413110
AAK	LEASED LAND - RENT	Deferral	I	AAKDPP	2181012	1303105
AAK	LEASED LAND - RENT	Deferral	P	AAKDPP	1303105	2181012
AAK	LEASED LAND - RENT	Deferral	I	AAKDTR	6413110	2181012
AAK	LEASED LAND - RENT	Deferral	P	AAKDTR	2181012	6413110
AAL	LEASED LAND - RENT RV	Accrual	P	AALAPP	2181012	2302070
AAL	LEASED LAND - RENT RV	Accrual	P	AALATR	6413110	2181012
AAL	LEASED LAND - RENT RV	Deferral	I	AALDPP	1303105	2181012
AAL	LEASED LAND - RENT RV	Deferral	P	AALDPP	2181012	1303105
AAL	LEASED LAND - RENT RV	Deferral	I	AALDTR	2181012	6413110
AAL	LEASED LAND - RENT RV	Deferral	P	AALDTR	6413110	2181012
AAM	LEASED PROPERTY - RENT	Accrual	P	AAMAPP	2302070	2181012
AAM	LEASED PROPERTY - RENT	Accrual	P	AAMATR	2181012	6413110
AAM	LEASED PROPERTY - RENT	Deferral	I	AAMDPP	2181012	1303105
AAM	LEASED PROPERTY - RENT	Deferral	P	AAMDPP	1303105	2181012
AAM	LEASED PROPERTY - RENT	Deferral	I	AAMDTR	6413110	2181012
AAM	LEASED PROPERTY - RENT	Deferral	P	AAMDTR	2181012	6413110
AAN	LEASED PROPERTY - RENT RV	Accrual	P	AANAPP	2181012	2302070

AAN	LEASED PROPERTY - RENT RV	Accrual	P	AANATR	6413110	2181012
AAN	LEASED PROPERTY - RENT RV	Deferral	I	AANDPP	1303105	2181012
AAN	LEASED PROPERTY - RENT RV	Deferral	P	AANDPP	2181012	1303105
AAN	LEASED PROPERTY - RENT RV	Deferral	I	AANDTR	2181012	6413110
AAN	LEASED PROPERTY - RENT RV	Deferral	P	AANDTR	6413110	2181012
AAO	LEASED TOWER - RENT	Accrual	P	AAOAPP	2302070	2181012
AAO	LEASED TOWER - RENT	Accrual	P	AAOATR	2181012	6413110
AAO	LEASED TOWER - RENT	Deferral	I	AAODPP	2181012	1303105
AAO	LEASED TOWER - RENT	Deferral	P	AAODPP	1303105	2181012
AAO	LEASED TOWER - RENT	Deferral	I	AAODTR	6413110	2181012
AAO	LEASED TOWER - RENT	Deferral	P	AAODTR	2181012	6413110
AAP	LEASED TOWER - RENT RV	Accrual	P	AAPAPP	2181012	2302070
AAP	LEASED TOWER - RENT RV	Accrual	P	AAPATR	6413110	2181012
AAP	LEASED TOWER - RENT RV	Deferral	I	AAPDPP	1303105	2181012
AAP	LEASED TOWER - RENT RV	Deferral	P	AAPDPP	2181012	1303105
AAP	LEASED TOWER - RENT RV	Deferral	I	AAPDTR	2181012	6413110
AAP	LEASED TOWER - RENT RV	Deferral	P	AAPDTR	6413110	2181012
AAQ	SKYCAM - RENT	Accrual	P	AAQAPP	2302070	2181012
AAQ	SKYCAM - RENT	Accrual	P	AAQATR	2181012	6413110
AAQ	SKYCAM - RENT	Deferral	I	AAQDPP	2181012	1303105
AAQ	SKYCAM - RENT	Deferral	P	AAQDPP	1303105	2181012
AAQ	SKYCAM - RENT	Deferral	I	AAQDTR	6413110	2181012
AAQ	SKYCAM - RENT	Deferral	P	AAQDTR	2181012	6413110
AAR	SKYCAM - RENT RV	Accrual	P	AARAPP	2181012	2302070
AAR	SKYCAM - RENT RV	Accrual	P	AARATR	6413110	2181012
AAR	SKYCAM - RENT RV	Deferral	I	AARDPP	1303105	2181012
AAR	SKYCAM - RENT RV	Deferral	P	AARDPP	2181012	1303105
AAR	SKYCAM - RENT RV	Deferral	I	AARDTR	2181012	6413110
AAR	SKYCAM - RENT RV	Deferral	P	AARDTR	6413110	2181012
AAS	MUNICP TAX ON PROP & BUS	Accrual	P	AASAPP	2302070	2181012
AAS	MUNICP TAX ON PROP & BUS	Accrual	P	AASATR	2181012	6441200
AAS	MUNICP TAX ON PROP & BUS	Deferral	I	AASDPP	2181012	1303105
AAS	MUNICP TAX ON PROP & BUS	Deferral	P	AASDPP	1303105	2181012
AAS	MUNICP TAX ON PROP & BUS	Deferral	I	AASDTR	6441200	2181012
AAS	MUNICP TAX ON PROP & BUS	Deferral	P	AASDTR	2181012	6441200
AAT	MUNICP TAX ON PROP&BU RV	Accrual	P	AATAPP	2181012	2302070
AAT	MUNICP TAX ON PROP&BU RV	Accrual	P	AATATR	6441200	2181012
AAT	MUNICP TAX ON PROP&BU RV	Deferral	I	AATDPP	1303105	2181012
AAT	MUNICP TAX ON PROP&BU RV	Deferral	P	AATDPP	2181012	1303105
AAT	MUNICP TAX ON PROP&BU RV	Deferral	I	AATDTR	2181012	6441200

AAT	MUNICP TAX ON PROP&BU RV	Deferral	P	AATDTR	6441200	2181012
AAU	MUN TAX QC PROP&BUS	Accrual	P	AAUAPP	2302070	2181012
AAU	MUN TAX QC PROP&BUS	Accrual	P	AAUATR	2181012	6441210
AAU	MUN TAX QC PROP&BUS	Deferral	I	AAUDPP	2181012	1303105
AAU	MUN TAX QC PROP&BUS	Deferral	P	AAUDPP	1303105	2181012
AAU	MUN TAX QC PROP&BUS	Deferral	I	AAUDTR	6441210	2181012
AAU	MUN TAX QC PROP&BUS	Deferral	P	AAUDTR	2181012	6441210
AAV	MUNTAXQC PROP&BUS RV	Accrual	P	AAVAPP	2181012	2302070
AAV	MUNTAXQC PROP&BUS RV	Accrual	P	AAVATR	6441210	2181012
AAV	MUNTAXQC PROP&BUS RV	Deferral	I	AAVDPP	1303105	2181012
AAV	MUNTAXQC PROP&BUS RV	Deferral	P	AAVDPP	2181012	1303105
AAV	MUNTAXQC PROP&BUS RV	Deferral	I	AAVDTR	2181012	6441210
AAV	MUNTAXQC PROP&BUS RV	Deferral	P	AAVDTR	6441210	2181012
AAW	HELLICOPTER EXT PROD SRV	Accrual	P	AAWAPP	2302070	2181012
AAW	HELLICOPTER EXT PROD SRV	Accrual	P	AAWATR	2181012	6150043
AAW	HELLICOPTER EXT PROD SRV	Deferral	I	AAWDPP	2181012	1303105
AAW	HELLICOPTER EXT PROD SRV	Deferral	P	AAWDPP	1303105	2181012
AAW	HELLICOPTER EXT PROD SRV	Deferral	I	AAWDTR	6150043	2181012
AAW	HELLICOPTER EXT PROD SRV	Deferral	P	AAWDTR	2181012	6150043
AAX	HELLICOPTER EXTPRODSRV RV	Accrual	P	AAXAPP	2181012	2302070
AAX	HELLICOPTER EXTPRODSRV RV	Accrual	P	AAXATR	6150043	2181012
AAX	HELLICOPTER EXTPRODSRV RV	Deferral	I	AAXDPP	1303105	2181012
AAX	HELLICOPTER EXTPRODSRV RV	Deferral	P	AAXDPP	2181012	1303105
AAX	HELLICOPTER EXTPRODSRV RV	Deferral	I	AAXDTR	2181012	6150043
AAX	HELLICOPTER EXTPRODSRV RV	Deferral	P	AAXDTR	6150043	2181012
AAY	FIBER DOME EXTRNL PRD SRV	Accrual	P	AAYAPP	2302070	2181012
AAY	FIBER DOME EXTRNL PRD SRV	Accrual	P	AAYATR	2181012	6150043
AAY	FIBER DOME EXTRNL PRD SRV	Deferral	I	AAYDPP	2181012	1303105
AAY	FIBER DOME EXTRNL PRD SRV	Deferral	P	AAYDPP	1303105	2181012
AAY	FIBER DOME EXTRNL PRD SRV	Deferral	I	AAYDTR	6150043	2181012
AAY	FIBER DOME EXTRNL PRD SRV	Deferral	P	AAYDTR	2181012	6150043
AAZ	FIBER DOME EXT PRD SRV RV	Accrual	P	AAZAPP	2181012	2302070
AAZ	FIBER DOME EXT PRD SRV RV	Accrual	P	AAZATR	6150043	2181012
AAZ	FIBER DOME EXT PRD SRV RV	Deferral	I	AAZDPP	1303105	2181012
AAZ	FIBER DOME EXT PRD SRV RV	Deferral	P	AAZDPP	2181012	1303105
AAZ	FIBER DOME EXT PRD SRV RV	Deferral	I	AAZDTR	2181012	6150043
AAZ	FIBER DOME EXT PRD SRV RV	Deferral	P	AAZDTR	6150043	2181012
ABA	EQUIP SAT CHARGES	Accrual	P	ABAAPP	2302070	2181012
ABA	EQUIP SAT CHARGES	Accrual	P	ABAATR	2181012	6150201
ABA	EQUIP SAT CHARGES	Deferral	I	ABADPP	2181012	1303105

ABA	EQUIP SAT CHARGES	Deferral	P	ABADPP	1303105	2181012
ABA	EQUIP SAT CHARGES	Deferral	I	ABADTR	6150201	2181012
ABA	EQUIP SAT CHARGES	Deferral	P	ABADTR	2181012	6150201
ABB	EQUIP SAT RV	Accrual	P	ABBAPP	2181012	2302070
ABB	EQUIP SAT RV	Accrual	P	ABBATR	6150201	2181012
ABB	EQUIP SAT RV	Deferral	I	ABBDPP	1303105	2181012
ABB	EQUIP SAT RV	Deferral	P	ABBDPP	2181012	1303105
ABB	EQUIP SAT RV	Deferral	I	ABBDTR	2181012	6150201
ABB	EQUIP SAT RV	Deferral	P	ABBDTR	6150201	2181012
ABC	EQUIP STATIONARY&OFF SUPP	Accrual	P	ABCAPP	2302070	2181012
ABC	EQUIP STATIONARY&OFF SUPP	Accrual	P	ABCATR	2181012	6301100
ABC	EQUIP STATIONARY&OFF SUPP	Deferral	I	ABCDPP	2181012	1303105
ABC	EQUIP STATIONARY&OFF SUPP	Deferral	P	ABCDPP	1303105	2181012
ABC	EQUIP STATIONARY&OFF SUPP	Deferral	I	ABCDTR	6301100	2181012
ABC	EQUIP STATIONARY&OFF SUPP	Deferral	P	ABCDTR	2181012	6301100
ABD	EQUIP STATNRY &OFFSUPP RV	Accrual	P	ABDAPP	2181012	2302070
ABD	EQUIP STATNRY &OFFSUPP RV	Accrual	P	ABDATR	6301100	2181012
ABD	EQUIP STATNRY &OFFSUPP RV	Deferral	I	ABDDPP	1303105	2181012
ABD	EQUIP STATNRY &OFFSUPP RV	Deferral	P	ABDDPP	2181012	1303105
ABD	EQUIP STATNRY &OFFSUPP RV	Deferral	I	ABDDTR	2181012	6301100
ABD	EQUIP STATNRY &OFFSUPP RV	Deferral	P	ABDDTR	6301100	2181012
ABE	EQUIP COMMEXP CELLULAR	Accrual	P	ABEAPP	2302070	2181012
ABE	EQUIP COMMEXP CELLULAR	Accrual	P	ABEATR	2181012	6302000
ABE	EQUIP COMMEXP CELLULAR	Deferral	I	ABEDPP	2181012	1303105
ABE	EQUIP COMMEXP CELLULAR	Deferral	P	ABEDPP	1303105	2181012
ABE	EQUIP COMMEXP CELLULAR	Deferral	I	ABEDTR	6302000	2181012
ABE	EQUIP COMMEXP CELLULAR	Deferral	P	ABEDTR	2181012	6302000
ABF	EQUIP COMMEXP CELLULAR RV	Accrual	P	ABFAPP	2181012	2302070
ABF	EQUIP COMMEXP CELLULAR RV	Accrual	P	ABFATR	6302000	2181012
ABF	EQUIP COMMEXP CELLULAR RV	Deferral	I	ABFDPP	1303105	2181012
ABF	EQUIP COMMEXP CELLULAR RV	Deferral	P	ABFDPP	2181012	1303105
ABF	EQUIP COMMEXP CELLULAR RV	Deferral	I	ABFDTR	2181012	6302000
ABF	EQUIP COMMEXP CELLULAR RV	Deferral	P	ABFDTR	6302000	2181012
ABG	EQUIP COMMUN CHARGES	Accrual	P	ABGAPP	2302070	2181012
ABG	EQUIP COMMUN CHARGES	Accrual	P	ABGATR	2181012	6302200
ABG	EQUIP COMMUN CHARGES	Deferral	I	ABGDPP	2181012	1303105
ABG	EQUIP COMMUN CHARGES	Deferral	P	ABGDPP	1303105	2181012
ABG	EQUIP COMMUN CHARGES	Deferral	I	ABGDTR	6302200	2181012
ABG	EQUIP COMMUN CHARGES	Deferral	P	ABGDTR	2181012	6302200
ABH	EQUIP COMMUN CHARGES RV	Accrual	P	ABHAPP	2181012	2302070

ABH	EQUIP COMMUN CHARGES RV	Accrual	P	ABHATR	6302200	2181012
ABH	EQUIP COMMUN CHARGES RV	Deferral	I	ABHDPP	1303105	2181012
ABH	EQUIP COMMUN CHARGES RV	Deferral	P	ABHDPP	2181012	1303105
ABH	EQUIP COMMUN CHARGES RV	Deferral	I	ABHDTR	2181012	6302200
ABH	EQUIP COMMUN CHARGES RV	Deferral	P	ABHDTR	6302200	2181012
ABI	EQUIP - OFFICE EQUIP	Accrual	P	ABIAPP	2302070	2181012
ABI	EQUIP - OFFICE EQUIP	Accrual	P	ABIATR	2181012	6304300
ABI	EQUIP - OFFICE EQUIP	Deferral	I	ABIDPP	2181012	1303105
ABI	EQUIP - OFFICE EQUIP	Deferral	P	ABIDPP	1303105	2181012
ABI	EQUIP - OFFICE EQUIP	Deferral	I	ABIDTR	6304300	2181012
ABI	EQUIP - OFFICE EQUIP	Deferral	P	ABIDTR	2181012	6304300
ABJ	EQUIP - OFFICE EQUIP RV	Accrual	P	ABJAPP	2181012	2302070
ABJ	EQUIP - OFFICE EQUIP RV	Accrual	P	ABJATR	6304300	2181012
ABJ	EQUIP - OFFICE EQUIP RV	Deferral	I	ABJDPP	1303105	2181012
ABJ	EQUIP - OFFICE EQUIP RV	Deferral	P	ABJDPP	2181012	1303105
ABJ	EQUIP - OFFICE EQUIP RV	Deferral	I	ABJDTR	2181012	6304300
ABJ	EQUIP - OFFICE EQUIP RV	Deferral	P	ABJDTR	6304300	2181012
ABK	BUILDINGS MAINTENANCE	Accrual	P	ABKAPP	2302070	2181012
ABK	BUILDINGS MAINTENANCE	Accrual	P	ABKATR	2181012	6571100
ABK	BUILDINGS MAINTENANCE	Deferral	I	ABKDPP	2181012	1303105
ABK	BUILDINGS MAINTENANCE	Deferral	P	ABKDPP	1303105	2181012
ABK	BUILDINGS MAINTENANCE	Deferral	I	ABKDTR	6571100	2181012
ABK	BUILDINGS MAINTENANCE	Deferral	P	ABKDTR	2181012	6571100
ABL	BUILDINGS MAINTENANCE RV	Accrual	P	ABLAPP	2181012	2302070
ABL	BUILDINGS MAINTENANCE RV	Accrual	P	ABLATR	6571100	2181012
ABL	BUILDINGS MAINTENANCE RV	Deferral	I	ABLDPP	1303105	2181012
ABL	BUILDINGS MAINTENANCE RV	Deferral	P	ABLDPP	2181012	1303105
ABL	BUILDINGS MAINTENANCE RV	Deferral	I	ABLDTR	2181012	6571100
ABL	BUILDINGS MAINTENANCE RV	Deferral	P	ABLDTR	6571100	2181012
ABM	EQUIP - MAINTENANCE	Accrual	P	ABMAPP	2302070	2181012
ABM	EQUIP - MAINTENANCE	Accrual	P	ABMATR	2181012	6571100
ABM	EQUIP - MAINTENANCE	Deferral	I	ABMDPP	2181012	1303105
ABM	EQUIP - MAINTENANCE	Deferral	P	ABMDPP	1303105	2181012
ABM	EQUIP - MAINTENANCE	Deferral	I	ABMDTR	6571100	2181012
ABM	EQUIP - MAINTENANCE	Deferral	P	ABMDTR	2181012	6571100
ABN	EQUIP - MAINTENANCE RV	Accrual	P	ABNAPP	2181012	2302070
ABN	EQUIP - MAINTENANCE RV	Accrual	P	ABNATR	6571100	2181012
ABN	EQUIP - MAINTENANCE RV	Deferral	I	ABNDPP	1303105	2181012
ABN	EQUIP - MAINTENANCE RV	Deferral	P	ABNDPP	2181012	1303105
ABN	EQUIP - MAINTENANCE RV	Deferral	I	ABNDTR	2181012	6571100

ABN	EQUIP - MAINTENANCE RV	Deferral	P	ABNDTR	6571100	2181012
ABO	FIBER MEDIA VIDEO&DATA	Accrual	P	ABOAPP	2302070	2181012
ABO	FIBER MEDIA VIDEO&DATA	Accrual	P	ABOATR	2181012	6150202
ABO	FIBER MEDIA VIDEO&DATA	Deferral	I	ABODPP	2181012	1303105
ABO	FIBER MEDIA VIDEO&DATA	Deferral	P	ABODPP	1303105	2181012
ABO	FIBER MEDIA VIDEO&DATA	Deferral	I	ABODTR	6150202	2181012
ABO	FIBER MEDIA VIDEO&DATA	Deferral	P	ABODTR	2181012	6150202
ABP	FIBER MEDIA VIDEO&DATA RV	Accrual	P	ABPAPP	2181012	2302070
ABP	FIBER MEDIA VIDEO&DATA RV	Accrual	P	ABPATR	6150202	2181012
ABP	FIBER MEDIA VIDEO&DATA RV	Deferral	I	ABPDPP	1303105	2181012
ABP	FIBER MEDIA VIDEO&DATA RV	Deferral	P	ABPDPP	2181012	1303105
ABP	FIBER MEDIA VIDEO&DATA RV	Deferral	I	ABPDTR	2181012	6150202
ABP	FIBER MEDIA VIDEO&DATA RV	Deferral	P	ABPDTR	6150202	2181012
ABQ	FLEET MEDIA LICENSEFEES	Accrual	P	ABQAPP	2302070	2181012
ABQ	FLEET MEDIA LICENSEFEES	Accrual	P	ABQATR	2181012	6310400
ABQ	FLEET MEDIA LICENSEFEES	Deferral	I	ABQDPP	2181012	1303105
ABQ	FLEET MEDIA LICENSEFEES	Deferral	P	ABQDPP	1303105	2181012
ABQ	FLEET MEDIA LICENSEFEES	Deferral	I	ABQDTR	6310400	2181012
ABQ	FLEET MEDIA LICENSEFEES	Deferral	P	ABQDTR	2181012	6310400
ABR	FLEET MEDIA LICENSEFEE RV	Accrual	P	ABRAPP	2181012	2302070
ABR	FLEET MEDIA LICENSEFEE RV	Accrual	P	ABRATR	6310400	2181012
ABR	FLEET MEDIA LICENSEFEE RV	Deferral	I	ABRDPP	1303105	2181012
ABR	FLEET MEDIA LICENSEFEE RV	Deferral	P	ABRDPP	2181012	1303105
ABR	FLEET MEDIA LICENSEFEE RV	Deferral	I	ABRDTR	2181012	6310400
ABR	FLEET MEDIA LICENSEFEE RV	Deferral	P	ABRDTR	6310400	2181012
ABS	FLEET DOME VEHICLE	Accrual	P	ABSAPP	2302070	2181012
ABS	FLEET DOME VEHICLE	Accrual	P	ABSATR	2181012	6310500
ABS	FLEET DOME VEHICLE	Deferral	I	ABSDPP	2181012	1303105
ABS	FLEET DOME VEHICLE	Deferral	P	ABSDPP	1303105	2181012
ABS	FLEET DOME VEHICLE	Deferral	I	ABSDTR	6310500	2181012
ABS	FLEET DOME VEHICLE	Deferral	P	ABSDTR	2181012	6310500
ABT	FLEET DOME VEHICLE RV	Accrual	P	ABTAPP	2181012	2302070
ABT	FLEET DOME VEHICLE RV	Accrual	P	ABTATR	6310500	2181012
ABT	FLEET DOME VEHICLE RV	Deferral	I	ABTDPP	1303105	2181012
ABT	FLEET DOME VEHICLE RV	Deferral	P	ABTDPP	2181012	1303105
ABT	FLEET DOME VEHICLE RV	Deferral	I	ABTDTR	2181012	6310500
ABT	FLEET DOME VEHICLE RV	Deferral	P	ABTDTR	6310500	2181012
ABU	FLEET DOME FEES-LICN-MILG	Accrual	P	ABUAPP	2302070	2181012
ABU	FLEET DOME FEES-LICN-MILG	Accrual	P	ABUATR	2181012	6310110
ABU	FLEET DOME FEES-LICN-MILG	Deferral	I	ABUDPP	2181012	1303105

ABU	FLEET DOME FEES-LICN-MILG	Deferral	P	ABUDPP	1303105	2181012
ABU	FLEET DOME FEES-LICN-MILG	Deferral	I	ABUDTR	6310110	2181012
ABU	FLEET DOME FEES-LICN-MILG	Deferral	P	ABUDTR	2181012	6310110
ABV	FLEET DOME FEES-LIC-MG RV	Accrual	P	ABVAPP	2181012	2302070
ABV	FLEET DOME FEES-LIC-MG RV	Accrual	P	ABVATR	6310110	2181012
ABV	FLEET DOME FEES-LIC-MG RV	Deferral	I	ABVDPP	1303105	2181012
ABV	FLEET DOME FEES-LIC-MG RV	Deferral	P	ABVDPP	2181012	1303105
ABV	FLEET DOME FEES-LIC-MG RV	Deferral	I	ABVDTR	2181012	6310110
ABV	FLEET DOME FEES-LIC-MG RV	Deferral	P	ABVDTR	6310110	2181012
ABW	ROW OTHER PAYMENT	Accrual	P	ABWAPP	2302070	2181012
ABW	ROW OTHER PAYMENT	Accrual	P	ABWATR	2181012	6411400
ABW	ROW OTHER PAYMENT	Deferral	I	ABWDPP	2181012	1303105
ABW	ROW OTHER PAYMENT	Deferral	P	ABWDPP	1303105	2181012
ABW	ROW OTHER PAYMENT	Deferral	I	ABWDTR	6411400	2181012
ABW	ROW OTHER PAYMENT	Deferral	P	ABWDTR	2181012	6411400
ABX	ROW OTHER PAYMENT RV	Accrual	P	ABXAPP	2181012	2302070
ABX	ROW OTHER PAYMENT RV	Accrual	P	ABXATR	6411400	2181012
ABX	ROW OTHER PAYMENT RV	Deferral	I	ABXDPP	1303105	2181012
ABX	ROW OTHER PAYMENT RV	Deferral	P	ABXDPP	2181012	1303105
ABX	ROW OTHER PAYMENT RV	Deferral	I	ABXDTR	2181012	6411400
ABX	ROW OTHER PAYMENT RV	Deferral	P	ABXDTR	6411400	2181012
ABY	ROW PERIODIC PAYMENT	Accrual	P	ABYAPP	2302070	2181012
ABY	ROW PERIODIC PAYMENT	Accrual	P	ABYATR	2181012	6413200
ABY	ROW PERIODIC PAYMENT	Deferral	I	ABYDPP	2181012	1303105
ABY	ROW PERIODIC PAYMENT	Deferral	P	ABYDPP	1303105	2181012
ABY	ROW PERIODIC PAYMENT	Deferral	I	ABYDTR	6413200	2181012
ABY	ROW PERIODIC PAYMENT	Deferral	P	ABYDTR	2181012	6413200
ABZ	ROW PERIODIC PAYMENT RV	Accrual	P	ABZAPP	2181012	2302070
ABZ	ROW PERIODIC PAYMENT RV	Accrual	P	ABZATR	6413200	2181012
ABZ	ROW PERIODIC PAYMENT RV	Deferral	I	ABZDPP	1303105	2181012
ABZ	ROW PERIODIC PAYMENT RV	Deferral	P	ABZDPP	2181012	1303105
ABZ	ROW PERIODIC PAYMENT RV	Deferral	I	ABZDTR	2181012	6413200
ABZ	ROW PERIODIC PAYMENT RV	Deferral	P	ABZDTR	6413200	2181012
ACA	EXP-NATURAL GAS	Accrual	P	ACAAPP	2302070	2181012
ACA	EXP-NATURAL GAS	Accrual	P	ACAATR	2181012	6010103
ACA	EXP-NATURAL GAS	Deferral	I	ACADPP	2181012	1303105
ACA	EXP-NATURAL GAS	Deferral	P	ACADPP	1303105	2181012
ACA	EXP-NATURAL GAS	Deferral	I	ACADTR	6010103	2181012
ACA	EXP-NATURAL GAS	Deferral	P	ACADTR	2181012	6010103
ACB	EXP-NATURAL GAS RV	Accrual	P	ACBAPP	2181012	2302070

ACB	EXP-NATURAL GAS RV	Accrual	P	ACBATR	6010103	2181012
ACB	EXP-NATURAL GAS RV	Deferral	I	ACBDPP	1303105	2181012
ACB	EXP-NATURAL GAS RV	Deferral	P	ACBDPP	2181012	1303105
ACB	EXP-NATURAL GAS RV	Deferral	I	ACBDTR	2181012	6010103
ACB	EXP-NATURAL GAS RV	Deferral	P	ACBDTR	6010103	2181012
ACC	CAPITAL-RELATED EXPENSE	Accrual	P	ACCAPP	2302070	2181012
ACC	CAPITAL-RELATED EXPENSE	Accrual	P	ACCATR	2181012	6010132
ACC	CAPITAL-RELATED EXPENSE	Deferral	I	ACCDPP	2181012	1303105
ACC	CAPITAL-RELATED EXPENSE	Deferral	P	ACCDPP	1303105	2181012
ACC	CAPITAL-RELATED EXPENSE	Deferral	I	ACCDTR	6010132	2181012
ACC	CAPITAL-RELATED EXPENSE	Deferral	P	ACCDTR	2181012	6010132
ACD	CAPITAL-RELATED EXPNSE RV	Accrual	P	ACDAPP	2181012	2302070
ACD	CAPITAL-RELATED EXPNSE RV	Accrual	P	ACDATR	6010132	2181012
ACD	CAPITAL-RELATED EXPNSE RV	Deferral	I	ACDDPP	1303105	2181012
ACD	CAPITAL-RELATED EXPNSE RV	Deferral	P	ACDDPP	2181012	1303105
ACD	CAPITAL-RELATED EXPNSE RV	Deferral	I	ACDDTR	2181012	6010132
ACD	CAPITAL-RELATED EXPNSE RV	Deferral	P	ACDDTR	6010132	2181012
ACE	ENVIRONMENTAL COSTS	Accrual	P	ACEAPP	2302070	2181012
ACE	ENVIRONMENTAL COSTS	Accrual	P	ACEATR	2181012	6010133
ACE	ENVIRONMENTAL COSTS	Deferral	I	ACEDPP	2181012	1303105
ACE	ENVIRONMENTAL COSTS	Deferral	P	ACEDPP	1303105	2181012
ACE	ENVIRONMENTAL COSTS	Deferral	I	ACEDTR	6010133	2181012
ACE	ENVIRONMENTAL COSTS	Deferral	P	ACEDTR	2181012	6010133
ACF	ENVIRONMENTAL COSTS RV	Accrual	P	ACFAPP	2181012	2302070
ACF	ENVIRONMENTAL COSTS RV	Accrual	P	ACFATR	6010133	2181012
ACF	ENVIRONMENTAL COSTS RV	Deferral	I	ACFDPP	1303105	2181012
ACF	ENVIRONMENTAL COSTS RV	Deferral	P	ACFDPP	2181012	1303105
ACF	ENVIRONMENTAL COSTS RV	Deferral	I	ACFDTR	2181012	6010133
ACF	ENVIRONMENTAL COSTS RV	Deferral	P	ACFDTR	6010133	2181012
ACG	POWER	Accrual	P	ACGAPP	2302070	2181012
ACG	POWER	Accrual	P	ACGATR	2181012	6251600
ACG	POWER	Deferral	I	ACGDPP	2181012	1303105
ACG	POWER	Deferral	P	ACGDPP	1303105	2181012
ACG	POWER	Deferral	I	ACGDTR	6251600	2181012
ACG	POWER	Deferral	P	ACGDTR	2181012	6251600
ACH	POWER RV	Accrual	P	ACHAPP	2181012	2302070
ACH	POWER RV	Accrual	P	ACHATR	6251600	2181012
ACH	POWER RV	Deferral	I	ACHDPP	1303105	2181012
ACH	POWER RV	Deferral	P	ACHDPP	2181012	1303105
ACH	POWER RV	Deferral	I	ACHDTR	2181012	6251600

ACH	POWER RV	Deferral	P	ACHDTR	6251600	2181012
ACI	POWER - NETWORK OPER	Accrual	P	ACIAPP	2302070	2181012
ACI	POWER - NETWORK OPER	Accrual	P	ACIATR	2181012	6251610
ACI	POWER - NETWORK OPER	Deferral	I	ACIDPP	2181012	1303105
ACI	POWER - NETWORK OPER	Deferral	P	ACIDPP	1303105	2181012
ACI	POWER - NETWORK OPER	Deferral	I	ACIDTR	6251610	2181012
ACI	POWER - NETWORK OPER	Deferral	P	ACIDTR	2181012	6251610
ACJ	POWER - NETWORK OPER RV	Accrual	P	ACJAPP	2181012	2302070
ACJ	POWER - NETWORK OPER RV	Accrual	P	ACJATR	6251610	2181012
ACJ	POWER - NETWORK OPER RV	Deferral	I	ACJDPP	1303105	2181012
ACJ	POWER - NETWORK OPER RV	Deferral	P	ACJDPP	2181012	1303105
ACJ	POWER - NETWORK OPER RV	Deferral	I	ACJDTR	2181012	6251610
ACJ	POWER - NETWORK OPER RV	Deferral	P	ACJDTR	6251610	2181012
ACK	REAL ESTATE OPERATING EXP	Accrual	P	ACKAPP	2302070	2181012
ACK	REAL ESTATE OPERATING EXP	Accrual	P	ACKATR	2181012	6413100
ACK	REAL ESTATE OPERATING EXP	Deferral	I	ACKDPP	2181012	1303105
ACK	REAL ESTATE OPERATING EXP	Deferral	P	ACKDPP	1303105	2181012
ACK	REAL ESTATE OPERATING EXP	Deferral	I	ACKDTR	6413100	2181012
ACK	REAL ESTATE OPERATING EXP	Deferral	P	ACKDTR	2181012	6413100
ACL	REAL ESTATE OPRTNG EXP RV	Accrual	P	ACLAPP	2181012	2302070
ACL	REAL ESTATE OPRTNG EXP RV	Accrual	P	ACLATR	6413100	2181012
ACL	REAL ESTATE OPRTNG EXP RV	Deferral	I	ACLDPP	1303105	2181012
ACL	REAL ESTATE OPRTNG EXP RV	Deferral	P	ACLDPP	2181012	1303105
ACL	REAL ESTATE OPRTNG EXP RV	Deferral	I	ACLDTR	2181012	6413100
ACL	REAL ESTATE OPRTNG EXP RV	Deferral	P	ACLDTR	6413100	2181012
ACM	REAL ESTATE GENERAL EXP	Accrual	P	ACMAPP	2302070	2181012
ACM	REAL ESTATE GENERAL EXP	Accrual	P	ACMATR	2181012	6413110
ACM	REAL ESTATE GENERAL EXP	Deferral	I	ACMDPP	2181012	1303105
ACM	REAL ESTATE GENERAL EXP	Deferral	P	ACMDPP	1303105	2181012
ACM	REAL ESTATE GENERAL EXP	Deferral	I	ACMDTR	6413110	2181012
ACM	REAL ESTATE GENERAL EXP	Deferral	P	ACMDTR	2181012	6413110
ACN	REAL ESTATE GENERAL EXPRV	Accrual	P	ACNAPP	2181012	2302070
ACN	REAL ESTATE GENERAL EXPRV	Accrual	P	ACNATR	6413110	2181012
ACN	REAL ESTATE GENERAL EXPRV	Deferral	I	ACNDPP	1303105	2181012
ACN	REAL ESTATE GENERAL EXPRV	Deferral	P	ACNDPP	2181012	1303105
ACN	REAL ESTATE GENERAL EXPRV	Deferral	I	ACNDTR	2181012	6413110
ACN	REAL ESTATE GENERAL EXPRV	Deferral	P	ACNDTR	6413110	2181012
ACO	MUNICIPALTAX-PROP&BUS ON	Accrual	P	ACOAPP	2302070	2181012
ACO	MUNICIPALTAX-PROP&BUS ON	Accrual	P	ACOATR	2181012	6441200
ACO	MUNICIPALTAX-PROP&BUS ON	Deferral	I	ACODPP	2181012	1303105

ACO	MUNICIPALTAX-PROP&BUS ON	Deferral	P	ACODPP	1303105	2181012
ACO	MUNICIPALTAX-PROP&BUS ON	Deferral	I	ACODTR	6441200	2181012
ACO	MUNICIPALTAX-PROP&BUS ON	Deferral	P	ACODTR	2181012	6441200
ACP	MUNICPLTAX-PROP&BUS ON RV	Accrual	P	ACPAPP	2181012	2302070
ACP	MUNICPLTAX-PROP&BUS ON RV	Accrual	P	ACPATR	6441200	2181012
ACP	MUNICPLTAX-PROP&BUS ON RV	Deferral	I	ACPDPP	1303105	2181012
ACP	MUNICPLTAX-PROP&BUS ON RV	Deferral	P	ACPDPP	2181012	1303105
ACP	MUNICPLTAX-PROP&BUS ON RV	Deferral	I	ACPDTR	2181012	6441200
ACP	MUNICPLTAX-PROP&BUS ON RV	Deferral	P	ACPDTR	6441200	2181012
ACQ	COST OF REMOVAL	Accrual	P	ACQAPP	2302070	2181012
ACQ	COST OF REMOVAL	Accrual	P	ACQATR	2181012	6492000
ACQ	COST OF REMOVAL	Deferral	I	ACQDPP	2181012	1303105
ACQ	COST OF REMOVAL	Deferral	P	ACQDPP	1303105	2181012
ACQ	COST OF REMOVAL	Deferral	I	ACQDTR	6492000	2181012
ACQ	COST OF REMOVAL	Deferral	P	ACQDTR	2181012	6492000
ACR	COST OF REMOVAL RV	Accrual	P	ACRAPP	2181012	2302070
ACR	COST OF REMOVAL RV	Accrual	P	ACRATR	6492000	2181012
ACR	COST OF REMOVAL RV	Deferral	I	ACRDPP	1303105	2181012
ACR	COST OF REMOVAL RV	Deferral	P	ACRDPP	2181012	1303105
ACR	COST OF REMOVAL RV	Deferral	I	ACRDTR	2181012	6492000
ACR	COST OF REMOVAL RV	Deferral	P	ACRDTR	6492000	2181012
ACS	OTHER ITEMS (RESTRUC)	Accrual	P	ACSAPP	2302070	2181012
ACS	OTHER ITEMS (RESTRUC)	Accrual	P	ACSATR	2181012	6591150
ACS	OTHER ITEMS (RESTRUC)	Deferral	I	ACSDPP	2181012	1303105
ACS	OTHER ITEMS (RESTRUC)	Deferral	P	ACSDPP	1303105	2181012
ACS	OTHER ITEMS (RESTRUC)	Deferral	I	ACSDTR	6591150	2181012
ACS	OTHER ITEMS (RESTRUC)	Deferral	P	ACSDTR	2181012	6591150
ACT	OTHER ITEMS (RESTRUC) RV	Accrual	P	ACTAPP	2181012	2302070
ACT	OTHER ITEMS (RESTRUC) RV	Accrual	P	ACTATR	6591150	2181012
ACT	OTHER ITEMS (RESTRUC) RV	Deferral	I	ACTDPP	1303105	2181012
ACT	OTHER ITEMS (RESTRUC) RV	Deferral	P	ACTDPP	2181012	1303105
ACT	OTHER ITEMS (RESTRUC) RV	Deferral	I	ACTDTR	2181012	6591150
ACT	OTHER ITEMS (RESTRUC) RV	Deferral	P	ACTDTR	6591150	2181012
ACU	PROJECT MIS.	Accrual	P	ACUAPP	2302070	2181012
ACU	PROJECT MIS.	Accrual	P	ACUATR	2181012	6707001
ACU	PROJECT MIS.	Deferral	I	ACUDPP	2181012	1303105
ACU	PROJECT MIS.	Deferral	P	ACUDPP	1303105	2181012
ACU	PROJECT MIS.	Deferral	I	ACUDTR	6707001	2181012
ACU	PROJECT MIS.	Deferral	P	ACUDTR	2181012	6707001
ACV	PROJECT MIS. RV	Accrual	P	ACVAPP	2181012	2302070

ACV	PROJECT MIS. RV	Accrual	P	ACVATR	6707001	2181012
ACV	PROJECT MIS. RV	Deferral	I	ACVDPP	1303105	2181012
ACV	PROJECT MIS. RV	Deferral	P	ACVDPP	2181012	1303105
ACV	PROJECT MIS. RV	Deferral	I	ACVDTR	2181012	6707001
ACV	PROJECT MIS. RV	Deferral	P	ACVDTR	6707001	2181012
ACW	FIBER CIRCUIT RENT-OTHER	Accrual	P	ACWAPP	2302070	2181012
ACW	FIBER CIRCUIT RENT-OTHER	Accrual	P	ACWATR	2181012	6411210
ACW	FIBER CIRCUIT RENT-OTHER	Deferral	I	ACWDPP	2181012	1303105
ACW	FIBER CIRCUIT RENT-OTHER	Deferral	P	ACWDPP	1303105	2181012
ACW	FIBER CIRCUIT RENT-OTHER	Deferral	I	ACWDTR	6411210	2181012
ACW	FIBER CIRCUIT RENT-OTHER	Deferral	P	ACWDTR	2181012	6411210
ACX	FIBER CIRCUIT RENT-OTH RV	Accrual	P	ACXAPP	2181012	2302070
ACX	FIBER CIRCUIT RENT-OTH RV	Accrual	P	ACXATR	6411210	2181012
ACX	FIBER CIRCUIT RENT-OTH RV	Deferral	I	ACXDPP	1303105	2181012
ACX	FIBER CIRCUIT RENT-OTH RV	Deferral	P	ACXDPP	2181012	1303105
ACX	FIBER CIRCUIT RENT-OTH RV	Deferral	I	ACXDTR	2181012	6411210
ACX	FIBER CIRCUIT RENT-OTH RV	Deferral	P	ACXDTR	6411210	2181012
ACY	FIBER JOINT USE SERV	Accrual	P	ACYAPP	2302070	2181012
ACY	FIBER JOINT USE SERV	Accrual	P	ACYATR	2181012	6412100
ACY	FIBER JOINT USE SERV	Deferral	I	ACYDPP	2181012	1303105
ACY	FIBER JOINT USE SERV	Deferral	P	ACYDPP	1303105	2181012
ACY	FIBER JOINT USE SERV	Deferral	I	ACYDTR	6412100	2181012
ACY	FIBER JOINT USE SERV	Deferral	P	ACYDTR	2181012	6412100
ACZ	FIBER JOINT USE SERV RV	Accrual	P	ACZAPP	2181012	2302070
ACZ	FIBER JOINT USE SERV RV	Accrual	P	ACZATR	6412100	2181012
ACZ	FIBER JOINT USE SERV RV	Deferral	I	ACZDPP	1303105	2181012
ACZ	FIBER JOINT USE SERV RV	Deferral	P	ACZDPP	2181012	1303105
ACZ	FIBER JOINT USE SERV RV	Deferral	I	ACZDTR	2181012	6412100
ACZ	FIBER JOINT USE SERV RV	Deferral	P	ACZDTR	6412100	2181012
ADA	DK FIB OTH NTWK COSTS	Accrual	P	ADAAPP	2302070	2181012
ADA	DK FIB OTH NTWK COSTS	Accrual	P	ADAATR	2181012	6251800
ADA	DK FIB OTH NTWK COSTS	Deferral	I	ADADPP	2181012	1303105
ADA	DK FIB OTH NTWK COSTS	Deferral	P	ADADPP	1303105	2181012
ADA	DK FIB OTH NTWK COSTS	Deferral	I	ADADTR	6251800	2181012
ADA	DK FIB OTH NTWK COSTS	Deferral	P	ADADTR	2181012	6251800
ADB	DK FIB OTH NTWK COSTS RV	Accrual	P	ADBAPP	2181012	2302070
ADB	DK FIB OTH NTWK COSTS RV	Accrual	P	ADBATR	6251800	2181012
ADB	DK FIB OTH NTWK COSTS RV	Deferral	I	ADBDPP	1303105	2181012
ADB	DK FIB OTH NTWK COSTS RV	Deferral	P	ADBDPP	2181012	1303105
ADB	DK FIB OTH NTWK COSTS RV	Deferral	I	ADBDTR	2181012	6251800

ADB	DK FIB OTH NTWK COSTS RV	Deferral	P	ADBDTR	6251800	2181012
ADC	FIBER RENTALS - OTHER	Accrual	P	ADCAPP	2302070	2181012
ADC	FIBER RENTALS - OTHER	Accrual	P	ADCATR	2181012	6413200
ADC	FIBER RENTALS - OTHER	Deferral	I	ADCDPP	2181012	1303105
ADC	FIBER RENTALS - OTHER	Deferral	P	ADCDPP	1303105	2181012
ADC	FIBER RENTALS - OTHER	Deferral	I	ADCDTR	6413200	2181012
ADC	FIBER RENTALS - OTHER	Deferral	P	ADCDTR	2181012	6413200
ADD	FIBER RENTALS - OTHER RV	Accrual	P	ADDAPP	2181012	2302070
ADD	FIBER RENTALS - OTHER RV	Accrual	P	ADDATR	6413200	2181012
ADD	FIBER RENTALS - OTHER RV	Deferral	I	ADDDPP	1303105	2181012
ADD	FIBER RENTALS - OTHER RV	Deferral	P	ADDDPP	2181012	1303105
ADD	FIBER RENTALS - OTHER RV	Deferral	I	ADDDTR	2181012	6413200
ADD	FIBER RENTALS - OTHER RV	Deferral	P	ADDDTR	6413200	2181012
ADE	FIBER POWER	Accrual	P	ADEAPP	2302070	2181012
ADE	FIBER POWER	Accrual	P	ADEATR	2181012	6251600
ADE	FIBER POWER	Deferral	I	ADEDPP	2181012	1303105
ADE	FIBER POWER	Deferral	P	ADEDPP	1303105	2181012
ADE	FIBER POWER	Deferral	I	ADEDTR	6251600	2181012
ADE	FIBER POWER	Deferral	P	ADEDTR	2181012	6251600
ADF	FIBER POWER RV	Accrual	P	ADFAPP	2181012	2302070
ADF	FIBER POWER RV	Accrual	P	ADFATR	6251600	2181012
ADF	FIBER POWER RV	Deferral	I	ADFDPP	1303105	2181012
ADF	FIBER POWER RV	Deferral	P	ADFDPP	2181012	1303105
ADF	FIBER POWER RV	Deferral	I	ADFDTR	2181012	6251600
ADF	FIBER POWER RV	Deferral	P	ADFDTR	6251600	2181012
ADG	FIBER EXT MAINT OUT PLANT	Accrual	P	ADGAPP	2302070	2181012
ADG	FIBER EXT MAINT OUT PLANT	Accrual	P	ADGATR	2181012	6251220
ADG	FIBER EXT MAINT OUT PLANT	Deferral	I	ADGDPP	2181012	1303105
ADG	FIBER EXT MAINT OUT PLANT	Deferral	P	ADGDPP	1303105	2181012
ADG	FIBER EXT MAINT OUT PLANT	Deferral	I	ADGDTR	6251220	2181012
ADG	FIBER EXT MAINT OUT PLANT	Deferral	P	ADGDTR	2181012	6251220
ADH	FIBER EXTMAINT OUTPLANTRV	Accrual	P	ADHAPP	2181012	2302070
ADH	FIBER EXTMAINT OUTPLANTRV	Accrual	P	ADHATR	6251220	2181012
ADH	FIBER EXTMAINT OUTPLANTRV	Deferral	I	ADHDPP	1303105	2181012
ADH	FIBER EXTMAINT OUTPLANTRV	Deferral	P	ADHDPP	2181012	1303105
ADH	FIBER EXTMAINT OUTPLANTRV	Deferral	I	ADHDTR	2181012	6251220
ADH	FIBER EXTMAINT OUTPLANTRV	Deferral	P	ADHDTR	6251220	2181012
ADI	FIBER RENT SPACE EXPENSE	Accrual	P	ADIAPP	2302070	2181012
ADI	FIBER RENT SPACE EXPENSE	Accrual	P	ADIATR	2181012	6413100
ADI	FIBER RENT SPACE EXPENSE	Deferral	I	ADIDPP	2181012	1303105

ADI	FIBER RENT SPACE EXPENSE	Deferral	P	ADIDPP	1303105	2181012
ADI	FIBER RENT SPACE EXPENSE	Deferral	I	ADIDTR	6413100	2181012
ADI	FIBER RENT SPACE EXPENSE	Deferral	P	ADIDTR	2181012	6413100
ADJ	FIBER RENTSPACE EXPENSERV	Accrual	P	ADJAPP	2181012	2302070
ADJ	FIBER RENTSPACE EXPENSERV	Accrual	P	ADJATR	6413100	2181012
ADJ	FIBER RENTSPACE EXPENSERV	Deferral	I	ADJDPP	1303105	2181012
ADJ	FIBER RENTSPACE EXPENSERV	Deferral	P	ADJDPP	2181012	1303105
ADJ	FIBER RENTSPACE EXPENSERV	Deferral	I	ADJDTR	2181012	6413100
ADJ	FIBER RENTSPACE EXPENSERV	Deferral	P	ADJDTR	6413100	2181012
ADK	COGSCARR_CONN_ PRODUCTS	Accrual	P	ADKAPP	2302070	2181012
ADK	COGSCARR_CONN_ PRODUCTS	Accrual	P	ADKATR	2181012	6022305
ADK	COGSCARR_CONN_ PRODUCTS	Deferral	I	ADKDPP	2181012	1303105
ADK	COGSCARR_CONN_ PRODUCTS	Deferral	P	ADKDPP	1303105	2181012
ADK	COGSCARR_CONN_ PRODUCTS	Deferral	I	ADKDTR	6022305	2181012
ADK	COGSCARR_CONN_ PRODUCTS	Deferral	P	ADKDTR	2181012	6022305
ADL	COGSCARR_CONN_ PRODUCTSRV	Accrual	P	ADLAPP	2181012	2302070
ADL	COGSCARR_CONN_ PRODUCTSRV	Accrual	P	ADLATR	6022305	2181012
ADL	COGSCARR_CONN_ PRODUCTSRV	Deferral	I	ADLDPP	1303105	2181012
ADL	COGSCARR_CONN_ PRODUCTSRV	Deferral	P	ADLDPP	2181012	1303105
ADL	COGSCARR_CONN_ PRODUCTSRV	Deferral	I	ADLDTR	2181012	6022305
ADL	COGSCARR_CONN_ PRODUCTSRV	Deferral	P	ADLDTR	6022305	2181012
ADM	COGSCOMP NETWORK-OTHER	Accrual	P	ADMAPP	2302070	2181012
ADM	COGSCOMP NETWORK-OTHER	Accrual	P	ADMATR	2181012	6028530
ADM	COGSCOMP NETWORK-OTHER	Deferral	I	ADMDPP	2181012	1303105
ADM	COGSCOMP NETWORK-OTHER	Deferral	P	ADMDPP	1303105	2181012
ADM	COGSCOMP NETWORK-OTHER	Deferral	I	ADMDTR	6028530	2181012
ADM	COGSCOMP NETWORK-OTHER	Deferral	P	ADMDTR	2181012	6028530
ADN	COGSCOMP NETWORK-OTHERRV	Accrual	P	ADNAPP	2181012	2302070
ADN	COGSCOMP NETWORK-OTHERRV	Accrual	P	ADNATR	6028530	2181012
ADN	COGSCOMP NETWORK-OTHERRV	Deferral	I	ADNDPP	1303105	2181012
ADN	COGSCOMP NETWORK-OTHERRV	Deferral	P	ADNDPP	2181012	1303105
ADN	COGSCOMP NETWORK-OTHERRV	Deferral	I	ADNDTR	2181012	6028530
ADN	COGSCOMP NETWORK-OTHERRV	Deferral	P	ADNDTR	6028530	2181012
ADO	COGSEMERGBAND/WAVE SEL	Accrual	P	ADOAPP	2302070	2181012
ADO	COGSEMERGBAND/WAVE SEL	Accrual	P	ADOATR	2181012	6029103
ADO	COGSEMERGBAND/WAVE SEL	Deferral	I	ADODPP	2181012	1303105
ADO	COGSEMERGBAND/WAVE SEL	Deferral	P	ADODPP	1303105	2181012
ADO	COGSEMERGBAND/WAVE SEL	Deferral	I	ADODTR	6029103	2181012
ADO	COGSEMERGBAND/WAVE SEL	Deferral	P	ADODTR	2181012	6029103
ADP	COGSEMERGBAND/WAVE SELRV	Accrual	P	ADPAPP	2181012	2302070

ADP	COGSEMERGBAND/WAVE SELRV	Accrual	P	ADPATR	6029103	2181012
ADP	COGSEMERGBAND/WAVE SELRV	Deferral	I	ADPDPP	1303105	2181012
ADP	COGSEMERGBAND/WAVE SELRV	Deferral	P	ADPDPP	2181012	1303105
ADP	COGSEMERGBAND/WAVE SELRV	Deferral	I	ADPDTR	2181012	6029103
ADP	COGSEMERGBAND/WAVE SELRV	Deferral	P	ADPDTR	6029103	2181012
ADQ	COGS-EMERGING-LAN	Accrual	P	ADQAPP	2302070	2181012
ADQ	COGS-EMERGING-LAN	Accrual	P	ADQATR	2181012	6029105
ADQ	COGS-EMERGING-LAN	Deferral	I	ADQDPP	2181012	1303105
ADQ	COGS-EMERGING-LAN	Deferral	P	ADQDPP	1303105	2181012
ADQ	COGS-EMERGING-LAN	Deferral	I	ADQDTR	6029105	2181012
ADQ	COGS-EMERGING-LAN	Deferral	P	ADQDTR	2181012	6029105
ADR	COGS-EMERGING-LAN RV	Accrual	P	ADRAPP	2181012	2302070
ADR	COGS-EMERGING-LAN RV	Accrual	P	ADRATR	6029105	2181012
ADR	COGS-EMERGING-LAN RV	Deferral	I	ADRDPP	1303105	2181012
ADR	COGS-EMERGING-LAN RV	Deferral	P	ADRDPP	2181012	1303105
ADR	COGS-EMERGING-LAN RV	Deferral	I	ADRDTR	2181012	6029105
ADR	COGS-EMERGING-LAN RV	Deferral	P	ADRDTR	6029105	2181012
ADS	COGSEMEROTHERMISCBROADB	Accrual	P	ADSAPP	2302070	2181012
ADS	COGSEMEROTHERMISCBROADB	Accrual	P	ADSATR	2181012	6029108
ADS	COGSEMEROTHERMISCBROADB	Deferral	I	ADSDPP	2181012	1303105
ADS	COGSEMEROTHERMISCBROADB	Deferral	P	ADSDPP	1303105	2181012
ADS	COGSEMEROTHERMISCBROADB	Deferral	I	ADSDTR	6029108	2181012
ADS	COGSEMEROTHERMISCBROADB	Deferral	P	ADSDTR	2181012	6029108
ADT	COGSEMEROTHMISCBROADBRV	Accrual	P	ADTAPP	2181012	2302070
ADT	COGSEMEROTHMISCBROADBRV	Accrual	P	ADTATR	6029108	2181012
ADT	COGSEMEROTHMISCBROADBRV	Deferral	I	ADTDPP	1303105	2181012
ADT	COGSEMEROTHMISCBROADBRV	Deferral	P	ADTDPP	2181012	1303105
ADT	COGSEMEROTHMISCBROADBRV	Deferral	I	ADTDTR	2181012	6029108
ADT	COGSEMEROTHMISCBROADBRV	Deferral	P	ADTDTR	6029108	2181012
ADU	COGS-EMERG INTERNET CONN	Accrual	P	ADUAPP	2302070	2181012
ADU	COGS-EMERG INTERNET CONN	Accrual	P	ADUATR	2181012	6029202
ADU	COGS-EMERG INTERNET CONN	Deferral	I	ADUDPP	2181012	1303105
ADU	COGS-EMERG INTERNET CONN	Deferral	P	ADUDPP	1303105	2181012
ADU	COGS-EMERG INTERNET CONN	Deferral	I	ADUDTR	6029202	2181012
ADU	COGS-EMERG INTERNET CONN	Deferral	P	ADUDTR	2181012	6029202
ADV	COGS-EMERG INTCONNECT RV	Accrual	P	ADVAPP	2181012	2302070
ADV	COGS-EMERG INTCONNECT RV	Accrual	P	ADVATR	6029202	2181012
ADV	COGS-EMERG INTCONNECT RV	Deferral	I	ADVDPP	1303105	2181012
ADV	COGS-EMERG INTCONNECT RV	Deferral	P	ADVDPP	2181012	1303105
ADV	COGS-EMERG INTCONNECT RV	Deferral	I	ADVDTR	2181012	6029202

ADV	COGS-EMERG INTCONNECT RV	Deferral	P	ADVDTR	6029202	2181012
ADW	COGS-EMERGING-IP CONNECT	Accrual	P	ADWAPP	2302070	2181012
ADW	COGS-EMERGING-IP CONNECT	Accrual	P	ADWATR	2181012	6029205
ADW	COGS-EMERGING-IP CONNECT	Deferral	I	ADWDPP	2181012	1303105
ADW	COGS-EMERGING-IP CONNECT	Deferral	P	ADWDPP	1303105	2181012
ADW	COGS-EMERGING-IP CONNECT	Deferral	I	ADWDTR	6029205	2181012
ADW	COGS-EMERGING-IP CONNECT	Deferral	P	ADWDTR	2181012	6029205
ADX	COGS-EMERG-IP CONNECTRV	Accrual	P	ADXAPP	2181012	2302070
ADX	COGS-EMERG-IP CONNECTRV	Accrual	P	ADXATR	6029205	2181012
ADX	COGS-EMERG-IP CONNECTRV	Deferral	I	ADXDPP	1303105	2181012
ADX	COGS-EMERG-IP CONNECTRV	Deferral	P	ADXDPP	2181012	1303105
ADX	COGS-EMERG-IP CONNECTRV	Deferral	I	ADXDTR	2181012	6029205
ADX	COGS-EMERG-IP CONNECTRV	Deferral	P	ADXDTR	6029205	2181012
ADY	TECH SUPPLIES	Accrual	P	ADYAPP	2302070	2181012
ADY	TECH SUPPLIES	Accrual	P	ADYATR	2181012	6031000
ADY	TECH SUPPLIES	Deferral	I	ADYDPP	2181012	1303105
ADY	TECH SUPPLIES	Deferral	P	ADYDPP	1303105	2181012
ADY	TECH SUPPLIES	Deferral	I	ADYDTR	6031000	2181012
ADY	TECH SUPPLIES	Deferral	P	ADYDTR	2181012	6031000
ADZ	TECH SUPPLIES RV	Accrual	P	ADZAPP	2181012	2302070
ADZ	TECH SUPPLIES RV	Accrual	P	ADZATR	6031000	2181012
ADZ	TECH SUPPLIES RV	Deferral	I	ADZDPP	1303105	2181012
ADZ	TECH SUPPLIES RV	Deferral	P	ADZDPP	2181012	1303105
ADZ	TECH SUPPLIES RV	Deferral	I	ADZDTR	2181012	6031000
ADZ	TECH SUPPLIES RV	Deferral	P	ADZDTR	6031000	2181012
AEA	COGSEMERGLOBIPSUITEDATA	Accrual	P	AEAAPP	2302070	2181012
AEA	COGSEMERGLOBIPSUITEDATA	Accrual	P	AEAATR	2181012	6029305
AEA	COGSEMERGLOBIPSUITEDATA	Deferral	I	AEADPP	2181012	1303105
AEA	COGSEMERGLOBIPSUITEDATA	Deferral	P	AEADPP	1303105	2181012
AEA	COGSEMERGLOBIPSUITEDATA	Deferral	I	AEADTR	6029305	2181012
AEA	COGSEMERGLOBIPSUITEDATA	Deferral	P	AEADTR	2181012	6029305
AEB	COGSEMERGLOBIPSUITEDATRV	Accrual	P	AEBAPP	2181012	2302070
AEB	COGSEMERGLOBIPSUITEDATRV	Accrual	P	AEBATR	6029305	2181012
AEB	COGSEMERGLOBIPSUITEDATRV	Deferral	I	AEBDPP	1303105	2181012
AEB	COGSEMERGLOBIPSUITEDATRV	Deferral	P	AEBDPP	2181012	1303105
AEB	COGSEMERGLOBIPSUITEDATRV	Deferral	I	AEBDTR	2181012	6029305
AEB	COGSEMERGLOBIPSUITEDATRV	Deferral	P	AEBDTR	6029305	2181012
AEC	COGS-EMERG OTHER MISC	Accrual	P	AECAPP	2302070	2181012
AEC	COGS-EMERG OTHER MISC	Accrual	P	AECATR	2181012	6029704
AEC	COGS-EMERG OTHER MISC	Deferral	I	AECDPP	2181012	1303105

AEC	COGS-EMERG OTHER MISC	Deferral	P	AECDPP	1303105	2181012
AEC	COGS-EMERG OTHER MISC	Deferral	I	AECDTR	6029704	2181012
AEC	COGS-EMERG OTHER MISC	Deferral	P	AECDTR	2181012	6029704
AED	COGS-EMERG OTHER MISC RV	Accrual	P	AEDAPP	2181012	2302070
AED	COGS-EMERG OTHER MISC RV	Accrual	P	AEDATR	6029704	2181012
AED	COGS-EMERG OTHER MISC RV	Deferral	I	AEDDPP	1303105	2181012
AED	COGS-EMERG OTHER MISC RV	Deferral	P	AEDDPP	2181012	1303105
AED	COGS-EMERG OTHER MISC RV	Deferral	I	AEDDTR	2181012	6029704
AED	COGS-EMERG OTHER MISC RV	Deferral	P	AEDDTR	6029704	2181012
AEE	OGSEMERNEXBILLEDOUTBO	Accrual	P	AEEAPP	2302070	2181012
AEE	OGSEMERNEXBILLEDOUTBO	Accrual	P	AEEATR	2181012	6029905
AEE	OGSEMERNEXBILLEDOUTBO	Deferral	I	AEEDPP	2181012	1303105
AEE	OGSEMERNEXBILLEDOUTBO	Deferral	P	AEEDPP	1303105	2181012
AEE	OGSEMERNEXBILLEDOUTBO	Deferral	I	AEEDTR	6029905	2181012
AEE	OGSEMERNEXBILLEDOUTBO	Deferral	P	AEEDTR	2181012	6029905
AEF	COGSEMERNEXBILLEDOUTBORV	Accrual	P	AEFAPP	2181012	2302070
AEF	COGSEMERNEXBILLEDOUTBORV	Accrual	P	AEFATR	6029905	2181012
AEF	COGSEMERNEXBILLEDOUTBORV	Deferral	I	AEFDPP	1303105	2181012
AEF	COGSEMERNEXBILLEDOUTBORV	Deferral	P	AEFDPP	2181012	1303105
AEF	COGSEMERNEXBILLEDOUTBORV	Deferral	I	AEFDTR	2181012	6029905
AEF	COGSEMERNEXBILLEDOUTBORV	Deferral	P	AEFDTR	6029905	2181012
AEG	COGS EMERGING DARK FIBRE	Accrual	P	AEGAPP	2302070	2181012
AEG	COGS EMERGING DARK FIBRE	Accrual	P	AEGATR	2181012	6029107
AEG	COGS EMERGING DARK FIBRE	Deferral	I	AEGDPP	2181012	1303105
AEG	COGS EMERGING DARK FIBRE	Deferral	P	AEGDPP	1303105	2181012
AEG	COGS EMERGING DARK FIBRE	Deferral	I	AEGDTR	6029107	2181012
AEG	COGS EMERGING DARK FIBRE	Deferral	P	AEGDTR	2181012	6029107
AEH	COGS EMERGING DARK FIB RV	Accrual	P	AEHAPP	2181012	2302070
AEH	COGS EMERGING DARK FIB RV	Accrual	P	AEHATR	6029107	2181012
AEH	COGS EMERGING DARK FIB RV	Deferral	I	AEHDPP	1303105	2181012
AEH	COGS EMERGING DARK FIB RV	Deferral	P	AEHDPP	2181012	1303105
AEH	COGS EMERGING DARK FIB RV	Deferral	I	AEHDTR	2181012	6029107
AEH	COGS EMERGING DARK FIB RV	Deferral	P	AEHDTR	6029107	2181012
AEI	PROGISTIX WAREHOUSE	Accrual	P	AEIAPP	2302070	2181012
AEI	PROGISTIX WAREHOUSE	Accrual	P	AEIATR	2181012	6501120
AEI	PROGISTIX WAREHOUSE	Deferral	I	AEIDPP	2181012	1303105
AEI	PROGISTIX WAREHOUSE	Deferral	P	AEIDPP	1303105	2181012
AEI	PROGISTIX WAREHOUSE	Deferral	I	AEIDTR	6501120	2181012
AEI	PROGISTIX WAREHOUSE	Deferral	P	AEIDTR	2181012	6501120
AEJ	PROGISTIX WAREHOUSER	Accrual	P	AEJAPP	2181012	2302070

