

3.09 LEASE REPORTING

Guidance and Procedures

Abstract

Overview of Reporting Package, Expectations of Agency for GASB 87 reporting, and Step-by-Step Procedures for ACFR reporting of GASB 87 Leases

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3.11 Lease Reporting Package Guidance and Procedures

1. GENERAL OVERVIEW

Reconciliation between current year principal and interest payments posted to the general ledger and the Payment Schedule established as part of GASB 87 Lease Asset implementation. The GASB 87 Payment Schedule established the future payments, split between principal and interest, to be paid over the life of the lease. These payments should reconcile to the current G/L. Variances to the G/L MUST be corrected by the Agency before the fiscal year final close.

A. Agency Responsibilities

Director of Finance and Agency GAAP contact(s) will be held responsible for: ensuring that the reporting packages are turned in timely, reconciler has adequate knowledge of GASB 87 and excellent excel skills, lease payments are being posted to the appropriate g/ls and for the appropriate amounts, and G/L is reconciled to GASB 87 payment schedules, all necessary j/e are made by the Agency and assets are created correctly and timely.

- TO BE DONE CORRECTLY: THIS REQUIRES EXTREME ATTENTION TO DETAIL, TIMELY RECONCILIATIONS, AND PROPER OVERSIGHT BY YOUR AGENCY.
- THIS WILL BE AN AUDIT HEAVY AREA FOR FY 2022.
- ASSET VALUES <u>MUST</u> BE CORRECT BEFORE THE FISCAL YEAR IS CLOSED BY THE CG'S OFFICE.

B. Color Coded Tabs-Brief Introduction

The file is split into Four Sections, denoted by tab color: Blue, Pink, Purple, and Green

- 1. Blue: Final Reconciliation (Required to be balanced)
- a. Lease Rollforward

Balance per G/L rolled forward from previous year (PY) to current year (CY). Lease principal balance is split into amount due within one year and net long-term liability. Various reconciliations between the Blue tab and the Pink tabs must balance. Note: Liabilities are made of principal payments only.

12	Α	B	С	DI	F	G	н	1	JK	L	M N	0	P
1	Lease - Rollforward	E160											
2	Fiscal Year	2022											
3	Source: Prior Year Balances an	d Agency Input (Columns A - D). Payr	nent Schedule	ab (Colum	ns F - AK).								
+ 10						Yes	2022		2023		Principal Paymer	nts	
	Lease ID	Type of Debt/Lease	Agency	Interest Rate	Debt Outstanding 6/30/21	Increases/ (Revenue)	Decreases/ (Expenditures)	Debt Outstanding 6/30/22	x Due Within One Year	Net Long-Term Liability	2022	2023	2024
11		v	-	-		-	-	-		-	•	-	i
12													
13	677351	Leased Computer Equipment	E160	6.29%	-	-	-	-	-	-	-	-	
14	677851	Leased Computer Equipment	E160	6.54%	1,844	-	(1,844)			-	1,844	-	
15	677952	Leased Computer Equipment	E160	6.79%	4,820	-	(4,820)	-	-	-	4,820	-	
16	678223	Leased Computer Equipment	E160	7.04%	4,042	-	(4,042)	-	-	-	4,042	-	
17	678052	Leased Computer Equipment	E160	6.79%	4,480	-	(4,480)			-	4,480	-	
18	678509	Leased Computer Equipment	E160	7.29%	1,561	-	(1,561)	-	-	-	1,561	-	
19	Konica 1310-01	Leased Copy Equipment	E160	5.26%	-	7,324	(4,554)	2,769	2,769	-	4,554	2,769	
20	Konica 2106-01	Leased Copy Equipment	E160	5.26%	-	11,845	(2,168)	9,677	2,285	7,392	2,168	2,285	2,401
21 22 23 24	Konica 2105-01	Leased Copy Equipment	E160	5.26%	-	12,041	(2,204)	9,837	2,323	7,515	2,204	2,323	2,44
25													
-	Lease Rollforwar	d Expenditure Reconciliatio	n Paym	ent Schec	lule BW Exp	oense Report C	iL BW Ass	et Listing BW	Expense Report	Doc Payr	nent Schedule (. + : •	Þ

2. Pink: Lease Rollforward Supporting Reconciliations (Required to be balanced)

a. Expenditure Reconciliation

Compares the total payments posted by G/L through relevant most recent fiscal month (FM) end to established GASB 87 Payment Schedule. Remember, the GASB 87 Payment Schedule is the amortization

schedule of principal, interest and executory costs over the life of the leased asset and was set up by your Agency during initial implementation of GASB 87 in the spring/summer of 2021.

This tab allows the reconciler to see variances between actual g/l amounts and what the g/l should be per GASB 87 schedule establishment. If done properly, payments posted to the G/L should agree to the GASB 87 Payment Schedule. Agency is responsible for fixing all reconciling items prior to year close.