AEJ	PROGISTIX WAREHOUSER	Accrual	P	AEJATR	6501120	2181012
AEJ	PROGISTIX WAREHOUSER	Deferral	I	AEJDPP	1303105	2181012
AEJ	PROGISTIX WAREHOUSER	Deferral	P	AEJDPP	2181012	1303105
AEJ	PROGISTIX WAREHOUSER	Deferral	I	AEJDTR	2181012	6501120
AEJ	PROGISTIX WAREHOUSER	Deferral	P	AEJDTR	6501120	2181012
AEK	PROGISTIX EQUIPMENT	Accrual	P	AEKAPP	2302070	2181012
AEK	PROGISTIX EQUIPMENT	Accrual	P	AEKATR	2181012	6501120
AEK	PROGISTIX EQUIPMENT	Deferral	I	AEKDPP	2181012	1303105
AEK	PROGISTIX EQUIPMENT	Deferral	P	AEKDPP	1303105	2181012
AEK	PROGISTIX EQUIPMENT	Deferral	I	AEKDTR	6501120	2181012
AEK	PROGISTIX EQUIPMENT	Deferral	P	AEKDTR	2181012	6501120
AEL	PROGISTIX EQUIPMENTR	Accrual	P	AELAPP	2181012	2302070
AEL	PROGISTIX EQUIPMENTR	Accrual	P	AELATR	6501120	2181012
AEL	PROGISTIX EQUIPMENTR	Deferral	I	AELDPP	1303105	2181012
AEL	PROGISTIX EQUIPMENTR	Deferral	P	AELDPP	2181012	1303105
AEL	PROGISTIX EQUIPMENTR	Deferral	I	AELDTR	2181012	6501120
AEL	PROGISTIX EQUIPMENTR	Deferral	P	AELDTR	6501120	2181012
AEM	CTDI WAREHOUSE	Accrual	P	AEMAPP	2302070	2181012
AEM	CTDI WAREHOUSE	Accrual	P	AEMATR	2181012	6601920
AEM	CTDI WAREHOUSE	Deferral	I	AEMDPP	2181012	1303105
AEM	CTDI WAREHOUSE	Deferral	P	AEMDPP	1303105	2181012
AEM	CTDI WAREHOUSE	Deferral	I	AEMDTR	6601920	2181012
AEM	CTDI WAREHOUSE	Deferral	P	AEMDTR	2181012	6601920
AEN	CTDI WAREHOUSE RV	Accrual	P	AENAPP	2181012	2302070
AEN	CTDI WAREHOUSE RV	Accrual	P	AENATR	6601920	2181012
AEN	CTDI WAREHOUSE RV	Deferral	I	AENDPP	1303105	2181012
AEN	CTDI WAREHOUSE RV	Deferral	P	AENDPP	2181012	1303105
AEN	CTDI WAREHOUSE RV	Deferral	I	AENDTR	2181012	6601920
AEN	CTDI WAREHOUSE RV	Deferral	P	AENDTR	6601920	2181012
AEO	KN RENT	Accrual	P	AEOAPP	2302070	2181012
AEO	KN RENT	Accrual	P	AEOATR	2181012	6601920
AEO	KN RENT	Deferral	I	AEODPP	2181012	1303105
AEO	KN RENT	Deferral	P	AEODPP	1303105	2181012
AEO	KN RENT	Deferral	I	AEODTR	6601920	2181012
AEO	KN RENT	Deferral	P	AEODTR	2181012	6601920
AEP	KN RENT RV	Accrual	P	AEPAPP	2181012	2302070
AEP	KN RENT RV	Accrual	P	AEPATR	6601920	2181012
AEP	KN RENT RV	Deferral	I	AEPDPP	1303105	2181012
AEP	KN RENT RV	Deferral	P	AEPDPP	2181012	1303105
AEP	KN RENT RV	Deferral	I	AEPDTR	2181012	6601920

AEP	KN RENT RV	Deferral	P	AEPDTR	6601920	2181012
AEQ	MAINFRAME	Accrual	P	AEQAPP	2302070	2181012
AEQ	MAINFRAME	Accrual	P	AEQATR	2181012	6422155
AEQ	MAINFRAME	Deferral	I	AEQDPP	2181012	1303105
AEQ	MAINFRAME	Deferral	P	AEQDPP	1303105	2181012
AEQ	MAINFRAME	Deferral	I	AEQDTR	6422155	2181012
AEQ	MAINFRAME	Deferral	P	AEQDTR	2181012	6422155
AER	MAINFRAME RV	Accrual	P	AERAPP	2181012	2302070
AER	MAINFRAME RV	Accrual	P	AERATR	6422155	2181012
AER	MAINFRAME RV	Deferral	I	AERDPP	1303105	2181012
AER	MAINFRAME RV	Deferral	P	AERDPP	2181012	1303105
AER	MAINFRAME RV	Deferral	I	AERDTR	2181012	6422155
AER	MAINFRAME RV	Deferral	P	AERDTR	6422155	2181012
AES	STORAGE HARDWARE	Accrual	P	AESAPP	2302070	2181012
AES	STORAGE HARDWARE	Accrual	P	AESATR	2181012	6422151
AES	STORAGE HARDWARE	Deferral	I	AESDPP	2181012	1303105
AES	STORAGE HARDWARE	Deferral	P	AESDPP	1303105	2181012
AES	STORAGE HARDWARE	Deferral	I	AESDTR	6422151	2181012
AES	STORAGE HARDWARE	Deferral	P	AESDTR	2181012	6422151
AET	STORAGE HARDWARE RV	Accrual	P	AETAPP	2181012	2302070
AET	STORAGE HARDWARE RV	Accrual	P	AETATR	6422151	2181012
AET	STORAGE HARDWARE RV	Deferral	I	AETDPP	1303105	2181012
AET	STORAGE HARDWARE RV	Deferral	P	AETDPP	2181012	1303105
AET	STORAGE HARDWARE RV	Deferral	I	AETDTR	2181012	6422151
AET	STORAGE HARDWARE RV	Deferral	P	AETDTR	6422151	2181012
AEU	SERVERS	Accrual	P	AEUAPP	2302070	2181012
AEU	SERVERS	Accrual	P	AEUATR	2181012	6422151
AEU	SERVERS	Deferral	I	AEUDPP	2181012	1303105
AEU	SERVERS	Deferral	P	AEUDPP	1303105	2181012
AEU	SERVERS	Deferral	I	AEUDTR	6422151	2181012
AEU	SERVERS	Deferral	P	AEUDTR	2181012	6422151
AEV	SERVERS RV	Accrual	P	AEVAPP	2181012	2302070
AEV	SERVERS RV	Accrual	P	AEVATR	6422151	2181012
AEV	SERVERS RV	Deferral	I	AEVDPP	1303105	2181012
AEV	SERVERS RV	Deferral	P	AEVDPP	2181012	1303105
AEV	SERVERS RV	Deferral	I	AEVDTR	2181012	6422151
AEV	SERVERS RV	Deferral	P	AEVDTR	6422151	2181012
AEW	NORDIA BUILDING	Accrual	P	AEWAPP	2302070	2181012
AEW	NORDIA BUILDING	Accrual	P	AEWATR	2181012	6301120
AEW	NORDIA BUILDING	Deferral	I	AEWDPP	2181012	1303105

AEW	NORDIA BUILDING	Deferral	P	AEWDPP	1303105	2181012
AEW	NORDIA BUILDING	Deferral	I	AEWDTR	6301120	2181012
AEW	NORDIA BUILDING	Deferral	P	AEWDTR	2181012	6301120
AEX	NORDIA BUILDING RV	Accrual	P	AEXAPP	2181012	2302070
AEX	NORDIA BUILDING RV	Accrual	P	AEXATR	6301120	2181012
AEX	NORDIA BUILDING RV	Deferral	I	AEXDPP	1303105	2181012
AEX	NORDIA BUILDING RV	Deferral	P	AEXDPP	2181012	1303105
AEX	NORDIA BUILDING RV	Deferral	I	AEXDTR	2181012	6301120
AEX	NORDIA BUILDING RV	Deferral	P	AEXDTR	6301120	2181012
AEY	POWER	Accrual	P	AEYAPP	2302070	2181011
AEY	POWER	Accrual	P	AEYATR	2181011	6251600
AEY	POWER	Deferral	I	AEYDPP	2181011	1306200
AEY	POWER	Deferral	P	AEYDPP	1306200	2181011
AEY	POWER	Deferral	I	AEYDTR	6251600	2181011
AEY	POWER	Deferral	P	AEYDTR	2181011	6251600
AEZ	POWER RV	Accrual	P	AEZAPP	2181011	2302070
AEZ	POWER RV	Accrual	P	AEZATR	6251600	2181011
AEZ	POWER RV	Deferral	I	AEZDPP	1306200	2181011
AEZ	POWER RV	Deferral	P	AEZDPP	2181011	1306200
AEZ	POWER RV	Deferral	I	AEZDTR	2181011	6251600
AEZ	POWER RV	Deferral	P	AEZDTR	6251600	2181011
AFA	RENT LOCATION	Accrual	P	AFAAPP	2302070	2181012
AFA	RENT LOCATION	Accrual	P	AFAATR	2181012	6413200
AFA	RENT LOCATION	Deferral	I	AFADPP	2181012	1303105
AFA	RENT LOCATION	Deferral	P	AFADPP	1303105	2181012
AFA	RENT LOCATION	Deferral	I	AFADTR	6413200	2181012
AFA	RENT LOCATION	Deferral	P	AFADTR	2181012	6413200
AFB	RENT LOCATION RV	Accrual	P	AFBAPP	2181012	2302070
AFB	RENT LOCATION RV	Accrual	P	AFBATR	6413200	2181012
AFB	RENT LOCATION RV	Deferral	I	AFBDPP	1303105	2181012
AFB	RENT LOCATION RV	Deferral	P	AFBDPP	2181012	1303105
AFB	RENT LOCATION RV	Deferral	I	AFBDTR	2181012	6413200
AFB	RENT LOCATION RV	Deferral	P	AFBDTR	6413200	2181012
AFC	MUNICIPAL TAXES (ON)	Accrual	P	AFCAPP	2302070	2181012
AFC	MUNICIPAL TAXES (ON)	Accrual	P	AFCATR	2181012	6441200
AFC	MUNICIPAL TAXES (ON)	Deferral	I	AFCDPP	2181012	1303105
AFC	MUNICIPAL TAXES (ON)	Deferral	P	AFCDPP	1303105	2181012
AFC	MUNICIPAL TAXES (ON)	Deferral	I	AFCDTR	6441200	2181012
AFC	MUNICIPAL TAXES (ON)	Deferral	P	AFCDTR	2181012	6441200
AFD	MUNICIPAL TAXES (ON) RV	Accrual	P	AFDAPP	2181012	2302070

AFD	MUNICIPAL TAXES (ON) RV	Accrual	P	AFDATR	6441200	2181012
AFD	MUNICIPAL TAXES (ON) RV	Deferral	I	AFDDPP	1303105	2181012
AFD	MUNICIPAL TAXES (ON) RV	Deferral	P	AFDDPP	2181012	1303105
AFD	MUNICIPAL TAXES (ON) RV	Deferral	I	AFDDTR	2181012	6441200
AFD	MUNICIPAL TAXES (ON) RV	Deferral	P	AFDDTR	6441200	2181012
AFE	MAINTENANCE COST	Accrual	P	AFEAPP	2302070	2181012
AFE	MAINTENANCE COST	Accrual	P	AFEATR	2181012	6251810
AFE	MAINTENANCE COST	Deferral	I	AFEDPP	2181012	1303105
AFE	MAINTENANCE COST	Deferral	P	AFEDPP	1303105	2181012
AFE	MAINTENANCE COST	Deferral	I	AFEDTR	6251810	2181012
AFE	MAINTENANCE COST	Deferral	P	AFEDTR	2181012	6251810
AFF	MAINTENANCE COST RV	Accrual	P	AFFAPP	2181012	2302070
AFF	MAINTENANCE COST RV	Accrual	P	AFFATR	6251810	2181012
AFF	MAINTENANCE COST RV	Deferral	I	AFFDPP	1303105	2181012
AFF	MAINTENANCE COST RV	Deferral	P	AFFDPP	2181012	1303105
AFF	MAINTENANCE COST RV	Deferral	I	AFFDTR	2181012	6251810
AFF	MAINTENANCE COST RV	Deferral	P	AFFDTR	6251810	2181012
AFG	NIMIQ BASIC RENT	Accrual	P	AFGAPP	2302070	2181012
AFG	NIMIQ BASIC RENT	Accrual	P	AFGATR	2181012	6031010
AFG	NIMIQ BASIC RENT	Deferral	I	AFGDPP	2181012	1303105
AFG	NIMIQ BASIC RENT	Deferral	P	AFGDPP	1303105	2181012
AFG	NIMIQ BASIC RENT	Deferral	I	AFGDTR	6031010	2181012
AFG	NIMIQ BASIC RENT	Deferral	P	AFGDTR	2181012	6031010
AFH	NIMIQ BASIC RENT RV	Accrual	P	AFHAPP	2181012	2302070
AFH	NIMIQ BASIC RENT RV	Accrual	P	AFHATR	6031010	2181012
AFH	NIMIQ BASIC RENT RV	Deferral	I	AFHDPP	1303105	2181012
AFH	NIMIQ BASIC RENT RV	Deferral	P	AFHDPP	2181012	1303105
AFH	NIMIQ BASIC RENT RV	Deferral	I	AFHDTR	2181012	6031010
AFH	NIMIQ BASIC RENT RV	Deferral	P	AFHDTR	6031010	2181012
AFI	INTEREST EXPENSE	Accrual	P	AFIAPP	2302070	2181012
AFI	INTEREST EXPENSE	Accrual	P	AFIATR	2181012	7015100
AFI	INTEREST EXPENSE	Deferral	I	AFIDPP	2181012	1303105
AFI	INTEREST EXPENSE	Deferral	P	AFIDPP	1303105	2181012
AFI	INTEREST EXPENSE	Deferral	I	AFIDTR	7015100	2181012
AFI	INTEREST EXPENSE	Deferral	P	AFIDTR	2181012	7015100
AFJ	INTEREST EXPENSE RV	Accrual	P	AFJAPP	2181012	2302070
AFJ	INTEREST EXPENSE RV	Accrual	P	AFJATR	7015100	2181012
AFJ	INTEREST EXPENSE RV	Deferral	I	AFJDPP	1303105	2181012
AFJ	INTEREST EXPENSE RV	Deferral	P	AFJDPP	2181012	1303105
AFJ	INTEREST EXPENSE RV	Deferral	I	AFJDTR	2181012	7015100

AFJ	INTEREST EXPENSE RV	Deferral	P	AFJDTR	7015100	2181012
AFK	NIMIQ OPERATING FEE	Accrual	P	AFKAPP	2302070	2181012
AFK	NIMIQ OPERATING FEE	Accrual	P	AFKATR	2181012	6031010
AFK	NIMIQ OPERATING FEE	Deferral	I	AFKDPP	2181012	1303105
AFK	NIMIQ OPERATING FEE	Deferral	P	AFKDPP	1303105	2181012
AFK	NIMIQ OPERATING FEE	Deferral	I	AFKDTR	6031010	2181012
AFK	NIMIQ OPERATING FEE	Deferral	P	AFKDTR	2181012	6031010
AFL	NIMIQ OPERATING FEE RV	Accrual	P	AFLAPP	2181012	2302070
AFL	NIMIQ OPERATING FEE RV	Accrual	P	AFLATR	6031010	2181012
AFL	NIMIQ OPERATING FEE RV	Deferral	I	AFLDPP	1303105	2181012
AFL	NIMIQ OPERATING FEE RV	Deferral	P	AFLDPP	2181012	1303105
AFL	NIMIQ OPERATING FEE RV	Deferral	I	AFLDTR	2181012	6031010
AFL	NIMIQ OPERATING FEE RV	Deferral	P	AFLDTR	6031010	2181012
AFM	NIMIQ LEVY FEE	Accrual	P	AFMAPP	2302070	2181012
AFM	NIMIQ LEVY FEE	Accrual	P	AFMATR	2181012	6051185
AFM	NIMIQ LEVY FEE	Deferral	I	AFMDPP	2181012	1303105
AFM	NIMIQ LEVY FEE	Deferral	P	AFMDPP	1303105	2181012
AFM	NIMIQ LEVY FEE	Deferral	I	AFMDTR	6051185	2181012
AFM	NIMIQ LEVY FEE	Deferral	P	AFMDTR	2181012	6051185
AFN	NIMIQ LEVY FEE RV	Accrual	P	AFNAPP	2181012	2302070
AFN	NIMIQ LEVY FEE RV	Accrual	P	AFNATR	6051185	2181012
AFN	NIMIQ LEVY FEE RV	Deferral	I	AFNDPP	1303105	2181012
AFN	NIMIQ LEVY FEE RV	Deferral	P	AFNDPP	2181012	1303105
AFN	NIMIQ LEVY FEE RV	Deferral	I	AFNDTR	2181012	6051185
AFN	NIMIQ LEVY FEE RV	Deferral	P	AFNDTR	6051185	2181012
AFO	NIMIQ OPERATING FEE	Accrual	P	AFOAPP	2302070	2181012
AFO	NIMIQ OPERATING FEE	Accrual	P	AFOATR	2181012	6051185
AFO	NIMIQ OPERATING FEE	Deferral	I	AFODPP	2181012	1303105
AFO	NIMIQ OPERATING FEE	Deferral	P	AFODPP	1303105	2181012
AFO	NIMIQ OPERATING FEE	Deferral	I	AFODTR	6051185	2181012
AFO	NIMIQ OPERATING FEE	Deferral	P	AFODTR	2181012	6051185
AFP	NIMIQ OPERATING FEE RV	Accrual	P	AFPAPP	2181012	2302070
AFP	NIMIQ OPERATING FEE RV	Accrual	P	AFPATR	6051185	2181012
AFP	NIMIQ OPERATING FEE RV	Deferral	I	AFPDPP	1303105	2181012
AFP	NIMIQ OPERATING FEE RV	Deferral	P	AFPDPP	2181012	1303105
AFP	NIMIQ OPERATING FEE RV	Deferral	I	AFPDTR	2181012	6051185
AFP	NIMIQ OPERATING FEE RV	Deferral	P	AFPDTR	6051185	2181012
MAA	MAINTENANCE-FIXED	Accrual	P	MAAAPP	2302070	2181012
MAA	MAINTENANCE-FIXED	Accrual	P	MAAATR	2181012	6251300
MAA	MAINTENANCE-FIXED	Deferral	I	MAADPP	2181012	1303105

MAA	MAINTENANCE-FIXED	Deferral	P	MAADPP	1303105	2181012
MAA	MAINTENANCE-FIXED	Deferral	I	MAADTR	6251300	2181012
MAA	MAINTENANCE-FIXED	Deferral	P	MAADTR	2181012	6251300
MAB	MAINTENANCE-FIXED RV	Accrual	P	MABAPP	2181012	2302070
MAB	MAINTENANCE-FIXED RV	Accrual	P	MABATR	6251300	2181012
MAB	MAINTENANCE-FIXED RV	Deferral	I	MABDPP	1303105	2181012
MAB	MAINTENANCE-FIXED RV	Deferral	P	MABDPP	2181012	1303105
MAB	MAINTENANCE-FIXED RV	Deferral	I	MABDTR	2181012	6251300
MAB	MAINTENANCE-FIXED RV	Deferral	P	MABDTR	6251300	2181012
MAC	RENT - MAG	Accrual	P	MACAPP	2302070	2181012
MAC	RENT - MAG	Accrual	P	MACATR	2181012	6413110
MAC	RENT - MAG	Deferral	I	MACDPP	2181012	1303105
MAC	RENT - MAG	Deferral	P	MACDPP	1303105	2181012
MAC	RENT - MAG	Deferral	I	MACDTR	6413110	2181012
MAC	RENT - MAG	Deferral	P	MACDTR	2181012	6413110
MAD	RENT - MAG RV	Accrual	P	MADAPP	2181012	2302070
MAD	RENT - MAG RV	Accrual	P	MADATR	6413110	2181012
MAD	RENT - MAG RV	Deferral	I	MADDPP	1303105	2181012
MAD	RENT - MAG RV	Deferral	P	MADDPP	2181012	1303105
MAD	RENT - MAG RV	Deferral	I	MADDTR	2181012	6413110
MAD	RENT - MAG RV	Deferral	P	MADDTR	6413110	2181012
MAE	VARIABLE RENT	Accrual	P	MAEAPP	2302070	2181012
MAE	VARIABLE RENT	Accrual	P	MAEATR	2181012	6413110
MAE	VARIABLE RENT	Deferral	I	MAEDPP	2181012	1303105
MAE	VARIABLE RENT	Deferral	P	MAEDPP	1303105	2181012
MAE	VARIABLE RENT	Deferral	I	MAEDTR	6413110	2181012
MAE	VARIABLE RENT	Deferral	P	MAEDTR	2181012	6413110
MAF	VARIABLE RENT RV	Accrual	P	MAFAPP	2181012	2302070
MAF	VARIABLE RENT RV	Accrual	P	MAFATR	6413110	2181012
MAF	VARIABLE RENT RV	Deferral	I	MAFDPP	1303105	2181012
MAF	VARIABLE RENT RV	Deferral	P	MAFDPP	2181012	1303105
MAF	VARIABLE RENT RV	Deferral	I	MAFDTR	2181012	6413110
MAF	VARIABLE RENT RV	Deferral	P	MAFDTR	6413110	2181012
MAG	RIGHT-OF-ACCESS	Accrual	P	MAGAPP	2302070	2181012
MAG	RIGHT-OF-ACCESS	Accrual	P	MAGATR	2181012	6413110
MAG	RIGHT-OF-ACCESS	Deferral	I	MAGDPP	2181012	1303105
MAG	RIGHT-OF-ACCESS	Deferral	P	MAGDPP	1303105	2181012
MAG	RIGHT-OF-ACCESS	Deferral	I	MAGDTR	6413110	2181012
MAG	RIGHT-OF-ACCESS	Deferral	P	MAGDTR	2181012	6413110
MAH	RIGHT-OF-ACCESS RV	Accrual	P	MAHAPP	2181012	2302070

MAH	RIGHT-OF-ACCESS RV	Accrual	P	MAHATR	6413110	2181012
MAH	RIGHT-OF-ACCESS RV	Deferral	I	MAHDPP	1303105	2181012
MAH	RIGHT-OF-ACCESS RV	Deferral	P	MAHDPP	2181012	1303105
MAH	RIGHT-OF-ACCESS RV	Deferral	I	MAHDTR	2181012	6413110
MAH	RIGHT-OF-ACCESS RV	Deferral	P	MAHDTR	6413110	2181012
MAI	WIRE CROSSING	Accrual	P	MAIAPP	2302070	2181012
MAI	WIRE CROSSING	Accrual	P	MAIATR	2181012	6413110
MAI	WIRE CROSSING	Deferral	I	MAIDPP	2181012	1303105
MAI	WIRE CROSSING	Deferral	P	MAIDPP	1303105	2181012
MAI	WIRE CROSSING	Deferral	I	MAIDTR	6413110	2181012
MAI	WIRE CROSSING	Deferral	P	MAIDTR	2181012	6413110
MAJ	WIRE CROSSING RV	Accrual	P	MAJAPP	2181012	2302070
MAJ	WIRE CROSSING RV	Accrual	P	MAJATR	6413110	2181012
MAJ	WIRE CROSSING RV	Deferral	I	MAJDPP	1303105	2181012
MAJ	WIRE CROSSING RV	Deferral	P	MAJDPP	2181012	1303105
MAJ	WIRE CROSSING RV	Deferral	I	MAJDTR	2181012	6413110
MAJ	WIRE CROSSING RV	Deferral	P	MAJDTR	6413110	2181012
MAK	OVERHANG	Accrual	P	MAKAPP	2302070	2181012
MAK	OVERHANG	Accrual	P	MAKATR	2181012	6413110
MAK	OVERHANG	Deferral	I	MAKDPP	2181012	1303105
MAK	OVERHANG	Deferral	P	MAKDPP	1303105	2181012
MAK	OVERHANG	Deferral	I	MAKDTR	6413110	2181012
MAK	OVERHANG	Deferral	P	MAKDTR	2181012	6413110
MAL	OVERHANG RV	Accrual	P	MALAPP	2181012	2302070
MAL	OVERHANG RV	Accrual	P	MALATR	6413110	2181012
MAL	OVERHANG RV	Deferral	I	MALDPP	1303105	2181012
MAL	OVERHANG RV	Deferral	P	MALDPP	2181012	1303105
MAL	OVERHANG RV	Deferral	I	MALDTR	2181012	6413110
MAL	OVERHANG RV	Deferral	P	MALDTR	6413110	2181012
MAM	OTHER-FIXED	Accrual	P	MAMAPP	2302070	2181012
MAM	OTHER-FIXED	Accrual	P	MAMATR	2181012	6413110
MAM	OTHER-FIXED	Deferral	I	MAMDPP	2181012	1303105
MAM	OTHER-FIXED	Deferral	P	MAMDPP	1303105	2181012
MAM	OTHER-FIXED	Deferral	I	MAMDTR	6413110	2181012
MAM	OTHER-FIXED	Deferral	P	MAMDTR	2181012	6413110
MAN	OTHER-FIXED RV	Accrual	P	MANAPP	2181012	2302070
MAN	OTHER-FIXED RV	Accrual	P	MANATR	6413110	2181012
MAN	OTHER-FIXED RV	Deferral	I	MANDPP	1303105	2181012
MAN	OTHER-FIXED RV	Deferral	P	MANDPP	2181012	1303105
MAN	OTHER-FIXED RV	Deferral	I	MANDTR	2181012	6413110

MAN	OTHER-FIXED RV	Deferral	P	MANDTR	6413110	2181012
MAO	TAXES-FIXED	Accrual	P	MAOAPP	2302070	2181012
MAO	TAXES-FIXED	Accrual	P	MAOATR	2181012	6441200
MAO	TAXES-FIXED	Deferral	I	MAODPP	2181012	1303105
MAO	TAXES-FIXED	Deferral	P	MAODPP	1303105	2181012
MAO	TAXES-FIXED	Deferral	I	MAODTR	6441200	2181012
MAO	TAXES-FIXED	Deferral	P	MAODTR	2181012	6441200
MAP	TAXES-FIXED RV	Accrual	P	MAPAPP	2181012	2302070
MAP	TAXES-FIXED RV	Accrual	P	MAPATR	6441200	2181012
MAP	TAXES-FIXED RV	Deferral	I	MAPDPP	1303105	2181012
MAP	TAXES-FIXED RV	Deferral	P	MAPDPP	2181012	1303105
MAP	TAXES-FIXED RV	Deferral	I	MAPDTR	2181012	6441200
MAP	TAXES-FIXED RV	Deferral	P	MAPDTR	6441200	2181012
MAQ	HYDRO-FIXED	Accrual	P	MAQAPP	2302070	2181012
MAQ	HYDRO-FIXED	Accrual	P	MAQATR	2181012	6571100
MAQ	HYDRO-FIXED	Deferral	I	MAQDPP	2181012	1303105
MAQ	HYDRO-FIXED	Deferral	P	MAQDPP	1303105	2181012
MAQ	HYDRO-FIXED	Deferral	I	MAQDTR	6571100	2181012
MAQ	HYDRO-FIXED	Deferral	P	MAQDTR	2181012	6571100
MAR	HYDRO-FIXED RV	Accrual	P	MARAPP	2181012	2302070
MAR	HYDRO-FIXED RV	Accrual	P	MARATR	6571100	2181012
MAR	HYDRO-FIXED RV	Deferral	I	MARDPP	1303105	2181012
MAR	HYDRO-FIXED RV	Deferral	P	MARDPP	2181012	1303105
MAR	HYDRO-FIXED RV	Deferral	I	MARDTR	2181012	6571100
MAR	HYDRO-FIXED RV	Deferral	P	MARDTR	6571100	2181012
MAS	MAINTENANCE-3RD PARTY	Accrual	P	MASAPP	2302070	2181012
MAS	MAINTENANCE-3RD PARTY	Accrual	P	MASATR	2181012	6251300
MAS	MAINTENANCE-3RD PARTY	Deferral	I	MASDPP	2181012	1303105
MAS	MAINTENANCE-3RD PARTY	Deferral	P	MASDPP	1303105	2181012
MAS	MAINTENANCE-3RD PARTY	Deferral	I	MASDTR	6251300	2181012
MAS	MAINTENANCE-3RD PARTY	Deferral	P	MASDTR	2181012	6251300
MAT	MAINTENANCE-3RD PY RV	Accrual	P	MATAPP	2181012	2302070
MAT	MAINTENANCE-3RD PY RV	Accrual	P	MATATR	6251300	2181012
MAT	MAINTENANCE-3RD PY RV	Deferral	I	MATDPP	1303105	2181012
MAT	MAINTENANCE-3RD PY RV	Deferral	P	MATDPP	2181012	1303105
MAT	MAINTENANCE-3RD PY RV	Deferral	I	MATDTR	2181012	6251300
MAT	MAINTENANCE-3RD PY RV	Deferral	P	MATDTR	6251300	2181012
MAU	OTHER-3RD PARTY	Accrual	P	MAUAPP	2302070	2181012
MAU	OTHER-3RD PARTY	Accrual	P	MAUATR	2181012	6413110
MAU	OTHER-3RD PARTY	Deferral	I	MAUDPP	2181012	1303105

MAU	OTHER-3RD PARTY	Deferral	P	MAUDPP	1303105	2181012
MAU	OTHER-3RD PARTY	Deferral	I	MAUDTR	6413110	2181012
MAU	OTHER-3RD PARTY	Deferral	P	MAUDTR	2181012	6413110
MAV	OTHER-3RD PARTY RV	Accrual	P	MAVAPP	2181012	2302070
MAV	OTHER-3RD PARTY RV	Accrual	P	MAVATR	6413110	2181012
MAV	OTHER-3RD PARTY RV	Deferral	I	MAVDPP	1303105	2181012
MAV	OTHER-3RD PARTY RV	Deferral	P	MAVDPP	2181012	1303105
MAV	OTHER-3RD PARTY RV	Deferral	I	MAVDTR	2181012	6413110
MAV	OTHER-3RD PARTY RV	Deferral	P	MAVDTR	6413110	2181012
MAW	TAXES-3RD PARTY	Accrual	P	MAWAPP	2302070	2181012
MAW	TAXES-3RD PARTY	Accrual	P	MAWATR	2181012	6441200
MAW	TAXES-3RD PARTY	Deferral	I	MAWDPP	2181012	1303105
MAW	TAXES-3RD PARTY	Deferral	P	MAWDPP	1303105	2181012
MAW	TAXES-3RD PARTY	Deferral	I	MAWDTR	6441200	2181012
MAW	TAXES-3RD PARTY	Deferral	P	MAWDTR	2181012	6441200
MAX	TAXES-3RD PARTY RV	Accrual	P	MAXAPP	2181012	2302070
MAX	TAXES-3RD PARTY RV	Accrual	P	MAXATR	6441200	2181012
MAX	TAXES-3RD PARTY RV	Deferral	I	MAXDPP	1303105	2181012
MAX	TAXES-3RD PARTY RV	Deferral	P	MAXDPP	2181012	1303105
MAX	TAXES-3RD PARTY RV	Deferral	I	MAXDTR	2181012	6441200
MAX	TAXES-3RD PARTY RV	Deferral	P	MAXDTR	6441200	2181012
MAY	HYDRO-3RD PARTY	Accrual	P	MAYAPP	2302070	2181012
MAY	HYDRO-3RD PARTY	Accrual	P	MAYATR	2181012	6571100
MAY	HYDRO-3RD PARTY	Deferral	I	MAYDPP	2181012	1303105
MAY	HYDRO-3RD PARTY	Deferral	P	MAYDPP	1303105	2181012
MAY	HYDRO-3RD PARTY	Deferral	I	MAYDTR	6571100	2181012
MAY	HYDRO-3RD PARTY	Deferral	P	MAYDTR	2181012	6571100
MAZ	HYDRO-3RD PARTY RV	Accrual	P	MAZAPP	2181012	2302070
MAZ	HYDRO-3RD PARTY RV	Accrual	P	MAZATR	6571100	2181012
MAZ	HYDRO-3RD PARTY RV	Deferral	I	MAZDPP	1303105	2181012
MAZ	HYDRO-3RD PARTY RV	Deferral	P	MAZDPP	2181012	1303105
MAZ	HYDRO-3RD PARTY RV	Deferral	I	MAZDTR	2181012	6571100
MAZ	HYDRO-3RD PARTY RV	Deferral	P	MAZDTR	6571100	2181012
MBA	INITIAL DIRECT COSTS	Accrual	P	MBAAPP	2302070	2181012
MBA	INITIAL DIRECT COSTS	Accrual	P	MBAATR	2181012	6413110
MBA	INITIAL DIRECT COSTS	Deferral	I	MBADPP	2181012	1303105
MBA	INITIAL DIRECT COSTS	Deferral	P	MBADPP	1303105	2181012
MBA	INITIAL DIRECT COSTS	Deferral	I	MBADTR	6413110	2181012
MBA	INITIAL DIRECT COSTS	Deferral	P	MBADTR	2181012	6413110
MBB	INITIAL DIRECT COSTS RV	Accrual	P	MBBAPP	2181012	2302070

MBB	INITIAL DIRECT COSTS RV	Accrual	P	MBBATR	6413110	2181012
MBB	INITIAL DIRECT COSTS RV	Deferral	I	MBBDPP	1303105	2181012
MBB	INITIAL DIRECT COSTS RV	Deferral	P	MBBDPP	2181012	1303105
MBB	INITIAL DIRECT COSTS RV	Deferral	I	MBBDTR	2181012	6413110
MBB	INITIAL DIRECT COSTS RV	Deferral	P	MBBDTR	6413110	2181012
MBC	INCENTIVE	Accrual	P	MBCAPP	2181012	2302070
MBC	INCENTIVE	Accrual	P	MBCATR	6413110	2181012
MBC	INCENTIVE	Deferral	I	MBCDPP	1303105	2181012
MBC	INCENTIVE	Deferral	P	MBCDPP	2181012	1303105
MBC	INCENTIVE	Deferral	I	MBCDTR	2181012	6413110
MBC	INCENTIVE	Deferral	P	MBCDTR	6413110	2181012
MBD	INCENTIVE RV	Accrual	P	MBDAPP	2302070	2181012
MBD	INCENTIVE RV	Accrual	P	MBDATR	2181012	6413110
MBD	INCENTIVE RV	Deferral	I	MBDDPP	2181012	1303105
MBD	INCENTIVE RV	Deferral	P	MBDDPP	1303105	2181012
MBD	INCENTIVE RV	Deferral	I	MBDDTR	6413110	2181012
MBD	INCENTIVE RV	Deferral	P	MBDDTR	2181012	6413110
NAA	AIRTIME PROMO	Accrual	P	NAAAPP	2302070	2181012
NAA	AIRTIME PROMO	Accrual	P	NAAATR	2181012	6010103
NAA	AIRTIME PROMO	Deferral	I	NAADPP	2181012	1303105
NAA	AIRTIME PROMO	Deferral	P	NAADPP	1303105	2181012
NAA	AIRTIME PROMO	Deferral	I	NAADTR	6010103	2181012
NAA	AIRTIME PROMO	Deferral	P	NAADTR	2181012	6010103
NAB	AIRTIME PROMO RV	Accrual	P	NABAPP	2181012	2302070
NAB	AIRTIME PROMO RV	Accrual	P	NABATR	6010103	2181012
NAB	AIRTIME PROMO RV	Deferral	I	NABDPP	1303105	2181012
NAB	AIRTIME PROMO RV	Deferral	P	NABDPP	2181012	1303105
NAB	AIRTIME PROMO RV	Deferral	I	NABDTR	2181012	6010103
NAB	AIRTIME PROMO RV	Deferral	P	NABDTR	6010103	2181012
NAC	HARDWARE UPGRADE	Accrual	P	NACAPP	2302070	2181012
NAC	HARDWARE UPGRADE	Accrual	P	NACATR	2181012	6010104
NAC	HARDWARE UPGRADE	Deferral	I	NACDPP	2181012	1303105
NAC	HARDWARE UPGRADE	Deferral	P	NACDPP	1303105	2181012
NAC	HARDWARE UPGRADE	Deferral	I	NACDTR	6010104	2181012
NAC	HARDWARE UPGRADE	Deferral	P	NACDTR	2181012	6010104
NAD	HARDWARE UPGRADE RV	Accrual	P	NADAPP	2181012	2302070
NAD	HARDWARE UPGRADE RV	Accrual	P	NADATR	6010104	2181012
NAD	HARDWARE UPGRADE RV	Deferral	I	NADDPP	1303105	2181012
NAD	HARDWARE UPGRADE RV	Deferral	P	NADDPP	2181012	1303105
NAD	HARDWARE UPGRADE RV	Deferral	I	NADDTR	2181012	6010104

NAD	HARDWARE UPGRADE RV	Deferral	P	NADDTR	6010104	2181012
NAE	RES OPEX	Accrual	P	NAEAPP	2302070	2181012
NAE	RES OPEX	Accrual	P	NAEATR	2181012	6010104
NAE	RES OPEX	Deferral	I	NAEDPP	2181012	1303105
NAE	RES OPEX	Deferral	P	NAEDPP	1303105	2181012
NAE	RES OPEX	Deferral	I	NAEDTR	6010104	2181012
NAE	RES OPEX	Deferral	P	NAEDTR	2181012	6010104
NAF	RES OPEX RV	Accrual	P	NAFAPP	2181012	2302070
NAF	RES OPEX RV	Accrual	P	NAFATR	6010104	2181012
NAF	RES OPEX RV	Deferral	I	NAFDPP	1303105	2181012
NAF	RES OPEX RV	Deferral	P	NAFDPP	2181012	1303105
NAF	RES OPEX RV	Deferral	I	NAFDTR	2181012	6010104
NAF	RES OPEX RV	Deferral	P	NAFDTR	6010104	2181012
NAG	RENT - TRADING PARTNERS	Accrual	P	NAGAPP	2302070	2181012
NAG	RENT - TRADING PARTNERS	Accrual	P	NAGATR	2181012	6010105
NAG	RENT - TRADING PARTNERS	Deferral	I	NAGDPP	2181012	1303105
NAG	RENT - TRADING PARTNERS	Deferral	P	NAGDPP	1303105	2181012
NAG	RENT - TRADING PARTNERS	Deferral	I	NAGDTR	6010105	2181012
NAG	RENT - TRADING PARTNERS	Deferral	P	NAGDTR	2181012	6010105
NAH	RENT - TRADING PARTNER RV	Accrual	P	NAHAPP	2181012	2302070
NAH	RENT - TRADING PARTNER RV	Accrual	P	NAHATR	6010105	2181012
NAH	RENT - TRADING PARTNER RV	Deferral	I	NAHDPP	1303105	2181012
NAH	RENT - TRADING PARTNER RV	Deferral	P	NAHDPP	2181012	1303105
NAH	RENT - TRADING PARTNER RV	Deferral	I	NAHDTR	2181012	6010105
NAH	RENT - TRADING PARTNER RV	Deferral	P	NAHDTR	6010105	2181012
NAI	TRADING PARTNER	Accrual	P	NAIAPP	2302070	2181012
NAI	TRADING PARTNER	Accrual	P	NAIATR	2181012	6010105
NAI	TRADING PARTNER	Deferral	I	NAIDPP	2181012	1303105
NAI	TRADING PARTNER	Deferral	P	NAIDPP	1303105	2181012
NAI	TRADING PARTNER	Deferral	I	NAIDTR	6010105	2181012
NAI	TRADING PARTNER	Deferral	P	NAIDTR	2181012	6010105
NAJ	TRADING PARTNER RV	Accrual	P	NAJAPP	2181012	2302070
NAJ	TRADING PARTNER RV	Accrual	P	NAJATR	6010105	2181012
NAJ	TRADING PARTNER RV	Deferral	I	NAJDPP	1303105	2181012
NAJ	TRADING PARTNER RV	Deferral	P	NAJDPP	2181012	1303105
NAJ	TRADING PARTNER RV	Deferral	I	NAJDTR	2181012	6010105
NAJ	TRADING PARTNER RV	Deferral	P	NAJDTR	6010105	2181012
NAK	ADDITIONAL RENT	Accrual	P	NAKAPP	2302070	2181012
NAK	ADDITIONAL RENT	Accrual	P	NAKATR	2181012	6014100
NAK	ADDITIONAL RENT	Deferral	I	NAKDPP	2181012	1303105

NAK	ADDITIONAL RENT	Deferral	P	NAKDPP	1303105	2181012
NAK	ADDITIONAL RENT	Deferral	I	NAKDTR	6014100	2181012
NAK	ADDITIONAL RENT	Deferral	P	NAKDTR	2181012	6014100
NAL	ADDITIONAL RENT RV	Accrual	P	NALAPP	2181012	2302070
NAL	ADDITIONAL RENT RV	Accrual	P	NALATR	6014100	2181012
NAL	ADDITIONAL RENT RV	Deferral	I	NALDPP	1303105	2181012
NAL	ADDITIONAL RENT RV	Deferral	P	NALDPP	2181012	1303105
NAL	ADDITIONAL RENT RV	Deferral	I	NALDTR	2181012	6014100
NAL	ADDITIONAL RENT RV	Deferral	P	NALDTR	6014100	2181012
NAM	OVERHOLD RENT	Accrual	P	NAMAPP	2302070	2181012
NAM	OVERHOLD RENT	Accrual	P	NAMATR	2181012	6014100
NAM	OVERHOLD RENT	Deferral	I	NAMDPP	2181012	1303105
NAM	OVERHOLD RENT	Deferral	P	NAMDPP	1303105	2181012
NAM	OVERHOLD RENT	Deferral	I	NAMDTR	6014100	2181012
NAM	OVERHOLD RENT	Deferral	P	NAMDTR	2181012	6014100
NAN	OVERHOLD RENT RV	Accrual	P	NANAPP	2181012	2302070
NAN	OVERHOLD RENT RV	Accrual	P	NANATR	6014100	2181012
NAN	OVERHOLD RENT RV	Deferral	I	NANDPP	1303105	2181012
NAN	OVERHOLD RENT RV	Deferral	P	NANDPP	2181012	1303105
NAN	OVERHOLD RENT RV	Deferral	I	NANDTR	2181012	6014100
NAN	OVERHOLD RENT RV	Deferral	P	NANDTR	6014100	2181012
NAO	RENT	Accrual	P	NAOAPP	2302070	2181012
NAO	RENT	Accrual	P	NAOATR	2181012	6014100
NAO	RENT	Deferral	I	NAODPP	2181012	1303105
NAO	RENT	Deferral	P	NAODPP	1303105	2181012
NAO	RENT	Deferral	I	NAODTR	6014100	2181012
NAO	RENT	Deferral	P	NAODTR	2181012	6014100
NAP	RENT RV	Accrual	P	NAPAPP	2181012	2302070
NAP	RENT RV	Accrual	P	NAPATR	6014100	2181012
NAP	RENT RV	Deferral	I	NAPDPP	1303105	2181012
NAP	RENT RV	Deferral	P	NAPDPP	2181012	1303105
NAP	RENT RV	Deferral	I	NAPDTR	2181012	6014100
NAP	RENT RV	Deferral	P	NAPDTR	6014100	2181012
NAQ	RENT - PARKING	Accrual	P	NAQAPP	2302070	2181012
NAQ	RENT - PARKING	Accrual	P	NAQATR	2181012	6014100
NAQ	RENT - PARKING	Deferral	I	NAQDPP	2181012	1303105
NAQ	RENT - PARKING	Deferral	P	NAQDPP	1303105	2181012
NAQ	RENT - PARKING	Deferral	I	NAQDTR	6014100	2181012
NAQ	RENT - PARKING	Deferral	P	NAQDTR	2181012	6014100
NAR	RENT - PARKING RV	Accrual	P	NARAPP	2181012	2302070

NAR	RENT - PARKING RV	Accrual	P	NARATR	6014100	2181012
NAR	RENT - PARKING RV	Deferral	I	NARDPP	1303105	2181012
NAR	RENT - PARKING RV	Deferral	P	NARDPP	2181012	1303105
NAR	RENT - PARKING RV	Deferral	I	NARDTR	2181012	6014100
NAR	RENT - PARKING RV	Deferral	P	NARDTR	6014100	2181012
NAS	SECURITY DEPOSIT	Accrual	P	NASAPP	2302070	2181012
NAS	SECURITY DEPOSIT	Accrual	P	NASATR	2181012	6014100
NAS	SECURITY DEPOSIT	Deferral	I	NASDPP	2181012	1303105
NAS	SECURITY DEPOSIT	Deferral	P	NASDPP	1303105	2181012
NAS	SECURITY DEPOSIT	Deferral	I	NASDTR	6014100	2181012
NAS	SECURITY DEPOSIT	Deferral	P	NASDTR	2181012	6014100
NAT	SECURITY DEPOSIT RV	Accrual	P	NATAPP	2181012	2302070
NAT	SECURITY DEPOSIT RV	Accrual	P	NATATR	6014100	2181012
NAT	SECURITY DEPOSIT RV	Deferral	I	NATDPP	1303105	2181012
NAT	SECURITY DEPOSIT RV	Deferral	P	NATDPP	2181012	1303105
NAT	SECURITY DEPOSIT RV	Deferral	I	NATDTR	2181012	6014100
NAT	SECURITY DEPOSIT RV	Deferral	P	NATDTR	6014100	2181012
NAU	RES OPEX - Client X CANADA	Accrual	P	NAUAPP	2302070	2181012
NAU	RES OPEX - Client X CANADA	Accrual	P	NAUATR	2181012	6251120
NAU	RES OPEX - Client X CANADA	Deferral	I	NAUDPP	2181012	1303105
NAU	RES OPEX - Client X CANADA	Deferral	P	NAUDPP	1303105	2181012
NAU	RES OPEX - Client X CANADA	Deferral	I	NAUDTR	6251120	2181012
NAU	RES OPEX - Client X CANADA	Deferral	P	NAUDTR	2181012	6251120
NAV	RES OPEX - Client X CANADA RV	Accrual	P	NAVAPP	2181012	2302070
NAV	RES OPEX - Client X CANADA RV	Accrual	P	NAVATR	6251120	2181012
NAV	RES OPEX - Client X CANADA RV	Deferral	I	NAVDPP	1303105	2181012
NAV	RES OPEX - Client X CANADA RV	Deferral	P	NAVDPP	2181012	1303105
NAV	RES OPEX - Client X CANADA RV	Deferral	I	NAVDTR	2181012	6251120
NAV	RES OPEX - Client X CANADA RV	Deferral	P	NAVDTR	6251120	2181012
NAW	RES OPEX - NORTHERNTEL	Accrual	P	NAWAPP	2302070	2181012
NAW	RES OPEX - NORTHERNTEL	Accrual	P	NAWATR	2181012	6251120
NAW	RES OPEX - NORTHERNTEL	Deferral	I	NAWDPP	2181012	1303105
NAW	RES OPEX - NORTHERNTEL	Deferral	P	NAWDPP	1303105	2181012
NAW	RES OPEX - NORTHERNTEL	Deferral	I	NAWDTR	6251120	2181012
NAW	RES OPEX - NORTHERNTEL	Deferral	P	NAWDTR	2181012	6251120
NAX	RES OPEX - NORTHERNTEL RV	Accrual	P	NAXAPP	2181012	2302070
NAX	RES OPEX - NORTHERNTEL RV	Accrual	P	NAXATR	6251120	2181012
NAX	RES OPEX - NORTHERNTEL RV	Deferral	I	NAXDPP	1303105	2181012
NAX	RES OPEX - NORTHERNTEL RV	Deferral	P	NAXDPP	2181012	1303105
NAX	RES OPEX - NORTHERNTEL RV	Deferral	I	NAXDTR	2181012	6251120

NAX	RES OPEX - NORTHERNTEL RV	Deferral	P	NAXDTR	6251120	2181012
NAY	RES OPEX - ONTERA	Accrual	P	NAYAPP	2302070	2181012
NAY	RES OPEX - ONTERA	Accrual	P	NAYATR	2181012	6251120
NAY	RES OPEX - ONTERA	Deferral	I	NAYDPP	2181012	1303105
NAY	RES OPEX - ONTERA	Deferral	P	NAYDPP	1303105	2181012
NAY	RES OPEX - ONTERA	Deferral	I	NAYDTR	6251120	2181012
NAY	RES OPEX - ONTERA	Deferral	P	NAYDTR	2181012	6251120
NAZ	RES OPEX - ONTERA RV	Accrual	P	NAZAPP	2181012	2302070
NAZ	RES OPEX - ONTERA RV	Accrual	P	NAZATR	6251120	2181012
NAZ	RES OPEX - ONTERA RV	Deferral	I	NAZDPP	1303105	2181012
NAZ	RES OPEX - ONTERA RV	Deferral	P	NAZDPP	2181012	1303105
NAZ	RES OPEX - ONTERA RV	Deferral	I	NAZDTR	2181012	6251120
NAZ	RES OPEX - ONTERA RV	Deferral	P	NAZDTR	6251120	2181012
NBA	RES OPEX - TELEBEC	Accrual	P	NBAAPP	2302070	2181012
NBA	RES OPEX - TELEBEC	Accrual	P	NBAATR	2181012	6251120
NBA	RES OPEX - TELEBEC	Deferral	I	NBADPP	2181012	1303105
NBA	RES OPEX - TELEBEC	Deferral	P	NBADPP	1303105	2181012
NBA	RES OPEX - TELEBEC	Deferral	I	NBADTR	6251120	2181012
NBA	RES OPEX - TELEBEC	Deferral	P	NBADTR	2181012	6251120
NBB	RES OPEX - TELEBEC RV	Accrual	P	NBBAPP	2181012	2302070
NBB	RES OPEX - TELEBEC RV	Accrual	P	NBBATR	6251120	2181012
NBB	RES OPEX - TELEBEC RV	Deferral	I	NBBDPP	1303105	2181012
NBB	RES OPEX - TELEBEC RV	Deferral	P	NBBDPP	2181012	1303105
NBB	RES OPEX - TELEBEC RV	Deferral	I	NBBDTR	2181012	6251120
NBB	RES OPEX - TELEBEC RV	Deferral	P	NBBDTR	6251120	2181012
NBC	HYDRO	Accrual	P	NBCAPP	2302070	2181012
NBC	HYDRO	Accrual	P	NBCATR	2181012	6251600
NBC	HYDRO	Deferral	I	NBCDPP	2181012	1303105
NBC	HYDRO	Deferral	P	NBCDPP	1303105	2181012
NBC	HYDRO	Deferral	I	NBCDTR	6251600	2181012
NBC	HYDRO	Deferral	P	NBCDTR	2181012	6251600
NBD	HYDRO RV	Accrual	P	NBDAPP	2181012	2302070
NBD	HYDRO RV	Accrual	P	NBDATR	6251600	2181012
NBD	HYDRO RV	Deferral	I	NBDDPP	1303105	2181012
NBD	HYDRO RV	Deferral	P	NBDDPP	2181012	1303105
NBD	HYDRO RV	Deferral	I	NBDDTR	2181012	6251600
NBD	HYDRO RV	Deferral	P	NBDDTR	6251600	2181012
NBE	HYDRO - Client X CANADA	Accrual	P	NBEAPP	2302070	2181012
NBE	HYDRO - Client X CANADA	Accrual	P	NBEATR	2181012	6251610
NBE	HYDRO - Client X CANADA	Deferral	I	NBEDPP	2181012	1303105

NBE	HYDRO - Client X CANADA	Deferral	P	NBEDPP	1303105	2181012
NBE	HYDRO - Client X CANADA	Deferral	I	NBEDTR	6251610	2181012
NBE	HYDRO - Client X CANADA	Deferral	P	NBEDTR	2181012	6251610
NBF	HYDRO - Client X CANADA RV	Accrual	P	NBFAPP	2181012	2302070
NBF	HYDRO - Client X CANADA RV	Accrual	P	NBFATR	6251610	2181012
NBF	HYDRO - Client X CANADA RV	Deferral	I	NBFDPP	1303105	2181012
NBF	HYDRO - Client X CANADA RV	Deferral	P	NBFDPP	2181012	1303105
NBF	HYDRO - Client X CANADA RV	Deferral	I	NBFDTR	2181012	6251610
NBF	HYDRO - Client X CANADA RV	Deferral	P	NBFDTR	6251610	2181012
NBG	MAINTENANCE	Accrual	P	NBGAPP	2302070	2181012
NBG	MAINTENANCE	Accrual	P	NBGATR	2181012	6251810
NBG	MAINTENANCE	Deferral	I	NBGDPP	2181012	1303105
NBG	MAINTENANCE	Deferral	P	NBGDPP	1303105	2181012
NBG	MAINTENANCE	Deferral	I	NBGDTR	6251810	2181012
NBG	MAINTENANCE	Deferral	P	NBGDTR	2181012	6251810
NBH	MAINTENANCE RV	Accrual	P	NBHAPP	2181012	2302070
NBH	MAINTENANCE RV	Accrual	P	NBHATR	6251810	2181012
NBH	MAINTENANCE RV	Deferral	I	NBHDPP	1303105	2181012
NBH	MAINTENANCE RV	Deferral	P	NBHDPP	2181012	1303105
NBH	MAINTENANCE RV	Deferral	I	NBHDTR	2181012	6251810
NBH	MAINTENANCE RV	Deferral	P	NBHDTR	6251810	2181012
NBI	RENT - Client X CANADA	Accrual	P	NBIAPP	2302070	2181012
NBI	RENT - Client X CANADA	Accrual	P	NBIATR	2181012	6413100
NBI	RENT - Client X CANADA	Deferral	I	NBIDPP	2181012	1303105
NBI	RENT - Client X CANADA	Deferral	P	NBIDPP	1303105	2181012
NBI	RENT - Client X CANADA	Deferral	I	NBIDTR	6413100	2181012
NBI	RENT - Client X CANADA	Deferral	P	NBIDTR	2181012	6413100
NBJ	RENT - Client X CANADA RV	Accrual	P	NBJAPP	2181012	2302070
NBJ	RENT - Client X CANADA RV	Accrual	P	NBJATR	6413100	2181012
NBJ	RENT - Client X CANADA RV	Deferral	I	NBJDPP	1303105	2181012
NBJ	RENT - Client X CANADA RV	Deferral	P	NBJDPP	2181012	1303105
NBJ	RENT - Client X CANADA RV	Deferral	I	NBJDTR	2181012	6413100
NBJ	RENT - Client X CANADA RV	Deferral	P	NBJDTR	6413100	2181012
NBK	ADDITIONAL RENT-TELEBEC	Accrual	P	NBKAPP	2302070	2181012
NBK	ADDITIONAL RENT-TELEBEC	Accrual	P	NBKATR	2181012	6413100
NBK	ADDITIONAL RENT-TELEBEC	Deferral	I	NBKDPP	2181012	1303105
NBK	ADDITIONAL RENT-TELEBEC	Deferral	P	NBKDPP	1303105	2181012
NBK	ADDITIONAL RENT-TELEBEC	Deferral	I	NBKDTR	6413100	2181012
NBK	ADDITIONAL RENT-TELEBEC	Deferral	P	NBKDTR	2181012	6413100
NBL	ADDITIONAL RENT-TELEBC RV	Accrual	P	NBLAPP	2181012	2302070

NBL	ADDITIONAL RENT-TELEBC RV	Accrual	P	NBLATR	6413100	2181012
NBL	ADDITIONAL RENT-TELEBC RV	Deferral	I	NBLDPP	1303105	2181012
NBL	ADDITIONAL RENT-TELEBC RV	Deferral	P	NBLDPP	2181012	1303105
NBL	ADDITIONAL RENT-TELEBC RV	Deferral	I	NBLDTR	2181012	6413100
NBL	ADDITIONAL RENT-TELEBC RV	Deferral	P	NBLDTR	6413100	2181012
NBM	RENT - Client X CANADA	Accrual	P	NBMAPP	2302070	2181012
NBM	RENT - Client X CANADA	Accrual	P	NBMATR	2181012	6413100
NBM	RENT - Client X CANADA	Deferral	I	NBMDPP	2181012	1303105
NBM	RENT - Client X CANADA	Deferral	P	NBMDPP	1303105	2181012
NBM	RENT - Client X CANADA	Deferral	I	NBMDTR	6413100	2181012
NBM	RENT - Client X CANADA	Deferral	P	NBMDTR	2181012	6413100
NBN	RENT - Client X CANADA RV	Accrual	P	NBNAPP	2181012	2302070
NBN	RENT - Client X CANADA RV	Accrual	P	NBNATR	6413100	2181012
NBN	RENT - Client X CANADA RV	Deferral	I	NBNDPP	1303105	2181012
NBN	RENT - Client X CANADA RV	Deferral	P	NBNDPP	2181012	1303105
NBN	RENT - Client X CANADA RV	Deferral	I	NBNDTR	2181012	6413100
NBN	RENT - Client X CANADA RV	Deferral	P	NBNDTR	6413100	2181012
NBO	RENT - NORTHERNTEL	Accrual	P	NBOAPP	2302070	2181012
NBO	RENT - NORTHERNTEL	Accrual	P	NBOATR	2181012	6413100
NBO	RENT - NORTHERNTEL	Deferral	I	NBODPP	2181012	1303105
NBO	RENT - NORTHERNTEL	Deferral	P	NBODPP	1303105	2181012
NBO	RENT - NORTHERNTEL	Deferral	I	NBODTR	6413100	2181012
NBO	RENT - NORTHERNTEL	Deferral	P	NBODTR	2181012	6413100
NBP	RENT - NORTHERNTEL RV	Accrual	P	NBPAPP	2181012	2302070
NBP	RENT - NORTHERNTEL RV	Accrual	P	NBPATR	6413100	2181012
NBP	RENT - NORTHERNTEL RV	Deferral	I	NBPDPP	1303105	2181012
NBP	RENT - NORTHERNTEL RV	Deferral	P	NBPDPP	2181012	1303105
NBP	RENT - NORTHERNTEL RV	Deferral	I	NBPDTR	2181012	6413100
NBP	RENT - NORTHERNTEL RV	Deferral	P	NBPDTR	6413100	2181012
NBQ	RENT - TELEBEC	Accrual	P	NBQAPP	2302070	2181012
NBQ	RENT - TELEBEC	Accrual	P	NBQATR	2181012	6413100
NBQ	RENT - TELEBEC	Deferral	I	NBQDPP	2181012	1303105
NBQ	RENT - TELEBEC	Deferral	P	NBQDPP	1303105	2181012
NBQ	RENT - TELEBEC	Deferral	I	NBQDTR	6413100	2181012
NBQ	RENT - TELEBEC	Deferral	P	NBQDTR	2181012	6413100
NBR	RENT - TELEBEC RV	Accrual	P	NBRAPP	2181012	2302070
NBR	RENT - TELEBEC RV	Accrual	P	NBRATR	6413100	2181012
NBR	RENT - TELEBEC RV	Deferral	I	NBRDPP	1303105	2181012
NBR	RENT - TELEBEC RV	Deferral	P	NBRDPP	2181012	1303105
NBR	RENT - TELEBEC RV	Deferral	I	NBRDTR	2181012	6413100

NBR	RENT - TELEBEC RV	Deferral	P	NBRDTR	6413100	2181012
NBS	RENT - MEDIA	Accrual	P	NBSAPP	2302070	2181012
NBS	RENT - MEDIA	Accrual	P	NBSATR	2181012	6413110
NBS	RENT - MEDIA	Deferral	I	NBSDPP	2181012	1303105
NBS	RENT - MEDIA	Deferral	P	NBSDPP	1303105	2181012
NBS	RENT - MEDIA	Deferral	I	NBSDTR	6413110	2181012
NBS	RENT - MEDIA	Deferral	P	NBSDTR	2181012	6413110
NBT	RENT - MEDIA RV	Accrual	P	NBTAPP	2181012	2302070
NBT	RENT - MEDIA RV	Accrual	P	NBTATR	6413110	2181012
NBT	RENT - MEDIA RV	Deferral	I	NBTDPP	1303105	2181012
NBT	RENT - MEDIA RV	Deferral	P	NBTDPP	2181012	1303105
NBT	RENT - MEDIA RV	Deferral	I	NBTDTR	2181012	6413110
NBT	RENT - MEDIA RV	Deferral	P	NBTDTR	6413110	2181012
NBU	RENT - ONTERA	Accrual	P	NBUAPP	2302070	2181012
NBU	RENT - ONTERA	Accrual	P	NBUATR	2181012	6413200
NBU	RENT - ONTERA	Deferral	I	NBUDPP	2181012	1303105
NBU	RENT - ONTERA	Deferral	P	NBUDPP	1303105	2181012
NBU	RENT - ONTERA	Deferral	I	NBUDTR	6413200	2181012
NBU	RENT - ONTERA	Deferral	P	NBUDTR	2181012	6413200
NBV	RENT - ONTERA RV	Accrual	P	NBVAPP	2181012	2302070
NBV	RENT - ONTERA RV	Accrual	P	NBVATR	6413200	2181012
NBV	RENT - ONTERA RV	Deferral	I	NBVDPP	1303105	2181012
NBV	RENT - ONTERA RV	Deferral	P	NBVDPP	2181012	1303105
NBV	RENT - ONTERA RV	Deferral	I	NBVDTR	2181012	6413200
NBV	RENT - ONTERA RV	Deferral	P	NBVDTR	6413200	2181012
NBW	RES OPEX - MEDIA	Accrual	P	NBWAPP	2302070	2181012
NBW	RES OPEX - MEDIA	Accrual	P	NBWATR	2181012	6413260
NBW	RES OPEX - MEDIA	Deferral	I	NBWDPP	2181012	1303105
NBW	RES OPEX - MEDIA	Deferral	P	NBWDPP	1303105	2181012
NBW	RES OPEX - MEDIA	Deferral	I	NBWDTR	6413260	2181012
NBW	RES OPEX - MEDIA	Deferral	P	NBWDTR	2181012	6413260
NBX	RES OPEX - MEDIA RV	Accrual	P	NBXAPP	2181012	2302070
NBX	RES OPEX - MEDIA RV	Accrual	P	NBXATR	6413260	2181012
NBX	RES OPEX - MEDIA RV	Deferral	I	NBXDPP	1303105	2181012
NBX	RES OPEX - MEDIA RV	Deferral	P	NBXDPP	2181012	1303105
NBX	RES OPEX - MEDIA RV	Deferral	I	NBXDTR	2181012	6413260
NBX	RES OPEX - MEDIA RV	Deferral	P	NBXDTR	6413260	2181012
NCC	CAPITAL	Accrual	P	NCCAPP	2302070	2181012
NCC	CAPITAL	Accrual	P	NCCATR	2181012	6707001
NCC	CAPITAL	Deferral	I	NCCDPP	2181012	1303105