	A	В	C	D	Е	F	G	Н	1.00	J	E
1	Reconcililation between Ge	neral Ledger a	ind Payment Schedule				x	Formula helper - DO NOT	DELETE		
2	This schedule is formula dri	ven and may n	eed adjustments going forward.								
3	Reconciled through FM01 through	6									
4	Fiscal Year	2022									
5				Formula (Source: Payment Schedule Tab - Columns M-O)		Formula (Source: BW Expense Report Tab)	Formula (Source: Payment Schedule Tab - Column Q)	Formula			
	Lease Type	G/L Account	G/L Account Description	Total Lease Payments to be made in FY21		Total Payments through Period - 6	Total Payments through Period - 6	Reconcililation between Payment Schedule and		Expense Summary I	
6	¥	Y	•	·	-	*	v	rayments rosteu 💡			
7	Leased Other Equipment	5041820000	Lease Other - Principal	-		-	-			Lease Expense	
8	Leased Copy Equipment	5041867020	Lease IT Copiers - Principal	8,926.25		4,041.05	4,041.05				
9	Leased Computer Equipment	5041867050	Lease Data Processing Equip - Principal	16,746.96		16,216.90	16,216.90			Short-Term	
10	Leased Medical Equipment	5041860020	Lease - Med Sci Lab Equip - Principal	-		-	-			Low Value	
11	Leased Building	5041840000	Lease Building - Principal	-		-	-				
12	Leased Land	5041870000	Lease Land - Principal	-				-		Excluded by Type	
13	Leased Heavy Equipment	5041860050	Lease-Hvy Equip-Non Real Estate - Principal	-		-	-			Inter-Agency	
14											
15	Leased Other Equipment	5041830000	Lease Other - Interest	-				-		Contingent	
16	Leased Copy Equipment	5041867030	Lease IT Copiers - Interest	1,428.91		676.17	676.17				
17	Leased Computer Equipment	5041867060	Lease Data Processing Equip - Interest	288.42		282.23	282.23			Total	
18	Leased Medical Equipment	Medical Equipment 5041860030 Lease - Med Sci Lab Equip - Intere		-			-	-		Expense Repo	
19	Leased Building	5041850000	Lease Building - Interest	-			-			C	
20	20 Leased land 50 Textered land 10 Textered land		Lasca Isno - Interect						_		i 💌
	 Lease Rollforw 	ard Expen	diture Reconciliation Payment Schedule	BW Expense Report G	L	BW Asset Listing	BW Expense Report Do	c Payment Schedu	e (🕂) : (

b. Payment Schedule

GASB 87 Payment Schedule is the amortization schedule of principal, interest and executory costs over the life of the leased asset and was set up by your Agency. This schedule also contains the lease master data and asset reconciliation.

This tab allows for the reconciler to mark off which payments have been made per the g/l, which then flows to the Expenditures Reconciliation tab (see above). If done properly, payments posted to the G/L should agree to the GASB 87 Payment Schedule. Agency is responsible for fixing all reconciling items prior to year close.

	Α	В	С	D	E	F	G	Н	1	J	K	L	M	
1	Formula	Formula	Formula	Input Required	Input Required	Input Required	Formula	Formula	Formula	Input Required	Input Required	Input Required	Input Require	ŀ
2	ACFR Business Area	Business Area	Business Area Name	Lease ID	Vendor	Lease Type	Principal GL	Interest GL	Executory GL	Lease New for Current FY	Fiscal Year	Payment Date	Princip Amour	
3	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010	Yes	2022	7/31/2021	370.	
4	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	8/31/2021	372.	
5	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	9/30/2021	373.	
6	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	10/31/2021	375.	
7	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	11/30/2021	377.	
8	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	12/31/2021	378.	
9	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	1/31/2022	380.	
10	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	2/28/2022	381.	
11	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	3/31/2022	383.	
12	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	4/30/2022	385.	
13	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	5/31/2022	387.	
14	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2022	6/30/2022	388.	
15	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	7/31/2022	390.	
16	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	8/31/2022	392.	
17	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	9/30/2022	393.	
18	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	10/31/2022	395.	
19	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	11/30/2022	397.	
20	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	12/31/2022	399.	
21	A000	E160	STATE TREASURERS OFFICE	Konica <u>1310-01</u>	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010		2023	1/31/2023	400.	
22	A000	E160	STATE TREASURERS OFFICE	Konica 106-01	Pollock Financial Services	Leased Copy Equipment	5041867020	5041867030	5041867010	Yes	2022	7/31/2021	176.	
	•	Lease	Rollforward Expenditure Reco	nciliation Payme	nt Schedule BW Expense Repo	ort GL BW Asset Listing	BW Expense	e Report Doc	Payment	Schedule (🕂 :	4	Þ	

c. BW Expense Report GL

BW report updated monthly by reconciler, with expenses through a specified period for a range of relevant lease g/l's. Expenses flow to the Expenditure Reconciliation tab (see above) based on the formula "G/L Account" in column B.

This tab allows for the reconciler to see what expense are posting to specific g/l's by document number, which then flows to the Expenditures Reconciliation tab (see above). If done properly, payments posted to the G/L should agree to the GASB 87 Payment Schedule. Agency is responsible for fixing all reconciling items prior to year close.