NCC	CAPITAL	Deferral	P	NCCDPP	1303105	2181012
NCC	CAPITAL	Deferral	I	NCCDTR	6707001	2181012
NCC	CAPITAL	Deferral	P	NCCDTR	2181012	6707001
NCD	CAPITAL RV	Accrual	P	NCDAPP	2181012	2302070
NCD	CAPITAL RV	Accrual	P	NCDATR	6707001	2181012
NCD	CAPITAL RV	Deferral	I	NCDDPP	1303105	2181012
NCD	CAPITAL RV	Deferral	P	NCDDPP	2181012	1303105
NCD	CAPITAL RV	Deferral	I	NCDDTR	2181012	6707001
NCD	CAPITAL RV	Deferral	P	NCDDTR	6707001	2181012
NCE	RENT - ACCESS+	Accrual	P	NCEAPP	2302070	2181012
NCE	RENT - ACCESS+	Accrual	P	NCEATR	2181012	6413200
NCE	RENT - ACCESS+	Deferral	I	NCEDPP	2181012	1303105
NCE	RENT - ACCESS+	Deferral	P	NCEDPP	1303105	2181012
NCE	RENT - ACCESS+	Deferral	I	NCEDTR	6413200	2181012
NCE	RENT - ACCESS+	Deferral	P	NCEDTR	2181012	6413200
NCF	RENT - ACCESS+ RV	Accrual	P	NCFAPP	2181012	2302070
NCF	RENT - ACCESS+ RV	Accrual	P	NCFATR	6413200	2181012
NCF	RENT - ACCESS+ RV	Deferral	I	NCFDPP	1303105	2181012
NCF	RENT - ACCESS+ RV	Deferral	P	NCFDPP	2181012	1303105
NCF	RENT - ACCESS+ RV	Deferral	I	NCFDTR	2181012	6413200
NCF	RENT - ACCESS+ RV	Deferral	P	NCFDTR	6413200	2181012
NCG	MISSED TAXES - GST/PST	Accrual	P	NCGAPP	2302070	2181012
NCG	MISSED TAXES - GST/PST	Accrual	P	NCGATR	2181012	2201400
NCG	MISSED TAXES - GST/PST	Deferral	I	NCGDPP	2181012	1303105
NCG	MISSED TAXES - GST/PST	Deferral	P	NCGDPP	1303105	2181012
NCG	MISSED TAXES - GST/PST	Deferral	I	NCGDTR	2201400	2181012
NCG	MISSED TAXES - GST/PST	Deferral	P	NCGDTR	2181012	2201400
NCH	MISSED TAXES - GST/PST RV	Accrual	P	NCHAPP	2181012	2302070
NCH	MISSED TAXES - GST/PST RV	Accrual	P	NCHATR	2201400	2181012
NCH	MISSED TAXES - GST/PST RV	Deferral	I	NCHDPP	1303105	2181012
NCH	MISSED TAXES - GST/PST RV	Deferral	P	NCHDPP	2181012	1303105
NCH	MISSED TAXES - GST/PST RV	Deferral	I	NCHDTR	2181012	2201400
NCH	MISSED TAXES - GST/PST RV	Deferral	P	NCHDTR	2201400	2181012
NCI	MISSED TAXES - HST	Accrual	P	NCIAPP	2302070	2181012
NCI	MISSED TAXES - HST	Accrual	P	NCIATR	2181012	2204400
NCI	MISSED TAXES - HST	Deferral	I	NCIDPP	2181012	1303105
NCI	MISSED TAXES - HST	Deferral	P	NCIDPP	1303105	2181012
NCI	MISSED TAXES - HST	Deferral	I	NCIDTR	2204400	2181012
NCI	MISSED TAXES - HST	Deferral	P	NCIDTR	2181012	2204400
NCJ	MISSED TAXES - HST RV	Accrual	P	NCJAPP	2181012	2302070

NCJ	MISSED TAXES - HST RV	Accrual	P	NCJATR	2204400	2181012
NCJ	MISSED TAXES - HST RV	Deferral	I	NCJDPP	1303105	2181012
NCJ	MISSED TAXES - HST RV	Deferral	P	NCJDPP	2181012	1303105
NCJ	MISSED TAXES - HST RV	Deferral	I	NCJDTR	2181012	2204400
NCJ	MISSED TAXES - HST RV	Deferral	P	NCJDTR	2204400	2181012
NCK	MISSED TAXES - QST	Accrual	P	NCKAPP	2302070	2181012
NCK	MISSED TAXES - QST	Accrual	P	NCKATR	2181012	2202400
NCK	MISSED TAXES - QST	Deferral	I	NCKDPP	2181012	1303105
NCK	MISSED TAXES - QST	Deferral	P	NCKDPP	1303105	2181012
NCK	MISSED TAXES - QST	Deferral	I	NCKDTR	2202400	2181012
NCK	MISSED TAXES - QST	Deferral	P	NCKDTR	2181012	2202400
NCL	MISSED TAXES - QST RV	Accrual	P	NCLAPP	2181012	2302070
NCL	MISSED TAXES - QST RV	Accrual	P	NCLATR	2202400	2181012
NCL	MISSED TAXES - QST RV	Deferral	I	NCLDPP	1303105	2181012
NCL	MISSED TAXES - QST RV	Deferral	P	NCLDPP	2181012	1303105
NCL	MISSED TAXES - QST RV	Deferral	I	NCLDTR	2181012	2202400
NCL	MISSED TAXES - QST RV	Deferral	P	NCLDTR	2202400	2181012
NCM	RENT - MEDIA - PREPAID	Accrual	P	NCMAPP	2302070	2181012
NCM	RENT - MEDIA - PREPAID	Accrual	P	NCMATR	2181012	6413110
NCM	RENT - MEDIA - PREPAID	Deferral	I	NCMDPP	2181012	1303105
NCM	RENT - MEDIA - PREPAID	Deferral	P	NCMDPP	1303105	2181012
NCM	RENT - MEDIA - PREPAID	Deferral	I	NCMDTR	6413110	2181012
NCM	RENT - MEDIA - PREPAID	Deferral	P	NCMDTR	2181012	6413110
NCN	RENT - MEDIA - PREPAID RV	Accrual	P	NCNAPP	2181012	2302070
NCN	RENT - MEDIA - PREPAID RV	Accrual	P	NCNATR	6413110	2181012
NCN	RENT - MEDIA - PREPAID RV	Deferral	I	NCNDPP	1303105	2181012
NCN	RENT - MEDIA - PREPAID RV	Deferral	P	NCNDPP	2181012	1303105
NCN	RENT - MEDIA - PREPAID RV	Deferral	I	NCNDTR	2181012	6413110
NCN	RENT - MEDIA - PREPAID RV	Deferral	P	NCNDTR	6413110	2181012
NCO	ADD RENT-Client X CANADA	Accrual	P	NCOAPP	2302070	2181012
NCO	ADD RENT-Client X CANADA	Accrual	P	NCOATR	2181012	6413100
NCO	ADD RENT-Client X CANADA	Deferral	I	NCODPP	2181012	1303105
NCO	ADD RENT-Client X CANADA	Deferral	P	NCODPP	1303105	2181012
NCO	ADD RENT-Client X CANADA	Deferral	I	NCODTR	6413100	2181012
NCO	ADD RENT-Client X CANADA	Deferral	P	NCODTR	2181012	6413100
NCP	ADD RENT-Client X CANADA RV	Accrual	P	NCPAPP	2181012	2302070
NCP	ADD RENT-Client X CANADA RV	Accrual	P	NCPATR	6413100	2181012
NCP	ADD RENT-Client X CANADA RV	Deferral	I	NCPDPP	1303105	2181012
NCP	ADD RENT-Client X CANADA RV	Deferral	P	NCPDPP	2181012	1303105
NCP	ADD RENT-Client X CANADA RV	Deferral	I	NCPDTR	2181012	6413100

NCP	ADD RENT-Client X CANADA RV	Deferral	P	NCPDTR	6413100	2181012
NCQ	INITIAL DIRECT COSTS	Accrual	P	NCQAPP	2302070	2181012
NCQ	INITIAL DIRECT COSTS	Accrual	P	NCQATR	2181012	6010104
NCQ	INITIAL DIRECT COSTS	Deferral	I	NCQDPP	2181012	1303105
NCQ	INITIAL DIRECT COSTS	Deferral	P	NCQDPP	1303105	2181012
NCQ	INITIAL DIRECT COSTS	Deferral	I	NCQDTR	6010104	2181012
NCQ	INITIAL DIRECT COSTS	Deferral	P	NCQDTR	2181012	6010104
NCR	INITIAL DIRECT COSTS RV	Accrual	P	NCRAPP	2181012	2302070
NCR	INITIAL DIRECT COSTS RV	Accrual	P	NCRATR	6010104	2181012
NCR	INITIAL DIRECT COSTS RV	Deferral	I	NCRDPP	1303105	2181012
NCR	INITIAL DIRECT COSTS RV	Deferral	P	NCRDPP	2181012	1303105
NCR	INITIAL DIRECT COSTS RV	Deferral	I	NCRDTR	2181012	6010104
NCR	INITIAL DIRECT COSTS RV	Deferral	P	NCRDTR	6010104	2181012
NCS	INCENTIVE	Accrual	P	NCSAPP	2181012	2302070
NCS	INCENTIVE	Accrual	P	NCSATR	6010104	2181012
NCS	INCENTIVE	Deferral	I	NCSDPP	1303105	2181012
NCS	INCENTIVE	Deferral	P	NCSDPP	2181012	1303105
NCS	INCENTIVE	Deferral	I	NCSDTR	2181012	6010104
NCS	INCENTIVE	Deferral	P	NCSDTR	6010104	2181012
NCT	INCENTIVE RV	Accrual	P	NCTAPP	2302070	2181012
NCT	INCENTIVE RV	Accrual	P	NCTATR	2181012	6010104
NCT	INCENTIVE RV	Deferral	I	NCTDPP	2181012	1303105
NCT	INCENTIVE RV	Deferral	P	NCTDPP	1303105	2181012
NCT	INCENTIVE RV	Deferral	I	NCTDTR	6010104	2181012
NCT	INCENTIVE RV	Deferral	P	NCTDTR	2181012	6010104
NPK	ADD RENT-Client X CANADA	Accrual	P	NPKAPP	2302070	2181012
NPK	ADD RENT-Client X CANADA	Accrual	P	NPKATR	2181012	6413100
NPK	ADD RENT-Client X CANADA	Deferral	I	NPKDPP	2181012	1303105
NPK	ADD RENT-Client X CANADA	Deferral	P	NPKDPP	1303105	2181012
NPK	ADD RENT-Client X CANADA	Deferral	I	NPKDTR	6413100	2181012
NPK	ADD RENT-Client X CANADA	Deferral	P	NPKDTR	2181012	6413100
NPL	ADD RENT-Client X CANADA RV	Accrual	P	NPLAPP	2181012	2302070
NPL	ADD RENT-Client X CANADA RV	Accrual	P	NPLATR	6413100	2181012
NPL	ADD RENT-Client X CANADA RV	Deferral	I	NPLDPP	1303105	2181012
NPL	ADD RENT-Client X CANADA RV	Deferral	P	NPLDPP	2181012	1303105
NPL	ADD RENT-Client X CANADA RV	Deferral	I	NPLDTR	2181012	6413100
NPL	ADD RENT-Client X CANADA RV	Deferral	P	NPLDTR	6413100	2181012
SAA	LI RENT - BASIC RENT	Accrual	P	SAAAPP	2302070	2181012
SAA	LI RENT - BASIC RENT	Accrual	P	SAAATR	2181012	6413100
SAA	LI RENT - BASIC RENT	Deferral	I	SAADPP	2181012	1303105

SAA	LI RENT - BASIC RENT	Deferral	P	SAADPP	1303105	2181012
SAA	LI RENT - BASIC RENT	Deferral	I	SAADTR	6413100	2181012
SAA	LI RENT - BASIC RENT	Deferral	P	SAADTR	2181012	6413100
SAB	LI RENT - BASIC RENT RV	Accrual	P	SABAPP	2181012	2302070
SAB	LI RENT - BASIC RENT RV	Accrual	P	SABATR	6413100	2181012
SAB	LI RENT - BASIC RENT RV	Deferral	I	SABDPP	1303105	2181012
SAB	LI RENT - BASIC RENT RV	Deferral	P	SABDPP	2181012	1303105
SAB	LI RENT - BASIC RENT RV	Deferral	I	SABDTR	2181012	6413100
SAB	LI RENT - BASIC RENT RV	Deferral	P	SABDTR	6413100	2181012
SAC	LI RENT - SIGNAGE	Accrual	P	SACAPP	2302070	2181012
SAC	LI RENT - SIGNAGE	Accrual	P	SACATR	2181012	6413100
SAC	LI RENT - SIGNAGE	Deferral	I	SACDPP	2181012	1303105
SAC	LI RENT - SIGNAGE	Deferral	P	SACDPP	1303105	2181012
SAC	LI RENT - SIGNAGE	Deferral	I	SACDTR	6413100	2181012
SAC	LI RENT - SIGNAGE	Deferral	P	SACDTR	2181012	6413100
SAD	LI RENT - SIGNAGE RV	Accrual	P	SADAPP	2181012	2302070
SAD	LI RENT - SIGNAGE RV	Accrual	P	SADATR	6413100	2181012
SAD	LI RENT - SIGNAGE RV	Deferral	I	SADDPP	1303105	2181012
SAD	LI RENT - SIGNAGE RV	Deferral	P	SADDPP	2181012	1303105
SAD	LI RENT - SIGNAGE RV	Deferral	I	SADDTR	2181012	6413100
SAD	LI RENT - SIGNAGE RV	Deferral	P	SADDTR	6413100	2181012
SAE	LI RENT - OTHER RENT	Accrual	P	SAEAPP	2302070	2181012
SAE	LI RENT - OTHER RENT	Accrual	P	SAEATR	2181012	6413100
SAE	LI RENT - OTHER RENT	Deferral	I	SAEDPP	2181012	1303105
SAE	LI RENT - OTHER RENT	Deferral	P	SAEDPP	1303105	2181012
SAE	LI RENT - OTHER RENT	Deferral	I	SAEDTR	6413100	2181012
SAE	LI RENT - OTHER RENT	Deferral	P	SAEDTR	2181012	6413100
SAF	LI RENT - OTHER RENT RV	Accrual	P	SAFAPP	2181012	2302070
SAF	LI RENT - OTHER RENT RV	Accrual	P	SAFATR	6413100	2181012
SAF	LI RENT - OTHER RENT RV	Deferral	I	SAFDPP	1303105	2181012
SAF	LI RENT - OTHER RENT RV	Deferral	P	SAFDPP	2181012	1303105
SAF	LI RENT - OTHER RENT RV	Deferral	I	SAFDTR	2181012	6413100
SAF	LI RENT - OTHER RENT RV	Deferral	P	SAFDTR	6413100	2181012
SAG	LI RENT - PYLON SIGN	Accrual	P	SAGAPP	2302070	2181012
SAG	LI RENT - PYLON SIGN	Accrual	P	SAGATR	2181012	6413100
SAG	LI RENT - PYLON SIGN	Deferral	I	SAGDPP	2181012	1303105
SAG	LI RENT - PYLON SIGN	Deferral	P	SAGDPP	1303105	2181012
SAG	LI RENT - PYLON SIGN	Deferral	I	SAGDTR	6413100	2181012
SAG	LI RENT - PYLON SIGN	Deferral	P	SAGDTR	2181012	6413100
SAH	LI RENT - PYLON SIGN RV	Accrual	P	SAHAPP	2181012	2302070

SAH	LI RENT - PYLON SIGN RV	Accrual	P	SAHATR	6413100	2181012
SAH	LI RENT - PYLON SIGN RV	Deferral	I	SAHDPP	1303105	2181012
SAH	LI RENT - PYLON SIGN RV	Deferral	P	SAHDPP	2181012	1303105
SAH	LI RENT - PYLON SIGN RV	Deferral	I	SAHDTR	2181012	6413100
SAH	LI RENT - PYLON SIGN RV	Deferral	P	SAHDTR	6413100	2181012
SAI	LI RENT - ANTENNA	Accrual	P	SAIAPP	2302070	2181012
SAI	LI RENT - ANTENNA	Accrual	P	SAIATR	2181012	6413100
SAI	LI RENT - ANTENNA	Deferral	I	SAIDPP	2181012	1303105
SAI	LI RENT - ANTENNA	Deferral	P	SAIDPP	1303105	2181012
SAI	LI RENT - ANTENNA	Deferral	I	SAIDTR	6413100	2181012
SAI	LI RENT - ANTENNA	Deferral	P	SAIDTR	2181012	6413100
SAJ	LI RENT - ANTENNA RV	Accrual	P	SAJAPP	2181012	2302070
SAJ	LI RENT - ANTENNA RV	Accrual	P	SAJATR	6413100	2181012
SAJ	LI RENT - ANTENNA RV	Deferral	I	SAJDPP	1303105	2181012
SAJ	LI RENT - ANTENNA RV	Deferral	P	SAJDPP	2181012	1303105
SAJ	LI RENT - ANTENNA RV	Deferral	I	SAJDTR	2181012	6413100
SAJ	LI RENT - ANTENNA RV	Deferral	P	SAJDTR	6413100	2181012
SAK	LI RENT - STORAGE	Accrual	P	SAKAPP	2302070	2181012
SAK	LI RENT - STORAGE	Accrual	P	SAKATR	2181012	6413100
SAK	LI RENT - STORAGE	Deferral	I	SAKDPP	2181012	1303105
SAK	LI RENT - STORAGE	Deferral	P	SAKDPP	1303105	2181012
SAK	LI RENT - STORAGE	Deferral	I	SAKDTR	6413100	2181012
SAK	LI RENT - STORAGE	Deferral	P	SAKDTR	2181012	6413100
SAL	LI RENT - STORAGE RV	Accrual	P	SALAPP	2181012	2302070
SAL	LI RENT - STORAGE RV	Accrual	P	SALATR	6413100	2181012
SAL	LI RENT - STORAGE RV	Deferral	I	SALDPP	1303105	2181012
SAL	LI RENT - STORAGE RV	Deferral	P	SALDPP	2181012	1303105
SAL	LI RENT - STORAGE RV	Deferral	I	SALDTR	2181012	6413100
SAL	LI RENT - STORAGE RV	Deferral	P	SALDTR	6413100	2181012
SAM	MISC PENALTY	Accrual	P	SAMAPP	2302070	2181012
SAM	MISC PENALTY	Accrual	P	SAMATR	2181012	6413200
SAM	MISC PENALTY	Deferral	I	SAMDPP	2181012	1303105
SAM	MISC PENALTY	Deferral	P	SAMDPP	1303105	2181012
SAM	MISC PENALTY	Deferral	I	SAMDTR	6413200	2181012
SAM	MISC PENALTY	Deferral	P	SAMDTR	2181012	6413200
SAN	MISC PENALTYRV	Accrual	P	SANAPP	2181012	2302070
SAN	MISC PENALTYRV	Accrual	P	SANATR	6413200	2181012
SAN	MISC PENALTYRV	Deferral	I	SANDPP	1303105	2181012
SAN	MISC PENALTYRV	Deferral	P	SANDPP	2181012	1303105
SAN	MISC PENALTYRV	Deferral	I	SANDTR	2181012	6413200

SAN	MISC PENALTYRV	Deferral	P	SANDTR	6413200	2181012
SAO	INITIAL DIRECT COSTS	Accrual	P	SAOAPP	2302070	2181012
SAO	INITIAL DIRECT COSTS	Accrual	P	SAOATR	2181012	6413200
SAO	INITIAL DIRECT COSTS	Deferral	I	SAODPP	2181012	1303105
SAO	INITIAL DIRECT COSTS	Deferral	P	SAODPP	1303105	2181012
SAO	INITIAL DIRECT COSTS	Deferral	I	SAODTR	6413200	2181012
SAO	INITIAL DIRECT COSTS	Deferral	P	SAODTR	2181012	6413200
SAP	INITIAL DIRECT COSTS RV	Accrual	P	SAPAPP	2181012	2302070
SAP	INITIAL DIRECT COSTS RV	Accrual	P	SAPATR	6413200	2181012
SAP	INITIAL DIRECT COSTS RV	Deferral	I	SAPDPP	1303105	2181012
SAP	INITIAL DIRECT COSTS RV	Deferral	P	SAPDPP	2181012	1303105
SAP	INITIAL DIRECT COSTS RV	Deferral	I	SAPDTR	2181012	6413200
SAP	INITIAL DIRECT COSTS RV	Deferral	P	SAPDTR	6413200	2181012
SAR	INCENTIVE	Accrual	P	SARAPP	2181012	2302070
SAR	INCENTIVE	Accrual	P	SARATR	6413200	2181012
SAR	INCENTIVE	Deferral	I	SARDPP	1303105	2181012
SAR	INCENTIVE	Deferral	P	SARDPP	2181012	1303105
SAR	INCENTIVE	Deferral	I	SARDTR	2181012	6413200
SAR	INCENTIVE	Deferral	P	SARDTR	6413200	2181012
SAS	INCENTIVE RV	Accrual	P	SASAPP	2302070	2181012
SAS	INCENTIVE RV	Accrual	P	SASATR	2181012	6413200
SAS	INCENTIVE RV	Deferral	I	SASDPP	2181012	1303105
SAS	INCENTIVE RV	Deferral	P	SASDPP	1303105	2181012
SAS	INCENTIVE RV	Deferral	I	SASDTR	6413200	2181012
SAS	INCENTIVE RV	Deferral	P	SASDTR	2181012	6413200
TAA	RENT-ANTENNA	Accrual	P	TAAAPP	2302070	2181012
TAA	RENT-ANTENNA	Accrual	P	TAAATR	2181012	6413100
TAA	RENT-ANTENNA	Deferral	I	TAADPP	2181012	1303105
TAA	RENT-ANTENNA	Deferral	P	TAADPP	1303105	2181012
TAA	RENT-ANTENNA	Deferral	I	TAADTR	6413100	2181012
TAA	RENT-ANTENNA	Deferral	P	TAADTR	2181012	6413100
TAB	RENT-ANTENNA RV	Accrual	P	TABAPP	2181012	2302070
TAB	RENT-ANTENNA RV	Accrual	P	TABATR	6413100	2181012
TAB	RENT-ANTENNA RV	Deferral	I	TABDPP	1303105	2181012
TAB	RENT-ANTENNA RV	Deferral	P	TABDPP	2181012	1303105
TAB	RENT-ANTENNA RV	Deferral	I	TABDTR	2181012	6413100
TAB	RENT-ANTENNA RV	Deferral	P	TABDTR	6413100	2181012
TAC	RENT - ANTENNA - PY	Accrual	P	TACAPP	2302070	2181012
TAC	RENT - ANTENNA - PY	Accrual	P	TACATR	2181012	6413100
TAC	RENT - ANTENNA - PY	Deferral	I	TACDPP	2181012	1303105

TAC	RENT - ANTENNA - PY	Deferral	P	TACDPP	1303105	2181012
TAC	RENT - ANTENNA - PY	Deferral	I	TACDTR	6413100	2181012
TAC	RENT - ANTENNA - PY	Deferral	P	TACDTR	2181012	6413100
TAD	RENT - ANTENNA - PY RV	Accrual	P	TADAPP	2181012	2302070
TAD	RENT - ANTENNA - PY RV	Accrual	P	TADATR	6413100	2181012
TAD	RENT - ANTENNA - PY RV	Deferral	I	TADDPP	1303105	2181012
TAD	RENT - ANTENNA - PY RV	Deferral	P	TADDPP	2181012	1303105
TAD	RENT - ANTENNA - PY RV	Deferral	I	TADDTR	2181012	6413100
TAD	RENT - ANTENNA - PY RV	Deferral	P	TADDTR	6413100	2181012
TAE	RENT-BASE RENT	Accrual	P	TAEAPP	2302070	2181012
TAE	RENT-BASE RENT	Accrual	P	TAEATR	2181012	6413100
TAE	RENT-BASE RENT	Deferral	I	TAEDPP	2181012	1303105
TAE	RENT-BASE RENT	Deferral	P	TAEDPP	1303105	2181012
TAE	RENT-BASE RENT	Deferral	I	TAEDTR	6413100	2181012
TAE	RENT-BASE RENT	Deferral	P	TAEDTR	2181012	6413100
TAF	RENT-BASE RENT RV	Accrual	P	TAFAPP	2181012	2302070
TAF	RENT-BASE RENT RV	Accrual	P	TAFATR	6413100	2181012
TAF	RENT-BASE RENT RV	Deferral	I	TAFDPP	1303105	2181012
TAF	RENT-BASE RENT RV	Deferral	P	TAFDPP	2181012	1303105
TAF	RENT-BASE RENT RV	Deferral	I	TAFDTR	2181012	6413100
TAF	RENT-BASE RENT RV	Deferral	P	TAFDTR	6413100	2181012
TAG	BASE RENT-PY	Accrual	P	TAGAPP	2302070	2181012
TAG	BASE RENT-PY	Accrual	P	TAGATR	2181012	6413100
TAG	BASE RENT-PY	Deferral	I	TAGDPP	2181012	1303105
TAG	BASE RENT-PY	Deferral	P	TAGDPP	1303105	2181012
TAG	BASE RENT-PY	Deferral	I	TAGDTR	6413100	2181012
TAG	BASE RENT-PY	Deferral	P	TAGDTR	2181012	6413100
TAH	BASE RENT-PY RV	Accrual	P	TAHAPP	2181012	2302070
TAH	BASE RENT-PY RV	Accrual	P	TAHATR	6413100	2181012
TAH	BASE RENT-PY RV	Deferral	I	TAHDPP	1303105	2181012
TAH	BASE RENT-PY RV	Deferral	P	TAHDPP	2181012	1303105
TAH	BASE RENT-PY RV	Deferral	I	TAHDTR	2181012	6413100
TAH	BASE RENT-PY RV	Deferral	P	TAHDTR	6413100	2181012
TAI	RENT-CAFETERIA	Accrual	P	TAIAPP	2302070	2181012
TAI	RENT-CAFETERIA	Accrual	P	TAIATR	2181012	6413100
TAI	RENT-CAFETERIA	Deferral	I	TAIDPP	2181012	1303105
TAI	RENT-CAFETERIA	Deferral	P	TAIDPP	1303105	2181012
TAI	RENT-CAFETERIA	Deferral	I	TAIDTR	6413100	2181012
TAI	RENT-CAFETERIA	Deferral	P	TAIDTR	2181012	6413100
TAJ	RENT-CAFETERIA RV	Accrual	P	TAJAPP	2181012	2302070

TAJ	RENT-CAFETERIA RV	Accrual	P	TAJATR	6413100	2181012
TAJ	RENT-CAFETERIA RV	Deferral	I	TAJDPP	1303105	2181012
TAJ	RENT-CAFETERIA RV	Deferral	P	TAJDPP	2181012	1303105
TAJ	RENT-CAFETERIA RV	Deferral	I	TAJDTR	2181012	6413100
TAJ	RENT-CAFETERIA RV	Deferral	P	TAJDTR	6413100	2181012
TAK	RENT-DEPOSIT	Accrual	P	TAKAPP	2302070	2181012
TAK	RENT-DEPOSIT	Accrual	P	TAKATR	2181012	6413100
TAK	RENT-DEPOSIT	Deferral	I	TAKDPP	2181012	1303105
TAK	RENT-DEPOSIT	Deferral	P	TAKDPP	1303105	2181012
TAK	RENT-DEPOSIT	Deferral	I	TAKDTR	6413100	2181012
TAK	RENT-DEPOSIT	Deferral	P	TAKDTR	2181012	6413100
TAL	RENT-DEPOSIT RV	Accrual	P	TALAPP	2181012	2302070
TAL	RENT-DEPOSIT RV	Accrual	P	TALATR	6413100	2181012
TAL	RENT-DEPOSIT RV	Deferral	I	TALDPP	1303105	2181012
TAL	RENT-DEPOSIT RV	Deferral	P	TALDPP	2181012	1303105
TAL	RENT-DEPOSIT RV	Deferral	I	TALDTR	2181012	6413100
TAL	RENT-DEPOSIT RV	Deferral	P	TALDTR	6413100	2181012
TAM	RENT-LEASE CANCELL	Accrual	P	TAMAPP	2302070	2181012
TAM	RENT-LEASE CANCELL	Accrual	P	TAMATR	2181012	6413100
TAM	RENT-LEASE CANCELL	Deferral	I	TAMDPP	2181012	1303105
TAM	RENT-LEASE CANCELL	Deferral	P	TAMDPP	1303105	2181012
TAM	RENT-LEASE CANCELL	Deferral	I	TAMDTR	6413100	2181012
TAM	RENT-LEASE CANCELL	Deferral	P	TAMDTR	2181012	6413100
TAN	RENT-LEASE CANCELL RV	Accrual	P	TANAPP	2181012	2302070
TAN	RENT-LEASE CANCELL RV	Accrual	P	TANATR	6413100	2181012
TAN	RENT-LEASE CANCELL RV	Deferral	I	TANDPP	1303105	2181012
TAN	RENT-LEASE CANCELL RV	Deferral	P	TANDPP	2181012	1303105
TAN	RENT-LEASE CANCELL RV	Deferral	I	TANDTR	2181012	6413100
TAN	RENT-LEASE CANCELL RV	Deferral	P	TANDTR	6413100	2181012
TAO	RENT-PARKING	Accrual	P	TAOAPP	2302070	2181012
TAO	RENT-PARKING	Accrual	P	TAOATR	2181012	6413100
TAO	RENT-PARKING	Deferral	I	TAODPP	2181012	1303105
TAO	RENT-PARKING	Deferral	P	TAODPP	1303105	2181012
TAO	RENT-PARKING	Deferral	I	TAODTR	6413100	2181012
TAO	RENT-PARKING	Deferral	P	TAODTR	2181012	6413100
TAP	RENT-PARKING RV	Accrual	P	TAPAPP	2181012	2302070
TAP	RENT-PARKING RV	Accrual	P	TAPATR	6413100	2181012
TAP	RENT-PARKING RV	Deferral	I	TAPDPP	1303105	2181012
TAP	RENT-PARKING RV	Deferral	P	TAPDPP	2181012	1303105
TAP	RENT-PARKING RV	Deferral	I	TAPDTR	2181012	6413100

TAP	RENT-PARKING RV	Deferral	P	TAPDTR	6413100	2181012
TAQ	RENT - PARKING-PY	Accrual	P	TAQAPP	2302070	2181012
TAQ	RENT - PARKING-PY	Accrual	P	TAQATR	2181012	6413100
TAQ	RENT - PARKING-PY	Deferral	I	TAQDPP	2181012	1303105
TAQ	RENT - PARKING-PY	Deferral	P	TAQDPP	1303105	2181012
TAQ	RENT - PARKING-PY	Deferral	I	TAQDTR	6413100	2181012
TAQ	RENT - PARKING-PY	Deferral	P	TAQDTR	2181012	6413100
TAR	RENT - PARKING-PY RV	Accrual	P	TARAPP	2181012	2302070
TAR	RENT - PARKING-PY RV	Accrual	P	TARATR	6413100	2181012
TAR	RENT - PARKING-PY RV	Deferral	I	TARDPP	1303105	2181012
TAR	RENT - PARKING-PY RV	Deferral	P	TARDPP	2181012	1303105
TAR	RENT - PARKING-PY RV	Deferral	I	TARDTR	2181012	6413100
TAR	RENT - PARKING-PY RV	Deferral	P	TARDTR	6413100	2181012
TAS	RENT-STORAGE	Accrual	P	TASAPP	2302070	2181012
TAS	RENT-STORAGE	Accrual	P	TASATR	2181012	6413100
TAS	RENT-STORAGE	Deferral	I	TASDPP	2181012	1303105
TAS	RENT-STORAGE	Deferral	P	TASDPP	1303105	2181012
TAS	RENT-STORAGE	Deferral	I	TASDTR	6413100	2181012
TAS	RENT-STORAGE	Deferral	P	TASDTR	2181012	6413100
TAT	RENT-STORAGE RV	Accrual	P	TATAPP	2181012	2302070
TAT	RENT-STORAGE RV	Accrual	P	TATATR	6413100	2181012
TAT	RENT-STORAGE RV	Deferral	I	TATDPP	1303105	2181012
TAT	RENT-STORAGE RV	Deferral	P	TATDPP	2181012	1303105
TAT	RENT-STORAGE RV	Deferral	I	TATDTR	2181012	6413100
TAT	RENT-STORAGE RV	Deferral	P	TATDTR	6413100	2181012
TAU	RENT - STORAGE-PY	Accrual	P	TAUAPP	2302070	2181012
TAU	RENT - STORAGE-PY	Accrual	P	TAUATR	2181012	6413100
TAU	RENT - STORAGE-PY	Deferral	I	TAUDPP	2181012	1303105
TAU	RENT - STORAGE-PY	Deferral	P	TAUDPP	1303105	2181012
TAU	RENT - STORAGE-PY	Deferral	I	TAUDTR	6413100	2181012
TAU	RENT - STORAGE-PY	Deferral	P	TAUDTR	2181012	6413100
TAV	RENT - STORAGE-PY RV	Accrual	P	TAVAPP	2181012	2302070
TAV	RENT - STORAGE-PY RV	Accrual	P	TAVATR	6413100	2181012
TAV	RENT - STORAGE-PY RV	Deferral	I	TAVDPP	1303105	2181012
TAV	RENT - STORAGE-PY RV	Deferral	P	TAVDPP	2181012	1303105
TAV	RENT - STORAGE-PY RV	Deferral	I	TAVDTR	2181012	6413100
TAV	RENT - STORAGE-PY RV	Deferral	P	TAVDTR	6413100	2181012
TAW	RENT-SWITCH	Accrual	P	TAWAPP	2302070	2181012
TAW	RENT-SWITCH	Accrual	P	TAWATR	2181012	6413100
TAW	RENT-SWITCH	Deferral	I	TAWDPP	2181012	1303105

TAW	RENT-SWITCH	Deferral	P	TAWDPP	1303105	2181012
TAW	RENT-SWITCH	Deferral	I	TAWDTR	6413100	2181012
TAW	RENT-SWITCH	Deferral	P	TAWDTR	2181012	6413100
TAX	RENT-SWITCH RV	Accrual	P	TAXAPP	2181012	2302070
TAX	RENT-SWITCH RV	Accrual	P	TAXATR	6413100	2181012
TAX	RENT-SWITCH RV	Deferral	I	TAXDPP	1303105	2181012
TAX	RENT-SWITCH RV	Deferral	P	TAXDPP	2181012	1303105
TAX	RENT-SWITCH RV	Deferral	I	TAXDTR	2181012	6413100
TAX	RENT-SWITCH RV	Deferral	P	TAXDTR	6413100	2181012
TAY	INITIAL DIRECT COSTS	Accrual	P	TAYAPP	2302070	2181012
TAY	INITIAL DIRECT COSTS	Accrual	P	TAYATR	2181012	6413100
TAY	INITIAL DIRECT COSTS	Deferral	I	TAYDPP	2181012	1303105
TAY	INITIAL DIRECT COSTS	Deferral	P	TAYDPP	1303105	2181012
TAY	INITIAL DIRECT COSTS	Deferral	I	TAYDTR	6413100	2181012
TAY	INITIAL DIRECT COSTS	Deferral	P	TAYDTR	2181012	6413100
TAZ	INITIAL DIRECT COSTS RV	Accrual	P	TAZAPP	2181012	2302070
TAZ	INITIAL DIRECT COSTS RV	Accrual	P	TAZATR	6413100	2181012
TAZ	INITIAL DIRECT COSTS RV	Deferral	I	TAZDPP	1303105	2181012
TAZ	INITIAL DIRECT COSTS RV	Deferral	P	TAZDPP	2181012	1303105
TAZ	INITIAL DIRECT COSTS RV	Deferral	I	TAZDTR	2181012	6413100
TAZ	INITIAL DIRECT COSTS RV	Deferral	P	TAZDTR	6413100	2181012
TBA	INCENTIVE	Accrual	P	TBAAPP	2181012	2302070
TBA	INCENTIVE	Accrual	P	TBAATR	6413100	2181012
TBA	INCENTIVE	Deferral	I	TBADPP	1303105	2181012
TBA	INCENTIVE	Deferral	P	TBADPP	2181012	1303105
TBA	INCENTIVE	Deferral	I	TBADTR	2181012	6413100
TBA	INCENTIVE	Deferral	P	TBADTR	6413100	2181012
TBB	INCENTIVE RV	Accrual	P	TBBAPP	2302070	2181012
TBB	INCENTIVE RV	Accrual	P	TBBATR	2181012	6413100
TBB	INCENTIVE RV	Deferral	I	TBBDPP	2181012	1303105
TBB	INCENTIVE RV	Deferral	P	TBBDPP	1303105	2181012
TBB	INCENTIVE RV	Deferral	I	TBBDTR	6413100	2181012
TBB	INCENTIVE RV	Deferral	P	TBBDTR	2181012	6413100

Description	Valuation	Flow Type	Description	Ref Flow Type	Description	Acc.Det.Key
IFRS 16 Lessor Finance Lease	IFRS16 FL	S100	PRESENT VALUE			V_IFRS16_A
IFRS 16 Lessor Finance Lease	IFRS16 FL	S100	PRESENT VALUE	S100	PRESENT VALUE	V_IFRS16_A
IFRS 16 Lessor Finance Lease	IFRS16 FL	S300	INTEREST REVENUE			V_IFRS16_A
IFRS 16 Lessor Finance Lease	IFRS16 FL	S400	LEASE PAYMENT			V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)			V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R111	RIGHT OF USE (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R112	RIGHT OF USE (AA) (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R430	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R435	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R100	ROU/PRESENT VALUE	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R170	IMPAIRMENT CHARGE (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R190	IMPAIRMENT GAIN (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R135	ACQUISITION OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R130	DIVEST. OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R110	RIGHT OF USE (AA)	R150	PRESENT VALUE	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R210	DEPRECIATION (AA)			V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R210	DEPRECIATION (AA)	R211	DEPRECIATION (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R210	DEPRECIATION (AA)	R212	DEPRECIATION (AA) (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R210	DEPRECIATION (AA)	R200	DEPRECIATION	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R300	INTEREST EXPENSE			V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R300	INTEREST EXPENSE	R301	INTEREST EXPENSE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R300	INTEREST EXPENSE	R302	INTEREST EXPENSE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT			V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R401	LEASE PAYMENT (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R402	LEASE PAYMENT (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R440	POSTED INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R450	STATISTICAL INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R430	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R435	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R460	ASSET RETIREMENT OBLIG.	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R420	EQUITY REDUCTION (-)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R425	EQUITY INCREASE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R470	POSTED INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R480	STATISTICAL INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R410	LOSS: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 Non-PO Lease	IFRS16 NP	R400	LEASE PAYMENT	R415	PROFIT: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)			V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R511	RIGHT OF USE (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R512	RIGHT OF USE (AA) (-)	V_IFRS16_A

IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R830	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R835	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R500	ROU/PRESENT VALUE	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R570	IMPAIRMENT CHARGE (AA)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R590	IMPAIRMENT GAIN (AA)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R535	ACQUISITION OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R530	DIVEST. OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R510	RIGHT OF USE (AA)	R550	PRESENT VALUE	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R610	DEPRECIATION (AA)			V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R610	DEPRECIATION (AA)	R611	DEPRECIATION (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R610	DEPRECIATION (AA)	R612	DEPRECIATION (AA) (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R610	DEPRECIATION (AA)	R600	DEPRECIATION	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R700	INTEREST EXPENSE			V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R700	INTEREST EXPENSE	R701	INTEREST EXPENSE (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R700	INTEREST EXPENSE	R702	INTEREST EXPENSE (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT			V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R801	LEASE PAYMENT (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R802	LEASE PAYMENT (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R840	POSTED INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R850	STATISTICAL INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R830	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R835	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R860	ASSET RETIREMENT OBLIG.	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R820	EQUITY REDUCTION (-)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R825	EQUITY INCREASE (+)	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R870	POSTED INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R880	STATISTICAL INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R810	LOSS: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 Non-PO Intercompany Lease	IFRS16 NPI	R800	LEASE PAYMENT	R815	PROFIT: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)			V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R111	RIGHT OF USE (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R112	RIGHT OF USE (AA) (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R430	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R435	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R100	ROU/PRESENT VALUE	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R170	IMPAIRMENT CHARGE (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R190	IMPAIRMENT GAIN (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R135	ACQUISITION OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R130	DIVEST. OF ASSETS (AA)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R110	RIGHT OF USE (AA)	R150	PRESENT VALUE	V_IFRS16_A

IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R210	DEPRECIATION (AA)			V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R210	DEPRECIATION (AA)	R211	DEPRECIATION (AA) (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R210	DEPRECIATION (AA)	R212	DEPRECIATION (AA) (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R210	DEPRECIATION (AA)	R200	DEPRECIATION	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R300	INTEREST EXPENSE			V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R300	INTEREST EXPENSE	R301	INTEREST EXPENSE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R300	INTEREST EXPENSE	R302	INTEREST EXPENSE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT			V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R401	LEASE PAYMENT (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R402	LEASE PAYMENT (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R440	POSTED INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R450	STATISTICAL INITIAL COSTS	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R430	LOSS FROM CHANGE (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R435	PROFIT FROM CHANGE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R460	ASSET RETIREMENT OBLIG.	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R420	EQUITY REDUCTION (-)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R425	EQUITY INCREASE (+)	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R470	POSTED INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R480	STATISTICAL INCENTIVES	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R410	LOSS: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 Non-PO Lease (Proforma)	XIFRS16	R400	LEASE PAYMENT	R415	PROFIT: RETROACTIVE CHANGE	V_IFRS16_A
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)			V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R111	RIGHT OF USE (AA) (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R112	RIGHT OF USE (AA) (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R430	LOSS FROM CHANGE (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R435	PROFIT FROM CHANGE (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R100	ROU/PRESENT VALUE	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R170	IMPAIRMENT CHARGE (AA)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R190	IMPAIRMENT GAIN (AA)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R135	ACQUISITION OF ASSETS (AA)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R130	DIVEST. OF ASSETS (AA)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R110	RIGHT OF USE (AA)	R150	PRESENT VALUE	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R210	DEPRECIATION (AA)			V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R210	DEPRECIATION (AA)	R211	DEPRECIATION (AA) (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R210	DEPRECIATION (AA)	R212	DEPRECIATION (AA) (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R210	DEPRECIATION (AA)	R200	DEPRECIATION	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R300	INTEREST EXPENSE			V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R300	INTEREST EXPENSE	R301	INTEREST EXPENSE (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R300	INTEREST EXPENSE	R302	INTEREST EXPENSE (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT			V_IFRS16_B

IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R401	LEASE PAYMENT (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R402	LEASE PAYMENT (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R440	POSTED INITIAL COSTS	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R450	STATISTICAL INITIAL COSTS	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R430	LOSS FROM CHANGE (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R435	PROFIT FROM CHANGE (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R460	ASSET RETIREMENT OBLIG.	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R420	EQUITY REDUCTION (-)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R425	EQUITY INCREASE (+)	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R470	POSTED INCENTIVES	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R480	STATISTICAL INCENTIVES	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R410	LOSS: RETROACTIVE CHANGE	V_IFRS16_B
IFRS 16 PO Lease	IFRS16 PO	R400	LEASE PAYMENT	R415	PROFIT: RETROACTIVE CHANGE	V_IFRS16_B

Debit Symbol	Debit GL	Credit Symbol	Credit GL
I_LIABILITY	2490001	I_ASSET_CLEAR	1571101
I_LIABILITY	2490001	I_ASSET_CLEAR	1571101
I_LIABILITY	2490001	I_INTERESTEXP	7014100
I_CLEARING	2181001	I_LIABILITY	2490001
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_ROUASSET	<1000 I_RO	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_ASSET_CLEAR	1571101	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_DEPRECIATION	<1000 I_DE	I_ROUASSET	<1000 I_RO
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_LIABILITY	2490001	I_INTERESTEXP	7014100
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEARING	2181001
I_CLEARING	2181001	I_LIABILITY	2490001
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEAR_PAYED	<1000 I_CL
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_LIABILITY	2490001	I_PROVISION	<1000 I_PR
I_EQUITY	7809000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EQUITY	7809000
I_CLEARING	2181001	I_LIABILITY	2490001
I_CLEAR_PAYED	<1000 I_CL	I_LIABILITY	2490001
I_EVALDIFF	7041000	I_CLEARING	2181001
I_CLEARING	2181001	I_EVALDIFF	7041000
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN

Flow	Description	Process
R110	RIGHT OF USE (AA)	A Acquisition
R110	RIGHT OF USE (AA)	P Reactivation
R111	RIGHT OF USE (AA) (+)	A Acquisition
R111	RIGHT OF USE (AA) (+)	P Reactivation
R112	RIGHT OF USE (AA) (-)	B Credit Memo in Acquisition Year
R112	RIGHT OF USE (AA) (-)	C Credit Memo in Following Year
R112	RIGHT OF USE (AA) (-)	N Retirement (From Current-Year Acquisitions)
R112	RIGHT OF USE (AA) (-)	R Retirement (From Prior-Year Acquisitions)
R130	DIVEST. OF ASSETS (AA)	B Credit Memo in Acquisition Year
R130	DIVEST. OF ASSETS (AA)	C Credit Memo in Following Year
R170	IMPAIRMENT CHARGE (AA)	D Depreciation (on CY Acq.)
R170	IMPAIRMENT CHARGE (AA)	E Depreciation (on Prior-Year Acquisitions)
R190	IMPAIRMENT GAIN (AA)	W Write-up
R510	RIGHT OF USE (AA)	A Acquisition
R510	RIGHT OF USE (AA)	P Reactivation
R511	RIGHT OF USE (AA) (+)	A Acquisition
R511	RIGHT OF USE (AA) (+)	P Reactivation
R512	RIGHT OF USE (AA) (-)	B Credit Memo in Acquisition Year
R512	RIGHT OF USE (AA) (-)	C Credit Memo in Following Year
R512	RIGHT OF USE (AA) (-)	N Retirement (From Current-Year Acquisitions)
R512	RIGHT OF USE (AA) (-)	R Retirement (From Prior-Year Acquisitions)
R530	DIVEST. OF ASSETS (AA)	B Credit Memo in Acquisition Year
R530	DIVEST. OF ASSETS (AA)	C Credit Memo in Following Year
R570	IMPAIRMENT CHARGE (AA)	D Depreciation (on CY Acq.)
R570	IMPAIRMENT CHARGE (AA)	E Depreciation (on Prior-Year Acquisitions)
R590	IMPAIRMENT GAIN (AA)	W Write-up

I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_ROUASSET	<1000 I_RO	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_ASSET_CLEAR	1571101	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_DEPRECIATION	<1000 I_DE	I_ROUASSET	<1000 I_RO
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_LIABILITY	2490001	I_INTERESTEXP	7014100
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEARING	2181001
I_CLEARING	2181001	I_LIABILITY	2490001
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEAR_PAYED	<1000 I_CL
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_LIABILITY	2490001	I_PROVISION	<1000 I_PR
I_EQUITY	7809000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EQUITY	7809000
I_CLEARING	2181001	I_LIABILITY	2490001
I_CLEAR_PAYED	<1000 I_CL	I_LIABILITY	2490001
I_EVALDIFF	7041000	I_CLEARING	2181001
I_CLEARING	2181001	I_EVALDIFF	7041000
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_ROUASSET	<1000 I_RO	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_ASSET_CLEAR	1571101	I_LIABILITY	2490001

I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_DEPRECIATION	<1000 I_DE	I_ROUASSET	<1000 I_RO
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_INTERESTEXP	7014100	I_LIABILITY	2490001
I_LIABILITY	2490001	I_INTERESTEXP	7014100
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEARING	2181001
I_CLEARING	2181001	I_LIABILITY	2490001
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEAR_PAYED	<1000 I_CL
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_LIABILITY	2490001	I_PROVISION	<1000 I_PR
I_EQUITY	7809000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EQUITY	7809000
I_CLEARING	2181001	I_LIABILITY	2490001
I_CLEAR_PAYED	<1000 I_CL	I_LIABILITY	2490001
I_EVALDIFF	7041000	I_CLEARING	2181001
I_CLEARING	2181001	I_EVALDIFF	7041000
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_ASSET	1571100	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_ANLAGE	<1000 I_AN	I_ASSET_CLEAR	1571101
I_ASSET_CLEAR	1571101	I_ANLAGE	<1000 I_AN
I_ASSET_CLEAR	1571101	I_LIABILITY	2490001
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_DEPRECIATION	<1000 I_DE	I_ANLAGE	<1000 I_AN
I_ANLAGE	<1000 I_AN	I_DEPRECIATION	<1000 I_DE
I_DEPRECIATION	<1000 I_DE	I_ASSET	1571100
I_INTERESTEXPPO	7015100	I_LIABILITY	2490001
I_INTERESTEXPPO	7015100	I_LIABILITY	2490001
I_LIABILITY	2490001	I_INTERESTEXPPO	7015100
I_LIABILITY	2490001	I_CLEARING	2181001

I_LIABILITY	2490001	I_CLEARING	2181001
I_CLEARING	2181001	I_LIABILITY	2490001
I_LIABILITY	2490001	I_CLEARING	2181001
I_LIABILITY	2490001	I_CLEAR_PAYED	<1000 I_CL
I_EVALDIFF	7041000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EVALDIFF	7041000
I_LIABILITY	2490001	I_PROVISION	<1000 I_PR
I_EQUITY	7809000	I_LIABILITY	2490001
I_LIABILITY	2490001	I_EQUITY	7809000
I_CLEARING	2181001	I_LIABILITY	2490001
I_CLEAR_PAYED	<1000 I_CL	I_LIABILITY	2490001
I_EVALDIFF	7041000	I_CLEARING	2181001
I_CLEARING	2181001	I_EVALDIFF	7041000

Transaction	Description
L01	RoU: CAPEX CY_Dr (100)
L02	RoU: CAPEX PY_Dr (400)
L10	RoU: Remeasure CY_Dr (100)
L11	RoU: Remeasure PY_Dr (400)
L12	RoU: Remeasure CY_Cr (105)
L13	RoU: Remeasure PY_Cr (160)
L20	RoU: Retirement CY without revenue (250)
L21	RoU: Retirement PY without revenue (200)
L40	RoU: Subleasing 3rd Party Retire CY (250)
L41	RoU: Subleasing 3rd Party Retire PY (200)
L30	RoU: Write-down Depn CY (651)
L31	RoU: Write-down Depn PY (640)
L33	RoU: Write-Up Depn CY
L52	RoU: ICO_ADD_PY_Dr (Y15)
L52	RoU: ICO_ADD_PY_Dr (Y15)
L10	RoU: Remeasure CY_Dr (100)
L11	RoU: Remeasure PY_Dr (400)
L12	RoU: Remeasure CY_Cr (105)
L13	RoU: Remeasure PY_Cr (160)
L20	RoU: Retirement CY without revenue (250)
L21	RoU: Retirement PY without revenue (200)
L40	RoU: Subleasing 3rd Party Retire CY (250)
L41	RoU: Subleasing 3rd Party Retire PY (200)
L30	RoU: Write-down Depn CY (651)
L31	RoU: Write-down Depn PY (640)
L33	RoU: Write-Up Depn CY

Workshop Design Sessions for SAP Real Estate Management

Sr.	Topic	Schedule	Timing	Proposed Attendees
1	Overview - Business and Functions			Sr. Management, Key Stake Holders in Real Estate, Project Sponsors
2	Current System Landscape			Sr. Management, IT Leads, Business Leades
3	Overview to SAP Real Estate Module			All Real Estate stakeholders
4	Portfolio & Bus Management			Managers/Users Managing Portfolio
5	Contracts Management (Real Estate, Equipment, Transport)			Managers and Users managing Contracts
6	Real Estate related Accounting			AP, AR, GL, Asset Accounting Leads
7	GASB 87 and other Accounting Compliances			Accounting Team
8	Facility Management			Accounts, Portfolio and Contracts
9	Reporting Requirements			Sr. Management, Managers, RE Users
10	Common Area Management			CAM Team
11	Wrap Up			All

High Level Questions for Session

Session Title - Overview - Business and Functions

Sr	Questions
1	What are the Top 3 Business of CLIENT?
2	Existing Organization Structure of CLIENT
3	Does CLIENT have operations only in US? Or Outside US also?
4	Does CLIENT have any Foreign Currency Transactions? If yes, which other Currencies?
5	Is Real Estate Management in CLIENT Centralized? Or is it handled by individual Business/Functions?
6	What are top 5 Real Estate Expectations/KPI from SAP Real Estate Module?
7	Does CLIENT own all Real Estate Portfolio? Or is it Leased also?
8	What does a "Location" represent in CLIENT?
9	Are any Real Estate operations outsourced?

High Level Questions for Session

Session Title - Current System/IT Landscape

Sr	Questions
1	What are the Top 3 Systems used in CLIENT?
2	Existing System Architecture diagram in CLIENT
3	What Version of SAP is currently used in CLIENT? What is the Enhancement Pack and Support Pack level
4	How many Company Codes/Controlling Areas/Legal Entities currently in SAP?
5	Any big Real Time Interface between different systems?
6	What Reporting/Consolidation systems are being used in CLIENT?
7	Which system is used for current Real Estate Management?
8	How many IT users in CLIENT? How many Users in Real Estate Management?
9	What modules of SAP are currently in use?
10	Level of difficulty for compiling the Real Estate existing data for migration?
11	What are pain points of IT systems in General and for Real Estate in particular

High Level Questions for Session

Session Title - Portfolio Management

Sr	Questions
1	What does CLIENT Real Estate portfolio consists of? Locations, Buildings, Land, Rental Units etc.?
2	Size and Geographical Spread of Portfolio.
3	How frequent are Portfolio Acquisitions, Remodeling and Disposals?
4	Does CLIENT own all Portfolio? Or Lease? Or Mixed?
5	How is the current Portfolio Tracked in CLIENT?
6	Important Parameters in Real Estate Portfolio
	A - Usage Types
	B - Square Footage
	C - Locations
	D - Fixtures & Fittings
	E - Business Partners
	F - Ground Types
7	What reports are run for Portfolio? Who uses them and how frequently?
8	At what level are the details need to be captured? Building, Floor, Unit, Land, Parking Spaces etc.?
9	Department/Functions/Users involved in Portfolio Management?
10	Current system of records for Portfolio Management

High Level Questions for Session

Session Title - Contract Management

Sr	Questions
1	Does CLIENT have any Lease Contracts?
2	What type of Lease Contracts? Lease In, Lease Outs, Inter Company, Internal Leases
3	How many Contracts (Total) are active in CLIENT?
4	Any special Contracts like Back to Back Contracts, Special Leases or Service Contracts?
5	What is the Contract Process? Who approves the Contracts?
6	Which system/s are used as system of records for the Contracts?
7	What are important parameters for Contract Tracking?
	A - Expiry Dates
	B - Rent Escalations
	C - Notices
	D - Renewals
	E - Special Clauses
	F - Rent Payments
	G - Security Deposits
8	Are all rents Fixed amounts? Of Does CLIENT have any variable rents like CPI, Sales Based rents etc.?
9	Any Security Deposits (paid or Received) involved?
10	What Contract Reports are currently in use? How frequently are these run and who uses them?

High Level Questions for Session

Session Title - Rental Accounting

Sr	Questions
1	Nature of Payments applicable in CLIENT - AP, AR, GL, Spl GL etc.?
2	Which systems are being used for Real Estate Payments?
3	Where is the Tenant, Landlord and other Business Partner information currently reside?
4	How many Company Codes/Controlling Areas/Legal Entities currently in use for Real Estate related payments?
5	What is the approval process for Payments?
6	Payments methods currently in use for Payments - Checks, Wires, Ach etc.?
7	Any Dunning involved in RE payments?
8	How are variable payments processed in Real Estate?
9	What frequencies of payments are involved? Monthly, Weekly, Quarterly or Yearly?
10	Any Free Rents? Rent straight lining?

High Level Questions for Session

Session Title - Facility Management

Sr	Questions
1	What all Facility Management processes are applicable in Cal Portland? Breakdown, Preventive Mainteainance, Remodelling etc?
2	Who manages Facilities? Internally or Outsourced?
3	For Rented Properties, who is responsible for Facility management?
4	Are there any Service Contracts for Facility Management?
5	Is Cal Portland using Plant Maintenance module?
6	Any Notification and Work Order Process for Facility Management?
7	How is the Cost Allocation done for Facility Management Expenses?
8	Any workflow used for Notifications?
9	Any Facility Management or Remodelling Expenses Capitalised?
10	What is the approval process for Facility Management and Payments for Work Orders?

High Level Questions for Session

Session Title - Common Area Maintenance (CAM)

Sr	Questions
1	Are there any Common Areas applicable in CLIENT that need common maintenance? Like Lobbies, Rest Rooms, Cafeterias etc.?
2	Who is responsible for CAM?
3	How is the Cost of CAM distributed ?
4	Are there any Service Contracts for CAM?
5	How frequently is the CAM settlement Run?
6	What are different kind of costs which are distributed ?
7	What objects are used for Cost Distribution? Cost Center, Profit Center, Plants, Functional Locations?
8	Who approves CAM Payments?
9	Reporting requirements for CAM

High Level Questions for Session

Session Title - Reporting

Sr	Questions
1	What current reports are run related to Real Estate in Cal Portland?
2	What are the reporting tools used? BI, BOBJ, BPC etc.?
3	Pls share some sample reports for Portfolio, Contract Management, Facility Management etc.
4	What frequency are the reports run at?
5	Levels in management who runs reports and nature of reports
6	Does Cal Portland use Workflow for any functions right now?
7	Any statutory reporting requirements from SAP Real Estate Module
8	Any access restriction requirements - Access to be restricted by Geography, Function or Levels?

Lease In Contract

Check Updates and Correct Contracts

RE-30-01-01 Update Lease in Contract with Changes (RECN) → RE-30-01-02 Activate/Approve Contract Updates (RECN) → RE-40-01-01-01 Simulate Periodic Posting (RERAPP) → Found any errors

No → RE-40-01-02 Run Periodic Processing in Real Mode (RERAPP) → RE-40-01-03 Check Posting Document (FB03/RERAPL) → Process Posting Docs for Checks/ACH (F110) → Finance Process → END

START → RE-30 – Create Contract

Lease Out Contracts

Check Updates and Correct Contracts

RE-30-02-01 Update Lease Out Contract with Changes (RECN) → RE-30-02-02 Activate/Approve Contract Updates (RECN) → RE-40-02-01 Simulate Periodic Posting (RERAPP) → Found any errors

No → RE-40-02-02 Run Periodic Processing in Real Mode (RERAPP) → RE-40-02-03 Check Posting Document (FB03/RERAPL) → RE-40-02-04 Run RERAIV, Print Invoice and Send → Finance Process → END

APPENDIX B – TESTING

List of scenarios to be tested in System Integration Testing

System -

Sr.	Scenario Description	Users
1	***RE - 10 Portfolio Management***	
1	Create Business Entity	
2	Create Building	
3	Create Land	
4	Create Rental Object	
2	**RE - 20 Business Partner Management**	
1	Create BP for Non Financial Business Partner	
2	Create Landlord from existing Vendor	
3	***RE - 30 Contract Management***	
A	Lease Contract creation with landlord	
B	Lease contract Activation	
D	Lease Contract renewal	
E	Lease contract with multiple Landlords with payment split	
F	Lease contract payment escalation	
G	Lease contract Landlord change	
H	Lease contract pre termination	
4	***RE - 40 Payment Processing and Accounting***	
1	RERAPP – Processing contract payment	
2	RERAPPRV – Document reversal	
5	***RE - 60 Reporting***	
1	Process Upcoming Reminders	

CLIENT NAME

PROJECT NAME:
SAP Finance and Procurement Implementation

Testing Strategy

Version: 2.0FINAL

Table of Contents

Sign Off Document

Document References

Deliverable Number	Document Title
XXXX	Testing Strategy
Acceptance Criteria	Documentation of agreed-upon strategy for testing the CLIENT's CLIENT system.

Approved by:

Role	Signature CLIENT	Date	Signature Phoenix	Date
Testing Lead				
Integration Manager				
Finance Lead				
Procurement Lead				
Project Manager				
PMO				

Revision History:

Version #	Issue Date	Description of Changes	Author
1.0	9/24/2019	Initial draft	
1.1	9/27/2019	Updated for changes in staffing and security unit testing timeline	
1.2	10/2/2019	Updated for TPO and CLIENT input	
1.3	10/3/2019	Updated for revised project schedule	
1.4	10/16/2019	Updated with revisions	
1.5	10/18/2019	Review and minor edits	
1.6	10/18/2019	Updates for roles and responsibilities per SOW	
2.0	11/29/2019	Made changes to reflect edits requested by XXXX	

1. Introduction

Testing is a critical component for the successful implementation of an SAP system. The testing strategy described in this document provides the approach and framework for testing of the "CLIENT" SAP Finance and Procurement Implementation project ("CLIENT") system.

The appropriate system testing, as described in this strategy, will be used to evaluate and validate compliance of the CLIENT system with respect to meeting the CLIENT's requirements.

1.1   Scope of this Document

This testing strategy will encompass leading practices for functional-oriented testing of the CLIENT system and addresses the following:

- Test objectives
- Test requirements management
- Entrance and exit criteria and quality checkpoints
- Testing methodology
- Test Planning and Test Execution
- Supporting tools
- Defect management and status reporting management
- Roles and responsibilities
- Testing timeframe and dependencies
- Approvals and signoff

The following testing phases will be used to validate the CLIENT system:

- Unit testing
    - o Technical
    - o Functional
    - o Configuration
    - o Security
- Integration testing (three cycles)
- Regression testing
- Stress (Stress, Load and Volume) testing
- User Acceptance testing

Formal string testing, which is normally conducted after unit and FUT testing, will not be a separate test phase in the CLIENT testing. Validation of the CLIENT system will be performed with an increased focus on end-to-end business

process scenarios (which will include "linked" business processes). This testing will be conducted using data variations within the integration test cycles.

This document does not address technical infrastructure testing including initial installation of software, system backups, restores or disaster recovery. This type of testing will be addressed by the CLIENT's technical team.

Test Deliverables to be provided during the testing of the CLIENT system include the following:

- Test Scenarios and Test Cases (manual and automated for Stress testing)
- Regression Test Suite (at completion of Integration Testing)
- Daily Test Execution Status and Metrics
- Test Sign-off and Approvals

1.2 Intended Audience

This document is designed to communicate the testing strategy for the CLIENT's CLIENT system to CLIENT project management, as well as to all CLIENT team members. It is not intended as a communication medium for non-CLIENT personnel.

1.3 Assumptions

The following assumptions have been made with respect to this testing strategy:

- Initial unit testing of configuration and role-based access and security authorizations will be performed in the CLIENT's development systems. .
- Initial technical and functional unit testing of custom development objects ("RICEFW"), including corresponding security authorizations, will be performed in the CLIENT's development systems, managed during the development of these objects and formally documented within each corresponding functional/technical specification. The completion status is reported from the "RICEFW" tracking spreadsheet.
- The CLIENT's quality systems will be environments comparable to the CLIENT's production systems, include all SAP NetWeaver Portal role-based access and authorizations, and be used for all Integration, Regression, Stress and User Acceptance testing.
- Identifying and ensuring availability of adequate personnel to provide information needed so the testing team can complete their deliverables. This will require availability of individuals with the background and authority to effectively provide complete information on the system areas mentioned above, attendance at scheduled meetings, and general project management guidance.

- HP testing tools will be used to manage all formal test phases including validation of approved requirements and internal controls as well as defect management and reporting.

- All testing will be performed manually except for Stress testing, which will be automated using HP LoadRunner.

- Business Process Procedures ("BPPs") will be leveraged by the CLIENT functional teams to create formal unit tests that will be used for Integration and User Acceptance testing

- BPPs will be used to assist personnel performing Integration and User Acceptance testing.

- Regression testing of existing human resources, payroll and budget preparation functions will <u>not</u> be performed by the CLIENT team.

- Non-SAP systems interfacing to the CLIENT system will provide information and support for testing of relevant interfaces.

- Data necessary to support testing, including conversion data, will be available as required.

- Changes made to non-CLIENT systems will be tested by the organizations responsible for those systems and will not be included in the CLIENT testing. Defects resulting from this regression testing will be reviewed at the CLIENT Defect meetings for impact and assessment. If it is an CLIENT fix, it will be unit tested and promoted to the appropriate QA environments to be re-tested by the non-CLIENT systems test team.

- Scope definition will be completed based on current project timelines.

- Any changes in scope or timeline will be addressed using the CLIENT change control process.

- Development will remain on schedule and any changes in scheduled deadlines communicated immediately and timelines adjusted as necessary by Project Management.

- The Cutover Team will manage the scheduling and execution of all mock cutovers.

- There must be a 'freeze' in the QA environment at the start of Integration Cycle 3 in order to maintain a stable environment in which to validate the system without on-going changes to the environment.

1.4 Dependencies

The activities included in this document have true dependencies that will need to be completed prior to and during the execution of this strategy. Any time lines listed herein assume that the dependencies are met. Core project dependencies are tracked in the Project Plan. Some of these dependencies are as follow:

- Requirements are reviewed and signed off.
- Configuration and development content is delivered.
- Adequate QA environments are available and stable according to the planned schedule.
- Mock Conversions are performed prior to the beginning of Integration Testing.
- Security Test IDs are set up for use in Integration Testing.
- Representative cleansed data is available or created in the test environment.
- Project Team has the approved commitment for the business resource(s) engagement and time allocation for required project activities as defined in the project plan.

1.5   Exceptions

- The CLIENT project definition, scope, funding and timeline and change control process are not included in this document.
- The CLIENT Release management process is not defined in this document.
- The CLIENT Conversion process (including Mock Cutovers) is not defined in this document.
- The CLIENT Landscape and Network Diagrams are not included in this document.

1.6   References

The CLIENT Project list of the definitions, acronyms and abbreviations will be maintained on the CLIENT Project SharePoint site.

2. Objectives

The objectives of the CLIENT testing strategy are as follows:

- To provide an overall approach and framework for CLIENT system validation

- To identify and describe the types of functional-oriented testing to be performed to validate that the CLIENT system is properly designed, built and integrated with respect to the following:

  - Configuration and integration of the various CLIENT solutions and components including SAP ECC 6.0, SAP SRM 7.0 with Procurement for Public Sector, SAP NetWeaver Portal and SAP Business Warehouse

  - CLIENT custom developments

  - CLIENT end-to-end business processes

  - CLIENT interaction with non-CLIENT systems

- To establish the criteria and process used to begin and conclude each major testing phase

- To determine how test cases will be developed and used to validate CLIENT requirements, including internal controls

- To describe relevant tools and how they will be used to support each type of test, including management and reporting of testing metrics

- To establish the processes for managing issues/defects identified during each type phase of testing ("defect management")

- To clarify the roles and responsibilities of CLIENT and Contractor Business Consulting ("Contractor") personnel with respect to managing, developing and performing each type of test.

- To provide an expected timeframe for each type phase of testing, including each variation and/or reiteration of these tests ("cycle")

- To finalize the RACI assignment as stipulated in the contract.

3. Quality Assessment and Requirements

3.1 Quality Gates

Quality Gates will be imposed during the project lifecycle and dependencies in the project plan. These Quality Gates are meetings, attended by the Project Leads, to review and assess the status and metrics prior to critical deliverables and/or milestones necessary to meet the testing requirements and deliverables. Most of the Quality Gates are "soft" decision points for the start of each test phase and/or cycle. However, there are two Quality Gates (referred to as "Toll Gates") which are major decision assessments by the Project Team and/or Stakeholders.

The Quality Gates are meetings to be held as follow:

- Planned end date of the Development Cycle to assess the status and completion of the configuration and/or code unit testing for Integration Test readiness. (Toll Gate).

- Planned end dates of Integration Cycle 1 and Cycle 2 testing to assess the status and metrics of the software deliverables, interfaces and environment for Integration Testing readiness. (Quality Gate).

- Planned end date of Integration Cycle 3 testing to assess the status and metrics of all deliverables for User Acceptance Testing (UAT) readiness (Quality Gate).

- End Date of UAT: Assess readiness of deliverables for approval to move to Production. (Toll Gate).

There may be additional interim review meetings to evaluate the status, metrics, scope changes and exit criteria compliance during Integration testing cycles. These early assessments through the project life cycle will allow the Project Team Leaders to evaluate progress and mitigate issues that may impact scope and timeline.

3.2 Entry and Exit Criteria

In order to begin and conclude each testing phase, various conditions will be used to determine whether the project team and the CLIENT system are prepared for testing to commence and if all testing during the testing cycle has been satisfactorily completed.

The following criteria will be used to determine readiness for each Integration, Regression, Stress and User Acceptance testing cycle:

- CLIENT quality system infrastructure is adequate and available for testing

- System configuration and custom development objects to be tested have been completed and transported to the quality system

- Test scenarios, cases, executable scripts and data sheets have been developed, linked to relevant CLIENT requirements (including internal controls), loaded into HP Quality Center and are available for use

- Planned test executable scripts provide sufficient coverage of critical CLIENT requirements and internal controls

- Personnel necessary to support testing have been identified, trained and scheduled

- Any open defects from previous test cycles are identified in HP Quality Center with target resolution dates

The following criteria will be used to determine satisfactory completion of each Integration, Regression, Stress and User Acceptance testing cycle:

- All planned test executable scripts have been successfully completed based on metrics determined by the CLIENT team prior to the beginning of each test phase and cycle

  o Testing for Integration cycles 1 and 2 will require a minimum 90% success rate

  o Testing for Integration cycle 3 will require 100% success rate, subject to the CLIENT's ability to waive acceptance test results less than 100% if the corresponding functionality is deemed immaterial to the overall use of the CLIENT system

- Test scripts unable to be executed or completed have been reviewed and addressed

- There are no open critical or high severity defects

- All low and medium severity defects have been reviewed and addressed, with approved workarounds or deferrals to subsequent cycles upon approval by appropriate CLIENT personnel

Detailed entry criteria for each Integration, Regression, Stress and User Acceptance testing cycle will be identified and documented using a Test Readiness Review checklist and reviewed at the Quality Gate meetings.

Completion of each Integration, Regression, Stress and User Acceptance testing cycle will be managed and reported using HP Quality Center.

4. Testing Methods

The testing methods described below will be used to validate the CLIENT system.

4.1 Unit Testing

Unit testing represents limited testing of specific system functions using relevant data and procedures to validate that these functions perform as expected in order to meet corresponding functional requirements and relevant internal controls.

The following types of unit testing will be performed by the CLIENT project team:

- Technical unit testing of custom developments
- Functional unit testing of custom developments
- Configuration unit testing
- Security unit testing

Each of these unit testing methods is described in more detail below. In each of these unit testing methods, negative testing will be used to validate whether the CLIENT system roles, authorizations, transactions /tasks and development objects perform properly when information or processing designed to induce errors is used.

The detailed negative testing and data used, as well as test results, will be documented in the functional / technical specification document.

4.1.1 Technical Unit Testing

Technical unit testing will be performed for each custom development object in order to validate that the object functions as designed. This type of testing is performed by the responsible developer using sample data provided by the functional analyst. Technical unit testing is performed specifically to identify and resolve coding and performance issues, as well as to validate that the development object is working as it was designed from a technical perspective in the functional / technical specification document.

Sample data used during the technical unit test, as well as test results, will be documented in the functional / technical specification document. Results of the technical unit testing will also be available for review in the CLIENT's development systems.

Technical unit testing will be managed and reporting using statuses maintained within the RICEFW spreadsheet.

4.1.2 Functional Unit Testing

Functional unit testing will be performed for each custom development object in order to validate that the object functions properly in accordance with the defined business requirements. Functional unit testing will be performed using data created manually or extracts from non-CLIENT systems, as required, and

will cover different scenarios including positive and negative testing. This type of testing is performed by the responsible functional analyst specifically to test that the development object is working as it was designed from a functional perspective in the functional / technical specification document.

The various scenarios tested and data used during the functional unit test, as well as test results, will be documented in the functional / technical specification document. Results of the functional unit testing will also be available for review in the CLIENT's development systems.

Functional unit testing will be managed and reporting using statuses maintained within the RICEFW spreadsheet.

4.1.4 Security Unit Testing

Security unit testing will be performed for each role, all associated transactions / tasks and any authorization restrictions identified within the scope of CLIENT. This type of testing is performed by functional team members to test that each role has access to the appropriate transactions / tasks within the CLIENT NetWeaver Portal, if relevant authorization restrictions are working as defined by the functional team and whether a Governance, Risk and Compliance ("GRC") analysis was completed to determine if the transactions / tasks for each role result in any segregation of duties issues.

Any segregation of duties identified will be escalated to the CLIENT PMO, security and functional team leads for final resolution.

Status for security unit testing will be managed and reporting using statuses maintained within a separate security tracking spreadsheet.

4.2   Integration Testing

Integration testing will be the most critical testing used to validate the CLIENT system and will be performed in three (3) complete cycles. Integration testing will encompass unit testing of all roles, authorizations, transactions / tasks and development objects using representative end-to-end integration test scenarios to be supported by CLIENT, as well as logical variations of these scenarios expected to be processed in the CLIENT system. Some negative testing will be included in the test variation during the integration testing cycles.

Integration Test Cycle 1 will validate that all standard SAP transactions / tasks, as well as custom development objects available for testing, and work properly from an end-to-end integrated business process perspective as designed in the CLIENT business blueprint document in accordance with the defined business requirements, including validation of relevant internal controls to be supported by the CLIENT system.

Integration Test Cycles 2 and 3 will validate that all security roles have the appropriate access within the SAP NetWeaver Portal (including proper authorizations) to all standard transactions / tasks and custom objects completed during Development Cycles 1 through 4, and that these transactions / tasks and custom developments work properly from an end-to-end integrated business process perspective as designed in the CLIENT business blueprint document in accordance with the defined business requirements, including validation of relevant internal controls to be supported by the CLIENT system.

The batch and background jobs are required to be defined and running on a production-like schedule. For Integration Testing, the Test Team will validate that the required batch and background jobs are running in the QA environment. The batch and/or background jobs may or may not be using the expected schedule due to the scheduled, structured testing. The Test Lead will work with the Environment Team to change the run times, if required. Assessment of output logs from job execution will be required as part of the test analysis for defects.

Integration testing will be performed using data created manually, converted data and/or extracts from non-CLIENT systems as required by the different testing scenarios.

Due to the large number of custom development objects, integration testing may not be performed for all custom developments included in development cycle four.

Integration testing will be performed, managed, documented, reviewed and reported using the HP Quality Center based on the following metrics:

- Number of test sets (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

4.3 Regression Testing

Regression testing will be performed by CLIENT human resources and payroll support personnel to determine whether the existing SAP Human Capital Management functions used by CLIENT will function properly after CLIENT features have been integrated.

Regression testing will also be performed by CLIENT budget management support personnel to determine whether the existing custom budget preparation functions (COFE/SFE) used by CLIENT will function properly after CLIENT features have been integrated.

In addition, Regression testing will be performed by the CLIENT project team subsequent to integration testing in order to validate the impact of any changes made as a result of integration test defects.

Regression testing will be performed, managed, documented, reviewed and reported using the HP Quality Center based on the following metrics:

- Number of test scripts (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

4.4 Stress Testing

The goal of Stress testing is to validate that the CLIENT system can handle the planned and greater than planned user load while maintaining adequate response times as well as unfavorable conditions and extremely high volumes of transactions. These tests will be completed utilizing HP's LoadRunner, a performance testing tool. Details on the types and process for the Stress testing are contained in the Project Stress Test Plan.

4.5 User Acceptance Testing

User Acceptance testing is performed for key roles, associated transactions / tasks, custom developments and authorization restrictions identified within the scope of CLIENT. This type of testing is performed by the CLIENT's subject

matter experts and/or other identified end-users to validate that the system meets the business requirements supported by the CLIENT system.

Due to the large number of custom development objects, User Acceptance Testing may not be performed for all custom developments included in Development Cycle 4.

User acceptance testing will be performed, managed, documented, reviewed and reported using the HP Quality Center based on the following metrics:

- Number of test scripts (planned, executed, passed and failed)
- Number of defects including priority and severity (opened and closed)

At this point in the project lifecycle, the final Toll Gate meeting takes place. This meeting includes the Project Leaders as well as the Super and End Users. The agenda will include:

- Review of open defects from User Acceptance Testing
- Review of the open defects and business approved workaround from all previous formal testing cycles
- Test Status and Metrics Report from User Acceptance Testing

The expected result from this meeting is the signed approval from the Stakeholders to start the cutover and go-live activities for the system to move to Production.

5. Test Planning and Test Execution

5.1 Test Planning

5.1.1 Requirements Management Process

The Test Requirements were formatted into a spreadsheet template for upload into HP Quality Center. A final review will be performed once they are uploaded and the status will be set to "Not Reviewed". The requirements need to be prioritized based on the Integration Test Cycle deliverables and approved Test Scenarios list. When this is completed, the requirements will be set to "Reviewed" and be ready for mapping/linking to the Test Cases.

5.1.2 Test Planning Kick-off Meeting

This meeting is scheduled to identify the testing resources and responsibilities, activities, schedule and deliverables in preparation for Integration Testing. This meeting will be attended by all personnel and management who will be directly or indirectly preparing for Integration Testing. There will be a Test Execution Kick-off meeting for each Integration Cycle.

Immediately following the Test Planning Kick-off Meeting, a workshop will be scheduled for the review and prioritization of the Business Scenarios. Key project team members as well as the Test Team must be present to (1) validate and prioritize the Business (End-to-End Test) Scenarios, (2) prioritize the requirements, (3) define Test Scenario variations and (4) define data requirements for each test scenario and variation. The test team will then update HP Quality Center, first by marking the requirements to "Reviewed" and, based on the prioritization, build the test cases for each Test Scenario scheduled to be tested in Integration Test Cycle. On-going analysis and prioritization will be required for the subsequent Test Scenarios by the Test Lead and Test Team based on project changes.

5.1.3 Creating Test Cases

Unit test cases will be created and linked together as "building blocks" for each scenario as described in Section 5.1 of this document. These unit tests will be created in excel spreadsheets and uploaded for each scenario into the Test Plan module in HP Quality Center. Additional information as in test roles, data definition and supporting information will be added. They become a "library" of test cases and will be linked into the end-to-end Test Scenarios. After the test cases are linked to the Test Scenario, the tester will link the requirements to each test case where the requirement will be tested and validated per Section 5.2 of this document.

5.1.4 Creating Data Tables

Based on the data definition for each Test Scenario, a master data spreadsheet file will be created for all Test Scenarios and variations for each Integration Test Cycle. The Test Team will work with the Master Data Team to select data based on the Test Scenario data definitions. The data will need to be controlled so that data is not used by others in the QA environment. This Master Data spreadsheet will be shared with the functional and development teams for defect resolution and retest.

Each Test Scenario will have an associated data sheet in the Master Data file which is created or selected data from the QA environment. These data sheets will be uploaded into the Test Scenarios for each test cycle. A test scenario or portions of the test scenario may be executed multiple times with variations of data to produce planned different results. Some of this testing may include variations for negative testing.

5.1.5 Test Walkthrough

Test Walkthroughs will be used to review sets of related end-to-end Test Scenarios by the Test Team, Functional Team and Business representatives to validate that the scenario meets the requirements and data definition is complete

for all variations of the Test Scenarios. Any corrections from the Test Walkthrough can be either manually updated in HP Quality Center or the test cases can be reloaded/replaced using the same formatted spreadsheet. Once the test walkthrough and all updates are completed, the test scenario will be marked to "Ready" which means it is ready for execution.

5.2 Test Execution

5.2.1 Test Execution Kick-off Meeting

The test execution kick-off meeting will be scheduled to identify the testing team and responsibilities, activities, schedule and support for Integration Test Cycle 1. This meeting will be attended by all personnel and management who will be directly or indirectly preparing for Integration Testing. There will be a Test Execution mini-kick-off meeting for each subsequent Integration Cycle. This meeting will include the list of Test Scenarios to be executed, planned test execution schedule and defect process and management activities. This is not meant to be a Test Readiness Review meeting. That meeting will be held separately prior to the kick-off meeting for each Integration Cycle.

5.2.2 Test Execution

When ready for test execution in the QA environment, Test Scenarios and their linked Test Cases, in each Test Cycle are 'copied' into Test Sets in the Quality Center Test Lab module. Data spreadsheets are uploaded as attachments for each Test Set. Planned execution dates and testers are assigned to the tests within the Test Sets. Upon execution, the actual execution date and time, tester and results are documented. This will be the same process for Integration, Regression and User Acceptance Testing. Stress Testing will be executed via Loadrunner.

Specific tasks within this phase include:

- **Execution of Test Scenarios in Quality Center**
  Test Sets will be created in the Test Lab module. The Test Lead will identify the daily planned tests and the member of the Test Team or End-user who will execute the test(s).

- **Execute Test Cases**
  The test cases will be executed step-by-step and the tester will document all actual results as shown in Section 5.3.2 of this document.

- **Requirements Verification**
  The status of the mapped requirements will be updated based on the actual testing results of each Scenario. All the test cases within a Test Scenario must "pass" to "pass" the requirement(s).

- **Validation and Approval**
  The *Super and/or End Users* are the approvers who will formally sign-off that

the system is working as designed and based on the results the Integration Scenarios. Early involvement of the *Super and End-Users* in the formal testing cycles is critical to achieving these approvals in a timely manner.

- **Creating a Defect**
  If the actual results do not match the expected results in the Test Case, the Tester will set the step to "Failed" and select the icon to create a defect. All testing inputs and results will be populated in the defect and the Tester can add more information and attachments. The defect is the assigned based on the defect type.

- **Daily Defect Meeting**
  The Test Lead will conduct a Daily Defect Meeting to discuss open defects and status. This meeting is also used to review the test execution schedule for updates due to defects, progress and dependencies.

- **Daily Status and Metrics Reporting**
  The Test Leads will review the test execution at the end of each day and generate a combined test status and metrics report from the Test Lab results. In addition, Defects Status and Metrics information (including progress) will be added to this report. Any Critical or High defects that impact test execution will be summarized for this report. The Test Lead will review and distribute to the Project Leads.

- **Testing Results Review**
  Each formal Test Cycle's test results will be available at the Quality Gate meeting scheduled by the Test Lead and Project Leaders to review the following:

6. Supporting Tools

The following tools will be used to develop, test and manage functional-oriented testing of the CLIENT system:

- Excel-based
  - Requirements Traceability Matrix ("RTM")
  - State of California Office of the Inspector General ("OIG") configurable controls lists
  - Integration test scenario and variation list
  - RICEFW list
  - BPML
  - Security testing tracking spreadsheet
  - Unit test case template
  - Integration test script template
- HP Quality Center
- HP LoadRunner

These supporting tools are described in more detail below.

6.1 Excel-Based

Various Excel-based tools will be used to support initial test script development, as well as management of unit testing being performed.

6.1.1 Test Case Development

Excel-based tools will be used as the foundation for development of test cases for the CLIENT system as follows:

- RTM
  - Referencing detailed CLIENT requirements to test cases
- OIG configurable controls lists
  - Referencing internal controls identified by the State of California Office of Inspector General that are expected to be supported through CLIENT
- Integration test scenario and variation list
  - Representative end-to-end integration test scenarios supported by CLIENT
  - Logical variations of the end-to-end integration test scenarios expected to be processed in the CLIENT system
  - Critical variations required to be validated through negative testing

Figure 1 – Requirements Traceability Spreadsheet

Requirements Traceability Matrix

The detailed requirements initially planned to be addressed through CLIENT, including revisions made during business blueprint with respect to scoping, will be linked to the corresponding step(s) within the unit test scripts using the requirement identification number ("requirement ID") referenced in the RTM spreadsheet depicted in Figure 1, with the complete spreadsheet located at

OIG Configurable Controls

The configurable controls identified during the OIG review of CLIENT will be linked to the corresponding step(s) within the unit test scripts using the configuration control point numbers referenced in the configurable control lists depicted in Figure 2, with the complete spreadsheets located at

Integration Test Scenario and Variation List

The integration test scenario and variation list depicted in Figure 3, with the complete spreadsheet which is located at will be used to determine the integration test scripts to be developed.

Figure 2 – Internal Control Traceability

Integration test cases will be developed based on the representative end-to-end integration scenarios to be supported by CLIENT, which include logical variations of these scenarios expected to be processed in the CLIENT system and critical variations required to be validated through negative testing.

Test cases used to support integration testing will initially be created using Excel-based templates. These templates will be refined as required if uploading to the CLIENT's HP Quality Center tool is feasible.

Samples of the test case templates are described and included below.

Figure 3 – Integration Test Scenarios and Variations

Unit Test Cases

Unit test cases will be created as generically as possible, including all necessary steps, to simplify inclusion within multiple integration and user acceptance test scenarios and variations.

- Unit Test Script -
Example - Pro

The CLIENT functional design related to each step within the unit test case will be linked using a traceability identification number ("traceability ID"). This will provide simplified reference to the corresponding section of the CLIENT business blueprint for design validation, as required.

The CLIENT requirement(s) related to each step within the unit test case will be linked using the requirement ID). This will provide reporting on coverage with respect to the validation of CLIENT requirements, simplify Regression testing when defects are identified and allow the CLIENT to prioritize requirements and make a determination about criticality with respect to impact on the CLIENT go-live if a requirement is not able to be adequately or satisfactorily tested.

Login unit test cases will use the standard numbering convention depicted in Figure 4.

6.1.2   Unit Test Management

Excel-based tools will be used to manage unit testing of the CLIENT system as follows:

- RICEFW list
  - Technical unit testing of custom development objects
  - Functional unit testing of custom development objects
- BPML
  - Configuration unit testing
  - Configuration unit test validation through BPP creation
- Security Testing Tracking
  - Security unit testing

RICEFW List

Technical and functional unit testing will be managed using different statuses on the RICEFW list depicted in Figure 7, with the complete spreadsheet located at :

Status for technical and functional unit testing will be managed using the FUT status, with 25% indicating that technical unit testing is complete and the development object is ready for functional unit testing.

Figure 7 – RICEFW Unit Testing Management

FUT status of 50% will indicate that functional unit testing is in progress, 60% will indicate that re-testing is required, 75% will indicate that functional unit testing is complete and ready for review by team leads and 100% will indicate that functional unit testing is complete.

Figure 8 – Configuration Unit Testing Management

Business Process Master List

Configuration unit testing will be managed using statuses on the BPML depicted in Figure 8, with the complete spreadsheet located at .

Status for configuration unit testing will be managed using the BPML with a configuration percentage complete status of 100% to indicate that configuration unit testing is complete.

As shown in Figure 9, validation of configuration unit tests through creation of BPPs will also be managed using statuses on the BPML.

Figure 9 – Configuration Unit Testing Validation

Security Testing Tracking

Security unit testing will be managed on the security testing tracking spreadsheet depicted in Figure 10, with the complete spreadsheet located at

Figure 10 – Security Unit Testing Management

6.2   HP Quality Center

HP Quality Center is the web-based, test management solution tool that combines requirements, test planning, test execution, automation and defect management into a single quality platform.   All testing documentation will be stored and maintained in Quality Center including test scenarios, test components, test executions and test results. HP Quality Center has standard status and metrics reports on defects, requirements and test execution. There will be a combined Integration Testing Status and Metrics Report developed for the CLIENT project.

HP Quality Center will be used to manage, document and report CLIENT Integration, Stress, Regression and User Acceptance testing. By using Quality Center, requirements are mapped to the test scripts. During the test execution cycles, the test requirements will be "passed" and/or "failed" based on the status of the script.

Figure 11 – Requirements Traceability in HP Quality Center

6.2.1   Requirement Validation

As shown in Figure 11, all CLIENT requirements will be imported into the CLIENT's HP Quality Center system for reference to the appropriate step(s) within the unit test scripts.

Requirements that the CLIENT project team determined were not necessary during business blueprint will have a direct cover status of "N/A", meaning that no testing is necessary.

Requirements for which scope was clarified during business blueprint will have a "NOTE" describing the clarification within the requirement description.

Figure 12 – Internal Control Traceability in HP Quality Center

Final Internal Control Scoping

Link to OIG Internal Control

6.2.2   Internal Control Validation

As shown in Figure 12, all OIG configurable controls will be imported into the CLIENT's HP Quality Center system for reference to the appropriate step(s) within the test scripts. Additional internal controls identified by the CLIENT project team for validation during testing will also be added and mapped to test scripts, as required.

Internal controls that the CLIENT project team determined were not necessary during the internal control review will have a direct cover status of "N/A", meaning that no testing is necessary.

Internal controls for which scope was clarified during the internal control review will have a "NOTE" describing the clarification within the internal control description.

6.2.3   Integration, Regression, Stress and User Acceptance Test Management

Login and transactional unit test scripts will be created in HP Quality Center as shown in Figures 13 and 14.

Figure 13 – Login Unit Test Scripts in HP Quality Center
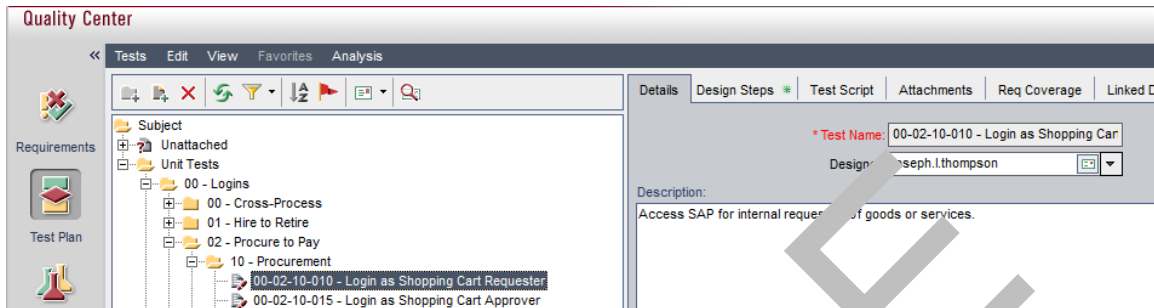
Figure 14 – Transactional Unit Test Scripts in HP Quality Center
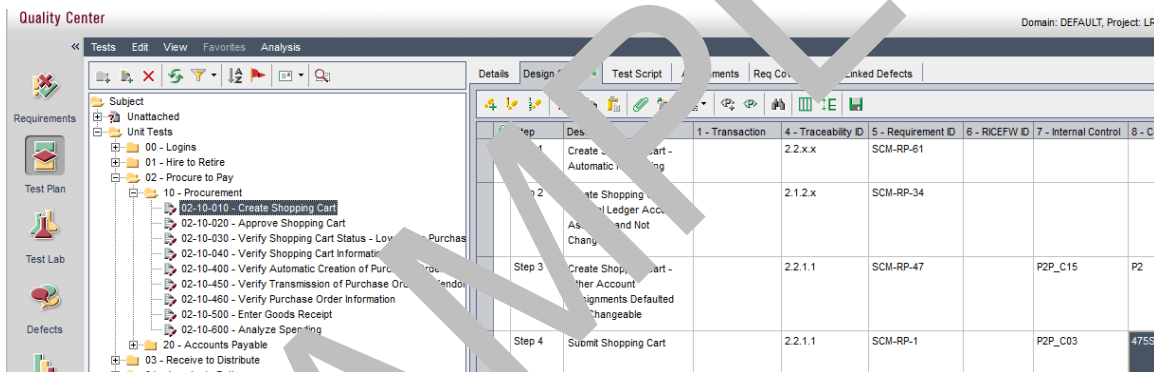
Integration test scripts will be created by incorporating the unit test cases into logical end-to-end scenarios, reflected as test sets in HP Quality Center. Figure 15 shows the incorporation of CLIENT unit test scripts into integration test sets.

Figure 15 – Integration Test Sets in HP Quality Center
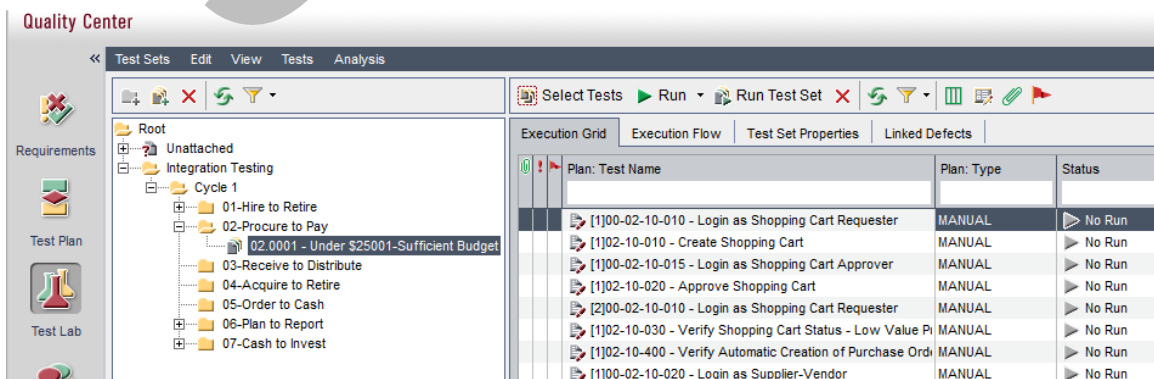
The Regression Testing of Non-CLIENT systems will be executed in the QA environment using separate instances and will be performed in parallel with CLIENT Integration Testing.

HP Quality Center will also be used to manage and document Regression testing performed by CLIENT human resources and payroll support personnel to determine whether the existing SAP Human Capital Management functions used by CLIENT will function properly after CLIENT features have been integrated.

HP Quality Center will also be used to manage and document Regression testing performed by CLIENT budget management support personnel to determine whether the existing custom budget preparation functions (COFE/SFE) used by CLIENT will function properly after CLIENT features have been integrated.

Unit test scripts will also be the foundation for user acceptance testing, which will also be managed and documented in HP Quality Center.

6.3 HP LoadRunner

HP LoadRunner will be used to automate, perform, manage and document CLIENT stress testing as described below.

6.3.1 Stress Test Management

Stress testing will be performed by leveraging custom interface and/or data conversion programs that have been developed to process and post critical information into the CLIENT system.

HP LoadRunner scripting will be used to automate system access, as well as to process the custom CLIENT interfaces and/or data conversion programs necessary to simulate a significant number of concurrent users and transactional load on the CLIENT system.

The Stress test details will be managed, documented and reported, as definted in the Stress Test Plan, using HP Quality Center.

7. Defect Management

HP Quality Center will be used to record, manage and report all open and closed defects identified during Integration, Regression, Stress and User Acceptance Testing.

The CLIENT PMO and Test Lead will establish the process for recording, monitoring, escalating, retesting and resolving test defects within the HP Quality Center, including identifying which standard reports will be used. Information with respect to the main cause for each defect (incorrect configuration, SAP software problem, development issue, data issue, etc.) will also be captured and monitored to assist with escalation and resolution.

Defects identified during the CLIENT Integration, Regression, Stress and User Acceptance Testing phases will be entered by testers into HP Quality Center. Testers will be responsible for retesting of failed items, as well as updating HP Quality Center for final testing results.

Standard HP Quality Center reports will be used for review of defects by the CLIENT PMO, Testing Lead and functional leads in order to assess and assign Critical, High, Medium and Low statuses with respect to severity and priority, as well as an expected date for resolution determined.

Defects for all other types of testing will be managed using the relevant Excel-based tracking tools.

8. Environment

8.1 Environment Setup

The CLIENT environment team which includes experience in solution architecture, set-up, maintenance and monitoring of all SAP and non-SAP environments required to support project needs, tools management, development/configuration, data conversion and all testing cycles in the Dev and QA environments.

8.1.1 QA Environment Landscape

The QA Environment will be created/maintained in accordance with the CLIENT Environment Plan. The plan details the physical layout of the environments.

In order to begin the testing activities, the QA environment is to be verified to have been loaded with the code, configuration and data copy from Production, as of a pre-determined date, configured to simulate the Production environment and connected to all required interfaces.

The Project Test Plan will include the detailed diagram of the system(s) including all interfaces under test.

8.1.2 Legacy Environments

There is a list of legacy systems and applications that need to interact with the system under test. In order to complete a full end-to-end test some connection to these systems will need to be present in the QA environment. The Project Test Plan will identify all legacy systems and interfaces which are included integration of the system.

8.1.3 Regression Environment

The Regression Testing of Non-CLIENT systems will be executed in the QA environment (separate box).

8.1.4 Performance Environment (for Stress Testing)

The Stress testing portion of the project will require an environment similar to the CLIENT production system, which will be large enough to handle enough users and data to make the performance testing feasible. Additional setup may be needed for legacy systems.

9. Roles and Responsibilities

Tables 1 and 2 summarize the roles and responsibilities for CLIENT system testing. Note that these are roles, not positions or titles. One person may fulfill more than one role and vice-versa.

The CLIENT team initially planned to have co-leads from both CLIENT and Contractor to manage testing activities; however, because system validation will be measured against CLIENT business requirements and CLIENT personnel will determine the final testing scenarios and develop relevant test cases, scripts and data sheets, CLIENT PMO has decided that the CLIENT Test Lead will be responsible for managing all Integration, Regression, Stress and User Acceptance Testing activities. This approach will provide the CLIENT with a better transition to production support, allowing the CLIENT SAP support team to more effectively manage and support the CLIENT system after go-live.

Contractor will provide an experienced SAP test consultant to be responsible for stress testing, as well as provide full support to the CLIENT Test Lead for Integration, Regression, Stress and User Acceptance Testing activities. The Contractor test consultant will also provide technical expertise with both HP Quality Center and HP LoadRunner.

If possible, the CLIENT should include experienced *Super-Users / End-Users* to assist with developing and executing the CLIENT test scripts.

10. Expected Timeframe

Figure 16 provides the planned timeline for performing tests of the CLIENT system.

SAMPLE

Table 1 – Testing Roles and Responsibilities (CLIENT)

Task	CLIENT Project Manager	CLIENT Test Lead	CLIENT Integration Manager	CLIENT Technical Lead	CLIENT Technical Team	CLIENT Development Team	CLIENT Security Lead	CLIENT Security Team	CLIENT Functional Lead	CLIENT Functional Team	CLIENT HCM Support	CLIENT Budget Support	CLIENT SMEs / End-Users
Environment Setup & Maintenance-QA	C	C	–	A	R	S	C	S	C	–	C	C	–
Manage HP Quality Center Content	C	R	–	–	–	–	C	S	A	S	R	R	–
Manage HP LoadRunner Content	I	C	–	A	S	S		S	C	S	–	–	–
Development of Integration Scenarios	I	S	A	–	–	–			C	S	–	–	C
Identification of Test Requirements	I	S	R	–	–	–	–			S	–	–	–
Technical Unit Testing	I	–	–	A	S	R	C	S		S	–	–	–
Generate Testing Strategy	I	A	–	–	–	–	–	–	–	–	–	–	–
Manage Test Plan	I	A	–	–	–	–	–	–	–	–	–	–	–
Generate Integration Test Plan	I	A	–	–	–	–	–	–	–	–	–	–	–
Functional Unit Testing	I	–	–	C	S	S	C	S	A	R	–	–	C
Configuration Unit Testing	I	–	–	–	–		C	S	C	C	–	–	–
Configuration Validation (BPPs)	I	–	–	–			C	S	A	R	–	–	C
Security Unit Testing	I	C	–	–			R	C	S	–	–	–	
Develop Unit Test Cases	I	S	–	–		–	C	S	A	R	–	–	C
Develop Integration Test Cases	I	R	–	–	–	–	–	–	A	R	–	–	C
Perform Integration Testing	I	A	–	–		–	C	S	A	R	–	–	–
Develop CLIENT Regression Test Cases	I	S	–	–		–	C	S	A	R	–	–	–
Perform CLIENT Regression Testing	A	C	–	–			–	–	C	–	R	–	C
HR/Payroll Regression Test & Defects	A	C	–	–	–	–	–	–	C	–	–	R	C
COFE/SFE Regression Test & Defects	I	S	–	A	S	S	C	S	C	S	–	–	–
Develop Stress Tests	I	S	–		S	S	C	S	C	S	–	–	–
Perform Stress Testing	I	A	–	–		–	C	S	A	R	–	–	C
Develop User Acceptance Test	I	A	–	–		–	C	S	A	S	–	–	R
Perform User Acceptance Testing	I	A			S	S	C	S	C	R	–	–	R
Record and Resolve CLIENT Defects	C	R		C	S	S	C	S	A	S	–	–	S

Legend	
R	Responsible for successfully performing the task
A	Accountable for successful completion of the task
S	with the successful completion of the task
C	Consulted about how to perform the task (two-way communication)
I	Informed as to progress made towards successfully completing the task (one-way communication)
–	Not involved in performing the task

Figure 16 – Planned CLIENT Testing Timeline

LAUSD Testing Schedule	Start	End
RICEFW Unit Testing		
Cycle 1		
Technical Unit Testing	7/23/2012	9/24/2012
Functional Unit Testing	8/6/2012	10/1/2012
Cycle 2		
Technical Unit Testing	9/3/2012	11/9/2012
Functional Unit Testing	9/24/2012	11/30/2012
Cycle 3		
Technical Unit Testing	11/12/2012	2/1/2013
Functional Unit Testing	11/26/2012	2/8/2013
Cycle 4		
Technical Unit Testing	1/29/2013	3/4/2013
Functional Unit Testing	2/26/2013	3/11/2013
Configuration Unit Testing		
Cycle 1	7/17/2012	8/31/2012
Cycle 2	9/4/2012	10/12/2012
Cycle 3	10/8/2012	12/14/2012
Configuration Validation (Business Process Procedures)		
Cycle 1	8/27/2012	10/26/2012
Cycle 2	10/15/2012	12/14/2012
Cycle 3	12/17/2012	2/22/2013
Security Unit Testing	1/2/2013	2/22/2013
Integration Testing		
Cycle 1	1/14/2013	2/22/2013
Cycle 2	2/25/2013	3/29/2013
Cycle 3	4/1/2013	4/26/2013
Regression Testing		
LRP	4/29/2013	5/17/2013
HCM	5/6/2013	5/17/2013
COFE/SFE	5/6/2013	5/17/2013
Stress Testing	4/29/2013	5/17/2013
User Acceptance Testing	4/29/2013	5/17/2013

Test Scenario   **Business Partner Management**

RE Processe

RE-20 Business Partner Management
Create & Manage Non Financial Business Partner

Test case	Test case description	Step name	Step Description	SAP Transaction Code	Expected Result	Actual Result	Role
Create Non Landlord based Business Partner	Create Business Partner in Employee, Clerk, Agent or Commission Clerk roles	1	On SAP Easy Access screen 1. Type the transaction code BP 2. Click on "Create Person" button	BP SAP Menu->Accounting->Flexible Real Estate Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner created sucessfully.		
		2	On BP screen Click on "Create in BP role" dropdown field Choose the appropriate role you want to create the BP in A new window popup comes up asking for confirmation of the role chosen. Click on "Create" button on the window pop up				
		3	Click on Grouping dropdown values Choose SAP Real Estate from the dropdown values				
		4	Update all the fields as appropriate				
		5	Enter BP first name, Last name and search term				
		6	Enter proper BP address including house number, street name, Country, State and Zip Code etc				
		7	Update telephone number, email and other relevent information				
		8	8. Click SAVE button to save the Business Partner record				
Update Non Landlord based Business Partner	Update Business Partner in Employee, Clerk, Agent or Commission Clerk roles	1	On SAP Easy Access screen 1. Type the transaction code BP Using Search functionality in the left hand window pane, look for a BP which you are trying to update.	BP SAP Menu->Accounting->Flexible Real Estate Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner Updated sucessfully.		
		2	You can search BP by Name, Number or Address. Use appropriate search criteria to find the BP you want to update.				
		3	Once the BP is found, click on "Change" icon				
		4	Update all the fields as appropriate. For example - Address or Search Criteria				
		5	Click on "Check" icon. There should not be any error messages.				
		8	8. Click SAVE button to save the Business Partner changes				
		1	On SAP Easy Access screen 1. Type the transaction code BP 2. Click on "Create Person" button	BP SAP Menu->Accounting-			
		2	On BP screen Click on "Create in BP role" dropdown field Choose the TR0602 - Landlord with Vendor Account" role from dropdown A new window popup comes up asking for confirmation of the role chosen. Click on "Create" button on the window pop up				

Create Business Partner in Landlord Role	Create Business Partner in Landlord with Vendor Account	3	Click on Grouping dropdown values Choose applicable grouping from the dropdown values	>Flexible Real Estate Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner created successfully.		
		4	Update all the fields as appropriate				
		5	Enter BP first name, Last name and search term				
		6	Enter proper BP address including house number, street name, Country, State and Zip Code etc				
		7	Update telephone number, email and other relevent information				
		8	Click on "Company Code" button on the top				
		9	Enter Company Code, Reconciliation Account, Payment Method and all other relevant information in the applicable tabs.				
		9	8. Click SAVE button to save the Business Partner record				
Update Landlord based Business Partner	Update Business Partner in Landlord with Vendor Account	1	On SAP Easy Access screen 1. Type the transaction code BP Using Search functionality in the left hand window pane, look for a BP which you are trying to update.	BP SAP Menu->Accounting->Flexible Real Estate Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner Updated sucessfully.		
		2	You can search BP by Name, Number or Address. Use appropriate search criteria to find the BP you want to update.				
		3	Once the BP is found, click on "Change" icon				
		4	Update all the fields as appropriate. For example - Address or Search Criteria				
		5	Click on Company Code Button				
		6	Change the Payment Method field				
		7	Click on "Check" icon. There should not be any error messages.				
		8	8. Click SAVE button to save the Business Partner changes				
Create Business Partner in Tenant with Customer Role	Create Business Partner in Landlord with Tenant Account	1	On SAP Easy Access screen 1. Type the transaction code BP 2. Click on "Create Person" button	BP SAP Menu->Accounting->Flexible Real Estate Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner created sucessfully.		

		2	On BP screen
			Click on "Create in BP role" dropdown field
			  Choose the TR0600 - Master Tenant with Customer Account" role from dropdown
			  A new window popup comes up asking for confirmation of the role chosen.
			Click on "Create" button on the window pop up				

		3	Click on Grouping dropdown values Choose applicable grouping from the dropdown values				
		4	Update all the fields as appropriate				
		5	Enter BP first name, Last name and search term				
		6	Enter proper BP address including house number, street name, Country, State and Zip Code etc				
		7	Update telephone number, email and other relevent information				
		8	Click on "Company Code" button on the top				
		9	Enter Company Code, Reconciliation Account, Payment Method and all other relevant information in the applicable tabs.				
		9	8. Click SAVE button to save the Business Partner record				
Update Customer	Update Business Partner in Master Tenant with	1	On SAP Easy Access screen 1. Type the transaction code BP Using Search functionality in the left hand window pane, look for a BP which you are trying to update.	BP SAP Menu->Accounting->Flexible Real Estate	Business Partner Updated		
		2	You can search BP by Name, Number or Address. Use appropriate search criteria to find the BP you want to update.				

Tenant based Business Partner	Update Business Partner in Master Tenant with Customer Account	3	Once the BP is found, click on "Change" icon	Management->Master Data->Business Partner Master Data -> BP (Edit Business Partner).	Business Partner Updated sucessfully.		
		4	Update all the fields as appropriate. For example - Address or Search Criteria				
		5	Click on Company Code Button				
		6	Change the Payment Method field				
		7	Click on "Check" icon. There should not be any error messages.				
		8	8. Click SAVE button to save the Business Partner changes				

Test Scenario	Contract Management					
RE Process	RE-30 - Contract Management Create Lease Contract in SAP RE-FX					

Test Case Details		Test Step		SAP Transaction Code	Expected Result	Actual Result	Role
Test Case	**Test Case Description**	**Step Name**	**Step Description**	**SAP Transaction Code**	**Expected Result**	**Actual Result**	**Role**
Create Lease Contract	Create Lease Contract in the system	On SAP Easy Access screen	1. **Type the transaction code RECN** 2. **Click Enter**	Tcode: RECN Menu Path: Accounting> Flexible Real Estate Management> Contract> Process Contract	Contract Created Sucessfully		
		On Contract Initial screen	1. Click on "Company Code" field 2. Click the dropdown button. 3. Select the "Company Code" 4. Click Enter button to select Company Code. 5. Click Create button to create Contract. 6. Click on "Contract Type" field 7. Select the "Contract Type" 8. Click on Enter button				
		On REC Create: General Data screen:	1. Enter "Contract Name" 2. Select "Tenancy Law". 3. Click on the "Partners" tab				
		On REC Create: Partners screen:	1. Click "Assign New Partner" 2. Select Partner type. 3. Click Enter button 4. Select "Partner" name 5. Click on Enter button to select Partner 6. Click on Back button 7. Click on the "Term" tab.				
		On REC Create: Term screen:	1. Click on "Contract start date" field 2. Click the dropdown button 3. Select the "Contract start date" date 4. Click Enter button to select Contract start date 5. Click on "Cash Flow From" field 6. Click the dropdown button 7. Select the "Cash Flow From" date 8. Click Enter button to select Cash Flow From date 9. Click on "1st Contract End" field 10. Click the dropdown button 11. Select the "1st Contract End" date 12. Click Enter button to select 1st Contract End 21. Click on the "Objects" Tab				
		On REC Create: Objects screen:	1. Click on "Assign" button 2. Select "Object Type" 2. Click Enter button 3. Select "Object" 4. Click Enter button to select Object On Object Tab: 1. Click on "Relnship Valid From" field 2. Click the dropdown button 3. Select the "Relnship Valid From" date 4. Click Enter button to select Relnship Valid From date 5. Click on "Valid To" field 6. Click the dropdown button 7. Select the "Valid To" date 8. Click Enter button to select Valid To date 9. Click on Posting Parameter Tab.				

		On Posting Parameter Tab:	1. Click on "Assign" button 2. Enter "Posting" . 3. Click Payment Method. 4. Select Payment method from Dropdown. 5. Click Partner field. 6. Select Partner from the list . 7. Click on "Conditions" tab.				
		On REC Create: Conditions screen:	1. Click on "Insert Condition(s)" button 2. Select "Condition Type(s)" 3. Click Enter button to select Condition Type(s). On Condition Tab: 4. Enter "Unit Price" 5. Select Condition purpose. 6. Select valid from Date. 7. Select 1st Posting Date. 8. Click on Option rate methods tab .				
		On RECN Create: Resubmit tab	On RECN Create: Resubmit tab Click on "Create Reminder Rule" button Choose appropriate reminder rule from dropdown values Create appropriate reminder reason from the dropdown values Insert the dates as applicable Click on continue button. System should automaticaly update the reminder values in the screen below				
		On RECN Create: Supplementary Text tab	On RECN Create: Supplementary Text tab Click on Assign Categories button Choose appropriate category from the dropdown value Click on Insert Memo field Write or copy the memo as appropriate Click on Save button Click on Green Arrow Back button to come to contract main screen				
		SAVE and Error Check.	1. Click the "Check" button to check for any errors. 2. Click the "Save" button to save the new Real Estate Contract				
RE Contract Activation	Activate real estate contract		1 **On SAP Easy Access screen** 1. Type the transaction code RECN 2. Click Enter You will get the Real Estate Contract initial screen **On Selection of RE Contract:** 1. Enter a value in the company code field. 2. Enter the RE Contract number. 3. Hit 'Enter'. 4. Check all the tabs in RE Contract and verify data. 5. Click on the 'Activate' icon. 6. Click 'Yes' on the pop up and check for the status change message at the bottom left of the screen.	Tcode: RECN SAP Menu->Accounting->Flexible Real Estate Management->Contract->Process Contract	RE Contract was activated successfully and the status was changed.		
Contract Update - Lease Contract Renewal	Lease Contract Renewal	On SAP Easy Access screen	**1. Type the transaction code RECN** **2. Click Enter**	Tcode: RECN Menu Path: Accounting> Flexible Real Estate Management> Contract> Process Contract			
		On Contract Initial screen	1. Click on "Company Code" field 2. Click the dropdown button. 3. Select the "Company Code" 4. Click Enter button to select Company Code. 5. Click on Search on Contract Field . 6. Select 'Contract '				

		On REC Create: Term screen:	1. Click on Change Mode. 2. Click theAdd Button 3. Select the Renewal. 4. Click Renewal Type drop down . 5. Select Renewal Type from the drop down . 6. Click Renewal Rule from search option. 7. Select Renewal Rule. 8. Click on Stimulate button to check the Renewal 9. Recheck the renewal type and renewal rule. 10. Click Stimulate button to approve the renewal . 11. Save the Contract /Lease		Green Status shows that the Renewal is approved.	
			12. Click on 'Renew' button the Contract /Lease 13. Click Change Button to change the Renewal data . 13. Select Approved By from Dropdown. 14. Select Decided on date from search option 15. Save the Contract.		System will populate the date for expiration .	
Contract Update - Lease contract with multiple Landlords with payment split.	Lease with multiple Landlords gets the payment on percentage basis.	On SAP Easy Access screen	1. Type the transaction code RECN 2. Click Enter	Tcode: RECN Menu Path: Accounting> Flexible Real Estate Management> Contract> Process Contract		
		On Contract Initial screen	1. Click on "Company Code" field 2. Click the dropdown button. 3. Select the "Company Code" 4. Click Enter button to select Company Code. 5. Click on Search on Contract Field . 6. Select 'Contract '			
		On REC PARTNERS screen:	1. Click on Change Mode. 2. Click the Add Button 3. SelectAdd another 'Landlord with Vendor. 4. Select Vendor from Search Option 5. Enter Relevent Start and End relation date if applicable .		2nd Landlord Added.	
		On REC Posting Parameter Tab:	1. Click on "Assign" button 2. Enter "Posting" . 3. Click Payment Method. 4. Select Payment method from Dropdown. 5. Click Partner field. 6. Select Partner from the list . 7. Click on "Conditions" tab.		Posting parameter Successfully assigned .	
		On REC Create: Conditions screen:	1. Click on "Insert Condition(s)" button 2. Select SAME "Condition Type(s)" 3. Click Enter button to select Condition Type(s). On Condition Tab: 4. Enter "Unit Price" . 5. Select Condition Purpose as "landlord 2" from the drop down . 6. Select valid from Date. 7. Select 1st Posting Date. 8. Click Sub-Tab Terms		Condition Successfully assigned .	
		On REC Create: Conditions screen: Tab TERMS	1. Enter 'Posting' line item Number for 2nd landlord . 2.Click on Stimulate to generate the Cash Flow .		Cash Flow generated Successfully . Multiple Landlords payment is processed on percentage basis.	
Update Contract - RE Contract Payment Escalation	Capture Payment Escalation on real estate contract		1 On SAP Easy Access screen 1. Type the transaction code RECN 2. Click Enter You will get the Real Estate Contract initial screen	Tcode: RECN SAP Menu->Accounting->Flexible Real Estate Management->Contract->Process Contract	A new condition type is added in the contract. The cash flow should show new amount from the intended date.	
			On Selection of RE Contract: 1. Enter a value in the company code field. 2. Enter the RE Contract number. 3. Hit 'Enter'. On Condition tab of RE Contract:			

		1. Go to the 'Conditions' tab. 2. Click on the 'Change' icon. 3. Click on 'Add' icon for adding a new Condition type. 4. In the pop-up enter the new condition type "Base Rent" and continue. 5. Select the old Condition type line and enter a date in 'Valid To' field. 6. Select the new line of Condition Type and enter a date in 'Valid From' field. 7. Enter the Unit Price 8. Press Enter 9. Check the cash flow under conditions by clicking on "Simulate" button and verify the effect of price escalation 10. Click 'Save'.		
RE Contract Landlord Change	Change landlord on real estate contract	1 **On SAP Easy Access screen** 1. Type the transaction code RECN 2. Click Enter You will get the Real Estate Contract initial screen **On Selection of RE Contract:** 1. Enter a value in the company code field. 2. Enter the RE Contract number. 3. Hit 'Enter'.	Tcode: RECN SAP Menu->Accounting- >Flexible Real Estate Management->Contract- >Process Contract	A new landlord was added to the RE Contract successfully. Cash flow after change in landlord is correct.

On Changing Landlord of RE Contract:
1. Go to the 'Partners' tab.
2. Click on the 'Change' icon.
3. Click on 'Add' icon for adding a new landlord w/vendor account.
4. In the pop-up enter the new landlord number and continue.   5. Select the old landlord and enter a date in 'End of relationship' field.
6. Select the new landlord and enter a date in 'Start of relationship' field.
7. Go to 'Posting Parameters' tab.
8. Select the postings and click on 'New' and enter a new validity period.
9. Select the respective partner according to the validity period from the dropdown below.
10. Check the cash flow under conditions and click 'Save'.

		1	On SAP Easy Access screen 1. Type the transaction code RECN			
		2	On the RECN screen Enter the Company code and the Land from the drop downs and click enter for which the lease is to be pre-terminated.			
		3	Click on the edit button			
		4	Click on theTerms button and Click on the Notice Tab			
To Pre-terminate an existing Lease	Pre-terminate an existing lease.	5	Select the the Notice button and click edit to enter the Notice data	RECN SAP Menu->Accounting->Flexible Real Estate Management->Contract	Real estate contract # was changed	
		6	Select the 'Give Notice on Contract' from drop down button.			
		7	Add the 'Notice Per' , 'Notice request', 'Approved on' dates			

				Step	Description	Tcode/Menu Path	Expected Result		

			8	Click on the Activate button for activation of notice data.				
			9	The notice gets activated and then click on Save button to Save data				
			10	Click on the back button to return to previous screen and we can notice the 'End of Term' changed				
Process Resubmission Dates	Execute Resubmission Dates Report		1	**On SAP Easy Access screen** 1. Type the transaction code RECARS 2. Click Enter You will get the Process Resubmission Dates displayed **On Selection of Resubmission Dates:** 1. Enter a value in the to 'Date' field. **ON Selection of Real Estate Objects:** 1. Click the Deselect All button. 2. Select the Real Estate Contracts checkbox. Click the execute button.	Tcode: RECARS SAP Menu->Accounting->Flexible Real Estate Management->Tools->Resubmission->Process Dates for All Object Types	Resubmission dates were processed and the upcoming tasks were displayed successfully.		

Test Case Automatic Creation of Right of Usage Asset from RE-FX Contract

RE Process RE-70 - ASC 842 Valuation
Asset Integration for Right of Usage Asset from RE-FX
Contract

Test Case Details		Test Step					
Test Case	Test Case Description	Step Name	Step Description	SAP Transaction Code	Expected Result	Actual Result	Role
ion Parameters and	item with Valuation Parameters & Conduct Valuation Measure	On SAP Easy Access screen	1. Type the transaction code RECN 2. Click Enter	Tcode: RECN Menu Path: Accounting> Flexible Real Estate Management> Contract> Process Contract	Contract Created Sucessfully		
		On Contract Initial screen	1. Click on "Company Code" field 2. Click the dropdown button. 3. Select the "Company Code" 4. Click Enter button to select Company Code. 5. Click Create button to create Contract. 6. Click on "Contract Type" field 7. Select the "Contract Type" 8. Click on Enter button				
		On REC Create: General Data screen:	1. Enter "Contract Name" 2. Select "Tenancy Law". 3. Select "Valuation Relevance" field and choose the appropriate Valuation Relevance field from the Contract Menu. Depending on the entry chosen from dropdown, the Valuation Parameters and Valuation tabs may appear on the Contracts Screen. 3. Click on the "Partners" tab				
		On REC Create: Partners screen:	1. Click "Assign New Partner" 2. Select Partner type. 3. Click Enter button 4. Select "Partner" name 5. Click on Enter button to select Partner 6. Click on the "Term" tab.				
		On REC Create: Term screen:	1. Click on "Contract start date" field 2. Click the dropdown button 3. Select the "Contract start date" date 4. Click Enter button to select Contract start date 5. Click on "Cash Flow From" field 6. Click the dropdown button 7. Select the "Cash Flow From" date 8. Click Enter button to select Cash Flow From date 9. Click on "1st Contract End" field 10. Click the dropdown button 11. Select the "1st Contract End" date 12. Click Enter button to select 1st Contract End 21. Click on the "Objects" Tab				
		On REC Create: Objects screen:	1. Click on "Assign" button 2. Select "Object Type" 2. Click Enter button 3. Select "Object" 4. Click Enter button to select Object On Object Tab: 1. Click on "Relnship Valid From" field 2. Click the dropdown button 3. Select the "Relnship Valid From" date 4. Click Enter button to select Relnship Valid From date 5. Click on "Valid To" field 6. Click the dropdown button 7. Select the "Valid To" date 8. Click Enter button to select Valid To date 9. Click on Posting Parameter Tab.				

		On Posting Parameter Tab:	1. Click on "Assign" button 2. Enter "Posting" . 3. Click Payment Method. 4. Select Payment method from Dropdown. 5. Click Partner field. 6. Select Partner from the list . 7. Click on "Conditions" tab.			
		On REC Create: Conditions screen:	1. Click on "Insert Condition(s)" button 2. Select "Condition Type(s)" 3. Click Enter button to select Condition Type(s). On Condition Tab: 4. Enter "Unit Price" 5. Select Condition purpose. 6. Select valid from Date. 7. Select 1st Posting Date. 8. Click on Option rate methods tab .			
		On RECN Create: Resubmit tab	On RECN Create: Resubmit tab Click on "Create Reminder Rule" button Choose appropriate reminder rule from dropdown values Create appropriate reminder reason from the dropdown values Insert the dates as applicable Click on continue button. System should automaticaly update the reminder values in the screen below			
		On RECN Create: Supplementary Text tab	On RECN Create: Supplementary Text tab Click on Assign Categories button Choose appropriate category from the dropdown value Click on Insert Memo field Write or copy the memo as appropriate Click on Save button Click on Green Arrow Back button to come to contract main screen			
		On REC Create: Option rate method screen:	1. Click on Option Rate Method field . 2. Select "Does not opt" from the drop down list.			
		On REC Create : Valuation Parameters tab	1. Click on Valuation Parameters Tab Update all the applicable fields on the Valuation Parameter tab including 1. Valuation Rule 2. Object 3. Probable End Date 4. Absolute End Date 5. Frequancy Term 7. Account Assignment 8. End of Usage ROU 9. Memo			
		SAVE and Error Check.	1. Click the "Check" button to check for any errors. 2. Click the "Save" button to save the new Real Estate Contract			
Activate the Contra	Contract Activation	Contract Activation	Click on "Activate" button in the Contract	RECN	Contract should get Activated without any error	
Perform Valuation	Perform Valuation Measurement	Valuation Measurement	Click on the "Valuation" flag in the Valuation Parameters tab.	RECN	No error message should be shown. An Interim Asset Number should get created and updated in the RoU Asset field.	
Perform Valuation	Perform Valuation Measurement	Valuation Measurement	Save the Contract	RECN	A RoU Asset number should get genereted and be updated on the Asset Number field in Valuation Parameters tab.	
Check RoU Asset	Asset Integration Check	Asset Check	Double Click on Asset Number in RoU Asset field	RECN	The Asset Master should open up. Check all fields in Asset Master	

Test Scenario	Payment Processing
RE Process	RE-40 Payment Processing Payment Processing for Rents and Other Charges

Test case group	Test Case Description	Test Step Step Name	Step Description	SAP Transaction Code	Expected Result	Actual Result	Role		
Periodic Posting: Contracts	Execute Periodic Posting: Contracts	1	**On SAP Easy Access screen** 1. Type the transaction code RERAPPP 2. Click Enter You will get the Periodic Posting:Contracts displayed	Tcode: RERAPP SAP Menu->Accounting->Flexible Real Estate Management->Accounting-> Periodic Postings->Periodic Posting: Contracts	Payment was processed successfully. Accounting documents were created.				
			On Contract Selection Area: 1. Click on "Company Code"Field. 2. Click the dropdown button to choose a value of Starting Company code. 3. Click on "Contract Field " 4. Click the dropdown button to choose a value of Contract.						
			ON Period Area: 1. Click on "Month on Posting Run" Field. 2. Enter the value. 3. Click on " Year of Posting Run". 4. Enter the Year. 5. Click on "Due date". 6. Click on drop-down to choose the due date from the Calender.						
			ON Posting Area: 1. Click on "Document Header Text" Field. 2. Enter the value. 3. Click on "Posting Date" field. 4. Click on drop-down to choose the Posting date from the Calender. 5. Click on "Document Date" Field. 6. Click on drop-down to choose the Document date from the Calender. 7. Click on "Posting Period" Field. 8. Enter the value. 9. Click on "Posting Run Mode" Field. 10. Choose the value "Simulation" From the drop-down. 11. Click Execute. 12. Check the payments and the dollar amount. 13. Hit Back button to go back to the payment processing screen. 14. Choose the posting run mode value as 'Update Run' from the drop down. 15. Click 'Execute'. It will show the list of payments for the contract.						
Review of Posting Log	Review of Posting Log genereted from RERAPP Transaction		Check Error Log On SAP Easy Access screen 1. Type the transaction code RERAPL (Note: please select the fields which are relevant to you) Posting Log : RE Document Area: 1. Select the "Posting Procedure" 2. Select the "Process" 3. Select the "Posting Period" 4. Select the "Posting Date" 5. Select the "Document Date" Posting Log : FI Document for Selection Area: 1. Select the "Company code" 2. Select the "Document Number" 3. Select the "Fiscal Year" 4. Enter the "Reference" Posting Log : Line Item Area: 1. Select the "Accounting type" 2. Select the "Posting Key" 3. Select the "Special G/L Ind. 4. Select the "G/L Account" 5. Select the "Customer" 6. Select the "Vendor" 7. Select the "Business Area"	AP Menu->Accounting->Flexible Real Estate Management->Accounting->Periodic Postings->View Periodic Posting: Contracts RERAPL	Posting log can be viewed successfully and account documents can be navigated to				
Reversal for periodic posting for Contracts	Reversing Posting Document from RE	On SAP Easy	1. **Type the transaction code RERAPPRV** 2. **Click Enter**	Tcode: RERAPPRV Menu Path: Accounting> Flexible Real Estate Management> Accounting>Periodic Posting -> Reverse					

			Test Step							
			On Reverse	1. Click button to select Contract/s Provide Posting Date 2. Select Mode from the dropdown as "Stimulate". 3. Select Reason for Reversal from the drop down. 3. Click on Execution button.	Periodic Posting	Validate the Status Simulation Mode. No errors should be displayed.				
			On Result Sc	Click on back button						
			On Reverse	1. Click Button to select Contract. 2. Select Mode from the dropdown as "Update Run". 3. Select Reason for Reversal from the drop down. 3. Click on Execution button.		Document should be successfully reversed				
			On RECN Co	1. Select Contract from ReCN t-code. 2. Click Enter button 3. Select "Condition Type(s)" 4. Click Stimulate Button .		Success Status : Check the Status "Entry Marked as Posted." should be gone. The status should now be "Ready to Post"				

APPENDIX C – TRAINING

Title	
IID RE-FX Project	

Purpose

Use this procedure to process resubmission dates on Real Estate objects such as Business Entity, Property, and Contract.

Trigger

Perform this procedure to keep track of all the upcoming tasks relevant to real estate objects.

Prerequisites

Valid resubmission rules must be maintained on RE objects

Menu Path

SAP Menu->Accounting->Flexible Real Estate Management->Tools->Resubmission->Process Dates for All Object Types

Transaction Code

Transaction Code: RECARS

Helpful Hints

Procedure

1. Start the transaction using the menu path or transaction code.

SAP Easy Access
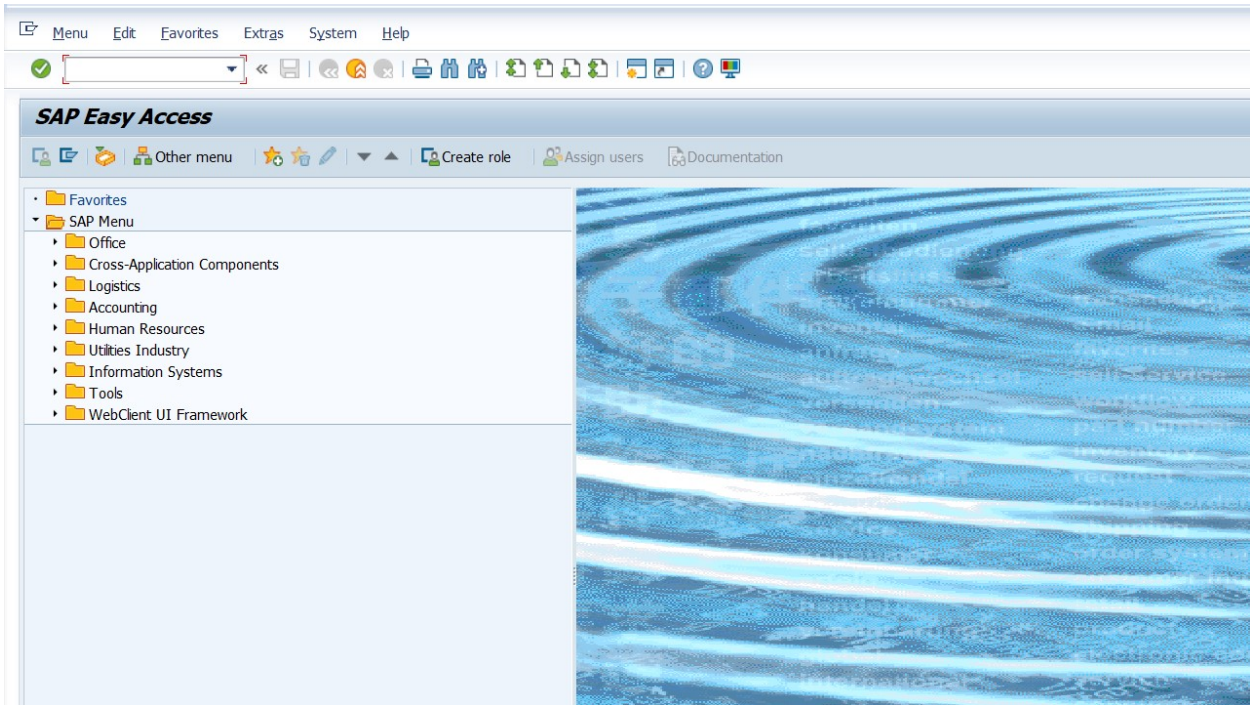
2. As required, complete/review the following fields:

Field	Description
KEYCODE	**Example:** RECARS

3. Click ENTER button .

Process Resubmission Dates
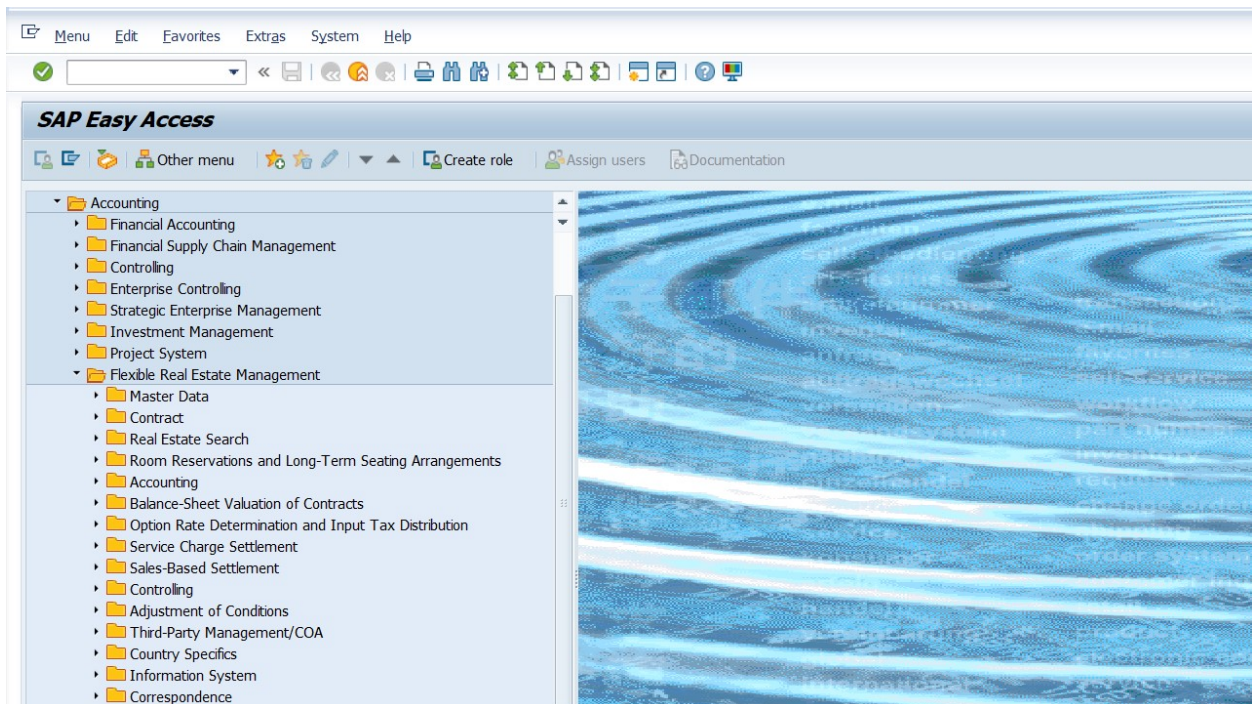
4. The system automatically shows your user ID and a date that is one week ahead.

Note: You may change the 'Person Responsible' and 'Date' based on your requirement.

5. Scroll down and click on the deselect all button

Selection of Real Estate Objects

- ✓ Real Estate Contracts
- ✓ Business Entities
- ✓ Land
- ✓ Buildings
- ✓ Rental Objects
- ✓ Architectural Objects
- ✓ Participation Groups
- ✓ Settlement Units
- ✓ Mandates
- ✓ Comparative Groups
- ✓ Adjustment Measures
- ✓ RE Search Requests
- ✓ Offered Objects
- ✓ Contract Offers

6. Select the objects on which the upcoming dates must be processed.
For example: Real Estate Contracts

Resubmission Rule

Resubmission Reason

Fixed Date

Status of Resubmission Dates

◉ Open Only

◯ Completed Only

◯ Open and Completed

Selection of Real Estate Objects

☑ Real Estate Contracts

☑ Business Entities

☑ Land

☑ Buildings

☐ Rental Objects

☐ Architectural Objects

☐ Participation Groups

☐ Settlement Units

7. Click execute button

8. Check all the upcoming tasks and the dates on which they must be completed.

9. Once a task has been completed, run this report again and mark the item as 'Done'.

Note: Once an item has been marked as 'Done', it will not show up again when this report is run the next time.

Title

Lease Contract creation with landlord

Purpose

Use this procedure to create a new RE Contract with Landlord.

Trigger

Perform this procedure when Client X Signs a lease and wants to create a RE Contract with the landlord.

Pre Requisites

Company code must exist.

Business Partner with Role tr0602 (Landlord with Vendor Account) must be exist in RE

Building and rental object must be created and exist in SAP RE-FX.

<mark>The users should have relevant authorization to execute this transaction the PRD system.</mark>

Menu Path

SAP Menu->Accounting->Flexible Real Estate Management->Contract->

RECN - Process (

Transaction Code

RECN

Procedure

1.   Start the transaction using the menu path or transaction code.

_____

SAP Easy Access - User menu
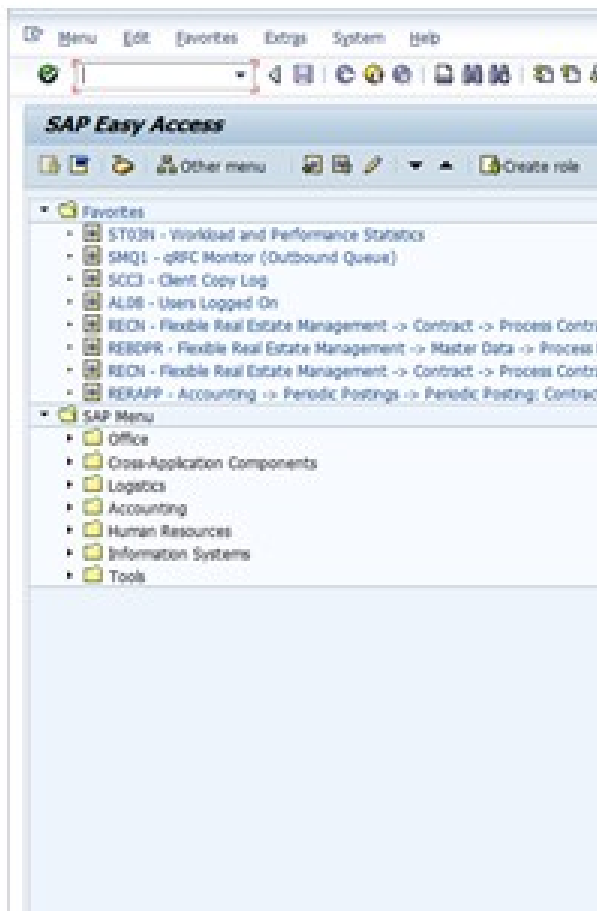
2.

Enter the Transaction Code to Create Contract:

Field
KEYCODE – RECN

3. Click Enter button ✅ .

4. Real Estate Contract Menu. Select Company Code from the List.

_____

_____
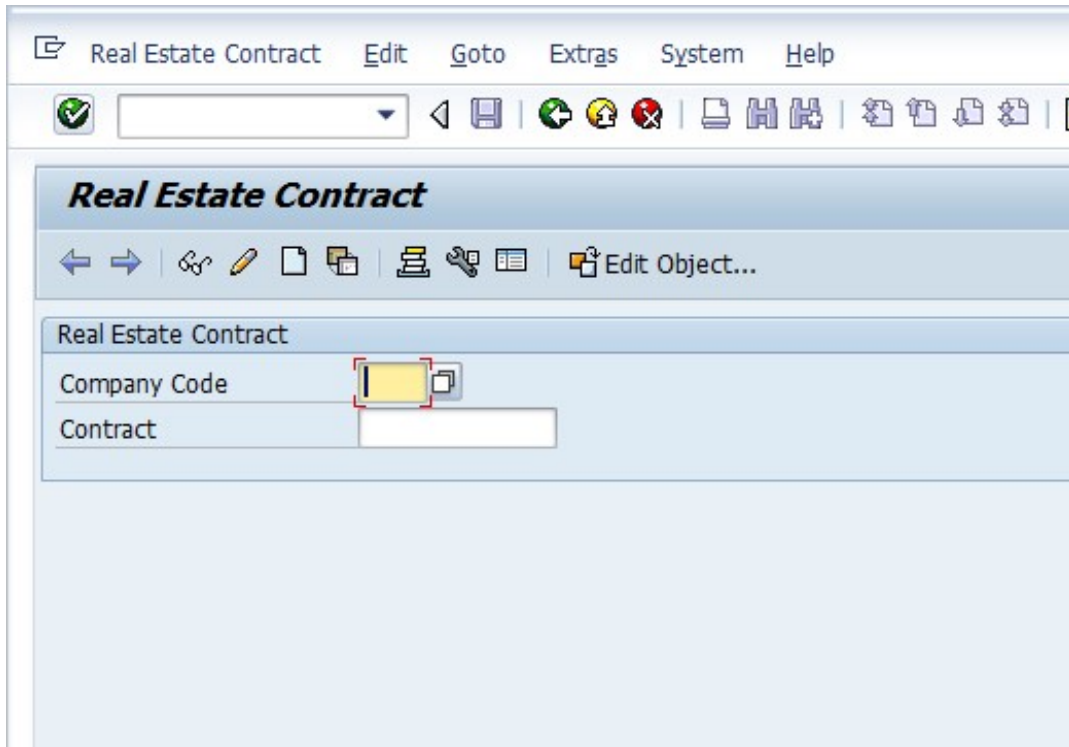
5. Click button.

Company Code (1) 281 Entries found

Co...	Company Name	City	C
0001	SAP A.G.	Walldorf	E
087	South Texas Gas Gathering	San Antonio	L
088	Dorado Joint Venture	San Antonio	L
128	VES, Inc	San Antonio	L
129	TETC, LLC	San Antonio	L
130	Five Dawaco, LLC	San Antonio	L
131	E T Company I, Ltd	San Antonio	L
132	Chalkley Transmission Co	San Antonio	L
133	Whiskey Bay Gathering Co	San Antonio	L
134	Whiskey Bay Gas Co	San Antonio	L
135	Texas Energy Transfer Co	San Antonio	L
136	Vantex Energy Services	San Antonio	L
137	Vantex Gas Pipeline	San Antonio	L
139	Ranger Pipeline	San Antonio	L
141	Mountain Creek JV	San Antonio	L
142	ETC New Mexico P/L, LP	San Antonio	L
145	ETC Texas Pipeline, Ltd	San Antonio	L
146	ETC Texas Processing, Ltd	San Antonio	L

_____
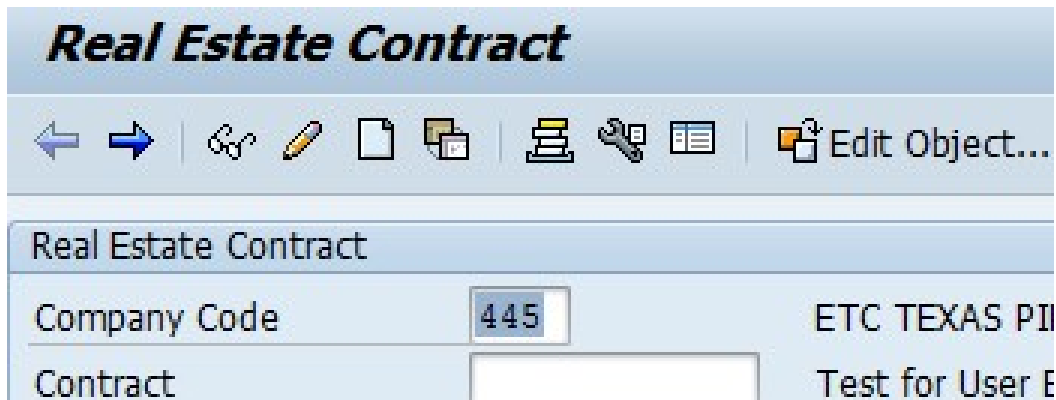
6. Choose the relevant company code from drop down list.

   For example – CLIENT X TEXAS PIPELINE, LTD 445

442	ETC NEW MEXICO P/L, LP	San Antonio
443	ETC CANYON PIPELINE, LLC	San Antonio
444	ETC HYDROCARBONS, LLC	San Antonio
445	ETC TEXAS PIPELINE, LTD	San Antonio

Click Enter button.

7.

Real Estate Contract
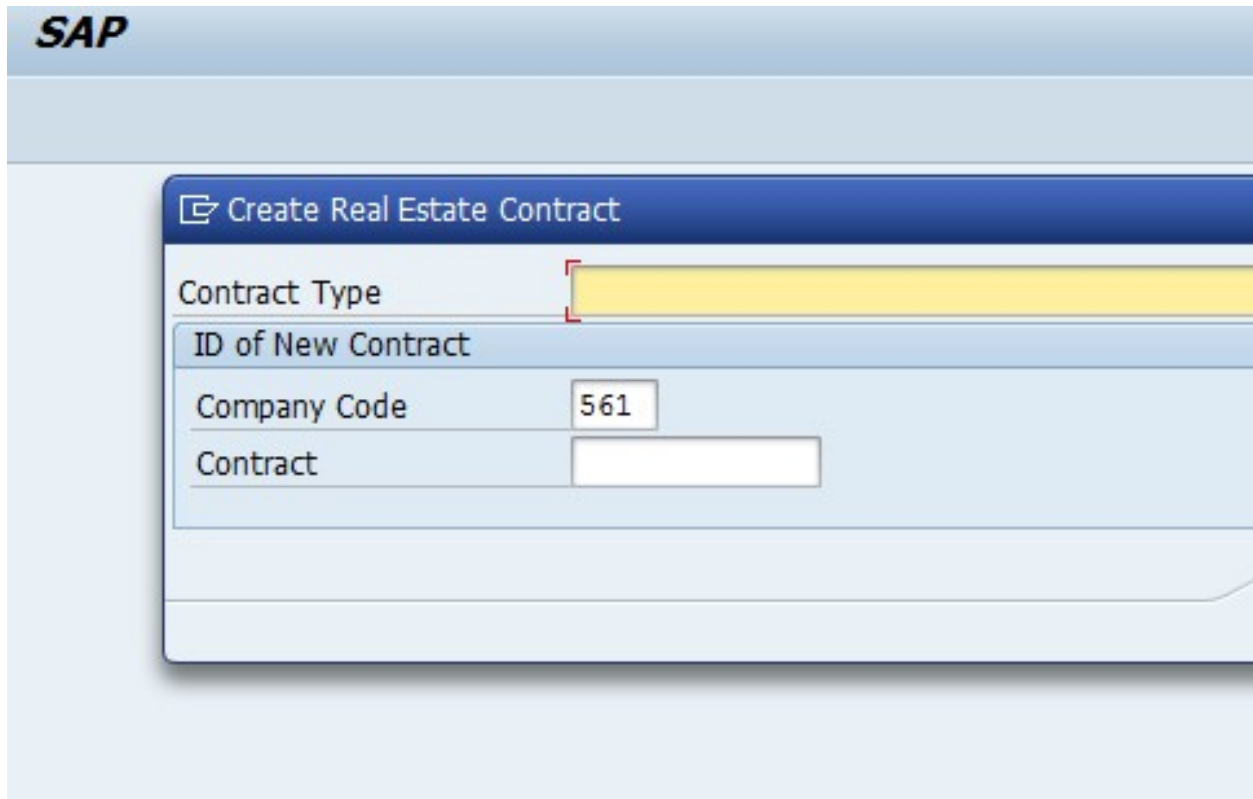
Edit Object...

Real Estate Contract

Company Code	445	ETC TEXAS PI
Contract		Test for User E

8. Click Create Object button to create a new contract.

9. Create Real Estate Contract
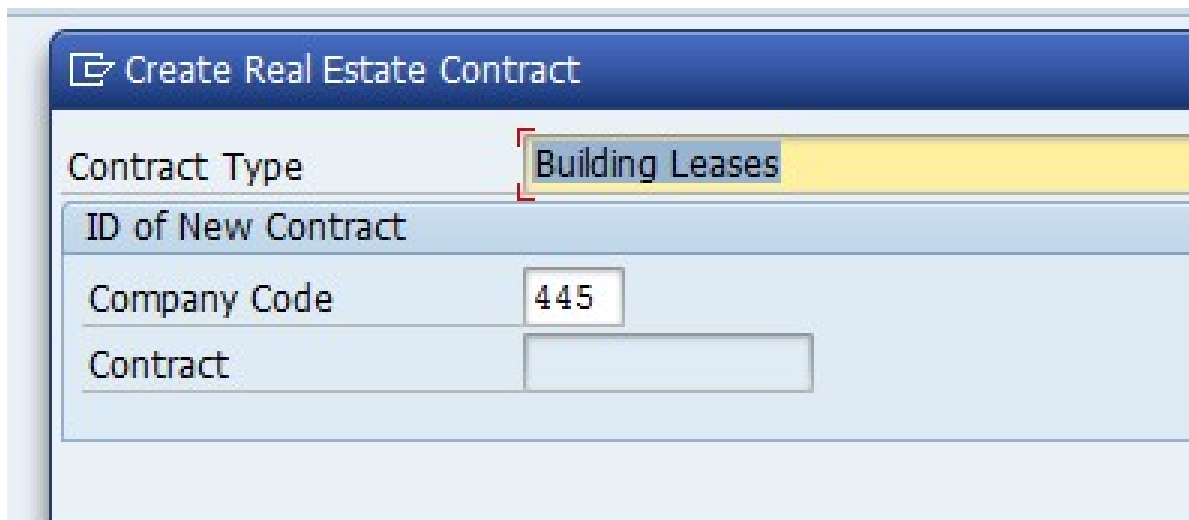
SAP

Create Real Estate Contract

Contract Type	

ID of New Contract

Company Code	561
Contract	

10. Click Contract Type drop down list to choose the contract type to be created.

Create Real Estate Contract
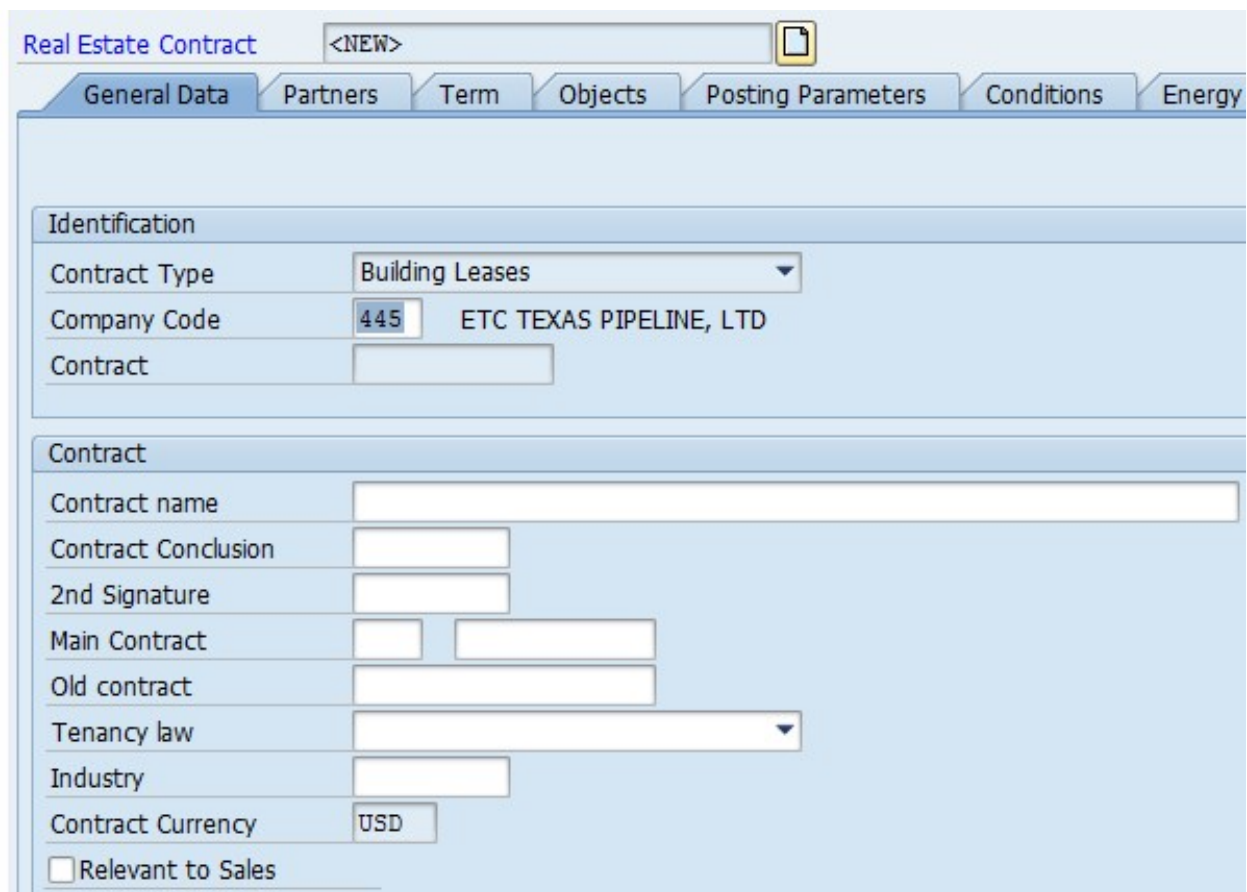
Contract Type	Building Leases

ID of New Contract

Company Code	445
Contract	

NOTE: Contract Number is automatically assigned by the system upon saving and therefore the user does not have to enter a number while creating the contract.

11. Click Continue button ✔️

Real Estate Contract Right of Way <NEW> Create: General Data

The purpose of this tab is to capture the general data related to the contract like Contract name, Old contract # if any, Tenancy law.

Real Estate Contract   <NEW>   📄

| General Data | Partners | Term | Objects | Posting Parameters | Conditions | Energy |

Identification

Contract Type	Building Leases ▾
Company Code	445 ETC TEXAS PIPELINE, LTD
Contract	

Contract

Contract name	
Contract Conclusion	
2nd Signature	
Main Contract	
Old contract	
Tenancy law	▾
Industry	
Contract Currency	USD
☐ Relevant to Sales	

CONTRACT NAME is mandatory.

12.   Click on Contract Name Field

Enter Contract Name.

13. Click Old Contract Field. Enter Old Contract Number if any.

14. Click Tenancy Law. Select US Tenancy Law.

Click Enter button .

15. Click on

Business Partners is attached to Contract in partners Tab.

<mark>The purpose of this tab is to capture Business Partner relevant data i.e. Master Vendor, Contact person for Payment Client X.</mark>
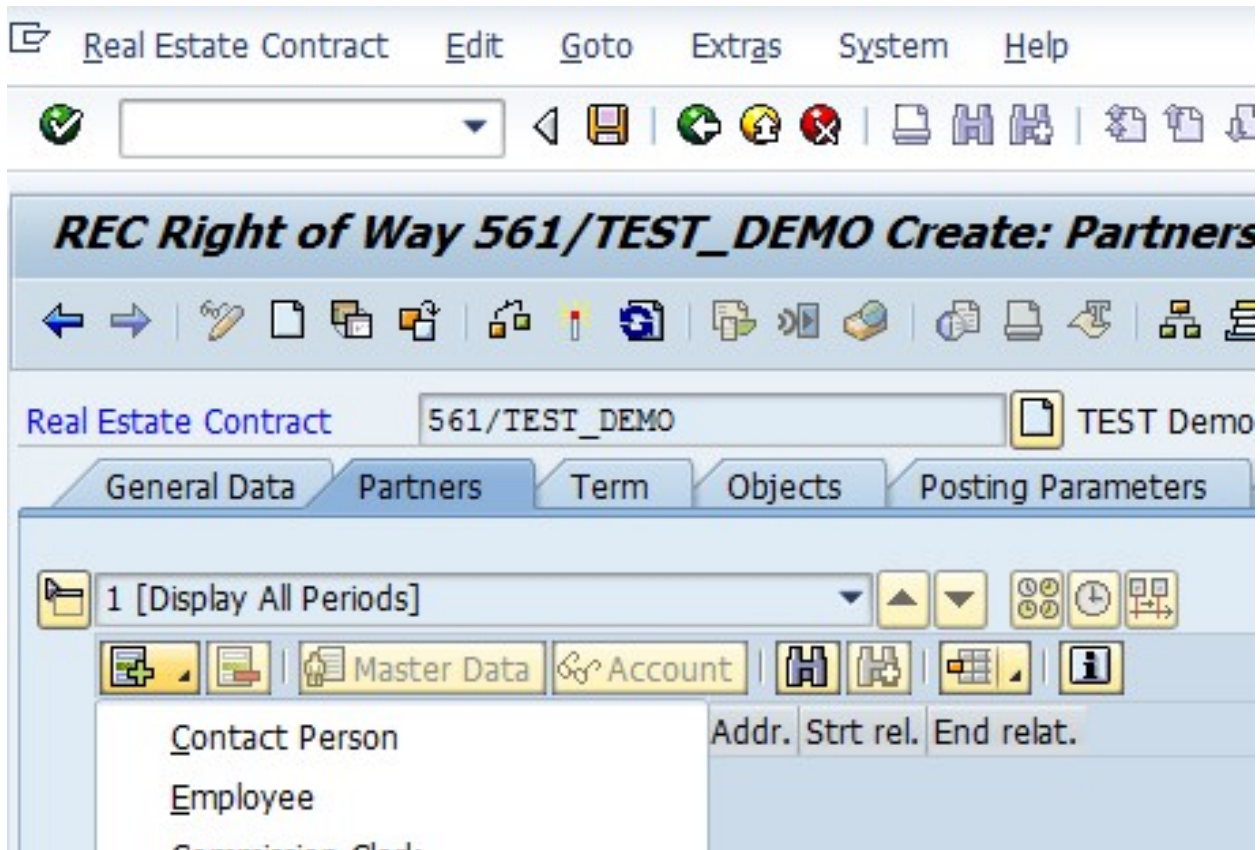
16.

Business Partner Search

_____
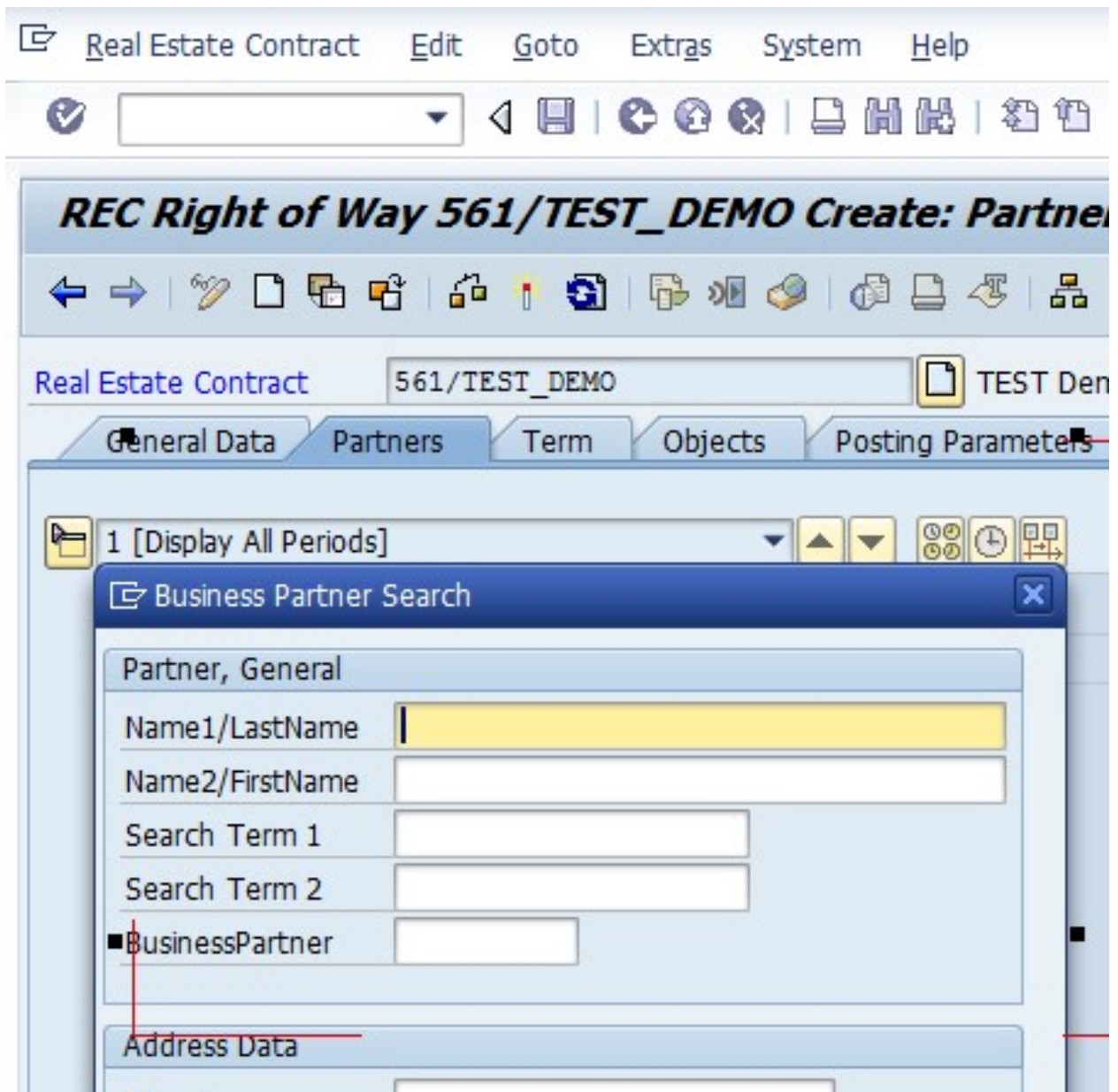
17.

Click Continue button [✓].

Double-click the BP that appears in the output list.

Restrict Value Range (1)   17 Entries found

Restrictions

Name 1/last name	Name 2/First name	Search ter...
ANITA TARRALBO		21978
ANNA DETTMAN		21787
BLACKLOCK	TOCK	
CLAWSON LAND PARTNERSHIP		65053
CLETUS N CLAY	THERESA CLAY	26669
CONSOLIDATED RAIL CORP		23239
COONTZ & COONTZ INC	C/O DAVID G COONTZ	23271
G	G	
GREGORY L KOEHN	AND EMILY KOEHN	144126
ISA	NAWAID	564321

18.

Select Business Partner. (Landlord w. Vendor Account)

19.

Click Terms tab ![Term] to make sure the dates for the contract are correct.

<mark>The purpose of this tab is to capture date, term, and renewal and notice related information of the contract.</mark>
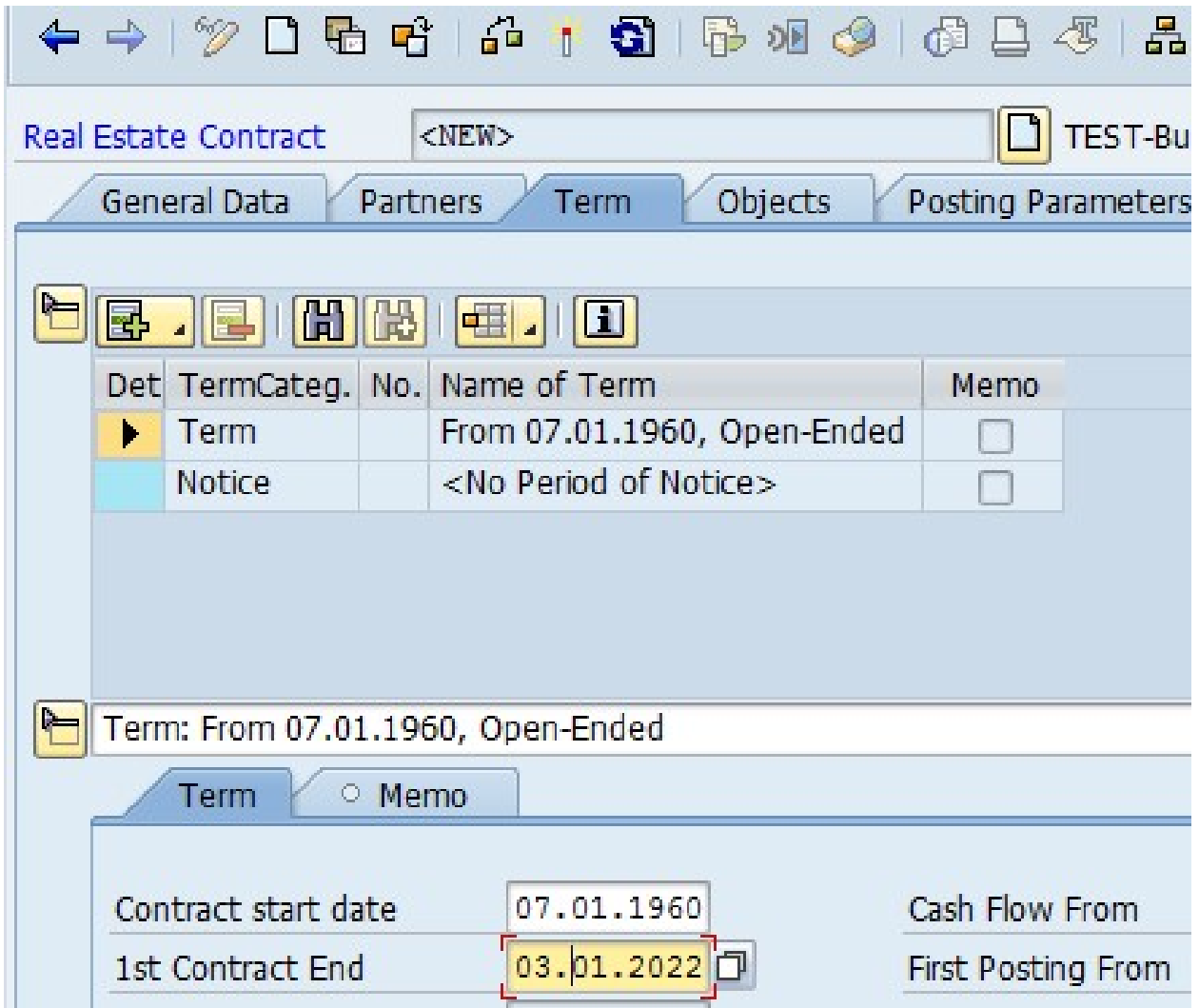
20 .

Click   Objects tab   [Objects]   to make sure that the Object assignment is correct.

We can add the corresponding Building or rental object corresponding to the lease

==The purpose of this tab is to capture Object relevant information (i.e. Lease Object) relevant information on the contract.==

22. Click on and Add building or rental object to the Contract .
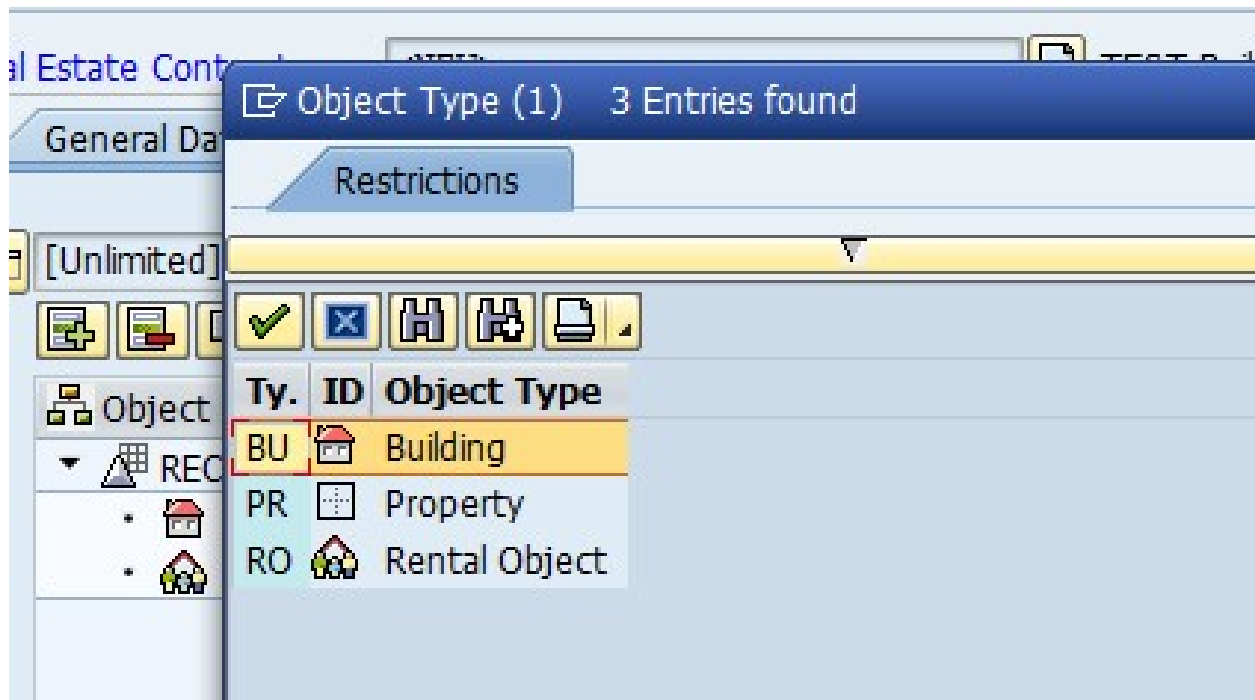
Click on Continue.

23. And add the location from the list.

Real Estate Contract Building Leases <NEW> Create: Objects

Restrict Value Range (1)   1 Entry found

| Buildings in a business entity | | Selection via address | | Building for Fun |

	CoCd	BE	Building	Building Name	Person Resp.	Au
	445	TESTFUT	10000000	Test for User Exit Development	SBHATIA20	

Select Example.

Restrict Value Range (1)   29 Entries found

| Land in General | | Land by Address | | Land by F |

Company Code: 561
Business Entity: PEPL

24.

Object is Added to the contract .
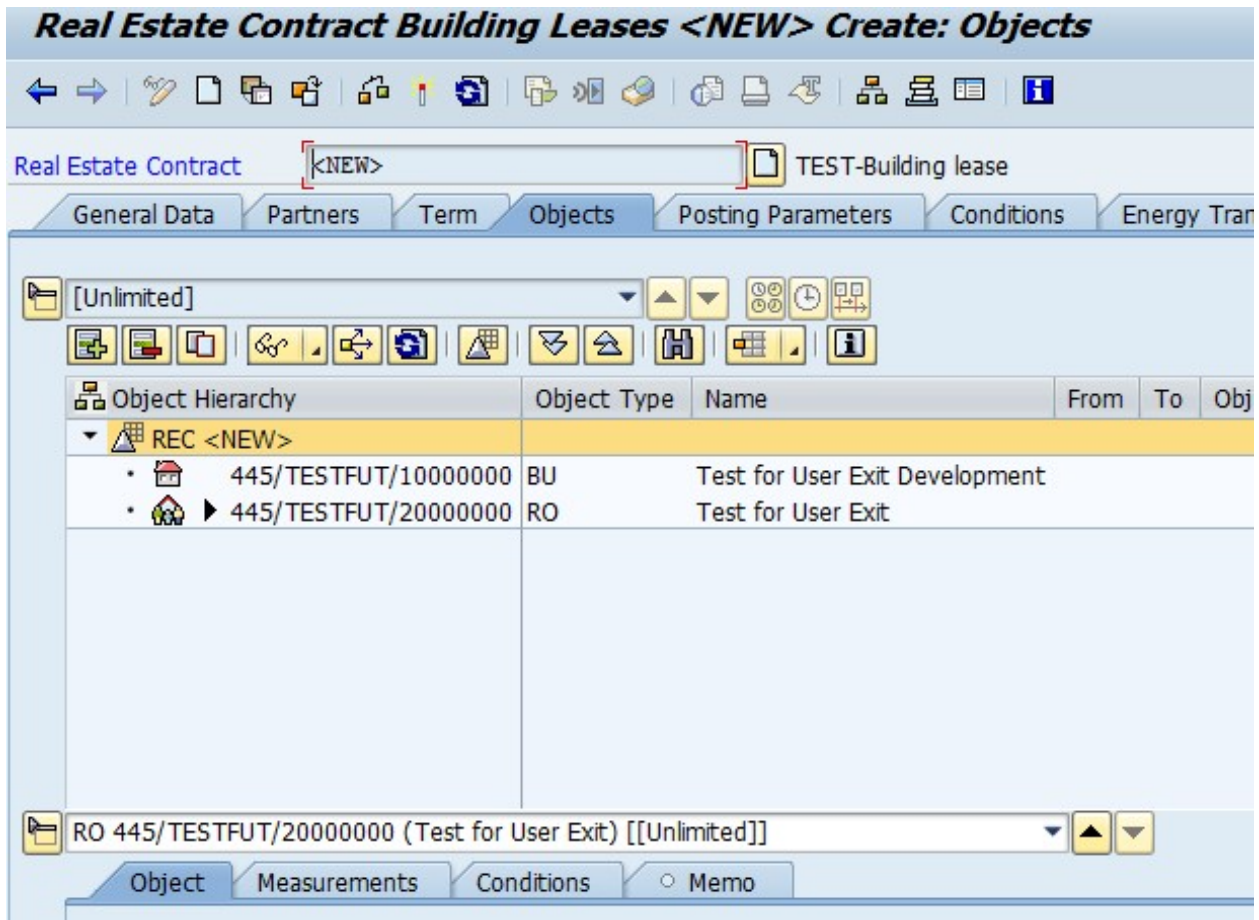
25 .

Click on   Posting Parameters   .

The purpose of this tab is to capture the Posting and Accounting related information like Payment Term, Payment Method, Frequency and tax related information.
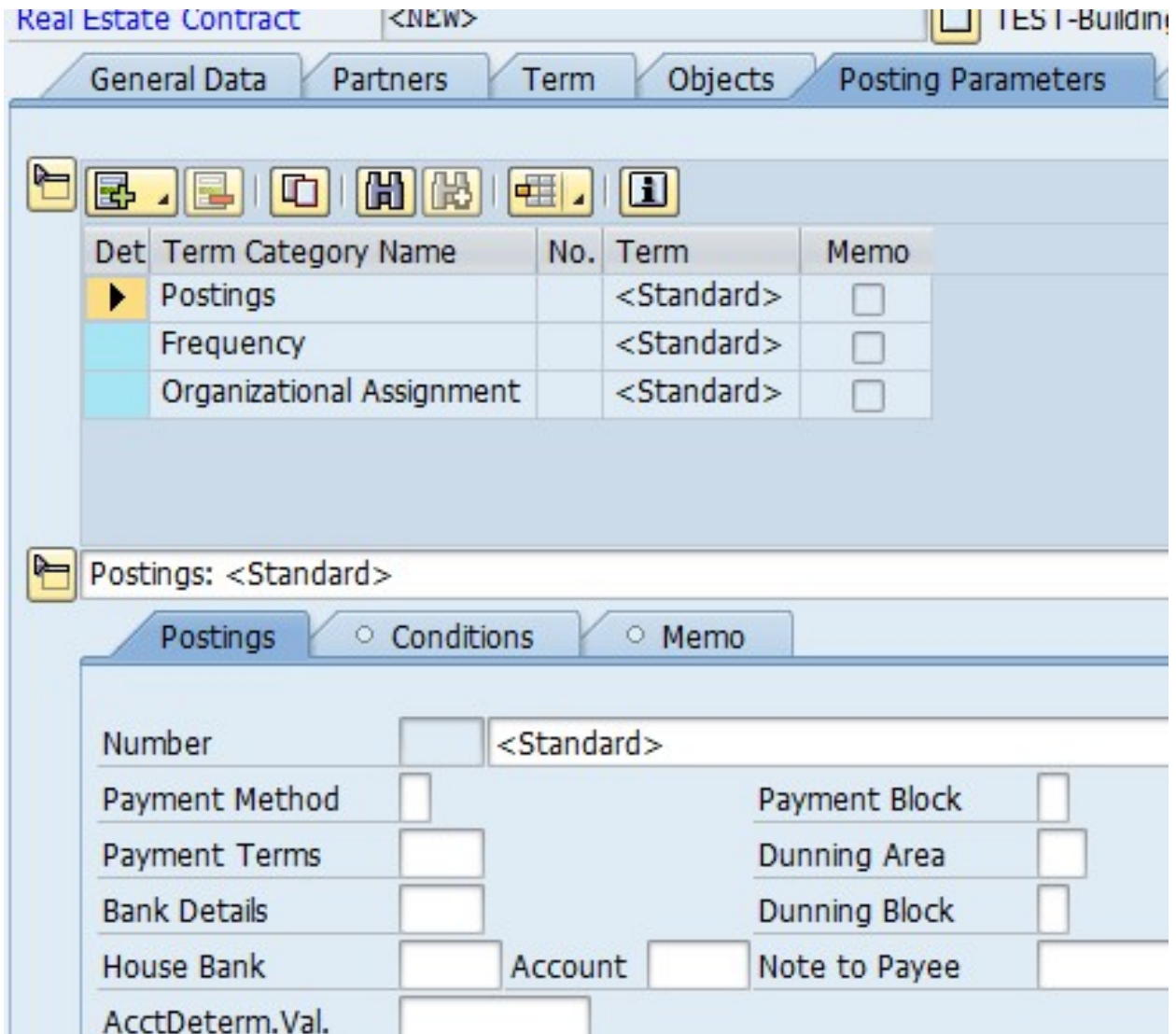
Go to MEMO for writing any self comments if any

Postings: <Standard>

<mark>Also the corresponding tax jurisdiction and tax type is to be given.</mark>

26 .

Select Payment method . Enter the corresponding payment method or select from dropdown button

Click Enter button[✔].

Det | Term Category Name | No. | Term | Memo

Postings

Frequency

Organizational As

Restrict Value Range (1)

Restrictions

Country Key   =   US

Payment Method

Postings: <Standard>

Postings

Incoming Pmnts   ≠   X   ↓

Collection Auth.

Number

Payment Method

Payment Terms   Maximum No. of Hits   500

Bank Details

House Bank
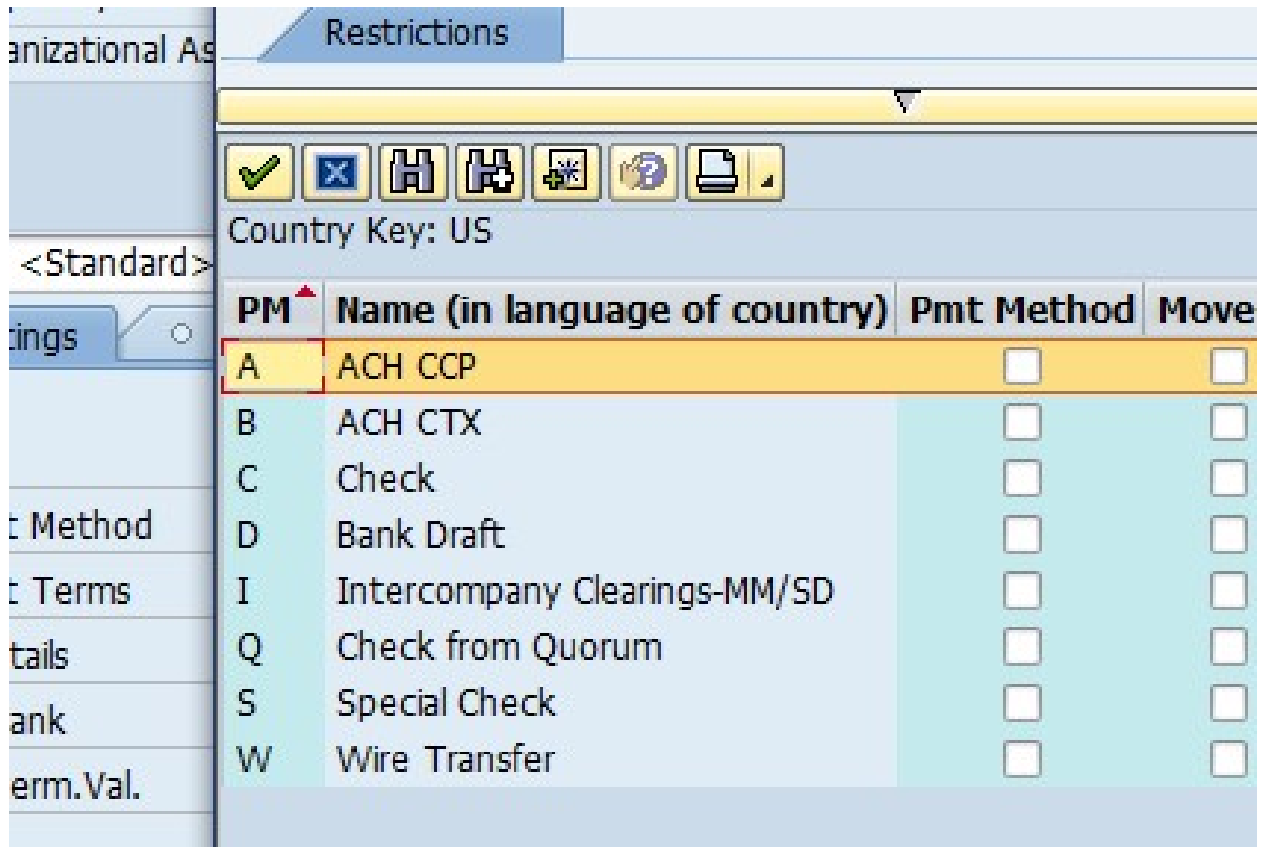
27 . Select the Partner from the drop down .
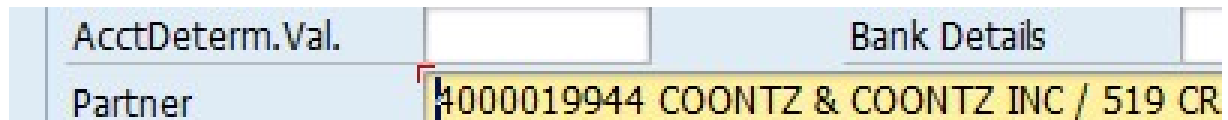
28 . Click Conditions field Conditions

_____
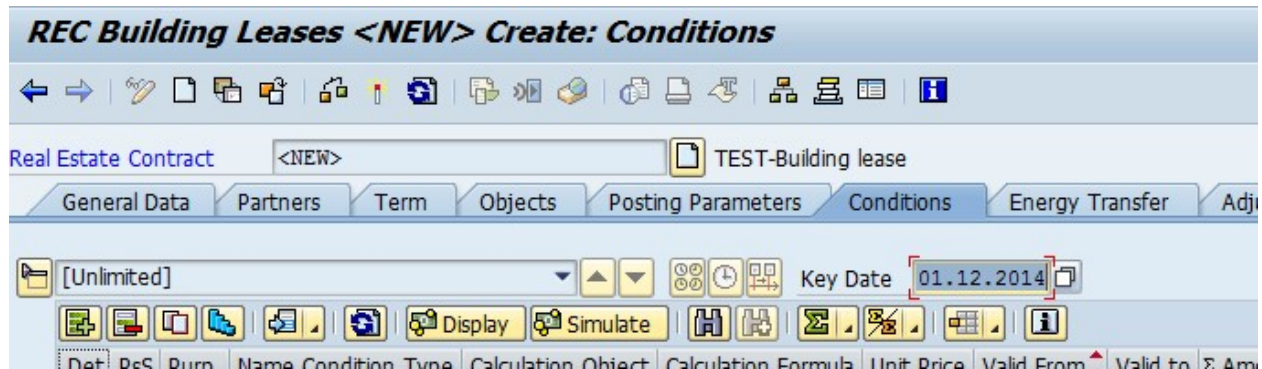
29 . Add Conditions
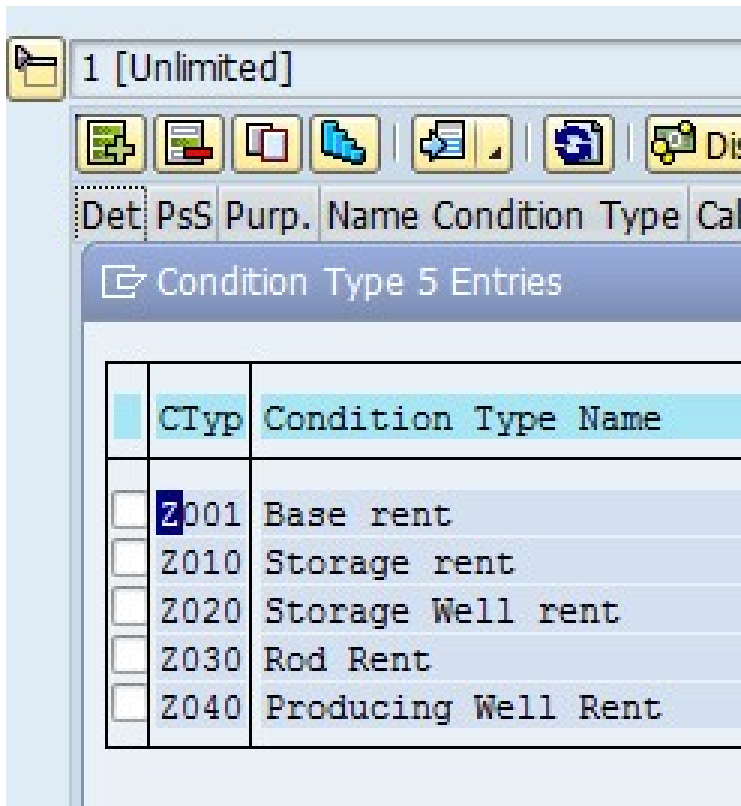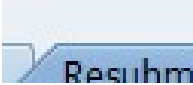
30 . Click on Condition Type and Condition type name . Click Continue

31 . Condition is Attached to the Contract

_____
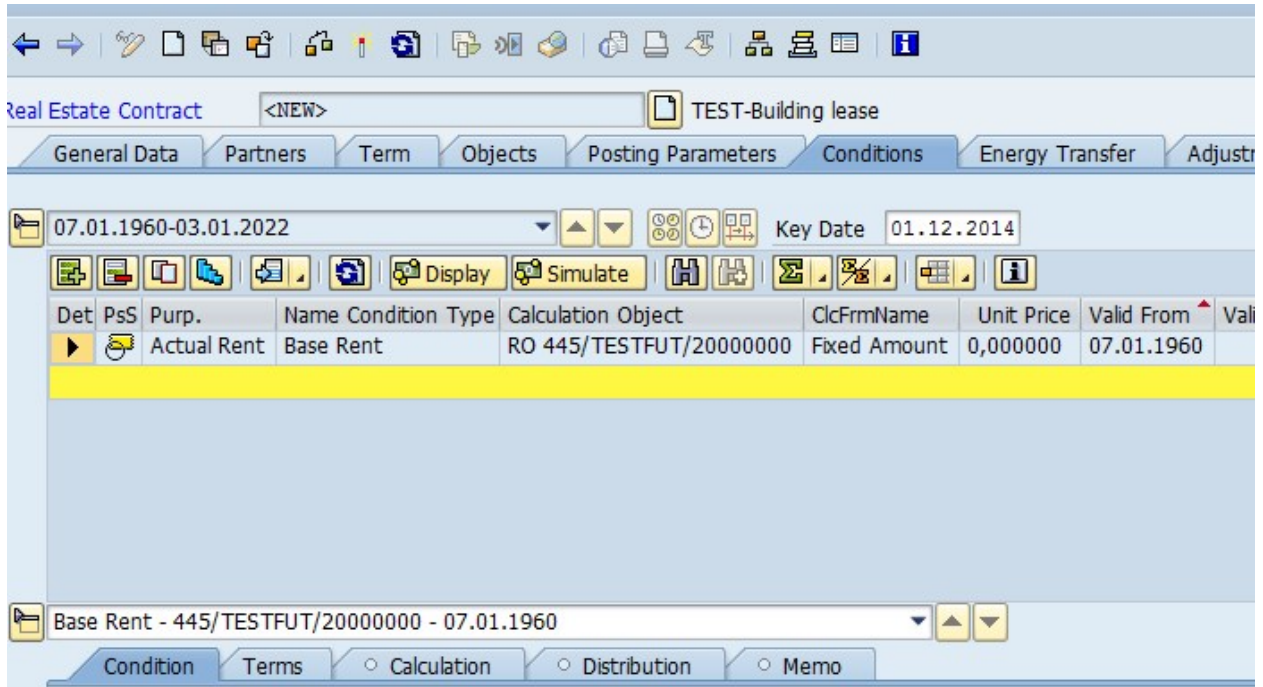
Type the relevant end date for the condition.

32. Click on Resubmit ![Resubm] Resubm. It will help User to set Reminder for Payments or renewal

Real Estate Contract Building Leases <NEW> Cre

Create Reminder Rule

Resubmission Rule	P01	Before End of Term
Resubmission Reason	40	Check Contract Term

Parameters

Number of Months	
Number of Days	

Real Estate Contract Building Leases <NEW> Create: Resubmit

Real Estate Contract   <NEW>   TEST-Building lease

General Data | Partners | Term | Objects | Posting Parameters | Conditions

Parameters

ID	Resubmission Rule	Resub.Reason Name
10	3 Months/0 Days Before End of Term	Check Contract Term

33. Click on Client X **Energy Trans** : Custom Tab added to enter the Line Row Permit # related to HPL \Non HPL contract.

_____

REC Building Leases <NEW> Create: Energy Transfer

| Real Estate Contract | <NEW> | | TEST-Building lease |

| General Data | Partners | Term | Objects | Posting Parameters | Conditions | Ene |

HPL/Non-HPL

Line Number

Tract Number

Permit Number

Account Line
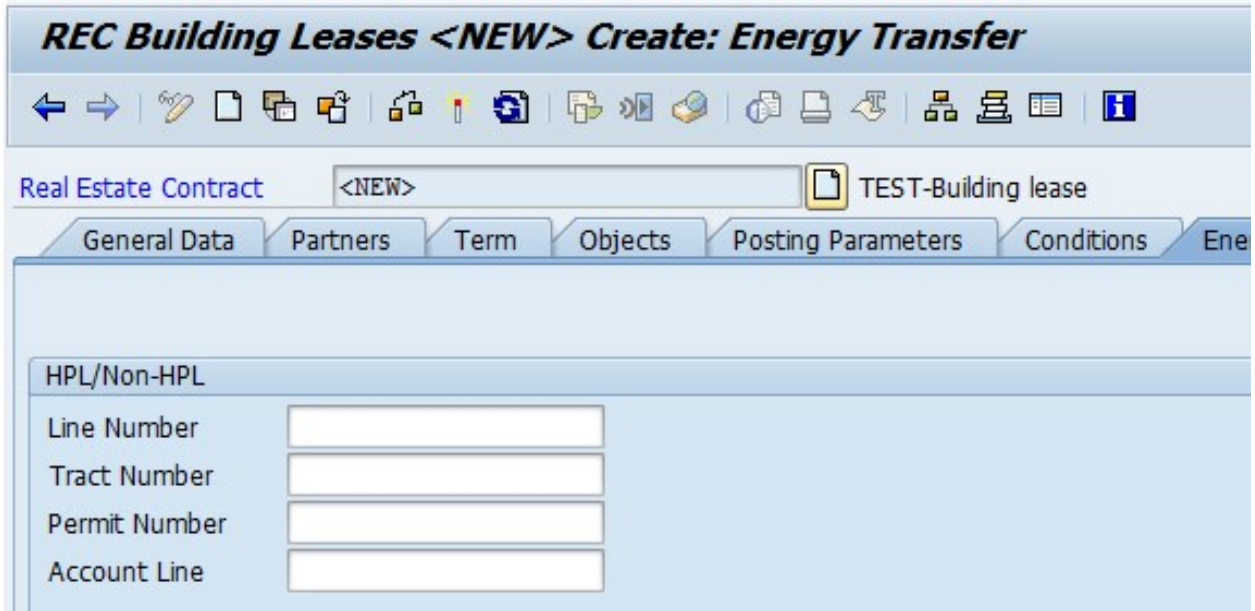
34. Click Option Rate Method Tab

Option Rate Methods
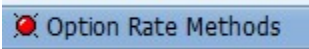
And Select the Option rate method as 'Does not opt '

_____
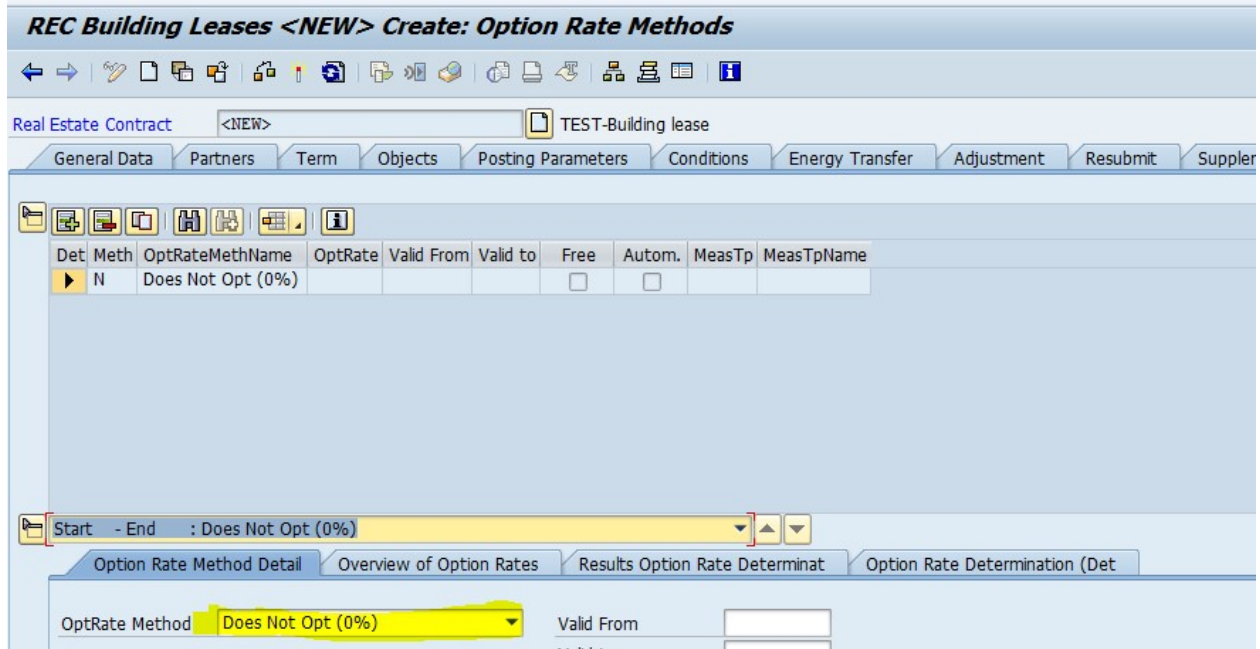
35

Click on Check on the top for any errors.

36

Check for all possible Warnings at the bottom of the Screen

_____

37. Save the Contract (icons on the top).

Real Estate Contract 445/74451800000

| Real Estate Contract | 445/7445180000001 | TEST-Building lease |

General Data | Partners | Term | Objects | Posting Parameters | Conditions | En

Identification

Contract Type	Building Leases
Company Code	445	ETC TEXAS PIPELINE, LTD
Contract	7445180000001

Contract

Contract name	TEST-Building lease
Contract Conclusion	
2nd Signature	
Main Contract	
Old contract	
Tenancy law	US Tenancy Law
Industry	
Contract Currency	USD

38. Click Green BACK Button to come out of the contract.

39. Click Activate button   . Only if authorized

40. Notice message at the bottom of the screen stating "Status Was Changed".

Helpful Hints

- All tabs Together
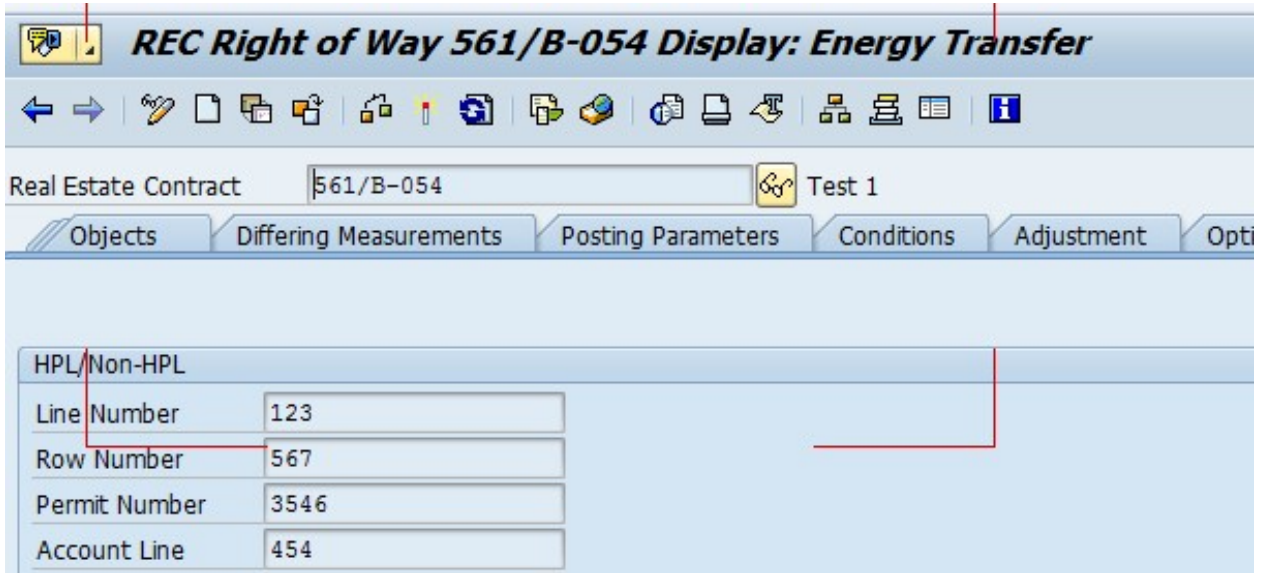
- The below icon is used to create and view attachment list .

_____
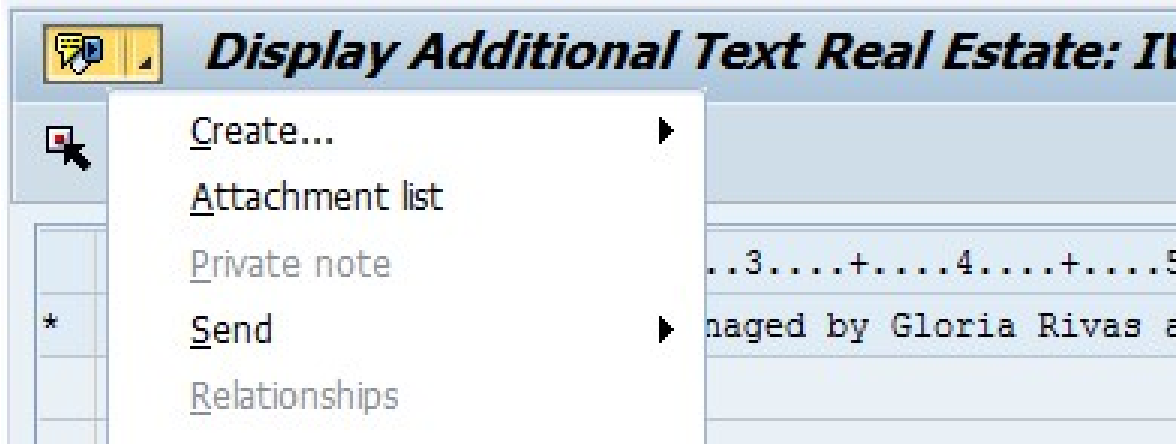
- Create Document (To attach new doc , the screen should be in CHANGE\EDIT mode)

- To See all the attachments – GoTo --   Attachment LIST. And for NOTE – Private Note.
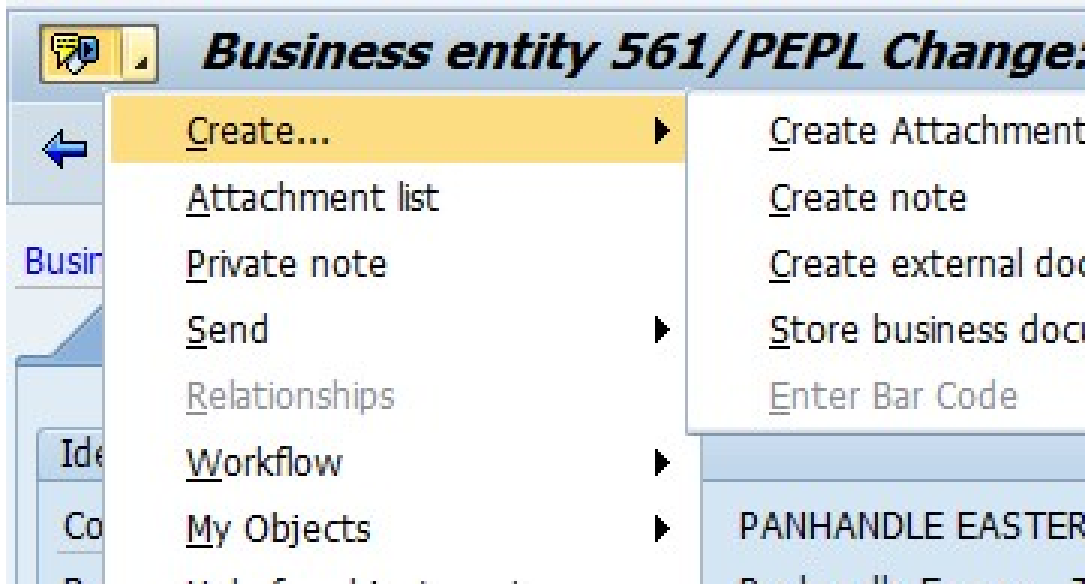
- Person Resposible   can be entered in User Data in Change Mode.
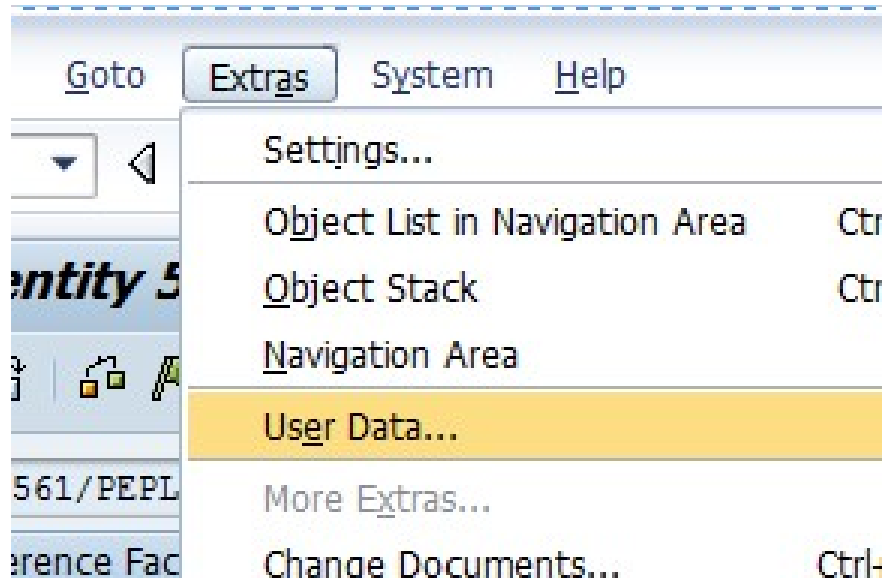
CLIENT NAME

PROJECT NAME:
SAP Finance and Procurement Implementation

Training Plan

Version: 2.0FINAL

Document Control

Title	
Author	
Doc Ref	

Owner (Responsible for Approval of Issued Versions)				
Name	Role	Signature	Date	Issue

Review Panel			
Name	Role	Name	Role

Document Sign-off Sheet

1. Document Owner			
This Document has been submitted by:			
Name	**Title**	**Signature**	**Date**

2. Review and Endorsement			
Endorsement of this deliverable indicates to the Approvers that review has occurred by the undersigned; issues and questions raised during review were resolved to satisfaction; the content of the document is of high quality; and a recommendation for approval is proposed.			
Name	**Title**	**Signature**	**Date**

Table of Contents

1. DOCUMENT OVERVIEW

1.1 Purpose

The purpose of the Training Plan is to identify the appropriate training strategies and activities required to achieve the desired learning outcome during the implementation of each Client Project.

The Training Plan provides a clear understanding of what must happen to meet the training requirements that have been defined, thus, end-users receive training in the knowledge, skills, and/or abilities required to support the new roles, business processes and/or technology.

1.2 Audience

This document is intended for use by:

<<Examples may include>>

- *Project Manager*

- *Change Management Team*

- *Training Lead*

1.3 Training Objectives

Outline what the objectives for the Training Plan are:

<<Examples may include>>

- *Ensure that all impacted staff receive relevant training to prepare them for any new working practices*

- *Ensure appropriate level of skill is reached in order to perform roles*

1.4 Scope

"In Scope"

The following bullets describe what is "in scope" for the project:

<<Examples may include>>

- *Employees and managers who will need training on the new system and processes will be included "in scope" for the purposes of training development*

 "Out of Scope"

The following bullets describe what is "out of scope" for the project:

<<Examples may include>>

- *The adaptation of any training-related documents to individual teams will be "out of scope", and will be the responsibility of the individual ministries*

1.5 Assumptions

The following assumptions apply to the Training Plan:

<<Examples may include>>

1. *The Training Plan will be based on the training requirements gathered through meetings and workshops*

2. *Consideration will be given to the use of on-site and/or remote resources for the development of training materials*

1.6 Dependencies

Successful training is dependent on the availability of:

<<Examples may include>>

- *Access to business resources for input and review of the course outlines*

- *Access to business resources for input and review of the training materials*

- *Availability of training facilities including rooms, flip charts, whiteboards, etc.*

1.7 Risks

The following risks apply to the training for the project:

<<Examples may include>>

- *End users want more training than required/feasible*

- *Changes to project occur during development and delivery of training*

2. TRAINING NEEDS ASSESSMENT

The Training Needs Assessment identifies gaps in the knowledge, skills or abilities of impacted stakeholders compared to levels required to support and sustain the changes implemented.

Please use the Training Needs Assessment Tool provided to identify end-user groups, required KSAs, and objectives/priorities in order to develop appropriate training activities .

Table 1 – Training Needs Assessment Illustrative

Training Needs Assessment								
e.g. 0.01	Indicate the name of the stakeholder group that is scheduled for training - Titles/roles (i.e. managers, directors, etc.) - External (i.e. First Nations Groups) - Function (i.e. finance)	# of stakeholders in this particular group that will receive training	Identify the knowledge, skills, or abilities (KSAs) to be gained though training	Identify the proficiency level required for this stakeholder/individual	Identify the type of change taking place: - People (roles, skills, knowledge) - Technology - Processes	Learning objectives for gaining the knowledge, skills or abilities	Rate priority from low to high as it relates to the other objectives and change/project implications	If there is any additional information you would like to include please use this column
Assessment #	**Stakeholder Group Name/s**	**Size of Stakeholder Group**	**Required KSAs**	**Required KSAs Level**	**Change Category**	**Key Learning Objectives**	**Objective Priority**	**Additional Considerations**
0.01	BC PSA Subject Matter Experts NRPP Leadership	6 10	Online Authorizations Account setup	Basic Understanding	Technology	- Provide stakeholder groups understanding to setup their accounts for activation, page navigation and new process	Low	

3. TRAINING APPROACH

3.1 Training Methods

This section describes the training methods selected based on the options available and recommended for use by the project:

<<Examples may include>>

1. *Blended Training Approach*
   a. *To help retention of learning, a blend of training delivery methods will best meet the needs of our project. This will include: Instructor-Led Training, Job-aids and e-learnings*

4. TRAINING ROLES & RESPONSIBILITIES

Use the table below to profile the key roles that will be part of the Training team. Individuals may have more than one role.

Table 2 – Training Team Profile

Role	Profile	Skills / Considerations
Training Lead	• Responsible for completing and managing the training program, including the development of instructional materials and training delivery • Develop the training strategy	• It is recommended that there be one Training lead from the project team, and one from the ministry

5. TRAINING INFRASTRUCTURE

5.1 Training Facilities

The following is a list of the equipment and facilities preparation that will be required for classroom training sessions:

<<Examples may include>>

- *An instructor computer, attached to a projector*

- *A projection screen*

- *One computer for each learner (for hands-on systems training)*

5.2 Training Environments

The following section describes the distinct training environments:

 <<Examples may include>>

- *Training Development Environment*

    a. *Will be used for creating training materials; this environment is for the exclusive use of the project team*

- *Training Production Environment*

    a. *Will be used to deliver Instructor-Led Classroom Training*

- *Training Practice Environment*

    a. *Will be used by end-users to practice in the new system; concurrently with the deployment of e-learning*

5.2 The Learning System

Client Projects can use Learning Management System (LMS) provided by the PSA for loading, storing, managing and tracking the eLearning and classroom training. The LMS is for tracking internal end users training registration and completions, not for Service Providers.

6. TRAINING MATERIALS & CURRICULUM

6.1 Training Materials

Use the following table to present a summary of key training materials and their intended uses.

Table 3 – Training Materials Description

Material	Description	Developer	Reviewer	Final Decision
Instructor guides/ manuals/classroom slides	Instructor guides and classroom slides: • Reinforce or supplement a lecture or demonstration • Present new concepts, terms and processes			
Quick Reference Guides	Quick reference guides: • Act as a job aid to assist the users once they return to their desks • Remind users of key features, options, and methods of working with the new Project X			
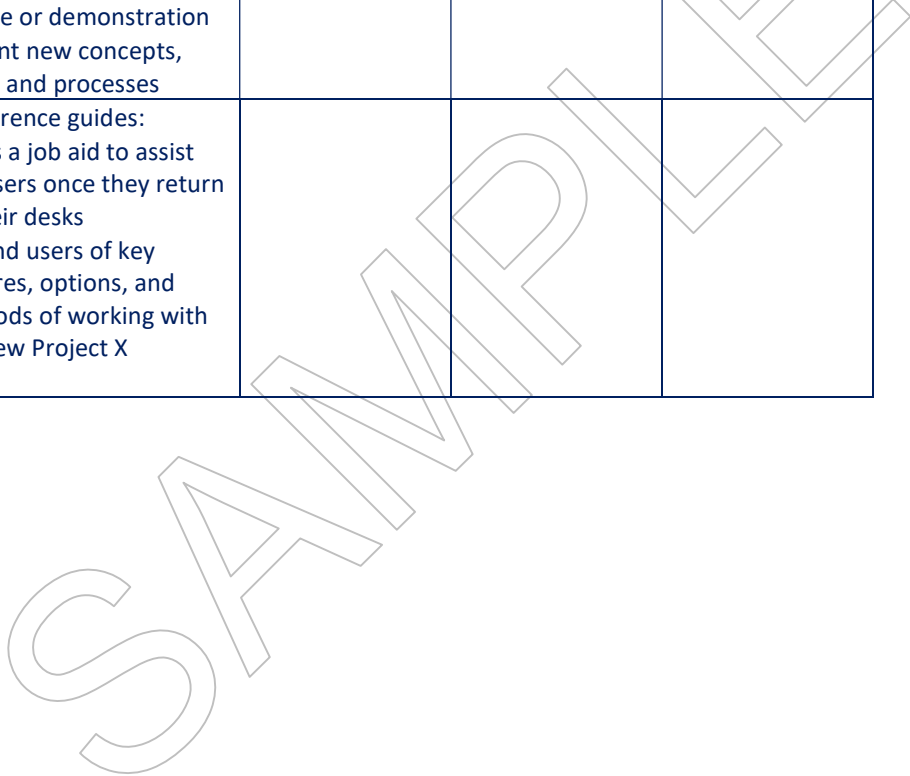
6.2 Training Curriculum

The curriculum defines the training courses that will be developed and delivered, including the associated learning objectives, sourcing options, delivery methods and course owners. Use the table below to help plan and manage your training curriculum.

Table 4– Training Curriculum

Curriculum Code	Curriculum Name	Module ID	Module Name	Learning Objectives	Build/Buy/ Source	Duration (hrs.)	Delivery Method	Course Developer	Course Owner
C1	Process Planning	M1	Add new accounts	Learning to add vendors to account	Build	2			
C1	Process Planning	M2	Account Setup	Learning to create new account and navigate system	Build	1			
C2	Billing	M4	Pay Bills	Sending direct deposits	Source	4			

[Type here]

8. TRAINING ROADMAP

A preliminary training schedule consists of the key training program activities. The training schedule will continue to evolve as the project progresses and additional details become available. The Training Needs Assessment, Training Curriculum, and Content Development Tracker will be critical inputs to the creation of the detailed training schedule.

Table 5– Training Roadmap

Activities	Description	Responsible	Target Date
Training Plan	Develop high-level training schedule	Training Lead	Feb. 2016
Training Materials	Develop course outlines	Training Lead / Training Developer	March 2016

9. TRAINING EVALUATION

In evaluating the effectiveness of training delivery, information will be sourced from the following areas:

<<Examples may include>>

- *The outcomes of competency tests completed by trainees at the end of each module*

- *Feedback from trainees on confidence level at the end of each module*

- *Feedback from trainers on training problems or individuals with who have experienced learning difficulties*

- *To support the evaluation process, trainees will be provided with survey link to complete an evaluation survey. This will be used to measure the reaction of trainees post-training*

10. TRAINING RESOURCES & BUDGET

This section will include information on the training resources and effort (number of hours) for each project. It will include a summary of additional financial resources that may be required to develop and deliver end-user training.

<<Examples may include>>

Effort Required		
Role	**Headcount**	**Effort**
Training Lead	1	
Training Developer	2	

Financial Resources	
Description	**Budget**
Headcount – additional training staff of 3	
Training software licenses – User Productivity Kits	

APPENDIX D – POST GO LIVE SUPPORT

Client

ERP Program:
SAP Finance and Procurement Implementation

Sample Production Support Plan

Version: 3.0

Table of Contents

Sign Off Document

Document References

Deliverable Number	Document Title
FP07	Production Support Plan
Acceptance Criteria	This document provides guidance for projects for end-user support in the post go-live environment. In addition, this document outlines the Service Level Agreement(s) for production support.

Approvers:

Role	Signature CLIENT	Date	Signature Contractor	Date
Finance Lead				
Procurement Lead				
Project Manager				
ITD-PMO				

Revision History:

Version #	Issue Date	Description of Changes	Author
1.0			
2.0			
3.0			

1.0 Introduction

This document presents the complete Product Support Strategy for CLIENT's ERP Program (PROJECT), SAP Finance and Procurement Implementation and describes the framework that will be followed to support the preparation, execution, and transition of all Production Support activities to the PROJECT Support Teams. The document will outline the approach, establish business acceptance criteria, identify key resources, define testing procedures and tools, suggest any recommendations for CLIENT's Production Support activities and provide risk mitigation strategies.

2.0 Audience

The document is intended for all CLIENT's Team members involved in any aspect of PROJECT described in this strategy. However, some key stakeholders will be actively involved in the construction, review and approval of this document. The key stakeholders are as follows:

- Program Sponsors
- Project Director
- Project Managers
- Training and Change Management Team
- QA/Test Director
- Project Team Lead
- Technical Leads
- Business Process Owners

3.0 Objective of the Production Support Plan Document

To address the high level methodologies and approach for post Go-Live support readiness and support for the PROJECT Implementation project   The PROJECT Implementation project will for the most part leverage the process set in place by the earlier BTS (HCM, Payroll and Time Project) to provide support with additional enhancements to address the requirements of the PROJECT project and set the path for the Client to adopt best practices in Production Support. The core focus of this document is to provide the necessary methodologies, approach and foundation for CLIENT Production Support activities:

- Production Support Organization
- Production Support Policies and Procedures
- Promote common, standardized and scalable support processes which will improve CLIENT's operations, reduce cost and manage risk
- Provide users and Stakeholders with information necessary to make better decisions

4.0 Overall Objectives of CLIENT's Production Support

The objectives of CLIENT's Production Support Group are the following:

- Support and sustain the SAP system with a goal of 100% system availability.
- Establish common, scalable support processes that will ensure that new capabilities, users and functionality are fully supported.
- Train CLIENT users on system functionality so that users can achieve the system's full benefits.
- Enable users to use the full functionality and benefits of the SAP system and faster value realization from the new SAP system's capabilities.
- Create operational efficiencies by reducing the learning curve for users and minimizing post-implementation productivity dip that is typically experienced once a new ERP system is implemented.
- Promote standardization, which will improve CLIENT's operations and reduce cost.
- Encourage and support enterprise-wide, end-to-end process orientation that crosses functional boundaries.
- Provide users with integrated information necessary to make better decisions. Provide more accurate information to help CLIENT business users manage their operations.
- Reduce and eliminate many of the legacy activities needed to reconcile data between disparate systems.

5.0 Tasks performed by CLIENT's Production Support
CLIENT's production support of the SAP system will encompass the following tasks and areas of responsibility:

- Helpdesk Support (ITD)
- Tier I support (ITD)
- Tier 2 Functional Support (Business Owners)
- Tier 3 Technical Support (IT SUPPORT)
- ABAP Development (IT SUPPORT)
- Security and Authorizations (IT SUPPORT)
- Support for SAP Workflows (IT SUPPORT)
- Basis Support (IT SUPPORT)

- Management and support of Portal and support for Supplier Self-Serve (IT SUPPORT)
- Management of Master Data (Business Owners)
- User Training (Initially IT SUPPORT until July 1, 20XX, and then Business Owners)
- Minor Enhancements (IT SUPPORT)
- Performance Monitoring (IT SUPPORT)
- Transport Management (IT SUPPORT)
- Batch Scheduling (IT SUPPORT)
- Integration Management (IT SUPPORT)
- Interface to Internal Systems and External Interfaces to Outside Parties (LACOE, Bank, etc.) (IT SUPPORT)
- Major Enhancements (IT SUPPORT)
- Architecture Planning (ITD)
- Application Strategy (IT SUPPORT)
- Support Packs Application (IT SUPPORT)
- Major Upgrades (IT SUPPORT)
- Management of Systems and Hardware (ITD)
- HANA (Facilities)

6.0 Governance

With early and ongoing focus on production support, as well as a commitment to establishing robust governance capabilities, methodologies and support structures, CLIENT can generate value from its SAP solution and add new capabilities in the future. A critical success factor for the ongoing production support will be the ongoing engagement of its business stakeholders.

To manage and integrate decisions related to CLIENT's SAP landscape, CLIENT needs to form a strong governing body that can balance the requirements from different areas within CLIENT such as finance, procurement, facilities, human resources and payroll, and make the best overall decisions for the Client. We recommend that CLIENT form a Steering Committee made up of business users from the different departments to help prioritize system defects, system change requests, and major enhancements, as well as long term priorities for the SAP operations support. At CLIENT, this Steering Committee will be the BAC (Business Advisory Council).

Initially, upon go-live of the Finance and Procurement system, the BAC needs to meet on a weekly basis. The BAC will serve as an essential integrator and encourage CLIENT to think beyond their departmental boundaries to understand the impact any proposed changes to the SAP system might have on other processes and other groups within CLIENT. This group should also track service level agreements, measure production support effectiveness and monitor benefits.

7.0 Three Tier Support Structure

CLIENT will have a comprehensive scalable support structure that will consist of three tiers. A three-tiered support model will be implemented, which will consist of both IT and business representatives.

Tier 1 Support

- Help Desk – CLIENT's current Help Desk will be initially supplemented to support the additional calls from users after Go-Live. The Help Desk will answer questions surrounding log-in, password resets and access to SAP via Citrix, and will direct calls to other departments. Help Desk provides a means to communicate and raise questions, issues, or problems. The Help Desk also points end users to the right office for support.

- Business Teams (such as the second floor procurement office and A/P Customer Service) Trained Super / Lead Users (such as with fiscal specialists or Warehouse Management power users) provide peers with guidance on SAP-enabled processes. Business Teams can either be a group (such as the Shopping Cart Support Center, the second floor procurement office, and A/P Customer Service) or individuals (such as Trained Super users / Lead Users, Fiscal Specialists or Warehouse Management Power Users) who can provide peer guidance on SAP-enabled processes. These teams are the ones who can create interactions in the issues management system (HPSC)

- The IT Team will be represented by   CLIENT's current Help Desk Team (Technology Center and Customer Support Group). The Help Desk will primarily answer questions surrounding log-in, password resets and other issues surrounding access. They will direct calls to other departments if necessary. The Help Desk (along with their website support portal and tools) will provide the primary Point of Contact (POC) for end users to raise questions, issues, or problems. This may be communicated information posted to the web, recorded messages, or bulletins provided via mail/email.

Tier 2 Support

Tier 2 Support provides functional knowledge of a particular problem and provides access to Tier 3 support, reducing the need for depth of application expertise, serves as the point of contact for the End User Help Desk and can resolve complex problems or issues.

- Subject matter experts from CLIENT's internal business teams will help answer escalated queries from Tier 1 and define, prioritize and test enhancements to the solution

- In some cases PROJECT Production Support team will provide Tier 2 Support after Go-Live to assist with training and Subject Matter Experts in some offices. The individual CLIENT business teams will handle the Tier 2 Support after the 3 months. There will be three months transition period to move all Tier 2 calls to the business offices.

Tier 3 Support

- The CLIENT PROJECT SAP support team consisting of developers, security experts, basis support, portal, workflow, and functional experts will maintain the infrastructure, solution, system performance and network.

- IT SUPPORT team will deliver communications alerting users to upcoming releases, outages, and /or issues affecting their ability to support the system.

- CLIENT's training team will continue as part of the Tier 3 Support Team until May 20XX and will provide training to end users and manage the training material and job aids. After May 20XX, the business owners will take over training and communication with their stakeholders. Job aids will be updated by the business owners. CLIENT will not have trainers on staff after June 20XX. For 20XX-14, CLIENT's trainers will only support the roll-out of the new SAP functionality and provide end-user training for these modules for the schools. Contractor recommends that large organizations such as CLIENT with a large number of users and a large SAP footprint should have an ongoing SAP training organization whose responsibility is to hold training classes for new employees, or employees in new positions, provide ongoing communication, production support and update business process procedures, user guides and system documentation.

-

Tier 3 Support is composed of subject matter specialists and SAP Experts – and can be a combination of CLIENT staff and SAP Consultants. Tier 3 provides the highest level of application problem resolution. Subject matter knowledge specialists, PROJECT SAP Support team members or external SAP consultants can assist in resolving an issue. Tier 3 has the ability to make configuration and programming changes, identify and apply OSS notes, or make enhancements to the system. This support provides the means to research and correct problems raised from the Help Desk or Tier 2 Support staff.

This includes:

1. *Enhancements* – minor enhancements to the production solution may need to be implemented during Production Support. Enhancements to the system will be driven from the client's business operations organization and a decision from the BAC is required to identify and prioritize enhancements. Enhancements may have resulted

from the prioritization of requirements during the SAP implementation project. These enhancements will require changes to configuration or architecture of SAP components. Enhancements may not be done immediately after system go-live and should be included as part of a release cycle with the requisite integration testing.

2. Large, complex enhancements will result in major releases and may require additional resources. Established criteria will assist with prioritizing the enhancements. Other factors, such as other ITD projects may have also impact the priority. The BAC's engagement will be essential in helping with prioritization, prior commitments, resource constraints, timeliness, mandatory requirements, etc.   Examples of how items will be prioritized – Is this a legal requirement? How many Users or Stakeholders (example Vendors) are Impacted? How significant is the impact to users? Is this impacting a payment to a Vendor?

3. *Keep current support* – new releases of product software and/or patches must be applied, tested and put into production. This may be necessary to obtain critical fixes, implement upgrades or continue extended vendor support.

4. *Problem Research / Investigation* – problems escalated from the Help Desk may require detailed analysis and investigation to find the root cause. Depending on the priority or impact, a service level agreement (SLA) would provide the guidelines for the CLIENT Production Support team to resolve (either through an SAP software fix or business process work around) within a specific time period.

5. *Application Problem Resolution* – upon investigation, the problem may result in a change to configuration or custom code. The approval process would be followed and be included as part of the Release Strategy.

6. *Ad Hoc Reporting* – in order to further investigate or resolve a problem, a support application developer may need to perform Ad Hoc reporting. This may entail performing queries on production dataIT SUPPORTs, tracing logs, monitoring applications, etc.

7. *Data Fixes* – if a problem results in incorrect data persisted in a dataIT SUPPORT, data fixes may need to be implemented. This may entail a change in a field of a row in a table. In any case, a support application developer would make the appropriate fix following change management and quality management procedures to properly test the fix prior to releasing it to production.

8. *Subject Matter Expertise* – support developers may need to provide their subject matter expertise on the applications and architecture components to help desk personnel. They may need to advise or clarify issues raised from the end-user.

9. *Software Vendor Support* – if a problem arises in specific software product (SAP, BSI, HPQC, Citrix, Ancile U-perform, HPSC, etc.), the vendor may need support from the development team to aid in the trouble shooting and resolution. The client must have appropriate support agreements with vendors, and potentially provide the point of contact to interface to the vendor.

Expected Tier 1, 2 and 3 Support Escalation Path

Support Items	Tier 1	Tier 2	Tier 3

Shopping Cart	▮▮▮	▮▮▮	▮▮▮
Travel Management	▮▮▮	▮▮▮	▮▮▮
P-Card Issues	▮▮▮	▮▮	▮▮▮
Goods Receipt	▮▮▮	▮▮▮	▮▮▮
Log in/ Password	▮▮	▮▮	▮▮▮
Security/Authorization	▮▮	▮▮	▮▮▮
Budget Reports	▮▮	▮▮	▮▮▮
SFE	▮▮	▮▮	▮▮▮
COFE	▮▮	▮	▮▮▮
Training	▮▮▮	▮▮▮	▮▮▮
Invoices/ Payments	▮▮	▮▮▮	▮▮▮
Vendor (Profile)	▮▮▮	▮▮	▮▮▮
Workflow	▮▮▮	▮▮▮	▮▮▮
Accounting Department	▮▮▮	▮▮	▮▮▮
Fixed Asset	▮▮▮	▮▮▮	▮▮▮
Warehouse	▮▮▮	▮▮	▮▮▮
Interfaces/Other Batch Job	▮▮	▮▮	▮▮▮
Imprest	▮▮▮	▮▮	▮▮▮
Job Cost	▮▮▮	▮▮▮	▮▮▮

8.0 CLIENT's Help Desk and Support Call Process

CLIENT currently has a Help Desk Support Number ▓▓▓▓▓▓▓▓▓▓▓▓▓▓) This Help-Desk number normally answers calls for a variety of issues. The current phone system provides for the following phone menu options:

Option 1 Password issues

Option 2 Computers, printers, telephones, public address (PA) systems, radios

Option 3 Network connections

Option 4 CLIENT email and web applications

Option 5 Student information systems (ISIS, ESIS, SSIS, EESIS)

Option 6 Business applications (IFS, BTS)

Option 7 Facilities applications

Within Option 6, we have this submenu:

Option 1 Errors launching Client Applications

Option 2 BTS – Select for Submenu

Option 3 IFS and Procurement assistance

The proposed revised phone options after go-live will be:

Option 1 Password issues

Option 2 Computers, printers, telephones, public address (PA) systems, radios

Option 3 Network connections

Option 4 CLIENT email and web applications

Option 5 Student information systems (ISIS, ESIS, SSIS, EESIS)

Option 6 Business applications

Option 7 Facilities applications

Pressing 6 will take the user to an PROJECT / SAP Sub-Menu which will have the following options:

Sub-Menu Option 1 Errors launching Client Applications

Sub- Menu Option 2 Payroll, Time, Benefits & HR Related Issues

Sub – Menu Option 3 Procurement Assistance Including Travel (562-654-9009)

Sub – Menu Option 4 Finance Assistance

Pressing Option 4 will take the users to the following options:

Sub-Sub-Menu Option 1 Accounts Payable Assistance (213-241-4800)

Sub-Sub-Menu Option 2 Accounting, asst, A/R Assistance (213-241-7970)

Sub- Sub-Menu Option 3 Budget Assistance (Recorded message to say "please contact your Fiscal Specialist or stay on the line for assistance". 213-241-2170)

Note: Please note that the menu above is just a sample for the phone interactions. The CLIENT production support team and the Help Desk need to finalize the phone menu design and exact wording of the script to suit their requirements.

In addition to the Help Desk Phone number, end- users can also create a Service Ticket Online using the website: http://askclient.net/helpdesk

<IMAGE DELETED>

In this menu, there are two new options aside from contacting help desk by phone:

a. Open a Service Ticket Online (https://itdscweb.Client.net/sc/ess.do); and
b. Chat with a Service Technician (https://Askclient.net/helpdesk/chat)

HP OpenView Service Center

HP Service Center (HPSC, formerly known as Peregrine) will be used to track, monitor and manage all issues related to the PROJECT project stabilization activities. Centralizing all issues into one dataIT SUPPORT will provide the production support team with a holistic assessment of

the system. It will also help with trending and aging the issues for better planning and deployment of resources.

The HPSC will serve as the first contact point when end-user opts to open a service ticket online (the website link: https://itdscweb.Client.net/sc/ess.do opens to the logon page of HPSC). When there are phone calls received by Tier 1 Production Support staff, they will also use HPSC to log in the issue. If the user decides to send emails instead (e.g. sending shopping cart issues through CS@CLIENT.net), the support specialist manning the email needs to create an entry in HPSC. This procedure of creating an entry in HPSC is called creating an Interaction. See sample Interaction Screen below:

For more information on creating Interactions, please see: https://PROJECT.Client.net/Project%20Management/Final%20Preparations/FP07%20System%20Stabilization%20Plan/HPSC%20Support%20Documents/Peregrine_Interaction_622.pdf

When there are unresolved Interactions and they get escalated to the Tier 2and/or Tier 3 support teams, the team will create an Incident, which is an unresolved Service Desk Interaction that has been escalated to the next support level.

For more information on how to create Incidents, please refer to this document: https://PROJECT.Client.net/Project%20Management/Final%20Preparations/FP07%20System%20Stabilization%20Plan/HPSC%20Support%20Documents/Peregrine_Incident_622.pdf

Note: Please note that designing the Interactions and Incidents screens in HPSC is not part of this production support plan document.   The PROJECT team needs to coordinate with the Technology Services and Customer Support department and other divisions/departments that will impact the support process.

Decision Flow for routing SAP Tickets

Outlined below is an example of a Decision Flow for routing of SAP Tickets. This needs to be further reviewed by CLIENT training team and staff and finalized. Once finalized, it can be distributed to users.

9.0 Deferred Change Requests

There were a number of change requests entered by CLIENT staff during the course of the project.   These change requests were captured in the change request log on SharePoint. The change requests are not part of the PROJECT go-live because they are change requests to the scope of the PROJECT project and deemed not critical for go-live of the PROJECT Blueprinted functionality. Although the change requests have been identified, documented and a preliminary estimate of hours to complete the item has been entered, there has been no prioritization of the change requests.

During the initial 3 month stabilization period, the primary focus of the PROJECT project team will be on fixing defects and ensuring that the Blueprinted and developed functionality is working as designed.

It is expected that change requests will continue to be entered after go-live to support new and ongoing requirements. Once the PROJECT project team has sufficient band-width to address and resolve the defects in the existing functionality, the PROJECT team can address the entered change requests. The BAC will meet on a weekly or bi-weekly basis and prioritize the defects for completion.

10.0 Defect Classification and Service Level Agreements

The Table below shows the various defect severities and the response time for each organization in the support chain.

Severity	Definition	Tier 1	Tier 2	Tier 3
1	Major functionality inoperable impacting business (no work around).	Return response < 30 minutes	Try to respond to issue. Continuously (24x7) work with level 3 until resolved or impact mitigated (down grade to 2).	Continuously (24x7) work with Tier 2 until resolved or impact mitigated (down grade to 2).
2	Functionality inoperable – minor impact to business. Impact localized to specific area/function that is not critical to daily operations.	Return response within 24 hours	Try to respond to issue. Work with Tier 3 until issue is resolved.	Resolve and schedule in Release Cycle.
3	Functionality incorrect with minimal impact to business.	Return response within 48 hours	Try to respond to issue. Work with Tier 3 until issue is resolved.	Resolve and schedule in Release Cycle.
4	Questions regarding functionality or training issue	Return response within 48 hours	Try to respond to issue. Work with Tier 2 but may require Tier 3 engagement during the period of transition.	PROJECT Production Support team will provide guidance, instructions, and support to appropriate Tier 2 escalation support staff.

Defect Classification-Service Levels

- Tier 1 responders will assign defects to Tier 2 as appropriate. The phone system will automatically route calls to Tier 2. When an item is assigned to Tier 2, they will enter defects into Peregrine.

- IT SUPPORT management can adjust the severity of defects where appropriate.

- A defect is an existing functionality that does not work (document does not post, interface fails), an enhancement or change request is a new requirement (new report, new field requirement, new validation, etc.). Defects vs. enhancements are determined by an examination of the item, comparison with existing Blueprint and system documentation. Enhancements will follow the Change Approval process.

11.0 Contractor Warranty & Classification of Defects/Warranty

Contractor will provide a warranty on defects starting the date of initial cut-over and for a 1 year period subsequent to that date. Contractor warranty work will be done remotely by Contractor consultant once Contractor management has approved that the defect is covered in the warranty. Third party product issues (such as SAP defects) are not covered under the warranty as are any change requests.

During on-going production support the Client will continue to use its exisitng Defect Resolution and change control procedures to manage changes to the Client's Production environment.

Items that fall under the terms of the PROJECT Warranty with Contractor Business Consulting will be handled under the appropriate procedures in place between the Client and Contractor Business Consulting. These warranty items will be logged by sending an email to the Warranty Help Desk: PROJECT_Support@Contractorteam.com.

Included in the email will be:

· Assessment of the criticality of the issue (Low, Medium, High, Critical)

· Accurate documentation of the issue, which at a minimum will require screenshots and/or UPerform recordings to demonstrate the issue which must be repeatable

· Detailed instructions on how to duplicate the issue in a test system, including identifying the prerequisite Master Data/Transactional data elements within the test system

· Detailed background on the business process, including section of the BluePrint/Functional Specification. This will include, in detail, how the functionality should perform IT SUPPORTd upon the PROJECT functionality

· Logon information to review/assess the issue in a Test System including VPN access for the remote consultant to review the problem

Once a defect has been documented it will be assigned to be worked on by Contractor Project Management. Changes will be handled separately to defects and will have a unique process responsible for the management of the changes into the Production environment.

Defect Resolution consists of the implementation of corrective action to resolve an "occurrence" which delivered an unexpected result from previously documented policy and procedures of the PROJECT project. This is different from a change in the following manner:

- A defect is an unexpected error from a previously tested standard procedure which is part of PROJECT

- A defect is an unexpected and unplanned system error message related to a fault in custom coding or a fault in the configuration of the SAP software

- A defect is not a system error which was expected and accepted by the end-users as a possible outcome during development/testing

- A defect is not an SAP software error that will be resolved through an OSS note

- A defect is not something that is a result of a subsequent configuration or coding change after go-live, or the application of notes, support packs or upgrades

Service Level Agreements – The following service level agreements are for defects with Contractor's contract 1200135.

Priority 1 problems – A critical in-scope business function is unavailable or severely degraded which impacts end users and no reasonable alternative or bypass is available.

Priority 2 problems – A non-critical application is unavailable or severely degraded which impacts end users and no reasonable alternative or bypass is available.

Priority 3 problems – An application is experiencing some performance degradation or prevents the intended full usage or application by the end user.

Priority 4 problems – A problem that causes minor inconvenience for the end user but does not prevent system usage.

Incident Handling	Service measure	Performance Target	During System Stablilization
All priority levels	Time to respond	1 hour	< 1 hour 95%
Priority Level 1	Time to resolve	< 2 days	95%
Priority Level 2	Time to resolve	< 4 days	95%
Priority Level 3	Time to resolve	< 6 days	95%
Priority Level 4	Time to resolve	< 10 days	95%

A Project Change Request is defined as "the addition, modification or removal of anything that could have an effect on the project scope of PROJECT". A change can involve one or more of configuration, development (RICEFW), process and/or security roles and authorizations.

Examples of a system change are:

- Addition (or removal) of a particular transaction

- Addition (or removal) of a particular Security Authorization/Restriction

- Change in configuration from what was previously accepted as complete by the Client, including the addition of new configuration

- Change in development from what was previously accepted as complete by the Client including the addition of a new RICEFW object

Project change control will continue to be an active part the ongoing process to support PROJECT. Changes will continue to be logged in the same manner as during the PROJECT implementation using the log of changes on the project SharePoint. On a weekly basis a Change Control will be held and the changes reviewed and funding to support the changes will be identified. Change Control Approval is required to ensure that every key stakeholder can consider the implications of the change before it occurs. Changes will be assigned to consulting resources once a signed change order is provided to the consulting firm implementing the change . Emergency Change Control Meetings can be held upon short notice to deal with critical Change Items and escalate Change Items quickly through the change control process.

12.0 Technical Configuration of Production Support Environment

CLIENT – PROJECT production systems technical configuration is maintained in the Technical landscape and managed through the transport strategy document.

This document is on SharePoint, and is embedded below:

Initial production system configuration was performed using the SAP Quick-Sizer and the technical configuration may change IT SUPPORTd on results of the stress test.

13.0 Security and Authorizations Procedures

There is an existing production support policy which will be followed by the PROJECT team for all Security issues.

CLIENT SAP security is position IT SUPPORTd; security roles are attached to positions and the positions are assigned to employees. Default security roles are provided to an employee through their position assignment. If additional roles are required by an employee to perform their job functions, a request is submitted using the SAP Security Access Form available through the intranet web page. The SAP Security Access Form is also used to modify and delete existing roles from a position. These modifications and deletions may be needed as the job function changes for the employee or when employees transfers between departments. All requests

require proper authorization from the employee's supervisor/manager with a signature. Some roles may require additional approval from the business/process owners. Request to modify or add roles will not be processed without the proper approvals and documentation. It is the responsibility of the requestor to obtain all required approvals. SAP security team will validate that the proper signatures are on the security request prior to making any changes.

Procedures are also established to handle temporary and emergency SAP role assignments. Emergency role assignments allow employees to perform critical job functions immediately. Temporary access is provided when employees require access to SAP roles for a short and limited time period. Temporary access will be restricted with an expiration date in the SAP system; access will be systematically revoked on the expiration date. Users must fill out the CLIENT SAP Access form to get access to any type of access in the SAP system. This might be new users, existing users who have changed their position in the Client, or users missing the required access to perform their job duties.

The link for the form can be found here:

http://btssecform-1p.Client.net/app/SignIn

The form must first be signed by the requester's Manager. Once the form is received by the Security Team, it will be sent to the Business Owner for approval. Once the Business Owner approves it, the Security will assign the necessary access. The Security team will inform the Business Owner and Manager of any security conflicts (GRC) in order to resolve any conflict issues.

If there is a problem with the role itself, for example, the role does not give the users assigned to it the required access, a defect will be entered by the Functional Team and the Security Team will work with the Functional Team to make the required role changes, test the changes and move the changes into the Production environment.

Emergency security changes will be performed within 48 hours. Role changes, new security roles and other role amendments are done on normal release cycle.

14.0 Change Request Policies and Procedures

CLIENT will continue to follow the existing change request procedures. These procedures are on Sharepoint and are embedded::

Policy and Procedures For Change Request to SAP

Policy and Procedures for Emergency Change Request, the link is:

Policy and Procedures for Fast Tracked Change Requests, the link is:

15.0 Procurement of Hardware and Software Required for Going Live

All Hardware and software has been procured as required for the PROJECT- project. There is a Risk number 43 logged in SharePoint for the Non-Availability for IBM-AIX HW for Production. All the hardware related to Linux is available for the production.

There is a risk related to NSF Mount in AIX hardware which is causing the system to become non-available. The Unix Team has a ticket with IBM on this issue.   Currently there is no solution for this.

There is a second issue related to the IBM system not accessible for 8 hours on May 16, 20XX. There is no reason identified for the non-availability. The system came back on-line and was restarted. However, the UNIX and Network teams have not identified the cause of the issue.

16.0 Resources - CLIENT Production Support Team

CLIENT has identified the following resources for the CLIENT Production Support Team.

<IMAGE DELETED>

16.1 Roles and Responsibilities

Role	Production Support-Related Responsibilities
Chief ERP Director	- Review/Sign-off on System Enhancements/ Change Requests - Oversight of overall timeline and task prioritization in support activities - Review daily defect status and escalation, if necessary - Monitor and coordinate compliance with all approvals and sign-off processes especially on critical changes to the system. - Lead the Daily Standing meeting - Attends the Weekly BAC meeting
SAP Manager	- Assign and manage defects and resolution in HPSC (Peregrine) - Review and monitor proper testing activities for Incident resolutions - Monitor and manage proper documentation of changes in the system.

Role	Production Support-Related Responsibilities
	- Analyze impact of the changes in terms of training, documentation, and other functional and technical integration activities - Assign and manage defects and resolution in HPQC - Ensure that there are consultants available to support the issues on hand. - Attend the Daily Standing meeting - Attendee to the BAC meeting.
Functional Team Members	- This job classification is responsible for working with business users on requirements, system configuration, requirement documentation, functional specs, integration testing. - Perform first hand analysis of the issues on hand. Validate if the system issue meets the business needs and ascertain to be in scope for the implementation and functions as documented in the approved Blueprint Documents. - Determine appropriate solution whenever possible. Perform configuration when able. - Work occasionally with External Consultants for the defect and enhancement resolutions. - Review, provide input and perform testing procedures during defect/enhancement resolutions to ensure that issue is resolved within acceptable tolerance. - Provide workaround solutions whenever necessary during the defect resolution phase. - Provide analysis on the impact of the changes against other work stream such as training, security, documentation and other functional and technical integration activities - Update HPSC for resolution - Update any documentation required (e.g. Configuration documentation). - Attend the Daily Standing meeting
Technical Team Leads	- This job classification is responsible for development objects, technical specs, unit testing and working with functional team - Assign and manage defects and resolution in HPSC related to technical side of the projects.

Role	Production Support-Related Responsibilities
	■ Review and monitor proper testing activities for Incident resolutions ■ Monitor and manage proper documentation of changes in the system. ■ Analyze impact of the changes in terms of training, documentation, and other functional and technical integration activities ■ Assign and manage defects and resolution in HPQC ■ Ensure that there are consultants available to support the issues on hand. ■ Provide transport approval to PRD ■ Attend the Daily Standing meeting ■ Optional attendee to the weekly BAC meeting
BW Team Members	■ Assess, resolve and unit test security related to BW. ■ Resolve solutions on a timely manner. ■ Update HPSC and other relevant documentations related to the defect.
Security Team Members	■ Assess, resolve and unit test security related defects ■ Update HPSC and other relevant documentations related to the defect.

17.0 Resources - Consultant Production Support Team

The Contractor Production support team for the Go-Live is included in the support schedule below. This support schedule is a tentative schedule of the expected production support for the first three months of the go-live and will be adjusted closer to the go-live date depending on the stability of the system at go-live and after go-live.

After the 3 months of production support ends according to the Contractor fixed bid contract, CLIENT has the option of extending the resources (if available) after the end of the 3 month period on a time and material basis. Contractor will provide a warranty on defects starting the date of initial cut-over and for a 1 year period subsequent to that date. Contractor warranty work will be done remotely by Contractor consultant once Contractor management has approved that the defect is covered in the warranty. Third party product issues (such as SAP defects) are not covered under the warranty as are any change requests.

In addition to the Contractor Support Team, CLIENT has engaged SAP Safeguarding to provide 3 months additional support extending their engagement to cover Production Support after Go-Live.

CLIENT also has the option of using its bench contract to obtain additional production support from its bench vendors which include Contractor, Sage and EPI-USE.

18.0 Disaster Recovery Plan and Procedures

Currently CLIENT does not have any Disaster Recovery solution in place. In case of an earthquake or any disaster which affects the Beaudry building, there are no disaster recovery procedures. CLIENT is in the process of implementing a Disaster Recovery solution.

CLIENT currently only has a Hardware High Availability failover solution. Procedures are in place for hardware failover and dataIT SUPPORT restores. The procedures followed by the CLIENT support team are available on the shared drive.

19.0 Regression Testing

CLIENT uses the Live Compare tool to perform regression testing. LiveCompare is used to identify the objects in CLIENT's SAP production environment which will be impacted by a support pack transport or regular transport. In this way, CLIENT staff are able to identify the items to be tested for Regression testing and perform more targeted testing to the specific items that have been changed.

20.0 On-Boarding CLIENT's Production Support Team

The necessary budget for the CLIENT Production Support Team has been obtained and is sufficient for the staffing levels planned.   Production Support Team staff have been moved to the right HR categories and all the HR activities have been performed to on-board the CLIENT Production Support Team. The team members have been informed that they will be a part of the Production Support Team.

21.0 Communications to CLIENT staff and Stakeholders regarding Production Support Go-Live Date and CLIENT's Production Support of the System

Once the Production Support Plan has been finalized, the CLIENT Training Team will include the details from the Production Support Plan in the training materials, post the information on the CLIENT website, and send it to the offices in central that have been trained.

22.0 Updating PROJECT Documents

Updating BPPs

The Training Team will be in place until June 30, 20XX. BPPs will be updated by the Training Team to reflect any changes in procedures or business processes.

Updating Training Materials and Training Materials

CLIENT staff (either the IT SUPPORT team or the Training Team) will update the BPPs to reflect any changes in procedures or business practices.

Updating Configurations Documents

Configuration documentation will be prepared by Contractor Consultants and given to CLIENT IT SUPPORT staff and stored in SharePoint. The PROJECT SAP Support team will continue to update the configuration documentation in SharePoint.

23.0 HP Service Center (HPSC)

Contractor recommends that CLIENT use a single software package to document production support tickets. Since a number of CLIENT staff already use HPSC, also known as Peregrine software, we recommend that the entire team adopt the use of HPSC software for production support tickets. If better software is identified, CLIENT can switch to the other software at a later stage.

Network, Basis & Security staff and Help Desk currently use HPSC to record tickets. The rest of the IT SUPPORT team and CLIENT Production Support team will be trained to use HPSC and use HPSC to record tickets and resolution of tickets. Additional software, such as SharePoint or HP Mercury can be used in addition to Peregrine.

The following HPSC reports should be run:

- Number of defects identified and severity
- Defect Owner
- Date defect entered, date defect resolved
- Description of error
- Module / team assigned to defect
- Trend analysis (number of defects over time)
- Average / median times to resolve defects

24.0 Production Support Risks

Outlined below are some of the major risks surrounding production support. These risks have been recorded in PROJECT SharePoint in the issue log.

- There is inconsistent backup and restore capability with the current tape system. A comprehensive test of the restore of the Production system backup has never been performed. Flash copy backup is available but requires significant hardware.
- There was a situation of System/NFS Mounts being unavailable over the network for 8 hours during performance testing. The reason for the issue was not identified by both OS and network team.
- There is currently limited ability to manage Client networks and PC's.
- There has been a decision to use Citrix Client-wide but it has not yet been tested, deployed, trained or mandated.
- The extensive use of master data validations for both SACS compliance and internal Client controls will result in a significant increase in support requirements.
- Complex Budget Availability Control checking using multiple ledgers will have system performance implications and significant increase in support requirements.
- The extensive use of complex workflows will result in a significant increase in support requirements.
- Currently CLIENT does not have any Disaster Recovery solution in place.
- To date, all BPPs have not been completed. There have been no BPPs developed for transactions using Web GUI which is the Client's alternative approach if Citrix is not used.
- There has been limited negative testing for security roles. When combining roles, users may get more access than expected.
- CLIENT currently has no archiving strategy which has performance implications across the landscape.
- Currently, data validation of conversion has not been fully completed which may introduce erroneous data which will require cleanup during production support.
- TWS has just been upgraded. The entire batch schedule, including PROJECT batch processes, has not been completed nor tested.
- The production 3rd party payment process is not designed to SAP Leading Practices and will resulting productivity losses for the Client.
- The current Production system response times for certain transactions and reports are slow due to the volume of data in the Production Support environment. Users may be unsatisfied with the system response times on certain transactions and reports.

APPENDIX E – CHANGE CONTROL MODEL

CLIENT
SAP Phase 1 Project

Change Control Plan and Procedure

Content

- Purpose
- Roles and Responsibilities
- Change Control Process
- Templates and Resources
- Appendix

Purpose

To ensure that any change which can affect the CLIENT SAP Phase I Project:
*   Scope,
*   Cost,
*   Schedule,
*   Resources,
*   Business benefit, or
*   Quality

are identified, analysed, and managed throughout the duration of the project.

The benefits of a clear and understood change process are
*   Minimized risk of cost and schedule overruns due to unapproved changes
*   Any proposed changes to the baseline will undergo impact analysis so that a fully informed decision can be made as to whether or not to accept the change
*   Clear understanding and sponsorship of project changes from key stakeholders

Roles and Responsibilities

Change Requestor

- Provide details of the change request such as the scope of the request, reason for change, business benefit, impact of not doing the change, as well as cost estimates and budgetary feasibility

Change Advisor Board (CAB)

- Reviews and approves request to perform impact analysis
- Reviews and approves change implementation

CLIENT Project Manager accountabilities

- Reviews and approves changes related to plans and strategies
- Signs off changes related to project plans and strategies
- Incorporate approved changes into the plan
- Re-baseline plan components/deliverables per approved changes

PBC Project Manager responsibilities

- Reviews and approves changes related to project plans and strategies
- Incorporate approved changes into the Project Plan
- Re-Baseline plan components/deliverables per approved changes
- Escalate Change Requests, as needed

PMO responsibilities

- Oversee the overall Change Management Process
- Provide approval for further assessment
- Report on Change Control status for the entire or projects impacted
- Coordinate change meeting logistics, facilitate, log decisions made, communicate minutes of the meeting and action steps

Change Advisor Board "CAB"

Role	Name
CLIENT Executive Sponsor	
Executive Sponsor Executive Sponsor	
Project Manager Project Manager Architect	

Type of Change	Approver
Executive Level	CLIENT Executive Sponsor Executive Sponsor ProLink Executive Sponsor
Project Level	CLIENT Executive Sponsor ProLink Executive Sponsor CLIENT Project Manager Project Manager Solution Architect

Change Control Process

Change Control Process

Document Change Request	Request approval from CAB to perform impact analysis	Perform Impact Analysis	Determine Disposition to Change	Communicate status	Update project plan
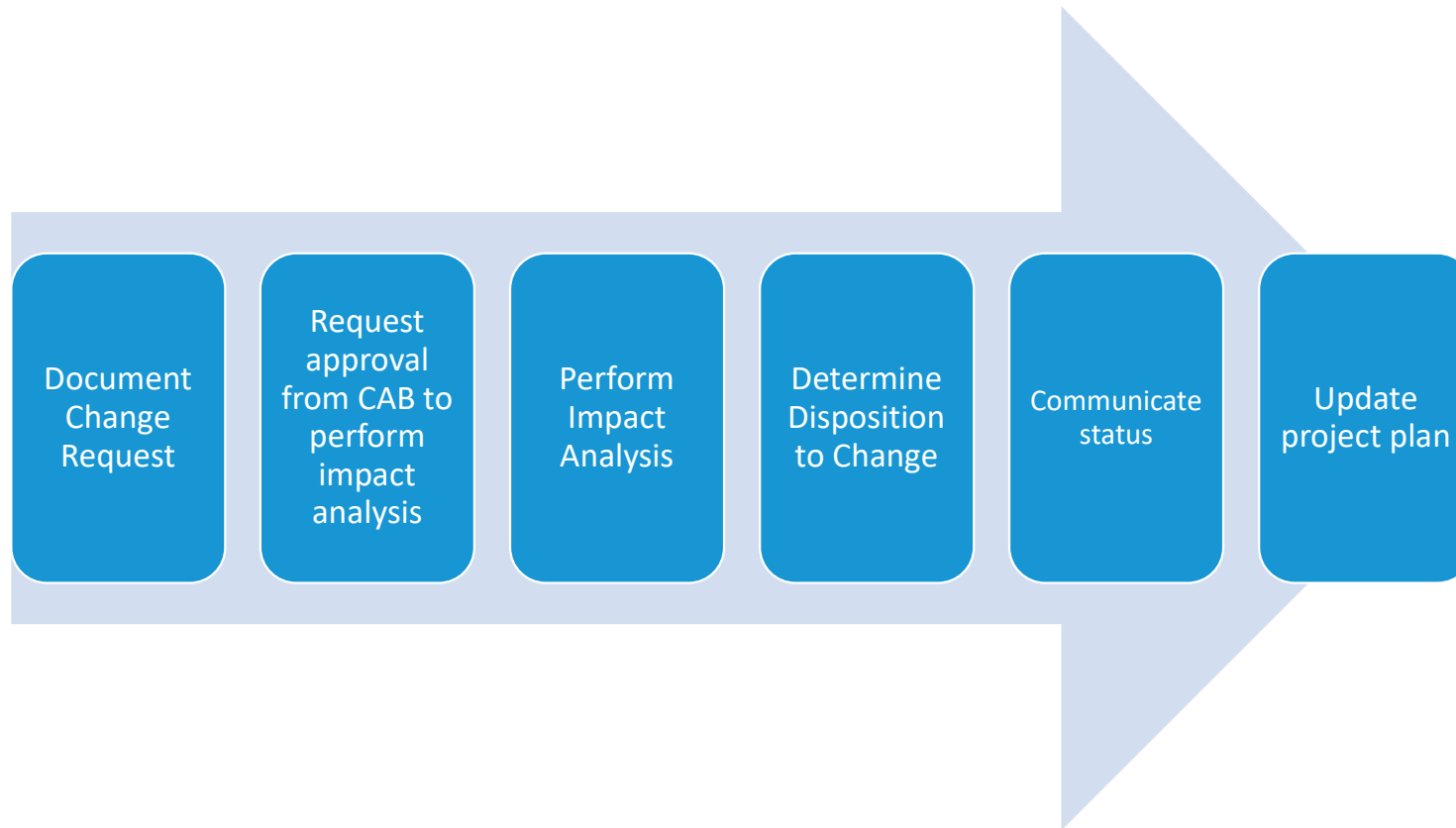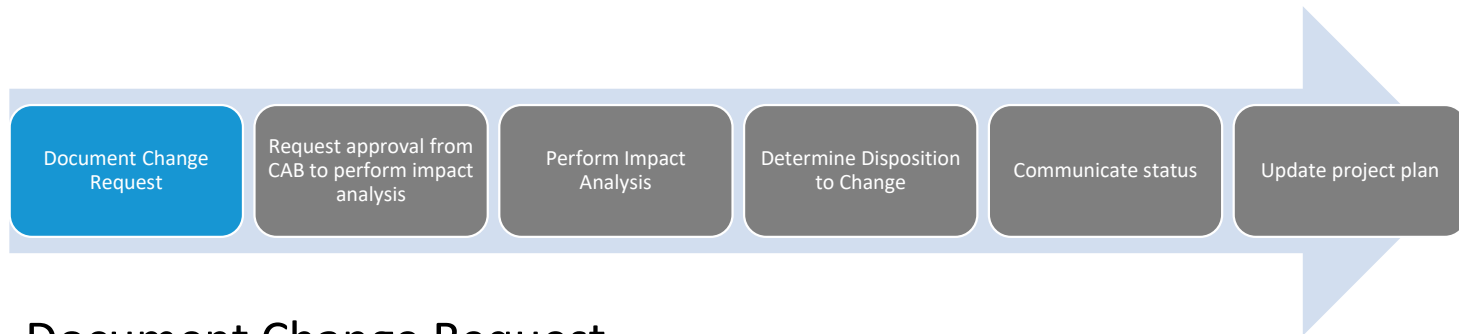
Document Change Request

1. Change requestor completes Change Request Form:
   - Date
   - Title
   - Requestor
   - Organization
   - Contact e-mail
   - Status (as New)
   - Description of what Change is Required
   - Why is the Change Required

Change Control Process
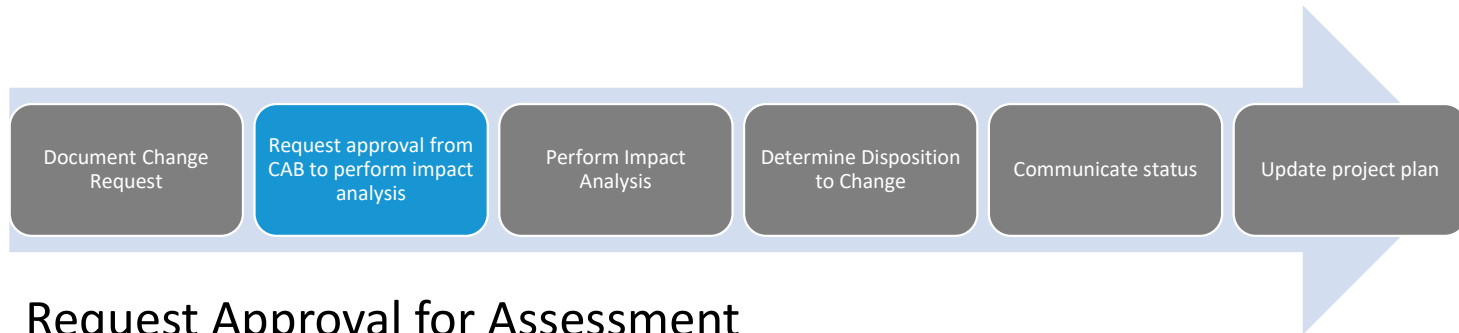
Request Approval for Assessment

1. Requestor submits CR form via email to the PMO

2. PMO verifies information is complete then logs an entry in the CR summary log

3. PMO updates the CR number in the CR form

4. PMO includes CR in next CAB, for approval to perform impact analysis

    - If approved: PMO updates CR form status and updates CR summary log entry to **Approved for Analysis**

    - If declined: PMO updates CR form status and the CR Log entry to **On Hold/ Cancelled/Rework (lacking information)**

CR entry status:

New

Change Control Process

| Document Change Request | Request approval from CAB to perform impact analysis | Perform Impact Analysis | Determine Disposition to Change | Communicate status | Update project plan |
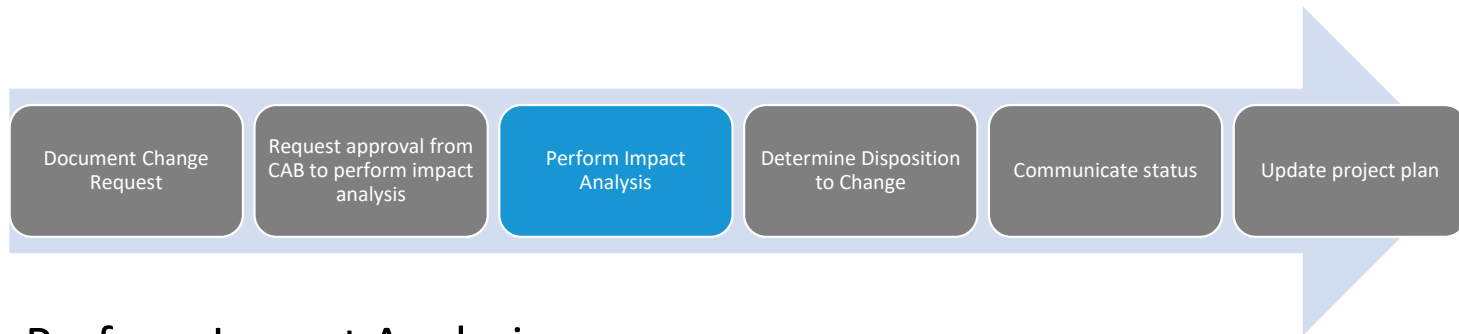
Perform Impact Analysis

1. Assessor(s) are identified and performs impact analysis of the change

   - Impact on other projects and programs
   - Brief description of solution
   - Risks and issues associated with the change
   - Resource estimate
   - Scope, schedule, and possible systems impact

2. Assessor/s resubmits CR form to PMO. PMO updates CR log entry to **CAB Review Required**

CR entry status:
Approved for Analysis/ On hold/ Cancelled

Change Control Process
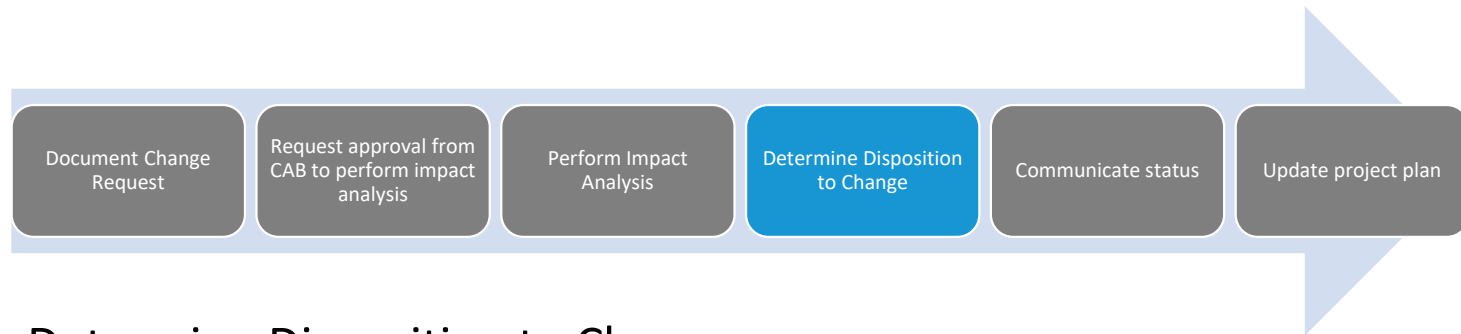
Determine Disposition to Change

1. CR is reviewed in next CAB meeting and is evaluated based on/but not limited to the following criteria:

   - Is the Cost impact known?
   - Is the change a legal or regulatory requirement that must be implemented?
   - Will the business be unable to perform all roles and functions (business as usual) on Day 1 Go Live if the change is not implemented?
   - Is there a workaround / alternative which does not require the change?
   - Are there resources, schedule and budget available to implement the change?

CR entry status:

CCB Review Required

Change Control Process

| Document Change Request | Request approval from CAB to perform impact analysis | Perform Impact Analysis | Determine Disposition to Change | Communicate status | Update project plan |
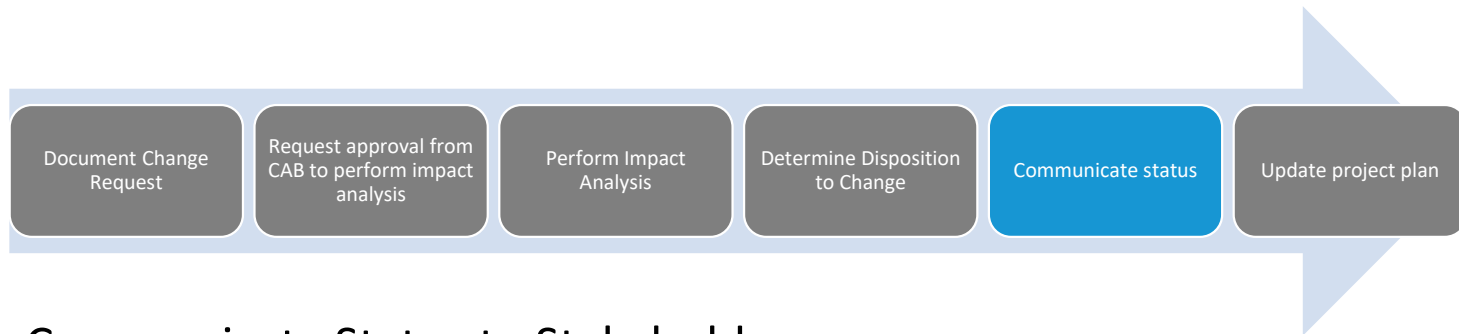
Communicate Status to Stakeholders

1. PMO updates the Change Request Form and CR log entry with the decision of CAB.

2. PMO communicates decision to CAB meeting attendees and stakeholders via email

CR entry status:

Approved/ On hold/ Declined/ Cancelled

Change Control Process

| Document Change Request | Request approval from CAB to perform impact analysis | Perform Impact Analysis | Determine Disposition to Change | Communicate status | Update project plan |
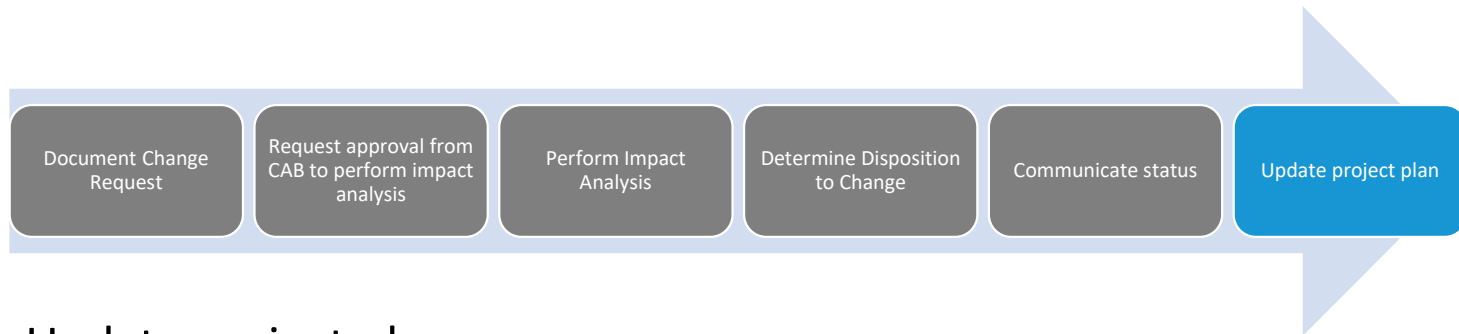
Update project plan

1. If change is approved, Project Managers adjust the project plans as applicable
   - Add/mo dify/delete deliverables/tasks
   - Add/modify schedule, scope, resource, cost, or quality plans

2. Revised documents are submitted for approval and re-baselining
   - Once planning documents are re-baselined, CR entry status is updated

CR entry status:

Approved -> Incorporated

Change Advisory Board Meetings

- CAB meetings to be conducted 2 weeks

- Emergency CAB meeting to be scheduled as necessary

- Agenda
  - Call to order / Quorum
  - Change log review (according to priority)
  - Dispense CAB decision on changes
  - Close meeting

Templates and Resources

Document	Purpose	Files/ Links
Change Request Form	Document change request details, investigation summary, decision	
Change Request Summary Log	Consolidate all change requests logged and current status of each	

APPENDIX F – PROJECT STATUS REPORTS

SAP REFX/ CLM Implementation

Project Status Report
Leads: <NAME>

As of week ending: <02/19/2019>

Procurement Weekly Status Report

Overall Team Status: GREEN

Key Accomplishments / Highlights:

- None
- <text>
- <text>

Key Open Issues & Risks:
- None
- <text>
- <text>
- None
- <text>
- <text>

Project Milestones & Deliverables:

Task	Owner	Status	Due

Task	Owner	Status	Due

Milestones in Jeopardy / Lowlights:
- None
- <text>
- <text>

Planned Activities Next Week:
- None
- <text>
- <text>

PROJECT STATUS GUIDELINE

Status	Definition	Activity or Deliverable	Overall Project or Team
Green	▪ Indicates critical milestones and measurements are on track ▪ At least a 90% chance planned deliverables will be met	▪ Solid plan in place ▪ On schedule and in scope ▪ High probability of completing planned scope	▪ All activities and deliverables green ▪ Most activities and deliverables are green, a small number are yellow ▪ No activities or deliverables are red
Yellow	▪ Indicates critical milestones and measurements are off track, but end date or overall measurements are not yet impacted ▪ 10%-50% chance deliverables will not be met	▪ Solid plan not in place ▪ Significant risk of delay or reduction in scope ▪ Mitigation plan that enables the planned scope and schedule is in place	• A high priority critical path major activity or deliverable is red • Most activities and deliverables yellow, a small number are red
Red	▪ Indicates project is off track and likely to miss delivery date or measurement ▪ 50% or greater chance deliverables will not be met	▪ Significant risk of delay or reduction in scope ▪ Mitigation that enables the planned scope and schedule is not in place. ▪ Known delay or reduction in scope	• A high priority critical path major activity or deliverable is red • Most activities and deliverables are red

APPENDIX G – RESUMES

PROFESSIONAL SUMMARY

- Accomplished Project Manager and Production Support (Application Management Support) Manager with over 20 years experience in implementing and supporting productive ERP environments. This includes fifteen (15) years of experience in Public Sector and Regulated Industry consulting.
- Over seven (7) years of experience implementing projects for State level agencies and organizations.
- Two (2) SAP Public Sector experience in REFX, CLM project implementation.
- PMP Certified.
- Highly experienced in delivering complex projects in the Public Sector covering Cities and Counties, K-12 School Districts, Special Districts , Non-Profit Organizations, and Utilities.
- Well versed in dealing with the often overlapping people, process, information and technology issues that affect how well IT operate and support the activities of the rest of their organization.
- Knowledgeable of project methodologies, like SAP Activate, ASAP and Agile, and the imperative of managing the scope, deliverables and client expectations to make projects go-live on time and on budget.
- Extensive experience in execution and monitoring of projects, customer team enablement, technical architecture and infrastructure management, application design and configuration management, custom code extension management, application integration, application testing, systems and data migration, transition to production management and application support adoption.
- Account Management experience in time-sensitive, fast-paced environments. Highly developed skills in interpersonal management, communication and problem solving. Highly collaborative. Attentive to details with keen insights into clients' perspectives, goals and targets.
- Full cycle knowledge of finance and procurement activities, which include planning and budgeting, analysis, assessment and review, closing and consolidation, internal and external financial reporting, as well as integrating with external systems such as banks/financial institutions, State agencies, and other 3rd party tools.

TECHNICAL SKILLS

- Certified SAP Concur Implementation Consultant.
- Extensive configuration experience in Financial Accounting (FI), Funds Management (FM), Grants Management (GM), Fixed Asset Management (FA), and Controlling (CO)
- Very strong integration knowledge of multiple other modules, including Materials Management (MM), Supplier Relationship Management (SRM), Human Capital Management (HCM), and Project Systems (PS)
- Master in configuration of General Ledger Accounting, Accounts Payable, Asset Accounting, Cost Element/Cost Center Accounting, Internal Order processing, and Bank Accounting.
- Experienced in Vendor Invoice Management (VIM) using Open Text.
- Knowledgeable in reporting tools including Report Writer/Painter, Ad Hoc Query, SAP Query, Infoset Query, and familiar will all standard SAP FI/CO reports.
- Experience with SAP ASAP and Activate methodology and Solution Manager, HP Quality Center, HP Service Center, and Ancile uPerform,

PROFESSIONAL EXPERIENCE (CURRENT Engagements)

Client: CaliforniaState Teachers Retirement System (CALSTRS)   **05/2020 – Present**
Industry: Public Sector
Service Line: System Audit
Role: *Project Manager and* **Project Executive**

- The **California State Teachers' Retirement System** (**CalSTRS**) provides retirement, disability and survivor benefits for California's 965,000 K-12 and Higher Ed educators. This agency is the largest retirement fund organization in the US and the 11th largest pension fund in the world.
- Engagement includes doing System Audit of their SAP Production System. Specific focus on application control audit in Finance and Procurement. Tasks includes testing controls in
Technical Environment: SAP S/4HANA, SAP ECC 6.0 EHP 6.0,

Client: OmniTrans   **08/2020 – Present**
Industry: Public Sector
Service Line: Project Implementation
Role: *Project Manager and* **Project Executive**

- Omnitrans is a public transportation agency for San Bernardino County, CA (2nd largest County in California)
- Project includes implementing Transportation Asset Management solution to comply with various State and Federal reporting requirements.
Technical Environment: SAP ECC 6.0 EHP 8.0,

Client: Monroe County   **04/2016 – Present**
Industry: Public Sector
Service Line: Application Solution Support
Role: *Production Support Manager* and **Project Executive**

- Monroe County is a county in the western portion of the state of New York, in the United States. The county is along Lake Ontario's southern shore. As of 2013, Monroe County's population was 749,857. Its county seat is the city of Rochester.
- Production Support covers Financial Accounting, Enterprise Asset Management, Supplier Relationship Management, Inventory Management, Human Capital Management.
- Managed Ticket resolution of about 50-60 issues per month. Manpower compliment ranges from 10-15 on a given month.   Issues include development of programming objects (RICEFWs) or configuration / re-configuration of current productive environment.
- Managed 3rd party vendor who are involved in production support (non-SAP systems)
- Account Management focus includes ensuring that SLA is maintained and any Project Risk is within limits and controlled.
Technical Environment: SAP S/4HANA, SAP ECC 6.0 EHP 8.0,

Various Projects over the years:

- SAP S/4HANA Migration (On going)

- SAP S/4HANA Hosting (On going)
- SAP GRC Project (2019)
- Monroe County Hospital SAP Implementation (2018)

Client: Imperial Irrigation District   **06/2016 – Present**
Industry: Public Sector
Service Line: Various Project Implementations (including REFX)
Role: *Project Manager* and Account Executive

IID is an irrigation district established under Division 11 of the California Water Code. IID is mandated to provide non-potable water, farm drainage and power services to the lower south eastern portion of California's desert.
Technical Environment: SAP Suite on HANA,/ECC 6.0 EHP 8.0

Various Projects over the years:

SAP Work Order Management Enhancement (Current)
SAP Payroll Check Enhancement Project (2020)
BSI Upgrade (2020)
SAP HCM Enhancement Projects -Time Attendance and Benefits (2019)
SAP REFX/ CLM Project (2019)
SAP Utilities Billing Enhancement (2018)
Open Text Archiving (2017)
Open Text Upgrade (2016 and 2018)

Client: Los Angeles Unified School District   **April 2012 – Present**
Industry: Public Sector/ School District
Service Line: SAP Package Technology
Role: Project Manager/ Account Manager

- The client is the second largest school district in the United States and serves a population of over 712,000 students. With over 100,000 employees, the district has an operating budget of approximately $7.5 billion.
- This project is a fresh implementation of the Finance and Procurement modules. The goal is to set up SAP and replace the old systems
- Since the implementation, involvement includes application management support (AMS). This covers the periodic closing activities (month end and year end); development of various reports (not included in the initial project); stabilization of processes and retraining end-users.
- Managed the day-to-day coordination of project activities. Responsible for Quality Assurance of project deliverables. Lead the design, configuration, testing and support of the Procure-to-Pay (Accounts Payable) area and the Acquire-to-Retire (Fixed Assets) modules.
Technical Environment: SAP ECC 6.0 EHP 5.0, SRM 7.0,

Various Projects over the years:

REFX/CLM Project (Current)
SAP S/4HANA Roadmap Assessment (2020)
SAP Warehouse Management Project (2016)

SAP Finance and Procurement Implementation (2014)

PROFESSIONAL EXPERIENCE (PAST Engagements)

Client: Los Angeles World Airports   **06/2016 – 12/2019**
Industry: Public Sector
Service Line: Application Management Support
Role: Project Manager

- **Los Angeles World Airports** (**LAWA**) is the airport authority that owns and operates Los Angeles International Airport (LAX) and Van Nuys Airport (VNY) for the city of Los Angeles, California. LAX is the 3rd busies airport in the United States.
- Provided various SAP production support issues
- Completed a comprehensive SAP Roadmap Assessment to cover migration to SAP S/4HANA, SAP SuccessFactors, SAP Ariba and SAP Concur
- **Technical Environment: SAP ECC 6.0 EHP 8.0**

Client: California Department of Water Resources   **12/2017 – 06/2018**
Industry: Public Sector
Service Line: SAP Budget Planning and Project Portfolio Project Management
Role: *Account Executive*

- The California Department of Water Resources, is part of the California Natural Resources Agency. The Department of Water Resources is responsible for the State of California's management and regulation of water usage.
- The Financial Management Enhancements Project (FMEP) is a modernization initiative to enhance the current SAP system. The primary goal for the implementation of the new SAP Budgeting and Planning / Project and Portfolio Management solution is to provide a single platform solution that supports the different budget planning and portfolio approaches, processes, and requirements of both meeting the State of California Governor's Budget and State Water Project.
- Provided DWR with quality system checks and controls during the Program's life cycle. Reported objective assessment of products and processes throughout the project duration. This includes applying rigorous methodology to identify objective data analysis and provide feedback about quality, performance, and schedule to the Project Team. This feedback consists of anomaly resolutions, performance improvements, and quality improvements not only for expected operating conditions but also the full spectrum of the system and its interfaces.
- **Technical Environment: SAP ECC 6.0 EHP 6.0,**

Client: California Department of Industrial Relations   **01/2018 – 11/2018**
Industry: Public Sector
Service Line: CURAM Upgrade
Role: *Project Executive/ Oversight*

- CA Department of Industrial Relations (DIR) protects and improves the health, safety, and economic well-being of over 18 million wage earners and helps their employers comply with state labor laws. The Electronic Adjudication Management System (EAMS) is DIR's case management system built on Cúram Business Application Suite 5.2.
- Provided oversight to the EAMS to Cùram Version 7.0.1 update, with the following details:
  - Upgraded EAMS application from Curam Version 5.2 to version 7.0.1
  - Provided testing automation to drive efficiency in system validation.
  - Delivered eleven key deliverables / milestones.
  - Provided Post-deployment support
  - Conducted up to 2 weeks of knowledge transfer
- **Technical Environment: Oracle**

Client: California Department of Water Resources   06/2016– 06/2017
Industry: Public Sector
Service Line: Financial and Project Systems
Role: *Account /Project Executive*

- The California Department of Water Resources, is part of the California Natural Resources Agency. The Department of Water Resources is responsible for the State of California's management and regulation of water usage
- Executive oversight on establishing PMO functions and Project Portfolio Management processes, including dashboard reporting, project profiling and prioritization, project assessment and approval, resource management, cross-initiative project scheduling, project change control, financial management.
- Ensured that there is a defined and implemented integrated Risk, Issues and Quality Management process for all projects in SAP Program, referencing PMI's standards and guidelines, as needed ▯
- Approved enterprise-wide Project Management Methodology to ensure consistent standards, document management, processes, tools, and templates are used across all projects ▯Designed and established processes for communications, time and budget capture, knowledge sharing, measurement and reporting of program value for approved initiatives
- Performed periodic audits to monitor and control compliance with established methodologies and standard focus includes ensuring that SLA is maintained and any Project Risk is within limits and controlled.
- **Technical Environment: SAP ECC 6.0 EHP 6.0,**

Client: Imperial Irrigation District   04/2015 – 01/2016
Industry: Public Sector
Service Line: Enterprise Content Management and Archiving
Role: *Project Manager/Executive*

- IID is an irrigation district established under Division 11 of the California Water Code. IID is mandated to provide non-potable water, farm drainage and power services to the lower south eastern portion of California's desert.
- This project covers implementation of the OpenText Archiving and Enterprise Content Management system.

- Currently managing the implementation of OpenText Archive Management system, DART (Data Retention), and Extended Enterprise Content Management (xECM). Project involves archiving of objects in Finance, Project Systems, and IS- Utilities.
- Project Management focus includes ensuring that Project Risk is within limits and controlled. Another challenge is the knowledge transfer to the client project team.
- **Technical Environment: SAP ECC 6.0 EHP 6.0,**

Client: Tarrant County   **02/2014 – 12/2014**
Industry: Public Sector
Service Line: Enterprise Content Management
Role: *Project Manager/Project Executive*

- Tarrant County is an urban county located in the north central part of Texas. Fort Worth serves as the county seat to a county population of approximately 1.8 million citizens.
- This project covers implementation of the Onbase Enterprise Content Management system covering ten (10) business processes ranging from court management system to SAP invoice/contract archiving.
- Executive oversight in the implementation of the project. . Responsible for Quality Assurance of project deliverables.
- **Technical Environment: SAP ECC 6.0 EHP 5.0,**

Client: Advanced Micro Devices   **04/2010 – 04/2012**
Industry: Semiconductor
Service Line: SAP Package Technology
Role: Project Manager for Vendor Invoice Management
- AMD is the second-largest global supplier of microprocessors based on the x86 architecture and also one of the largest suppliers of graphics processing units (GPU). The SAP enhancement project sought to improve among others, the procure-to-pay process of the company. The Central Accounts Payable Division, based out of Penang Malaysia, processes 20,000 invoices per year. The project's goals were to streamline and improve the procedures in generating the SAP invoices and pay vendors on a timely basis.
- Implementation of OpenText Vendor Invoice Management (VIM) 6.0. VIM is an end-to-end solution that automates the creation of the invoice, handling the issues before posting the invoices accurately in the system. The implementation covers designing a system for the Central Accounts Payable unit in Penang, Malaysia; China, India, and Germany (Europe).
Technical Environment: SAP ECC 6.0 EHP 5.0, Open Text Vendor Invoice Management 6.0

Client: Pittsburgh Water and Sewer Authority   **10/2009 – 03/2010**
Industry: Public Sector
Service Line: SAP Package Technologies
Role: Project Manager
- Major Water Utility in Pennsylvania. The utility supplies quality water to 250,000 customers for the City of Pittsburgh. The job was to support the acquisition of a new water company and manage the day to day support operations of the SAP system

- Managed the implementation of the Customer Base Expansion Project. This involved the acquisition of a company and integrating the customer master data of the acquired company within the PWSA's SAP system. Involved in managing and creation of the project plan all the way to implementation of the data conversion and implementation of the cutover procedures. Handled day to day operations of a ten person project team.
- In addition to handling the project, role included the daily management of various support issues/ tickets for the SAP system. Issues range from various modules on IS-Utilities including Device Management, Contract Accounting, Billing and Financial Accounting/ Controlling. Made sure that customer is happy and satisfied with the performance of a twelve person support group. Ensured that service level agreement are met and financial viability is maintained.
- Being a hands on Project Manager, took lead in resolving various issues on Financial Accounting/ Asset Management/ Bank Management. Issues cover implementation of various reports; expansion of asset life for Fixed Assets; creation of new bank accounts. Integral to the resolution of various integration issues with various IS-Utilities module

Technical Environment: SAP ECC 6.0 EHP 2.0

Client: Direct Relief International   **11/2007 – 09/2009**
Industry: Health Care/Life Sciences/Non Profit
Service Line: SAP Package Technologies
Role: Client Service Manager
- One of the leading Non Profit Organization in the world that provides medical assistance to improve the quality of life for people affected by poverty, disaster, and civil unrest at home and throughout the world. The core of its operation is to provide its partners essential material medical resources – medicines, supplies and equipment.
- The SAP implementation included business performance improvement and integration of the core modules on Finance, Controlling, Funds Management, Grants Management, Sales and Distribution, and Materials Management (with Warehouse Management)
- Managed Financial Accounting implementation. Directly responsible for the business process redesign, improvement, and documentation (blueprinting). Key implementer of SAP's New GL, Accounts Receivable, Accounts Payable, Asset Management, Cost Center and Internal Order Management, Funds Management and Grants Management. Ensured and managed proper integration with the Logistics module that include Materials Management, Sales and Distribution and Warehouse Management.
- Spearheaded the cutover process for the project team. Ensure that master data and the conversion programs are ready and fully tested in the Quality System. Managed the timing of the various activities/tasks making sure that the sequence of activities is correct and implemented properly.
- Subsequent role after the implementation was client service manager that handled the day to day support activities. Involved in the initial analysis of the issue, approval of the ticket creation, and providing solutions to issue tickets (on FI/CO/FM issues). Key responsibility revolves around ensuring quality, consistency and correctness of the solution.

Technical Environment: SAP ECC 6.0 EHP 1.0

Client: City of Charlottesville   **09/2005 – 10/2007**
Industry: Public Sector
Service Line: SAP Package Technologies
Role: Finance Team Lead

- Consistently voted by various rating institutions, such as Frommers, as the best city to live in America, the city holds the distinction as the center of commerce for Central Virginia. The SAP implementation called for a two phase approach: Phase 1: Finance, Logistics and IS- Utilities; Phase 2: Human Resources. The objective of the system is to overhaul the existing legacy system and implement new processes and procedures that will ensure better services for its constituents.
- Lead the Finance Team, consisting of four consultants and six client team members, through a rigorous implementation that involved replacing the existing system that has been in used for about 15 years. Financial Accounting implementation covers redesign of General Ledger, Accounts Payable, Cost Center Accounting, Internal Orders, Asset Management, Banking and Cash Management, and Fund Management. Integration points include: Plant Maintenance, Project Systems, Materials Management and Contract Accounts Payable.
- Involved in the delivery of the business process blueprints, functional business flows, and documentation of the business process procedures. Ensured the quality and correctness of the delivered system. Hands on involvement in the configuration and testing (both unit and integration with other modules). Wrote various functional and technical specifications that include among others: banking interfaces, central cashiering systems, and interface file with legacy revenue recording systems. Lead the whole team (Finance and Logistics) in the execution of the cutover process (making sure that master data and take on process of the production system was done according to plan). Project went live without hitch.

Technical Environment: SAP 4.6C

Client: Metro Manila Development Authority   **08/2003 – 08/2005**
Industry: Public Sector
Service Line: SAP Package Technologies
Role: *Project Manager*

- Major Public Sector Authority under the Office of the President of the Philippines. Project scope included the development of seven mission critical web based applications
- Responsible for delivering the project on time and on budget. The project involved a team of 30 developers, programmers, functional and technical consultants on top of over 50 client project team members.
- This was a major initiative that included delivery of state of the art traffic violation report system, a call center system, a website that pushes information from key systems (sort of a portal), an information kiosks, an intranet portal used to inform employees of the current news and critical updates, a human resources system that handles payroll and time and attendance and a mid-tiered financial system (Solomon).

Technical Environment: Java/ Solomon System

SYSTEM EXPERIENCE
Software / Products:
SAP S/4HANA Finance
SAP R/3 FI,CO, FM, Grants Management
SAP Business ByDesign
SAP Concur

Development Tools / Languages:
HTML – Experience
Word Press

Hardware / Operating Systems:
AS/400, OS/400 0 - Project Experience
Windows NT/ 2000/ XP/ Vista/ Window 7 – Project Experience
IBM eSeries, AIX – Project Experience
DataGeneral, Unix – Project Experience

Middleware / Databases:
MS SQL - Project Experience
DB2 – Project Experience
MQSeries – Project Experience
Sybase System – Project Experience

EDUCATION

- Masters in Business Administration, Finance
  - Asian Institute of Management
- Bachelor of Science, Accountancy
  - De La Salle University
- Bachelor of Arts, Political Science
  - De La Salle University

PROFESSIONAL AFFILIATIONS

- Member, Information Systems Audit and Control Association
- Member, Project Management Institute

TRAINING

- SAP Concur
- SAP Funds Management
- SAP R/3 Application Consultant for Controlling
- SAP R/3 Application Consultant for Financial Accounting
- Certified Public Accountant, Philippines

PROFESSIONAL SUMMARY
- Over 20 years of SAP consulting experience in both public and private sectors.
- Involved in 7 full life cycle SAP implementations and 25 plus enhancement SAP projects.
- SAP Certified in SAP HCM, ABAP and ASAP methodology.
- SAP areas of expertise includes:
  - ABAP Development, WebDynpro, BAPIs, EDI/IDOCS, ALE, Workflow, LSMW, Query, SAP Script, Smartforms, PDF interactive forms with ABAP WebDynpro in HCM, SD, MM, WM, FI-CO, PP, BW, PS, Retail and Utility Modules of SAP.
  - Sound Knowledge of SD, MM, FI-CO Modules of SAP and PA, PD, OM, Benefits, PBC, ACA, Time & Payroll Modules of SAP HCM.
  - Very proficient in all aspects of RICEFW developments.
  - Have extensive experience in designing and developing custom applications in SAP.
  - Knowledge of S/4 HANA and S/4 HANA cloud conversion and integrations
  - Good understating of the Cloud Platform Integration Suite and the API Management
- Have worked with big consultancy firms such as SAP America, SAP Canada, IBM, Deloitte, etc., in the capacity of development team lead and senior developer.
- Excellent communication, interpersonal skills with strong analytical and problem solving skills. Have ability to learn quickly and take up new tasks and responsibilities.

PROFESSIONAL EXPERIENCE
SAP Development lead   **02/06 – Present**
Contractor Consulting Inc., Houston, TX, USA
Client: City of Houston, Houston, TX, USA.
- Lead development team with respect to all RICEFW items for FI, MM, SD & HCM Modules of SAP.
- Designed and developed the strategy and common utilities for all the RICEFW development.
- Developed a tool in ABAP to compare the legacy payroll results to the SAP payroll results.
- Designed an interface to the legacy ESS system to extract all the employees' personnel info, time data including quota balances & payroll information from SAP.
- Designed interfaces to the Police, Fire & Municipal Pension systems to transfer the employee and payroll information.
- Designed interfaces to transfer the benefits information to UHG, BCBS, AFLAC and other 3rd party systems.
- Worked extensively on Design/Development of interfaces for Electrical Billing System, Telephone Billing System, Water Management system, Municipal Courts and retiree systems to SAP.
- Designed and developed reports for analyzing the Electricity Billing Data.
- Resolved is the issues with MSS Processes and helped restore the confidence in the system.
- Designed Interfaces to integrate various systems like Field Glass contingency workforce management Market Place with Equal One, Aurigo Master Works, etc., with SAP.
- Designed interfaces with Bank to transfer positive pay, child support and ACH payments.
- Designed and developed custom info types for storing the retiree data and processing the retiree benefits in the SAP system.
- Designed and developed the interfaces to carry out the retiree benefits with the pension systems & other third party systems (total of nine interfaces)
- Designed the interfaces for the 201 system to process the inbound actions data in SAP and to send the SAP data to the Mini HR data base.
- Designed numerous HR & FI reports as per the requirements.

- Streamlined the custom development for Workers Compensation Enhancement by adjusting the custom rules and operations in the payroll schema.
- Reviewed & rewrote some of the existing interfaces & reports to improve efficiency.
- Provide production support for the 100 plus interfaces, benefits open enrollment, yearend activities, upgrades and any issues with HCM, FICO, FM, GM, MM and SD modules of SAP

Client: City of Houston, Houston, Texas.   **02/19 – 05/19**
Project: Pay Parity for Fire Employees (Proposition B)
- Lead the implementation of the Pay Parity for 3600 fire employees as per the Proposition B legislation.
- Review the proposition B requirements and work with legal & business teams to come up the pay parity requirements.
- Design and implement the new pay structure to meet the pay parity.
- Configure new wage types to meet the pay parity.
- Design and develop programs to update the base pay, additional pay and employee master data as per the requirements
- Unit test the configuration changes and help business with the testing of the changes.
- Reverse all the configuration and the data changes as the prop B was declared as unconstitutional.

Client: Monroe County, New York.   **11/16 – 02/17**
Project: Affordable Care Act Reporting
- Lead the implementation of the Affordable Care Act Reporting as a Techno Functional Resource
- Analyze the existing custom programs to determine the requirements and configure the system as per the ACA requirements.
- Develop various enhancements to over ride the SAP Standard code to get the Offer of Coverage Code, benefits cost and Safe Harbor codes as per the requirements.
- Design and develop programs to merge the COBRA data from the third party systems into SAP for easy reporting.
- Developed BADI enhancement to exclude the inactive employees and retirees that did not have coverage in the reporting year.
- Download the ACA data into excel and format the data for easy verification.

Client: Durham County, North Carolina.   **02/16 – 03/16**
Project: Affordable Care Act Reporting
- Lead the implementation of the Affordable Care Act Reporting as a Techno Functional Resource
- Help with identifying the OSS note required for ACA and resolving the issue that came with applying OSS Note incorrectly.
- Analyze the benefits data for the employees and retirees and help in defining the requirements for Offer of coverage codes, Safe Harbor Codes, Health Plan status
- Developed data matrix with Part II lines 14, 15 and 16 outcome for various data scenarios to expedite the ACA data review and validation process.
- Configure the ALE address data and ACA
- Configure Health Plan Characteristics
- Configure the features provided as per the requirements
- Help in determining the requirements and procurement of the 1094C forms
- Design the 1095c form in the portrait form so that it can be fit into an windowed envelope.

- Enhance the 1095C from to provide department in the address window so that forms can be easily sorted and distributed.
- Develop various enhancements to override the SAP Standard code to get the Offer of Coverage Code and Safe Harbor codes as per the requirements.
- Design and develop programs to merge the COBRA data from the third party systems into SAP for easy reporting.
- Developed BADI enhancement to exclude the inactive employees and retirees that did not have coverage in the reporting year.
- Download the ACA data into excel and format the data for easy verification.

Client: City Of Houston, Houston, Texas   **12/15 – 03/15**
Project: Affordable Care Act Reporting
- Lead the implementation of the Affordable Care Act Reporting as a Techno Functional Resource
- Apply the OSS Notes as per SAP guide lines.
- Analyze the benefits data for the employees and retirees(Approx.28500) and help in defining the requirements for Offer of coverage codes, Safe Harbor Codes, Health Plan status
- Developed data matrix with Part II lines 14, 15 and 16 outcome for various data scenarios to expedite the ACA data review and validation process.
- Configure the ALE address data and ACA
- Configure Health Plan Characteristics
- Configure the features features provided as per the requirements
- Help in determining the requirements and procurement of the 1094C forms
- Design the 1095c form in the portrait form so that it can be fit into an windowed envelope.
- Enhance the 1095C from to provide cost center, work location in the address window so that forms can be easily sorted and distributed.
- Design and develop a report to identify the benefits data discrepancies like duplicate SSN, incorrect benefits groupings in info type 171, etc.
- Develop various enhancements to override the SAP Standard code to get the Offer of Coverage Code and Safe Harbor codes as per the requirements.
- Design and develop programs to merge the COBRA data from the third party systems into SAP for easy reporting.
- Developed BADI enhancement to exclude the inactive employees and retirees that did not have coverage in the reporting year.
- Download the ACA data into excel and format the data for easy verification.

Client: City Of Houston, Houston, Texas   **06/15 – 11/15**
Project: PBC Implementation
- Lead the implementation of the Position Budget Control Module as a Techno Functional Resource
- Gather the requirements and adjust the standard solution as per City's needs.
- Design and develop programs to refinance the employees and positions.
- Develop enhancements to exclude grant funded positions, trainee & temporary positions from financing.
- Design and develop programs to clear the un cleared encumbrance and pre encumbrances after every pay period.
- Design and develop report to identify the HR data discrepancies that could potentially cause errors in the refinancing.

Client: Royal Bank of Canada, Toronto, Canada   **07/12 – 09/12**
- Review the Development approach for the Retail Credit Transformation project and present the findings to the Management.
- Conduct code review of the Custom Code Development performed by SAP and provide the feedback to RBC development team.

Client: Santa Clara County, California, USA   **03/12 – 05/12**
- Developed various custom reports, County Investments Summary by Rating report, County Investments by Agency Ratings Report, Teeter Financing Commercial Paper Log report, Report for County Debt Average Interest Rate Calculation for Variable Rates.
- Developments enhancement to substitute Cost Center and Fund at flow level for TRM Transactions.

Sr. Computer Systems Analyst   **06/04 – 01/06**
Omni Vision Services Inc., Toronto, On, Canada
Client: Siemens Canada Limited, Toronto, Canada
- Lead the development team with respect to Conversions & Interfaces.
- Analyze the data in the legacy systems with respect to Materials, Customers, Vendors, Fixed Assets, BOMs, Purchase Info Records, Open Sales Orders, Open Purchase Orders, Open AR, Open AP, GL Balances and formalize the data conversion strategy.
- Develop the specifications for the conversion of the above data objects and the necessary interfaces to the legacy system in consultation with the respective business owners
- Developed reconciliation procedures for the converted data.
- Analyze interface programs for transferring the Item Master, Customers & Vendors to the legacy sub system as per the requirements.

Client: Cadbury Schweppes, Parsippany, NJ, USA   **06/04 – 03/05**
- Lead the development effort for the data migration.
- Study the organization of the data with respect to Materials, Product Hierarchy, Customers, Customer Hierarchy, Vendors, Work Centers, Production Routings, Production Versions, Resources, Open AR, Rebates, BOMs, Pricing etc., in the legacy systems(JDE, SAP 3.0f, I2, PRMS etc.,) and formalize the data conversion strategy.
- Develop the specifications for the conversion of the above data objects in consultation with the respective business owners
- Was responsible for the conversion of Vendors, Open AR Balances, Rebates, BOMs, Inquiry Documents, Pricing, Production Routings, Production Versions, Sales & Shipment History for APO and ECCNet system data using LSMW and Access.
- Develop the data reconciliation procedures & reports for all of the above data conversion objects.
- Provided post go-live support with the issues relating to the data in the area of SD, MM and FI-CO.

Sr. Consultant (SAP)   **08/98 – 06/04**
CGI Information Systems & Management Consulting Inc
(Formerly RSI Realtime Consulting Inc) Toronto, Canada.
Client: Bell Distribution Inc., Toronto, Canada.
Project: National Installation   **02/04 – 06/04**
- Estimate the development work and manage the development resources.
- Develop specifications for the project requirements.
- Develop the IAC's & BAPI's for the ROLM web application.

- Design and implement the programs for web User Administration and interfaces with various systems.
- Test and implement programs for converting data from external systems(OMC, FWFM & JONIC) into SAP using direct input and BAPI's

Project: Maytag (Repair Tracking and Inventory System)   **09/03 – 01/04**
- Estimate the development work and manage the development resources.
- Develop specifications for Web Reports with an option to download the list data to Excel from Web.
- Designed and developed real time interface for the creation of user ids from the web in SAP.
- Involved in the streamlining of the online ITS transactions used to carry out the repairs at the bell world stores.
- Develop specifications for handling devices and DOA's at the stores and customer service
- Involved in the unit testing and integration testing of the application for Phase I of the implementation.
- Provide the post go-live support for the phase I while continuing the development for phase II

Project: Merchandise and Assortment Planning (MAP)- SAP Retail   **07/03-09/03**
- Develop specifications and the programs for loading the planning hierarchies.
- Develop formulas/routines and update rules for loading data into info structures.
- Developed procedures for Aggregation and disaggregation of data between the planning steps.

Client: Bell Canada, Toronto, Canada.   **03/03 – 07/03**
Project: Special Billing
- Estimate the development work for the project implementation.
- Develop specifications for the development needed for generation of bills for Mobility, TNT, Nexia, BCE and Express Vu in SAP
- Analyze programs for LPC, Small balance Write-off and adjusted print programs to make them suitable for special billing
- Provided post Go live support and documentation

Client: Bell Canada, Toronto, Canada.   **11/02 – 02/03**
Project: CW Mech Decommissioning
- Estimate the development work for the project implementation.
- Develop specifications for the development needed for decommissioning CW Mech system.
- Develop conversion strategy to create sales orders(BAPI) in sap using flat file interfaces for Intertel, Security and Warehouse divisions.
- Develop conversion strategy for creating Customers(BAPI) for security division using data from flat file
- Develop Billing Statements for customers using SAP Script

Client: Bell Canada, Montreal, Canada.   **02/02 – 11/02**
Project: GR-IR Clearing
- Developed a transaction similar to MR11 for clearing GR-IR with enhanced functionality enabling the client to clear the overstated balance in the GR-IR liability account to the account chosen by the client.

Client: Bell Distribution Inc., Toronto, Canada.   **12/01 – 10/02**
Project: BDI Commissions
- Lead the development team and manage the technical resources.
- Estimate the development work for the project implementation.
- Develop specs for interfaces from Point Of Sales system to SAP to Calculating Commissions for Sales Reps and for the reports from BW.
- Created custom InfoObjects based on the transactional data from SAP and flat files into BW.
- Created custom DataSource/InfoSource, ODS and InfoCubes for loading Bonus & Commissions data from SAP and flat files into BW.
- Designed and developed an application for calculating Bonuses(HR) and commissions(SD) for corporate store employees in SAP involving interfaces to Point Of Sales System using BAPIs
- Prepared test scenarios for Cycle testing and Integration testing
- Provided post Go live support and documentation

Client: Dow Corning, Michigan, USA.   **05/02 – 05/02**
- Developed function modules for automatic creation of notifications for EHS Module using BAPIs
- Developed user exits for validation of substances while creating notifications.

Client: Bell Distribution Inc., Toronto, Canada.   **09/01 – 02/02**
Project: Business Warehouse for BDI
- Created custom InfoObjects based on the master data and transactional data from SAP and flat files into BW.
- Developed Transfer routines, Update rules for both ODS and Info Cubes.
- Developed test cases for testing transfer rules and Update rules.
- Developed the custom tables for data conversion for transferring the data to BW.
- Created info packages for loading of data from legacy system flat files to BW
- Involved in the testing of the transfer/update rules and in the planning of the data load from Flat Files & SAP R/3 to BW.
- Provided documentation/training and post go live support

Client: Research in Motion, Kitchener, Canada.   **01/01 – 10/01**
- Leading the ABAP team with the conversion process.
- Training the client development team with ABAP and LSMW.
- Analyze specs for work estimate and resource management.
- Program User Exits in EDI function Modules for Invoice Output IDOC.
- Involved in the development of programs for conversions, real time Interfaces(Payment Card Processing), EFT for Canada and UK, Enhancements, reports, automation, BAPIs and SAPScripts(label printing) in SD, MM, WM,FI, PP and SM Modules.
- Involved in the IAC Development for the Purchase Requisitions (ITS).
- Post go live support

Client: Expertech Network Solution, Toronto, Canada.   **11/00 – 01/01**
- Involved in the Modification of the existing EDI process and correction of IDOCs and the corresponding function Modules for the Sales/Purchase Orders
- Extensive coding of the User Exits for the transactions VA01/VA02 as per the customer requirements.

Client: ATI Technologies Inc., Toronto, Canada.   11/98 – 10/00

- Developed programs for the conversion of master data from legacy system to SAP for Open Sales Orders, Open Purchase Orders, Purchasing Info Records, Quota Arrangements and Material Master Data.
- Developed reports in the areas of SD, MM, FI and PP.
- Programmed user exits for SD/MM Document Number Ranges and for enhancing the SAP functionality in the areas of PP and FI.
- Involved in setting up of ALE for copying Material Master from Dev box to QA and Prod box.
- Developed automation programs for creation of planning hierarchies, transfer of Material Standard costs from one company to another with a markup, creation of material documents for the unplanned receits & issues and for copying of Purchasing Info Records.
- Developed fast entry tools for goods receipt entry and mass change of Purchasing Info Records.
- Involved in the setting up of info structures in LIS.
- Developed SAP script layout sets for Customer Account Statement, Goods Receipt and Packing Slips.
- Involved in the training of the development team and the post go-live support.

Client: Clearnet PCS Inc., Toronto, Canada.   08/98 – 10/98

- Developed programs for the conversion of Material Master Data and the batch change of Master Data.
- Developed fast entry tool for creation of Materials in more than one plant simultaneously.

SAP Consultant   06/97 – 06/98
Inferdata Software India Pvt. Ltd. Hyderabad, India.
Client: Sanghi Spinners India Ltd., Hyderabad, India.

- Involved in the as is where study of the existing business processes in the areas of sales, procurement and preparation of the business blue print.
- Involved in the configuration of the Organizational units, Standard Sales Order Flow, pricing procedures and document print control.
- Enabled Availability check and credit control.
- Facilitated vendor evaluation using various selection criteria.
- Involved in issue resolution to bridge gaps between business requirements and SAP functionality.
- Developed BDC programs to transfer customer, Vendor and Material Master data from legacy system to SAP system.
- Worked with security authorizations.

Assistant Manager   06/93 – 06/97
Hyderabad Engineering Industries, Hyderabad, AP, India.
(A Unit of M/s Jay Engineering Works Ltd., Shriram Group)

- Design and development of comprehensive business plan for the company
- Finalization of Investment proposals, orders and contracts with customers.
- Managing Delivery Scheduling, Transportation Planning and Procurement of raw materials & packaging materials.
- Maintaining Quality systems and procedures in line with ISO 9002 standards.
- Continuous review of processes for improvement and better productivity.
- Monitoring daily production outputs.
- Took part in the implementation of two software projects **Production Incentive Reward System** and **Stores Inventory Management System** using Oracle 7.x and related tools.

Project Trainee   **07/92 – 12/92**
Sundaram Clayton Ltd., Madras, India.
- Involved in the design, development and implementation of a software package '**Vendor Quality Rating**' System using Paradox and PAL.

EDUCATION
- Bachelor of Engineering (Hons), Aug'89– May'93
- Birla Institute of Technology and Science, Pilani, India.

TRAINING AND CERTIFICATIONS

- SAP Cloud Platform API Management
- Integration with SAP S/4HANA Cloud
- System Conversion to SAP HANA
- SAP certification SAP HCM with ERP6.0 EHP4
- SAP certification ABAP Rel.3.0,4.0b and 4.6x
- SAP BIT601 SAP Webflow – Build and Use
- SAP Enterprise Portal Ver 5.0 Service Pack 5.0
- SAP Enterprise Portal – EP100
- SAP Enterprise Portal – EP300
- SAP BC490 ABAP Performance Tuning
- SAP BC412 ABAP Workbench User Dialogs 2 Advanced
- SAP BC404 ABAP Objects
- SAP BC440 developing Internet Application Components
- SAP CA910 Application Link Enabling (ALE)
- SAP CA091 ASAP certification
- In house training in SD and MM modules

PROFESSIONAL SUMMARY

is an experienced professional in the SAP practice focused on Public Services and Utilities. He is an innovative, results-oriented, SAP professional with 25+ years of visible achievements providing leading edge SAP for Public Sector business solutions, integration management and strategic vision. He possesses exceptional skills in SAP for Public Sector Leading Practices aligning organizational objectives, business requirements and user roles with SAP system development direction, logically integrated end-to-end processes, public accountability and fiscal control. He delivers bottom-line results through effective design and integration of systems to increase return on investment in SAP solutions.

Consultant specializes in understanding and aligning business requirements in support of accelerated, leading practices implementations. His extensive business and SAP experience, industry knowledge and problem-solving skills have helped his clients successfully integrate and implement SAP for Public Sector solutions. He has a track record of supporting successful system integration and fiscal transformation programs and projects.

While Consultant's business experience spans multiple industries, he has focused exclusively on publicly funded organizations over the last 30+ years. He specializes in financial accounting and fiscal control systems, including the delivery of hire-to-retire (human capital management), plan-to-report (core finance and project management), acquire-to-retire (enterprise asset management), source-to-pay, offer-to-cash (customer, sponsor and debt management), receive-to-distribute (inventory and warehouse management) and cash-to-invest (cash and investment management) integrated business processes. His industry expertise, excellent communication skills and integration management capabilities allow him to provide unique project team education, solution architecture, integration management and review, and implementation support services.

Consultant has extensive experience with the latest releases of the SAP Enterprise Resource Planning (ERP) solutions, including SAP S/4HANA, as well as integrating SAP ERP with other SAP solutions. While at SAP Labs, Consultant was responsible for integrating the SAP for Public Sector solutions for state and local government accountability and fiscal control, including the proper integration and use of the SAP Funds Management and Fund Accounting components, and supporting the new financial reporting model established through GASB Standards 34 and 35. He worked closely with SAP development in Walldorf, Germany to design, develop, test, deploy and sustain new SAP Funds Management and SAP Fund Accounting features. He also worked closely with SAP development and responsible solution management to design and integrate new SAP Grants Management (both Grantee and Grantor), Budget Preparation, Position Budget and Control, Collection and Disbursement and Social Services features. Consultant continues to work closely with SAP Development including optimization of Funds Management, Grants Management and Fund Accounting for S/4HANA, as well as the SAP for Public Sector Cloud solution supporting U.S. state and local governments.

While at SAP, Consultant was also responsible for developing and delivering the SAP Public Services Academy, an intensive two-week training and certification program focused on SAP for Public Sector integration, including the proper integration and use of the SAP Funds Management and Fund Accounting components, and used as the foundation for SAP's Public Sector "Best Practices".

While at BearingPoint, Consultant was responsible for architecting, developing, certifying, positioning and implementing the first SAP Business All-In-One solution for the public sector industry, which included the proper integration and use of the SAP Funds Management and Fund Accounting components. Architected using SAP for Public Sector Leading Practices and the SAP NetWeaver Portal, SAP ERP and SAP Supplier Relationship Management (SRM) solutions, the BearingPoint Accelerated Business Integration (ABI) solution was a pre-integrated solution designed to rapidly deliver over 30 core end-to-end procurement and fiscal

processes to small-to-medium state/local/K-12 organizations. In 2009, ABI was successfully implemented at a medium-sized county in less than nine months and was purchased and renamed LocalGovOne by Optimal Solutions Integration, Inc.

Consultant was a Deputy Finance Director with the City of Phoenix and, in addition to his responsibilities for accounting including preparing the City's Comprehensive Annual Financial Report; he assumed responsibility as the City's SAP integration manager and led one of the first successful implementations of SAP at a major U.S. municipality, which included implementation of SAP Funds Management. He also collaborated closely with SAP development in Walldorf, Germany in order to refine the SAP Funds Management component for use by the City, as well as other U.S. publicly funded organizations.

Over the past 20+ years, Consultant has also provided SAP solution roll-out, integration management and review services (including the proper integration and use of the SAP Funds Management and Fund Accounting components) to numerous public services & utilities organizations including two states, two state agencies, four counties, four higher education organizations, four K-12 school districts, three U.S. Federal agencies, three cities, three publicly-funded utilities, two world organizations and two Canadian government agencies. Consultant has an extensive understanding of public sector budgeting, accounting and control, as well as how public sector management is enabled using SAP for Public Sector solutions, making him a unique advisor to publicly funded organizations.

Consultant is a strategic visionary with a clear sense of purpose and urgency. His approach is to align the vision and goals of publicly funded organizations to those of both the public sector industry and SAP for Public Sector solutions, streamlining end-to-end processes and increasing return on an organization's substantial investment in SAP.

Core Competencies:

- SAP for Public Sector Solutions
- Public Sector Accountability

- Business Process and Requirements Analysis
- Solution Design and Architecture

TECHNICAL SKILLS

- Public Budget Formulation
- Public Sector Collection and Disbursement
- Industry Solution for Utilities
- Funds Management
- BASIS
- ABAP/4
- S/4HANA
    - On Premise
    - Single-Tenant Cloud
    - Multi-Tenant Cloud

- Financial Accounting
- Business Workflow
- C/4HANA Solutions
- Intelligent Solutions
    - SAP Cloud Platform Integration Suite
    - SAP Analytics Cloud
    - SAP Leonardo technologies
    - SAP HANA Cloud
- Business ByDesign
- Fiori

EDUCATION

- **Bachelor of Science in Accountancy**, Summa Cum Laude, Northern Arizona University (1984).

CERTIFICATIONS

- **SAP Global Certification: Certified Associate 2020** – SAP S/4HANA Cloud Finance Implementation – Application Consultant.

- **Solution Consultant** – Business ByDesign Implementation Experience (2017).
- **SAP-Certified Integrator** of mySAP Public Sector (2002).

TRAINING

- **Developed and taught the SAP Public Services Academy**, the U.S. Fund Accounting Workshop and SAP Funds Management training.

Attended numerous SAP educational courses for the following solutions:
- Public Budget Formulation
- Public Sector Collection and Disbursement
- Industry Solution for Utilities
- Funds Management
- Financial Accounting
- Business Workflow
- BASIS
- ABAP/4
- S/4HANA
  - On Premise
  - Single-Tenant Cloud
  - Multi-Tenant Cloud
- C/4HANA Solutions
- Intelligent Solutions
  - SAP Cloud Platform Integration Suite
  - SAP Analytics Cloud
  - SAP Leonardo technologies
  - SAP HANA Cloud
- Business ByDesign
- Fiori

Attended the following SAP and professional conferences and made numerous presentations:
- SAPPHIRE / America's SAP User Group (ASUG)
- U.S. Public Sector SAP User Group (PSUG)
- Government Finance Officers Association Annual Conference
- National Association of State Auditors, Comptrollers and Treasurers

PROFESSIONAL EXPERIENCE

Phoenix Business Consulting   **02/2012 - Present**
Director of Systems Integration
Responsibilities:

- Provide strategic integration management, advisory and review services with respect to SAP for

Public Sector solutions based on SAP for Public Sector Leading Practices including the proper design, integration and use of the SAP Funds Management and Fund Accounting components.

- Design, develop, test, position and utilize content to accelerate SAP for Public Sector solution implementations.

Roles and Clients:

S/4HANA Migration
- Los Angeles World Airports, California – SAP Independent System Assessment (September 2019 – February 2020)
  - SAP ERP 6.0 (Ehp 8), SAP NetWeaver, SAP Fiori (limited)

Integration Management
- Orange County Public Schools, Florida – SAP Modernization Project, Phase 1 (December 2018 – June 2019)
  - SAP ERP 6.0 (Ehp 8), SAP NetWeaver 7.4, SAP NetWeaver Portal, SAP Fiori (limited), SAP SRM 7.0 (Ehp 3) (including Procurement for Public Sector)

- Houston Independent School District, Texas – SAP Budgeting and Planning for Public Sector (January 2018 – April 2018)
  - SAP ERP 6.0 (Ehp 7), SAP Budgeting and Planning for Public Sector (SBP) 1.0, SAP NetWeaver 7.4, SAP NetWeaver Portal, SAP Business Intelligence including Business Objects

- New York State Homes and Community Renewal – SAP S/4 HANA (August 2016 – November 2017)
  - SAP S/4 HANA (1610), SAP SRM 7.0 (Ehp 3) (including Procurement for Public Sector), SAP Budgeting and Planning for Public Sector (SBP) 1.0, SAP Business Intelligence including Business Objects

- City of Phoenix, Arizona – SAP Public Budget Formulation (August 2015 – January 2016)
  - SAP ERP 6.0 (Ehp 5), SAP Public Budget Formulation (PBF) 8.1, SAP NetWeaver 7.1, SAP NetWeaver Portal, SAP Business Intelligence including Business Objects

- City of Phoenix, Arizona – SAP e-Procurement (January 2014 – May 2015)
  - SAP ERP 6.0 (Ehp 5), SAP SRM 7.0 (Ehp 3) (including Procurement for Public Sector), SAP NetWeaver 7.1, SAP NetWeaver Portal, SAP Business Intelligence including Business Objects

- Bernalillo County, New Mexico – SAP SRM 7.0 PPS Upgrade (July 2014 – September 2014)
  - SAP ERP 6.0 (Ehp 7), SAP SRM 7.0 (Ehp 3) (including Procurement for Public Sector), SAP NetWeaver 7.1, SAP NetWeaver Portal, SAP Business Intelligence

- Los Angeles Unified School District – SAP Finance and Procurement Implementation (February 2012 – July 2013)
  - SAP ERP 6.0 (Ehp 4), SAP SRM 7.0 (including Procurement for Public Sector), SAP NetWeaver 7.1, SAP NetWeaver Portal, SAP Business Warehouse

Integration Advisory Services and Reviews

- City of Charlottesville, Virginia (January 2016 – April 2016)
  - SAP ERP 6.0 (Ehp 5), including SAP Utilities

- Durham County, North Carolina (January 2016 – February 2016)
  - SAP ERP 6.0 (Ehp 6)

- Houston Independent School District – SAP Reimplementation (June 2014 – September 2014)
  - SAP ERP 6.0 (Ehp 7), SAP SRM 7.0 (Ehp 3) (including Procurement for Public Sector), SAP NetWeaver 7.1, SAP NetWeaver Portal, SAP Business Intelligence

- Pennsylvania Turnpike Commission (October 2013 – February 2014)
  - SAP ERP 6.0, SAP SRM 5.0, SAP NetWeaver 7.0, SAP NetWeaver Portal, SAP Business Warehouse

- City of Toledo, Ohio (July 2012 – February 2013)
  - SAP ERP 6.0 (Ehp 4), SAP R/3 4.72 (including Industry Solution for Utilities)

- City of Houston, Texas (July – August 2012)
  - SAP ERP 6.0, SAP SRM 7.0 (including Procurement for Public Sector), SAP NetWeaver 7.1, SAP NetWeaver Portal

Virtusa Corporation   **09/2010 – 02/2012**
Manager, Public Services and Utilities
Responsibilities:

Provide strategic integration management advisory services with respect to SAP for Public Sector solutions based on SAP for Public Sector Leading Practices, including the proper integration and use of the SAP Funds Management and Fund Accounting components.

Roles and Clients:

General Ledger Lead and Strategic Integration Advisor

- California State Retirement System – CARM Implementation (July 2011 – February 2012)

  - SAP ERP 6.0 (Ehp 5) including SAP Public Sector Collections and Disbursements, SAP SRM 7.0 (including Procurement for Public Sector), SAP NetWeaver 7.1

Integration Advisory Services

- United Nations – Umoja Implementation (January 2011 – February 2011)

  - SAP ERP 6.0 (Ehp 4), SAP SRM 7.0 (including Procurement for Public Sector), SAP Grantor Management (based on SAP CRM 7.0), SAP NetWeaver 7.1

- California State Retirement System – PSCD Implementation (December 2010 – April 2011)

  - SAP ERP 6.0 (Ehp 4), including SAP Public Sector Collections and Disbursements

- State of Maryland – PSCD Implementation (October 2010 – December 2010)
  - SAP ERP 6.0 (Ehp 4), including SAP Public Sector Collections and Disbursements

Optimal Solutions Integration, Inc.   **06/2009 – 06/2010**
Director of Solutions for State and Local Government
Responsibilities:

- Design, develop, test, certify, position, implement and sustain the accelerated LocalGovOne solution, the first SAP Business All-In-One solution for the public sector, which included the proper integration and use of the SAP Funds Management and Fund Accounting components.

- Provide integration management and review services based on SAP for Public Sector Leading Practices, including the proper integration and use of the SAP Funds Management and Fund Accounting components.

Roles and Clients:
Integration Manager
- Howard County, Maryland (Jun 2009 – Sep 2009)
  - Accelerated LocalGovOne solution (SAP NetWeaver Portal, SAP ERP 6.0 (Ehp 3), SAP SRM 5.5)

BearingPoint, Inc.   **04/2005 – 05/2009**
Senior Solution Architect
Responsibilities:

- Design, develop, test, certify, position, implement and sustain the Accelerated Business Integration (ABI) solution, the first SAP Business All-In-One solution for the public sector, which included the proper integration and use of the SAP Funds Management and Fund Accounting components.

- Provide integration management and review services based on SAP for Public Sector Leading Practices, including the proper integration and use of the SAP Funds Management and Fund Accounting components.

Roles and Clients:
Integration Manager
- Howard County, Maryland (January 2009 – May 2009)
  - Accelerated ABI solution (SAP NetWeaver Portal, SAP ERP 6.0, SAP SRM 5.5)
- Jefferson County, Alabama (February 2007 – June 2007)
  - SAP ERP 6.0, SAP SRM 5.5 (using initial Accelerated ABI content)

Integration Advisory Services and Reviews
- U.S. Department of Agriculture
- Orange County Public Schools (Florida)
- Jefferson County, Alabama
- International Organization for Migration (Switzerland)

- South Florida Water Management District
- Administrative Offices of the California Courts
- British Columbia, Ministry of Revenue (Canada)
- U.S. Department of the Interior

SAP Labs, LLC   **03/1999 – 02/2005**
Senior Solution Manager
Responsibilities:

- Design, develop, test, position, roll-out, implement and sustain the SAP for Public Sector solutions supporting public sector management for the state/local/K-12/world organization public sector segments, which included new features for the SAP Funds Management and Fund Accounting components.

- Responsible for the integration of public accountability within the SAP Funds Management, Fund Accounting, Controlling, Project System and New General Ledger components.

- Collaborate with responsible solution managers for integration of state and local government accountability and control within the SAP Public Sector Collection and Disbursement, SAP Grants Management-Grantee, SAP Grants Management-Grantor, SAP Position Budget and Control, SAP Budget Preparation and SAP Social Services solutions.

- Provide solution education, roll-out, integration management and review services, as well as defining SAP for Public Sector Best Practices through developing and teaching the SAP Public Services Academy, including the proper integration and use of the SAP Funds Management and Fund Accounting components.

Roles and Clients:
Solution Design and Roll-Out
- Erie County, New York
- Texas State University
- University of Arkansas Medical Center
- County of Sacramento (California)
- City of Phoenix (Arizona)
- Houston Independent School District (Texas)
- State of Arkansas

Integration Advisory Services and Reviews
- Clark County, Nevada
- Collin County, Texas
- County of San Luis Obispo (California)
- United Nations Children's Fund
- Canadian Federal Government
- Department of Water Resources (California)
- Commonwealth of Pennsylvania
- Saint Louis Public School District (Missouri)
- Duke University
- Queens Borough Public Library (New York)
- Metropolitan Water Reclamation District of Greater Chicago (Illinois)

- Naval Sea Systems Command
- King County (Washington)

City of Phoenix, Arizona   12/1988 – 02/1999
Deputy Finance Director / Senior Accountant
Responsibilities:

Integration manager and financials lead for the citywide implementation of SAP R/3 4.0 (FI/FM/CO/PS/Cash Management/Business Workflow), the first successful implementation of SAP at a major U.S. municipality (October 1996 – July 1998). Worked closely with the City's investment manager to design, configure, test and implement an interface between (and reconciliation of) the City's PORTIA investment management system and SAP General Ledger in order to record daily activity for all City-owned investments, including investments held by the City's pension plans, as well as a daily mark-to-market. The types of investments managed by the City included the following:

- Short-Term Investment Funds
- Repurchase Agreements (collateralized by U.S. Treasury Securities)
- Commercial Paper
- U. S. Treasury Securities
- U. S. Government Agency Securities (FNMA, FHLMC, FHLB, FFCB, HUD)
- Mortgage-Backed Securities (GNMA, FNMA, FHLMC)
- Municipal Securities
- Government Investment Contracts (collateralized by U.S. Treasury Securities)
- Convertible Bonds
- Asset-Backed Securities
- Corporate Bonds
- Securities Lending
- Domestic Equities (Common Stock, Commingled Equity Index Funds)
- International Equities

Responsible for the selection and fiscal integration of new packaged software solutions implemented to support citywide finance, procurement, budget preparation, cash receipting and time and attendance.

Responsible for procurement, installation, migration and sustainment of networked personal computers and Microsoft Office applications (replacing dBase, Lotus and WordPerfect applications) across the City's finance department.

Represented the City's finance department on citywide standards committees and was instrumental in changing City software standards from Lotus and WordPerfect to Microsoft office and hardware standards from IBM personal computers to less expensive clones.

Responsible for centralized fiscal accounting and control, including sustainment of the City's legacy FAMIS accounting system, preparing the City's comprehensive annual financial report (CAFR), developing internal costing rates, reporting to granting agencies and automating various processes and accounting activities using dBase and Lotus 123.

Headland Properties, Inc.   **10/1986 – 09/1988**
Controller
Responsibilities:

- Responsible for selection, installation, integration and sustainment of new packaged software to support real estate development, project costing and financial accounting requirements.

- Responsible for centralized fiscal accounting and control, including preparing monthly financial reports, annual tax returns, project profitability analyses and automating various processes and accounting activities using Lotus 123.

- Responsible for managing a $40 million investment portfolio of short-term investments (primarily repurchase and reverse-repurchase agreements) and recording these investments, related accruals and daily investment activity in the company's general ledger system.

Touche Ross & Co.   **06/1984 – 10/1986**
Auditor
Responsibilities:

- Responsible for external financial audits of various clients in the public sector, banking, insurance, real estate development and manufacturing industries.

SAP REFX Consultant

(with State Level experience)

Profile

Over 20 years of experience in IT (SAP) Consulting. Skilled in strategic planning and technical implementation. A team player that can work under pressure. Excellent communication and problem-solving skills. SAP Implementation in both Public and Private Sector. Provide a wide range of expertise in associated functional areas and the full SAP Product line. Consistently protect the customer's software investment and facilitate the implementation of new developments.

Industry Specific Implementation: High Tech/Semi-Conductor, Utilities, Telecommunication, Retail, Entertainment, Automotive Industries, Banking, and Public Sector.

Full BI Government/Federal Clearance.

Technical & Professional Experience Summary

- Nine full life cycle SAP REFX implementations and several years post production support.
- SAP REFX Project Management and Team Lead on full lifecycle implementations.
- Experienced in **S/4 cFin** and Analysis of the Architecture **of SAP Fiori**.
- Implementation in SAP HANA and S4/HANA 1709 (OLAP and OLTP).
- Team lead on **IFRS 16** and **ACS 842** implementation of Balance Sheet Valuation for Contract.
- Served as a Scrum Master and Team Leads on all SAP REFX Projects.
- Complete understanding of GAAP, FASB and IAS accounting standards.
- Expert in TRIRIGA and Nakisa 4.0 SAP Certified product.
- Working Knowledge of using BAPI's/IDOC's/BADI's for FICO interfaces and custom developments.

Experience/Project Work

Industry/Client: State of South Carolina	
Project Description/Scope: SAP REFX (Arch. View with Visual Enterprise)	
Role: Team Lead SAP S/4	**Duration:** March 2018 to Present

- Designed and signed off on full Arch. View and Usage View organizational structure.
- Developed workshop on all levels of RE Object and CLM.
- Demo the PoC on Contact and Financial integration to State of SC executive team.
- Design the scoping and PoC on **GASB 87**, IFRS 16 and ACS 842 via Balance Sheet Valuation for Contract via Valuation rules and Valuation type for all Lease In contract for Retail, Hotel and Brokerage.
- Configured Condition type valuation group to post to balance sheet account.
- Identify different types of condition type related to GASB 87 rules.
- Configured Control settings for each Contract type for Company code, Valuation Relevance (purpose of why the valuation to balance sheet is carried out), Valuation Rule for accounting principles, Condition valuation group in order to group certain types of Condition type relevant to GASB 87 in a contract.
- Apply OSS Notes related to GASB 87 in compliance with the correct enhancement packages to derive the balance sheet carry forward.
- Design LSMW rules for full sales base rent for all retail services and restaurants sales.
- Design WRICEF objects on Rent roll over and Lease abstract.
- Configure Visual Enterprise to fit into Arch. View for CAD drawings.
- Apply 3 BAdI specifically for CAD integration with RE-FX. In order to RE-FX supports the storage of SAP 3D Visual Enterprise plans using DMS
- Develop custom BOMA standards for floor/hallway measurement on all Arch. view of REFX.

- Conduct/Plan and execute team lead workshops in the areas of AO and Usage view for all RE Master data to business users and directors.
- Configured Contract State lease in and Land Lease out contract type, over 50 condition type with credit posting and full integration with Financial.
- Design the integration with PM and PS via functional location and WBS elements.
- Configured new payment due date correction to apply cash flow to Financial for a specific date. (Quarterly, Specific days of the months cash flow)
- Design LSMW rules for full Usage view and Arch. View via CAD drawings in AutoCAD.

Experience/Project Work

Industry/Client: Widewater Group	
Project Description/Scope: SAP REFX and S/4 HANA 1709 - PM and FI. (IFRS 16 and ASC 842)	
Role: Team Lead SAP REFX SME	Duration: August 2017 to March 2018

- Developed relationship between valuation rule and account determination for FI posting to correct Balance sheet account during new periodic posting.
- Configured the integration with Asset to post RoU with the correct depreciation method to post to balance sheet account.
- Design enhancement and BADI for BADI_RECE_EVALUATION and BADI_RECE_ASSET_ACCOUNTING with Valuation object for which the asset is to be created along with new asset class.
- Team lead on the per-sales activities and presentation to executive on their respective business process.
- Design and lead workshop around the organizational structure for REFX Usage View and Arch. View.
- Team lead on workshop and business blueprint requirement on Usage view, Contract Acct., and business partner configuration.
- Developed BPP on past-term leases, lost equipment and assets leases.
- Design Operating and Capital leases and its integration to SAP for IFRS 16 compliance to post to all balance sheet accounts based on condition type and flow types mapping.
- Design/developed functional specification on the integration on master data and Lease cash flow posting to FI from Nakisa to SAP.
- Build Rent roll over report and table/field mapping in Lease accounting.
- Configured Condition type flow types and reference flow type build and design the Financial integration with REFX for Commercial, Residential, Multi-Family homes for Lease Out.

Industry/Client: SAP America (TownPump)	
Project Description/Scope: SAP REFX and S/4 HANA 1610 - PM and FI. (IFRS)	
Role: Team Lead SAP REFX SME / PM	Duration: Jan. 2017 to Oct. 2017

- Architecture/Configure CLM Lease in and Lease out for Townpump casinos, hotels, houses, billboards, parcel. Configure the integration with FI and Lease Accounting via condition type, flow types, reference flow types on Commercial, Residential Lease in and Lease out.
- Design the architectural view for CAD Integration on all levels of AO for space and vacancy management.
- Design the Site, City, Land, Parcel, Space, Building, Floor and Room CAD Drawings.
- Develop functional specification on customer fields and CPI Index calculation.
- Configure the integration with sFin HANA 1511 for invoice posting.
- Configured new functionality with Business Partners in HANA S/4 for Landlord, Tenant, Master Tenant, and Payee.
- Configured CPI free/index calculation and reporting on CPI Index.
- Developed resubmission BAdI on Reminder dates and resubmission rules on all levels of Arch. View and Usage View.
- Design and customized Landlord co-tenancy violation process via lease accounting process and specific formula on condition type.

- Architecture the integration with Treasury Cash Management and Forecasting via Flow types in order to derive Town-pump day-to-day cash balance on Lease-in and Lease-out.
- Design and configured the Records management systems along with DMS.
- Design reports base SAP Fiori Apps on Cash Report, Machine Report, Summery by Location, Quarterly Tax report, Occupancy room revenue report, Lease Unit Cut, Expired Insurance Report.
- Configure DMS and Records management on all levels of Usage and AO objects to store various different format types of documents including CAD drawings.
- Developed test case on AO and Usage View, 3rd Party Lease Out, BP Creation, Rent Adjustment, Periodic Processing, and Lease In.
- Architecture SAP Adobe Forms on Tenant payment coupons, Dunning Gas Drive Off, Adjustment Notification, Insurance reminder and Cleaning Letters.
- Develop PoC on Third Party Management/COA and Room Reservation long term seating arrangement.

Industry/Client: Accenture Federal (Dept. of Logistic)	
Project Description/Scope: SAP REFX – **GASB 87** PM and PS	
Role: Team Lead SAP REFX SME / PM and PS.	Duration: Aug. 2015 to January 2017

- Responsible for full assessment on SAP REFX implementation and business process improvement.
- Develop workshop and lead workshop on all levels of SAP REFX usage objects and CLM.
- New proposal on implementing CLM, Arch. View and integration with PM and PS.
- Design the organization structure on usage view PM, and PS. Developed and configured the integration with WBS Elements and Network for Investment and Capital Projects.
- Configured Records management and Case management in SAP as a cross-application product of SAP.
- Build the integration with AutoCAD via pooled space into Arch. View for space management.
- Experienced with Cad/Document Control, Solid Works, and AutoCAD manufacturing systems.
- Developed/configured SAP Records Management for Public Sector and DMS on all levels of Master data in REFX.
- Implement customized fields in SAP for DoD for RIPM reporting compliance.
- Developed functional specification on automatic creation on Functional Location and Assets to SAP REFX integration.
- Design functional specification on Convert Maintenance Plan integration to SAP REFX.
- Redesign the pooled space and arch. View master data to fit the existing gaps for CAD integration.
- Completed blueprint and configuration on install and dismantle of equipment.
- Designed customized fields in SAP REFX master data to track land value details and land acquisitions date.
- Re-engineered the HVAC process at DLA with integration with appointment calendar and added new BADI's.

Industry/Client: PG&E	
Project Description/Scope: SAP REFX - PM and PS	
Role: Team Lead SAP REFX SME / PM and PS.	Duration: Sept. 2014 to July 2015

- Responsible for all Functional Location migration.
- Develop PoC on PM DIM. Work Order, Activity Types, Notification, Measuring Points, maintains item, Maintains plan scheduling, Classification of PM.
- Lead work shop design with business users in Financial, PM workshops.
- Design Work Order Settlement rules, Permits, BOM and Equipment.
- Configure the LAM (Linear Asset Management) LRP Types, Equipment Cat, Network Types/Groups, and LAM notification items.
- Configured Warranties and HVAC process in PM with Integration with SAP REFX.
- Develop Functional specification on full migration and conversation of master data and interface to hand held devises on PM work orders.
- Develop functional specification and reporting in the areas of compatible units work management.
- Design and develop the PoC on CLM with lease in and lease out in SAP REFX.

Industry/Client: Applied Industries Technologies
Project Description/Scope: SAP RE-FX SME Full Life Cycle and integration FI, PM, and AA.
Role: Team Lead SAP REFX SME   **Duration:** August 2013 to Aug.2014.

- Responsible for End to End Proof of Concept RFP and RFQ on the entire SAP REFX Project.
- Designed the high-level scope and work estimates for entire SAP REFX implementation.
- Executed large scale implementation methodology and presentation to senior executives on benefits of SAP REFX and long-term investment in IT.
- Successfully conducted all levels of Business Blueprint to go-live and PPS in SAP REFX Master Data, Business Partners and CLM. (Condition Type, Flow Type, Condition Purpose, and Integration with FI via Accounts Symbol).
- Design the Arch. View and Usage View for all 600 Retail Stores.
- Configured Lease-In, Lease-Out and Security Contract Agreement.
- Design the integration with FI to create Landlord Invoice and Financial entry along with tenant allowance via accrual methods in SAP.
- Developed Function and Technical Specification custom fields and BADI on store start dates and Land value amounts and store specifics details.
- Developed BDT to add custom fields to Business Partner Screen.
- Design the integration with FI to create Landlord Invoice and Financial entry.
- Build reports on Cash and Liquidity Management and SAP REFX integration
- Design Real Estate enhancement for Resubmission rules, Appointment Calendar and Reason.
- Configured Condition and Measurement report profiles, Renewals, Resubmissions and Notice rules on Contracts, User status profiles.
- Worked on conversion (LSMW) for Real Estate Master data (Building, Property and Contracts)
- Used BAPI_RE_BU_CREATE, BAPI_RE_PR_CREATE, BAPI_RE_CN_CREATE In LSMW BAPI Method.
- Utilize win-shuttle for all master data upload.
- Managed team of work allocation and getting status update.
- Prepared project plan related to CRM Business Partner conversion of Mock runs.
- Apply BADI and OSS Notes on SAP REFX for Custom Fields, Measurement and Condition Types.
- Developed customized report on Condition type change history and Smart Forms Missing for Contract Offer Lease Abstract.

Experience/Project Work

Industry/Client: Wells Fargo Bank
Project Description/Scope: SAP REFX and SAP FI - (Lockbox, DMEE, Treasury)
Role: Team Lead SAP REFX SME / Treasury   **Duration:** January 2013 to July 2013.

- Solution designing and post production support in REFX. (Lease Accounting, Master Data and Tax Integration with vertex).
- Develop functional specification on TRIRIGA and REFX Integration and table mapping.
- Proposed integration with REFX and Treasury with Cash and Forecast management.
- Develop PoC on Acrch. View and Usage View via Pooled Space for AutoCAD drawing and space management
- Configured cash management for flow types, source symbols and assign planning groups.
- Design and develop Security Deposit Contract Agreements Management in REFX.
- Provide day to day post production support in FI Treasury and RE-FX.
- Streamline BCM (Bank Communication Module) SWIFT and SWIFTNet integration with SAP ERP.
- Implemented Bank Statement Monitoring to monitor status of bank statement.
- Configure the TR (Bank Accounting) Electronic Payment Program, Automatic Bank Transfer, Lockbox, And Electronic Check Deposit.

- Configured the house banks in bank accounting. Completed an upload program for all worldwide SWIFT and BAI format banks.
- Introduced a new future in Bank accounting called Bank Chains which allows for payment via multiple banks improved clients new business process and more refined Treasury's process.
- Involved in AP Payments processing implementation. Created/maintained/tested incoming/outgoing payments, Configured Bank Interfaces for Wires, ACH, Positive Pay, Check Printing and Bank Chain configuration.
- Configured FICA components such as Master Data (Business Partner, Contract Accounts and Billing Account); Account Determination, Settlement Rules, Write-Offs/Value Adjustments, Billing/Invoicing etc
- Involved in prototyping and testing; developing functional specs, documented configuration, workflow, end-user procedures and conducted end-user training.
- Applied OSS Notes for Posting Log errors in Lockbox, BAI/BAI2 Format Filed Extension, Payment Medium DMEE Tree.

Company: IBM Global Services.
Industry/Client: Department of Homeland Security. (Customs and Border Patrol)
Project Description/Scope: SAP Real Estate Management integration with TRIRIGA.
Role: Team Lead SAP REFX SME   Duration: Feb. 2010 to August 2012.

- Architecture the organization structure on Classic RE with TRIRIGA. Business Entity, Building, Property, Rental Unit, Pooled Space, Rental Space, Arch. View and Usage View.
- Configured contract and contract type's commercial lease-out/residential lease-out, Operating, Capital, External and Internal contacts.
- Design Business Process via Visio on Organization Process, Location and Building creation, GSA rent reconciliation, Execution Process, Project Closeout, Formulation Process, Utility Tracking Creation of Energy Log.
- SAP REFX integration with SAP Funds Management, PM and PS.
- Mapping of Funds centers to RE Object for budget allocation.
- Developed Functional design specification on Financial Property Interface Master Data from SAP RE Classic to TRIRIGA.
- Developed execution plan on testing and test cases for all RICEIF and end to end business process.
- Prepare all levels of Conversation in RE Objects e.g. Building, Business Entity, Lease out, Property, Rental Units.
- Perform all field validation mapping between SAP RE and TRIRIGA.
- Configured the filed status groups on all levels of Master Data in SAP RE
- Identified the interface strategy with the existing legacy applications that were retained, using RFC's, IDOC'c with TRIRIGA middleware.
- Prepare all field mapping functional documents for developers.
- Perform Training on TRIRIGA and SAP REFX (Classic) for super users.

Industry/Client: Coldwater Creek.
Project Description/Scope: SAP Real Estate Management (RE-FX) Solution Manager ECC 6.0
Role: Sr. SAP REFX Team Lead   Duration: February 2009 to November 2009

Developed the POC and Completed End-to-End Hardware and Software Assessment on SAP REFX.
Presented RE Object and CLM integration to Report to Record Process POC

- Architecture the organization structure on RE-FX. Business Entity, Building, Property, Rental Unit, Pooled Space, Rental Space, Arch. View and Usage View.
- Full implementation Proof of Concept to Go Live Team lead on all Configuration, Testing and Conversation.
- Configured contract and contract type's commercial lease-out/residential lease-out, Operating, Capital, External and Internal contacts.
- Configure end to end business process from REFX to FI and full integration with PM, AM and PS Module.

- General Contracts – Sales based and fixed adjustment contracts, Vendor and customer contracts, Contract types, Resubmission rules, resubmission reasons, Number Assignment, Notice Reasons, Tenant Information
- Configured condition types, Condition Purpose, Flow types, Calculation/Distribution formula and business partners.
- Configured the Business Partner roles, number rages and integration with FI/CO.
- Configured the Business Partner – Vendor, Business Partner – Customer roles and standard creation of Vendors/Customer (Company-code dependent)
- Configured the field mapping for Business Partner on all RE-FX Account Assignment.
- Configured Filed Status for BE, Building, Property, Rental Object detail on Field Group, Field Status, Views, Stages, Screens, Screen Sequence and Events.
- Design the Architecture Object types and assign icon to Arc. Object Types for RE.
- Configured Determine Vacancy Reason Based on Vacancy Event and Vacancy Reason.
- Design Arch. Object types Hierarchy and rules for determining object Id.
- Configured the Adjustment rules and adjustments reason. (Index and Free Adjustment)
- Design Arch. Object types Hierarchy and rules for determining object Id.
- Configured the Adjustment rules and adjustments reason. (Index and Free Adjustment)
- Configured Sales Base Settlement Sales Type of Sales Rules such as Advertising Fee, Luxury Fee, etc.
- Train a class in AC295 level 5 courses.
- Design Reports like Annual Baseline Budget Report, Rent Summary Analysis Report, Future Minimum Rent Analysis Report, Straight line Analysis Report using BW integration with RE-FX. Utilizing all tables of RE-FX.
- Create InfoCube for Condition, Measurement, Cost and Revenue for BW reporting
- Design InfoProviders, InforObjectrs and also InfoSource in BW.
- Prepared Proof of Concept on various RE-FX enterprise extension and presentation for senior executive.
- Design the Testing Strategy using Mercury Testing Tool for RE-FX Business Process Testing.

Experience/Project Work

Industry/Client: Telecommunication / Infosys (AT&T)	
Project Description/Scope: SAP Real Estate Management (RE-FX) Solution Manager ECC 6.0	
Role: Sr. SAP REFX	**Duration:** February 2007 to January 2009

- General Contracts – Sales based and fixed adjustment contracts, Vendor and customer contracts, Contract types, Resubmission rules, resubmission reasons, Number Assignment, Notice Reasons, Tenant Information
- Configured condition types, Condition Purpose, Flow types, Calculation/Distribution formula and business partners.
- Configured the Business Partner roles, number rages and integration with FI/CO.
- Configured the Business Partner – Vendor, Business Partner – Customer roles and standard creation of Vendors/Customer (Company-code dependent)
- Configured the field mapping for Business Partner on all RE-FX Account Assignment.
- Configured Filed Status for BE, Building, Property, Rental Object detail on Field Group, Field Status, Views, Stages, Screens, Screen Sequence and Events.
- Design the Architecture Object types and assign icon to Arc. Object Types for RE.
- Configured Determine Vacancy Reason Based on Vacancy Event and Vacancy Reason.

Company: SAP Americas.
Industry/Client: Banco Popular and John Linage Home Builder
Project Description/Scope: SAP RE-FX, Solution Manager, BW

Role:	SAP Consultant	Duration: January 2005 to January 2007

- Builds credible relationships with clients, develop professional learning of SAP products/technologies and solutions.
- Conduct requirement gathering workshop with super users to prepare the business requirement in RE-FX. Team lead on business blueprint workshop.
- Configured the basic setting and activation process in RE-FX.
- Configured condition types, Condition Purpose, Flow types, Calculation/Distribution formula and business partners.
- Configured the Business Partner roles, number rages and integration with FI/CO.
- Configured the Business Partner – Vendor, Business Partner – Customer roles and standard creation of Vendors/Customer (Company-code dependent)
- Configured the field mapping for Business Partner on all RE-FX Account Assignment.
- Configured Filed Status for BE, Building, Property, Rental Object detail on Field Group, Field Status, Views, Stages, Screens, Screen Sequence and Events.
- Configured the Condition Types Flow types and Condition Purpose.
- Prepare regression testing documents full End-to-End business process flow from RE-FX to FI for invoicing.
- Planned period posting procedures from RE-FX to FI.
- Trained AC295 Course in RE-FX to Sr. Managers.
- Configured Resubmission reason and resubmission rules.
- Configure the links between ARIS and SOLMAN.
- Configured and prepare testing material for Notification Letter for LI-Contracts.
- Architecture the ARIS business process flow charts into SOLMAN.
- Design functional and technical specification on mass interface and conversation on RE-FX Usage Objects.

Industry/Client: Telecommunication, United Teleco. Services	Duration: July 2004 – January 2005
Project Description/Scope: Full life cycle Upgrade 4.0B to 4.7 FICO Reporting and Interfaces.	
Role: Sr. SAP Consultant/Team Lead	

- Tracked, monitored and communicated project progress in FI/CO against the project plan, requirements, quality measures, standard processes, milestones and budget to steering committee.
- Planned and directed the installation of SAP Global upgrade projects which typically impacted multiple businesses.
- Lead consultant responsible for all Financial master data (GL accounts, cost elements, cost centers, cost center hierarchy, profit centers, profit center hierarchy, activity types and SKFs), including standards, setup and data migration.
- Prepared business proposal to support clients SAP requirements on Post Production Support in FI/CO modules.
- Responsible for the FI CO and AM modules in 4.7.
- FI (AP, AR, and GL testing configuration during upgrade and training one-on-one with super users
- CO (IO, SKF, PCA, CCA and Activity Types along with CO Planning).
- Managed a team of over 12 Consultants in FI, CO, SD and Security modules.
- Completed business proposal for Post Production Support after go-live.

Industry/Client: High Tech. Apple Computers Inc.	
Project Description/Scope: Post Production Support, Configuration, Proposal.	
Role: SAP Consultant	**Duration:** September 2003 – April 2004

- Performed testing for various programs in SD and FI Module.
- Member of global Cross-Instance team, designing end state to integrate North America instance with Europe instance.
- Lead consultant responsible for all Financial master data (GL accounts, cost elements, cost centers, cost center hierarchy, profit centers, profit center hierarchy, activity types and SKFs), including standards, setup and data migration.

- Prepared business proposal to support clients SAP requirements on Post Production Support in FI/CO modules.
- FI-AR/SD integration – Revenue Recognition: Revenue Recognition, Deferred Revenue Amortization in a highly retail-oriented environment: configuration in FI-SD integration area for revenue recognition of service contracts with extended warranty, annual subscriptions, etc.; created wrapper program to trigger month-end revenue recognition parent jobs and spawn child jobs for all global company codes; researched OSS notes and transported to production client; monitored revenue recognition using VF47, VF45; Revenue Recognition types included standard, time-based and service revenue recognitions; Tables accessed: VBREVE, VBAK, VBAP, VBSS, NRIV, etc.
- Report development: Provided functional specs to development team regarding various reports (including Revenue Recognition reconciliation reports, custom Revenue Recognition and Deferred Revenue Amortization Reports, unrecognized revenue reports, forecasting revenue reports) and User Exit changes and its cross-functional impacts.

Industry/Client: Entertainment. Burbank, CA (Warner Brothers)	
Project Description/Scope: SAP Post Production, Design to Go-Live	
Role: Sr. SAP Consultant Team Lead Project Manager	**Duration:** May 2003 – Sept. 2003

- Responsible for managing technical (4) and functional (6) teams.
- Integrated Hyperion Financials / Planner and Oracle Financials to SEM / BW.
- Configured the CO production order assignment.
- Configured the distribution rule in the PO settlement.
- Established and maintained a consistent SAP support package application and testing strategy.
- Configured the product cost by period/order work in process.
- Worked with other consultants to develop data retention/archiving strategy.
- Configured the SKF in CO module and material concept.
- Configured the AUC Settlement profile in Assets module.

Industry/Client: Automotive (Nissan Automotive)	
Project Description/Scope: SAP Post Production Support and Business Development, 4.6 Design to Go-Live	
Role: Senior SAP Consultant	**Duration:** January 2002 – May 2003

- Created reports using report painter for CO module.
- Configured the SKF for Nissan Global.
- Provided deep functional and technical know-how in FI CO and Reporting with excellent communication skills, pragmatism, and long-term strategic thinking with effective tactical execution.
- Created multiple reports in Report Painter and Abap Query. Created End-User training material on how to create various Report Painter report definitions.
- Documented current environment (system and application, interface) and data model (logical and physical); published to developers and ensured best use of existing resources FI and CO.
- Knowledgeable about BASIS client transport and approval process.
- Used Strategy Consultant (SEM) expertise to develop readiness exercises for strategic business.
- Automatic Payments of Invoices and Clearing, Automatic Payment with Payment Program, Entering and Posting a Manual Account Statement. Clearing Bank Subaccounts Automatically (Bank Clearing Accounts), Check Deposits and Clearing.
- Depositing Checks, Manual Account Statement. Created FI-EDI (bank interfaces), Electronic Bank Statement, BRS, Lock box processing and Bank Accounts.

Industry: High Tech. (eBay.com)	
Project Description/Scope: SAP Post Production Support and Business Development, Design to Go-Live	
Role: Senior SAP Consultant	**Duration:** Feb. 2001 - November 2001

- Prepared business proposal on Ebay.com requirement on Reporting structure.
- Built reports in CO, AM, and LC for upper management.
- Configured the PCA and CCA based on business requirements.
- Configured the Payment Program for the AP, House Bank Configuration, and Creation of Bank Accounts in the House Banks.

- Worked on Open Items Management, Automatic Payment Program for Outgoing Payments in AP.
- Involved in setting up foreign currency Revaluations, and Translation Gains and Losses.
- Analyzed, standardized and changed G/L field indicators; tax codes, e/r difference keys, line item, open item, and reconciliation accounts.
- Converted foreign currency evaluation from F.06 (G/L balances) to F.05 which runs both Open Item and G/L balances.
- Moved from currency revaluation 10 & revaluation 30 to a process that utilized valuation areas to process revaluation 10 (document to Local then Local to Group currency) and 30 with translation.
- Maintenance of the Bank Clearing Accounts, Reconciliation Accounts for AP.
- Created new inter-company processing via AP and AR sub-ledgers and a unique document type.
- Configured inter-company clearing and netting between customer/vendor companies.
- Developed FI/CO reporting solutions utilizing Account Line Displays, Report Painter, and provided specifications for ABAP programs when needed. Provided the post implementation support for the AP.
- Payment program and Payment Run configuration is completed for Check Printing, Testing of Vendor and Customer Master Data.
- Provided Support for the configuration, implementation and testing of Customer Master Records and Incoming Payments. Validated and documented AP, AR Business Process Procedures and recommended/ implemented process improvements where applicable.
- Created master records of Cost Elements, Cost Element Groups, Reconciliation Ledger, Cost Centers, Cost Center Groups and Standard Hierarchy.
- Defined and Configured Internal Orders, and set Internal Orders Settlement rules.

Industry: Utilities (MMWD)	Duration: October 2000 - January 2001.
Client: MMWD	
Project Description/Scope: (Full life cycle and Post Production Support)	
Role: SAP Consultant.	

- Responsible for client presentation and proposal for utility company.
- Configured the PM module to create a workflow.
- Implemented strategic goals to complete the project under budget on time.
- Implemented SAP through ASAP Methodology 4.6 all phases.
- Created the entire organizational structure in FI, CO and AM.
- Managed a team in gathering and developing of business requirements, processes and reengineering plans.
- Configured the CO module and integration between CO, PM and PS via Activity types.
- CCS FI-CA Blueprinting and Configuration for MMWD and SMUD.
- Configured CO and the links between two systems R/3 and CCS.
- CCS Project Team Development and preparation SOW included recommendations for process driven CCS/BW implementation.
- Created the entire Hierarchy Structure in Cost Center Accounting.
- Prepared all CO Planning data.
- Prepared Functional Specification for CO Internal Order and SKF.

Industry: Public Sector, Memphis, TN. (US NAVY)	Duration: February 1996 - September 1999.
Project Description/Scope: Full life cycle to Go Live and PPS	
Business Analyst / Team Lead FICO	

- Developed and configured organizational structure and configured company codes.
- Configured EC-PCA, CO-CCA and Period Accounting.
- Extensive experience in the use of the ASAP Methodology and tools.
- Modified business processes in PCA, CCA, Internal Orders and Statistical Key Figures.
- Configured the Split Processor in PCA for the need for detailed Balance Sheet.
- Implemented full life cycle of SAP Treasury.
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Education & Certification

Christian Brothers University.
Accounting and Finance   1995.
100% self-generated college tuition and expenses.

SAP Academy

Training:
AC400   Financial Accounting NewGL
AC210   FI-New/GL
AC212   Migration to NEW G/L Accounting
AC295   Real Estate Management
BC470   Business Objects
BW305 Business Intelligence Warehouse Reporting & Analysis
PLM300 Business Processes Plant Maintenance
SAPNW   SAP Netweaver
CPM320 SAP Business Planning and Consolidation
SMI210 Solution Manager Implementation Methodology Overview
SMI310 Solution Manager Implementation Tools in Detail

Citizenship: US Citizen.

SAP REFX/CLM Consultant
SAP Certified

PROFESSIONAL SUMMARY

- SAP certified (in Financials and Solution Manager) consultant with 16+ years of SAP Flexible Real Estate, Lease Valuation (ASC 842, GASB 87 and IFRS16) and RTR implementation experience.
- **Hands on experience with 4+ Public Sector clients, implementing RE-FX and GASB87 solution for Lease Valuation**
- Worked with world class consulting companies including SAP America Inc., Deloitte Consulting Singapore, CGI, Cognizant Technology Solutions and Tata Consultancy Services as part of project teams on various clients.
- Worked for many Fortune 15, global companies including Walmart International, Exxon Mobile, Tesoro Corporation, Chevron Corporation, British Petroleum, Energy Transfer Inc, Verizon Wireless, AT&T, Burger King, Bell and Stockland Corporation.
- Expertise in doing Techno-function design evaluation/implementation audits for SAP RE-FX Projects
- Handled many End to End SAP RE-FX Projects for clients in across different industries. Projects include Global Projects across multiple Countries/Continents and Local North America Projects.
- Excellent hands on knowledge of SAP's back end tools like BAPI, BAdI, BAPI and Database table.
- Hands on experience in IFRS 16/ASC 842 Leasing solution implementation in SAP RE-FX for Land and Building Leases and all new functionalities released in SAP recently for US and International Clients.
- Expertise in handling Master Data including Buildings, Land, rental Objects, Lease In and Lease Out Contracts for Land, Building and Other Leases.
- Invited and Presented as "Thought Leader Speaker" in many SAP Conferences including Houston, Chicago and Berlin for Best Project Implementations in RE-FX and Land Leases.
- Experience on latest SAP releases including S4 HANA 1709 and 1610.
- Hands on experience using SAP's latest project methodology Activate and running Workshops for User Stories and Scrums.
- Worked onsite and remotely for many clients in 15+ Countries with good understanding of work culture and project implementation in different countries.
- Lead many workshops for potential clients for a high-level RE-FX fit/gap analysis and trouble shooting.
- Hands on experience of showing conference room pilots, demos, and other pre-sales activities across modules in SAP.
- Expertise across width and depth of Flexible Real Estate including Portfolio Management, Asset Integration, Leasing, CPI based Special Contracts, Rental Accounting, Corporate Real Estate, Controlling Settlements, and Reports.
- Expertise in integrating RE-FX with financials including AP, AR, GL, Accruals and Deferrals etc.
- Extensive experience of implementing end to end Flexible Real Estate solution for Property Management and Leasing client and thorough understanding of business processes.
- Hands on experience of Integration of Flexible Real Estate across modules including Plant Maintenance, Asset Accounting, Project System etc. Handling Facility Management operations thru RE and PM modules.
- Ability to perform all tasks of a typical implementation project including requirement gathering, configuration, testing, training, data conversion, cutover and post go live support.
- Performed Design Reviews, System Audits and Implementation reviews of projects in the past.
- Expertise in managing SAP projects in many countries including USA, Canada, Hong Kong, Singapore, Malaysia, Vietnam and India.

- Invited and Spoken as "Though Leader Speaker" in SAP Oil & Gas Conference in Houston in Sept 2015 about SAP Flexible Real Estate implementation. US Former President George W bush was the keynote speaker in the Conference.

TECHNICAL SKILLS

- Expert in SAP ERP, primarily SAP Real Estate and Financials.
- Module experience in FI, CO, CML, AA, FM, PM, RE, Flexible Real Estate, and PS
- Detailed knowledge of common Flexible Real Estate technical tools like BAPI, BAdi and BDT, function modules, RE tables and database structure
- Experience with functional development of objects including reports, conversions, interfaces, and enhancements
- Hands on experience in testing tools like Mercury and On Demand for master scripting, data scripting and execution.

EDUCATION

- Masters in Management Studies in Finance (MMS – Finance) - Bombay University, India
- Bachelor of Civil Engineering (B.E – CIVIL) – Bombay University, India
- Diploma in Civil Engineering – Board of Technical Education – India

CERTIFICATION/TRAINING

- Certified in SAP Financials and Solution Manager.
- SAP Real Estate Management, Financials (FI-GL, FI-AP, FI-AR, CO, EC-PCA, FI-AA), PM, PS, BI, ABAP, Net Weaver.

PROFESSIONAL EXPERIENCE

Los Angeles Unified School District, CA   **October 2020- Present**
SAP FLEXIBLE REAL ESTATE Techno Functional Solution Architect
Project Description/Scope: RE-FX and GASB 87 Lease Valuation Implementation
Responsibilities/Deliverables:
- Solution Architect leading RE-FX and GASB 87 for Lease Accounting Valuation Compliance in SAP REFX and CLM
- Requirement gathering, preliminary Blueprinting, Assessment

Imperial Irrigation District in San Diego, CA   **Aug 2019 – Feb 2020**
SAP FLEXIBLE REAL ESTATE Techno Functional Solution Architect
Project Description/Scope: RE-FX and GASB 87 Lease Valuation Implementation
Responsibilities/Deliverables:
- Solution Architect leading RE-FX and GASB 87 for Lease Accounting Valuation Compliance in SAP REFX and CLM
- Requirement gathering, blue printing, configuration, testing, training and facilitating WRICEF developments
- Financial postings and controlling postings for all rent expenses and valuation postings.

Citrix Corporation in Ft. Lauderdale, FL   **Feb 19 – Jul 2019**
SAP FLEXIBLE REAL ESTATET Techno Functional Solution Architect
Project Description/Scope: RE-FX and ASC 842/IFRS 16 Lease Valuation Implementation
Responsibilities/Deliverables:
- Functional Consultant for ASC 842 for Lease Accounting Valuation Compliance in SAP RE-FX
- Financial postings and controlling postings for all rent expenses.
- Enhancements for controls and reporting

Energy Transfer Partners in Houston, TX   **Jul 2018 – Jan 2019**
SAP FLEXIBLE REAL ESTATET Techno Functional Solution Architect
Project Description/Scope: Migration to S4 Hana for RE-FX and ASC 842 Implementation
Responsibilities/Deliverables:
- Solution Architect leading migration of SAP FLEXIBLE REAL ESTATE to S4 Hana with integration to RTR and P2P
- Mapped complex leasing, Right of Way and surface leases for the Pipeline including complex Government Land leases with Railroad and public-sector companies, Corporate Real estate leases.
- Financial postings and controlling postings for all rent expenses.
- Implementation of SAP IFRS 16/ASC 842 US GAAP enhancement for new accounting compliance requirements.

TownPump Inc, Montana USA   **Mar 2018 – Jun 2018**
SAP FLEXIBLE REAL ESTATE Functional Solution Architect
Project Description/Scope: SAP RE-FX Implementation
Responsibilities/Deliverables:
- Solution Architect for Implementation of SAP FLEXIBLE REAL ESTATE for client owning Properties across different domains including Casinos, Hotels, C Stores, Gas Stations, and Retail.
- Running workshops as a lead and collecting information on User Stories, System Landscape and Interfacing needs.
- Handling complex Master Data for Buildings, Land, leasing (Lease In and Lease Outs), rent, sales based and CPI based payments in RE-FX and the valuation for leases across different domains
- Using most-latest SAP system landscape (S4 1709) with SAP's Activate Methodology for implementation.
- Involved in all aspects of the project from User Stories to Configuration and data migration.
- Interfacing various systems for different master and contract data across the system landscape.

Bell Telecom, Toronto Canada –   **Dec 2017 – Apr 2018**
SAP FLEXIBLE REAL ESTATE Functional Solution Architect
Project Description/Scope: IFRS 16 Implementation with SAP RE-FX
Responsibilities/Deliverables:
- Solution Architect for Implementation of IFRS 16 and IAS17 solution in SAP FLEXIBLE REAL ESTATE
- Handling complex leasing for Land, Right of Way, Rent, sales based and CPI based payments in RE-FX and the valuation for leases.

- Interfacing various systems for different master and contract data across the system landscape.
- Functional Architect for Enhancements Around Incremental Borrowing Rates, Validations/Substitutions during Valuation, Integration with Right of Usage Assets, and enhancements using different Valuation BAdI's.

Burger King in Miami, Florida   **Jun 2017 – Feb 2018**
SAP FLEXIBLE REAL ESTATE Techno Functional Solution Architect
Project Description/Scope: SAP RE-FX Implementation
Responsibilities/Deliverables:
- Solution Architect leading Implementation of SAP FLEXIBLE REAL ESTATE
- Handling complex Sales Based rents for Land and Restaurant/Franchise leases.
- Handling the data migration effort for SAP RE-FX team and migrating data from 6 different legacy systems to SAP.
- Interfacing various systems for different master and contract data across the system landscape.
- Common Area Maintenance – Expense Recovery module prototypes for the buildings and offices in USA.
- Helping the client with Evaluation of best possible solution for IFRS 16/ASC 842 Compliance

NPC in Kansas   **June 2017**
SAP FLEXIBLE REAL ESTATE Techno Functional/IFRS Solution Architect
Project Description/Scope: IFRS 16/ASC 842 Evaluation
Represented – WiseMen Solutions
Responsibilities/Deliverables:
- Evaluation of IFRS 16/ASC 842 Roadmap for client's Real Estate and Equipment Leases
- Providing estimates for Project with resources and timelines
- Technical evaluation including Support Pack and Enhancement Pack feasibility required for IFRS 16 implementation

Stockland Corporation in Sydney, Australia   **Feb 2017 – Jun 2017**
SAP FLEXIBLE REAL ESTATET Techno Functional Solution Architect
Project Description/Scope: SAP S/4 Hana Implementation
Representing – Deloitte Australia
Responsibilities/Deliverables:
- Solution Architect leading Implementation of SAP FLEXIBLE REAL ESTATE with integration to SalesForce and SuccessFactors.
- Mapped complex leasing, Retail, Residential leases for Land, Residential and Retail properties. Building Leases and CPI based contracts into Flexible Real Estate for all the office premises all over the Australia.
- Financial postings and controlling postings for all rent expenses.
- Handling the data migration effort for SAP RE-FX team and migrating data from 6 different legacy systems to SAP.
- Common Area Maintenance – Expense Recovery module prototypes for the buildings and offices in USA.
- Hands on implementation of SAP IFRS 16/AU GAAP enhancement for new accounting compliance requirements for the client's business.

Energy Transfer Partners in Houston, TX   **Aug 2013 – Dec 2016**
SAP FLEXIBLE REAL ESTATET Techno Functional Solution Architect
Project Description/Scope: SAP Real Estate implementation for Land and Right of Way Leases
Responsibilities/Deliverables:

- Solution Architect leading Implementation of SAP FLEXIBLE REAL ESTATE with integration to RTR and P2P
- Mapped complex leasing, Right of Way and surface leases for the Pipeline including complex Government Land leases with Railroad and public-sector companies.
- Building Leases and CPI based contracts into Flexible Real Estate for all the office premises all over the USA.
- Data migration lead for migrating all data from OPM to SAP RE-FX system.
- Financial postings and controlling postings for all rent expenses.
- Common Area Maintenance – Expense Recovery module prototypes for the buildings and offices in USA.
- Implementation of SAP IFRS 16/ASC 842 US GAAP enhancement for new accounting compliance requirements.
- Project selected as "Best Implementation" and invited for Presentation in SAP Oil & Gas Conference in Houston in 2015. Conference was attended by 800+ delegates from 22 countries.
- Invited for presentation in SAP Real Estate Conference in Chicago in March 2015 and Berlin in Sept 2015
- Implemented some CAM features like MTC (Major Tenant Contribution), Caps for True Up Amounts and Admin Fees Calculations for client leases.
- Used financial postings of vendor accounts to accumulate vendor expenses for CAM and settlements.
- Instrumental in creating SAP Flexible Real Estate as a single source of data for all the ROW leases across the group companies.
- Key assistance with Project planning and actual management of tasks/milestones
- Was involved in all related, major functional areas like requirement gathering, blue printing, configuration, testing, developments, and data migration.
- Key resource in coordination of activities with data mapping, cleansing, migration and testing as part of go-live.
- Provided clear documentation plus end user training support for go-live preparations, as well as post go-live support needs

Stockland Corporation in Sydney Australia   **Oct 2016 – Nov 2016**
SAP Flexible Real Estate Solution Architect
Project Description/Scope: SAP Real Estate Design Review – S/4 Hana 1610 system
Representing – SAP Australia Pty Limited
Responsibilities/Deliverables:

- Solution Architect evaluating SAP Flexible Real Estate design with focus on RICEFW developments
- Advising client on SAP Flexible Real Estate Roadmap and best implementation strategy.
- Design reviews of client's existing SAP Flexible Real Estate landscape and advising on best practices to be adopted for optimum utilization.
- Reviewing custom development object design for Forecast, Reconfiguration, Budgeting, Common Area Maintenance developments.

Tesoro Corporation in San Antonio, TX   **Jun 2016 – Sep 2016**
SAP Flexible Real Estate Solution Architect
Project Description/Scope: SAP Real Estate & Order to Cash implementation – S/4 Hana 1610
Representing – SAP America Inc.
Responsibilities/Deliverables:

- Solution Architect evaluating SAP Flexible Real Estate and its fitment to the downstream processes in Oil & Gas distribution and marketing.
- Advising client on SAP Flexible Real Estate Roadmap and best implementation strategy.
- Mapping complex Leasing (Land, Service Stations, Back to Back Contracts, Dealer and Franchise Agreements) scenarios on Flexible Real Estate with real time integration with RTR.
- Coordinating with SAP Solution team on new OSS notes and enhancements in S/4 HANA for IFRS and US GAAP/FASB accounting compliances in 1610 release.
- Design reviews of client's existing SAP Flexible Real Estate landscape and advising on best practices to be adopted for optimum utilization.
- Outlining technical landscape of proposed solution.
- Weighing options of using Open Text integration as document repository between CLM (Contract Lifecycle Management), Flexible Real Estate and SFDC (Salesforce.com) for Rebate agreements.

Walmart International in Bentonville, AK   **Apr 2012 – Aug 2013**
Sr. SAP Flexible Real Estate Techno Functional Consultant
Project Description/Scope: SAP Flexible Real Estate implementation
Representing – Cognizant Technology Solutions
Responsibilities/Deliverables:

- Senior consultant in the Implementation team of SAP Flexible Real Estate with integration with FI/CO and PM
- Successfully delivered SAP Flexible Real Estate solution for Canada Real Estate operations.
- Was involved in all major functional areas like requirement gathering, blue printing, configuration, testing and developments.
- Extensive usage and configuration of Accruals and Deferral functionality within RE-FX.
- Solution Architect for implementing SAP's FAS13 solution for Straight Line Rent reporting and IFRS compliance.
- Additionally, Playing techno functional role in the development team
- Involved in design and functional specification reviews and technical feasibility of the developments.

Verizon Wireless, Ashburn VA   **Duration: 5 Months**
SAP FLEXIBLE REAL ESTATE Lead Consultant
Project Description/Scope: SAP Flexible Real Estate implementation
Responsibilities/Deliverables:

- Corporate Real Estate Management with space management, move management and CAD/CAM integration.
- Senior consultant leading Implementation of SAP Flexible Real Estate with integration with FI/CO and PM
- Played techno functional role in designing the module solution, as well as with technical developments

- Involved in Requirement gathering, Blue printing, technical solutions, system integration testing, User Acceptance Test and final Cutover etc.
- Handling detailed configuration, testing and data conversions.
- Coordination with the development team for various technical enhancements and reporting including Enhancements, Reports, Interfaces, Forms and Workflows.

Mapletree Investments – Singapore –   **Duration: 16 Months**
Sr. Project Manager (Employed by - Deloitte Consulting)
Public Sector Real Estate & Mall Management; Singapore, Vietnam, Korea, Malaysia, Japan, Hong Kong, India, and China.
Project Description/Scope: SAP Flexible Real Estate, FI, CO, PM and MM implementation with BI, BOBJ and BPC implementation
Responsibilities/Deliverables:
- Company is a leading Property Management company in Singapore managing properties in Industrial, Retail, Logistics and Malls domain.
- Senior Manager leading Implementation of SAP Flexible Real Estate with integration with FI/CO, PM and MM, with BI, BOBJ reporting and consolidation in BPC.
- Developed extensive FAS13 solution for reporting rent straight lining.
- Developed special reporting for financial compliances thru Flexible Real Estate.
- Client owns Retail Malls & store chain across Asia. Handling all Retail operations in SAP Flexible Real Estate including complex Sales Based Structures, Commissions and Franchise fees etc.
- Handling detailed configuration, testing and roll out in 7 countries across APJ region.
- Coordination with the development team for various technical enhancements and reporting including Enhancements, Reports, Interfaces, Forms and Workflows.
- Designing solution with database planning for BI and BOBJ reports for CEO/CFO level and consolidation with BPC.

AFSC; Calgary, Canada   **Duration: 6 Months**
Sr. FI/CO Consultant
Project Description/Scope: SAP Collateral, Mortgage and Loans (CML) and Reserves for Bad Debt (RBD) module Implementation
Responsibilities/Deliverables:
- Senior FI/CO Consultant working on Implementation of SAP CML and RBD modules
- Working on integration of CML and RBD with FI/CO in ECC
- Involved in Requirement gathering, Blue Printing, Configuration of FI/CO
- Involved in New GL configuration, Document Split and testing of the functionalities.
- Handling Accounts Receivable from Loans customers and its accounting in SAP
- Developing functional specifications for RECEF objects

Home Trust Bank Toronto, Canada   **Duration: 4 Months**
Sr. FI/CO Consultant
Project Description/Scope: SAP Collateral, Mortgage and Loans (CML) and Deposit Management (DM) module Implementation
Represented – SAP America Inc.

Responsibilities/Deliverables:
- Senior FI/CO Consultant working on Implementation of SAP CML and DM modules
- Working on integration of CML and DM with FI/CO in ECC
- Involved in Requirement gathering, Blue Printing, Configuration of FI/CO
- Worked on Configuration of AP, AR, GL, EBS, Manual banking Reconciliation, Cost Center, Profit Center, Assessment & Distribution Cycles etc.
- Handling Accounts Receivable from Loans customers and its accounting in SAP

Exxon Mobile, Virginia   **Duration: 3 Months**
Solution Architect
Project Description/Scope: Scoping of Flexible Real Estate for Downstream functions of Europe and North America Operations
Responsibilities/Deliverables:
- Scoping and High Level roadmap of Flexible Real Estate implementation
  - Understanding high level requirements
  - Understanding current system and data landscape
  - Scoping the whole solution
  - Providing high level implementation landscape, timelines and resource mix

City of Toronto, Public Sector; Toronto, Canada   **Duration: 2 Months**
Principal Real Estate Consultant
Project Description/Scope: POC - Assessment of SAP Real Estate integration with FM, PBF and PSCD solutions
Responsibilities/Deliverables:
- Senior RE Consultant for assessment of client's current RE and PM solution landscape and its potential integration with Funds Management, Public Budget Formulation and PSCD solutions of SAP
- Conducting detailed workshop for assessment with client users and project managers
- Recommending Flexible Real Estate integration with Plant Maintenance

Chevron Corporation; Concord, CA   **Duration: 30 Months**
Principal Real Estate Consultant
Project Description/Scope: Flexible Real Estate implementation for Global Retail Portfolio
Represented – SAP America Inc.
Responsibilities/Deliverables:
- Principal RE Consultant for global Implementation in Americas, APJ, and EMEA.
- Successfully delivered 3 regional Go Lives – total of 16 company codes, including post go live production support
- Extensive implementation of Service Charge Settlement for Chevron for all its common area maintenance expenses.
- Implemented Flexible Real Estate for Retail BU and mapped all RETAIL processes including sales based rents with tiers, commission calculations, franchise fees, retailer operations etc.
- Implemented Master Data Objects (Sites, Stores, Space within the stores), Contract Management (Lease in, Lease Out, Non-Financial Contracts and License and Permits)
- Got Appreciation Certificates from clients for outstanding work in solution implementation.
- Implemented Service Charge Settlements for cost recovery for Utility Bills

- Provided integrated solution for Property Management with real time integration with FI – Asset Accounting, Plant Maintenance and PLM.
- Team Lead for conversion activities

AT&T, New Jersey   **Duration: 3 Week**
Lead Trainer and Author
Project Description/Scope: Technical Training for developers, IT team members, and project management members
Responsibilities/Deliverables:
- Design, author and conduct Flexible Real Estate and implementation specific training
    - RE FX Configuration review and recommendations
    - OOP Concepts & SAP Architecture
    - RE FX Table Structure
    - Business Application Programming Interface (BAPI)
    - Business Add Inn (BAdi) and Business data Toolset (BDT)

British Petroleum, Chicago, IL   **Duration: 30 Months**
SAP Real Estate Lead
Project Description/Scope: Real Estate implementation for RETAIL BU
Responsibilities/Deliverables:
- Technical Team Lead for the project implementation
- Conducted requirement gathering workshops with the business users to understand RETAIL and LOGISTICS business processes and map appropriate solution in SAP
- Integrated solution for Property Management with FI-AA, Project Systems and Plant Maintenance modules.
- Configured solution including Basic Settings, Master Data objects, Partner Functions, Condition types (Fixed and sales based, Debit and Credits), General Contracts (Payable and receivables) – Free adjustment and Sales adjustment based and Adjustments etc.
- Mapped all client sites (20000+) onto SAP RE module.
- Handled very complex Sales Based Scenarios with tiered sales, multiple End of Month and End of Year Allowances, Franchisee fees, Commissions, Waivers etc.

Tata Motors– Mumbai, India   **Duration: 15 Months**
Lead Functional Consultant
Project Description/Scope: SAP Real Estate Management
Responsibilities/Deliverables:
- Lead the implementation team for RE implementation
- Understand and analyze the business processes and requirements from RE for all the geographic/Line of Business perspective.
- Categorizing the requirements into Residential, Commercial and Industrial categories