	(A	В	C D	E	F	G	н	1	J	к	E
1	BW Report - A	lew Lease Report									
2	Update Mont	hly by new expenses from BW be	low in columns A-I. Then o	opy furmula in column J.							
3	Report Period	6		1							
4	Fiscal Year	2022									
5											
6	Business Area	Business Area Name	Posting period Vendor	Vendor Name	Acctg Doc Number	G/L Account	G/L Account Description	Total	Lease Type	Comments /Action Needed	
7	E160	STATE TREASURERS OFFICE	1 7000228668	PITNEY BOWES	5703246221	5040490008	RENT POSTAGE EQUIP	(\$179.16)	Excluded by Type		1
8	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5040057000	CONTINGNT RENT - IT	(\$67.55)	Contingent		
9	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5041867020	LEASE COPIERS PRIN	(\$370.46)	Lease Expense		
10	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5041867030	LEASE COPIERS INT	(\$32.11)	Lease Expense		
11	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245689	5040057000	CONTINGNT RENT - IT	(\$49.41)	Contingent		
12	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245689	5040067000	LSE-LOW VAL COPIER	(\$225.50)	Low Value		
13	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245790	5040057000	CONTINGNT RENT - IT	(\$0.87)	Contingent		
14	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703245790	5040067000	LSE-LOW VAL COPIER	(\$181.11)	Low Value		
15	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703246224	5040057000	CONTINGNT RENT - IT	(\$12.58)	Contingent		
16	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703246224	5040067000	LSE-LOW VAL COPIER	(\$211.90)	Low Value		
17	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252511	5040057000	CONTINGNT RENT - IT	(\$28.18)	Contingent		
18	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252511	5040067000	LSE-LOW VAL COPIER	(\$102.96)	Low Value		
19	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252517	5041867020	LEASE COPIERS PRIN	(\$179.27)	Lease Expense		
20	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252517	5041867030	LEASE COPIERS INT	(\$52.80)	Lease Expense		
21	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252562	5040057000	CONTINGNT RENT - IT	(\$86.35)	Contingent		
22	E160	STATE TREASURERS OFFICE	1 7000070681	POLLOCK FINANCIAL SERVICES	5703252562	5041867020	LEASE COPIERS PRIN	(\$176.35)	Lease Expense		jĿ
	< • •	Lease Rollforward Expenditure	e Reconciliation Payme	nt Schedule BW Expense Report GI	BW Asset Lis	ting BW	/ Expense Report Doc	Payment Schedu	le (🕂 🗄	4	

d. BW Asset Listing

BW report updated monthly by reconciler, for changes to assets: acquisitions, retirements, transfers.

This tab allows for the reconciler to identify and summarize assets created for leases. The total acquisition value flows into the Lease Rollforward tab (see above) and into the Payment Schedule tab (see below). If done properly, assets created should agree to the GASB 87 Payment Schedule. Agency is responsible for fixing all reconciling items prior to year close.

	Α	В	С	D	E		F	G	Н	1	J	
1	BW Report - Asset History	for Lease Repo	orting.									
2	Fiscal Year	2022										
3												
4	Totals for Leased Assets O	nly - All formu	a driven, lines 8-14									
5												
6	Leased Asset	Business area	Business area Name	Asset Number	Asset Number Description		Asset class	Asset class Description	APC FY start	Acquisition	Retirement	
7	Leased Building									-	-	-
8	Leased Land									-		-
9	Leased Copy Equipment								-	31,210.05	-	-
10	Leased Computer Equipment								197,001.63	-	-	-
11	Leased Other Equipment									-		•
12	Leased Medical Equipment								-	-	-	-
13	Leased Heavy Equipment									-		-
14												
15									197,001.63	31,210.05	-	-
16												_
17	Update Monthly, replacing	g all data belov	v in columns B-W. Then	copy formula do	wn in column A							
18	Leased Asset 🗠	Business area	Business area Name	Asset Number 🗠	Asset Number Description	-	Asset class -	Asset class Description	APC FY start -	Acquisition ~	Retirement	-
19	Not Leased	E160	STATE TREASURERS OFFICE	15000000000	SUNFIRE V240 Server		15400	SCEIS_Data Proc Eqp	\$11,747.78			
20	Not Leased	E160	STATE TREASURERS OFFICE	15000004219	Sunfire X4150 X64 rack mount serve	er	15400	SCEIS_Data Proc Eqp	\$5,836.85			
21	Not Leased	E160	STATE TREASURERS OFFICE	150000010506	POSTAGE MACHINE		15000	SCEIS_Office Equipm	\$16,283.90		(\$16,283.	.90
22	Not Leased	E160	STATE TREASURERS OFFICE	150000011657	SPARC T4-1 SERVER		15400	SCEIS_Data Proc Eqp	\$20,908.38			
23	Not Leased	E160	STATE TREASURERS OFFICE	150000011658	TAPE DRIVE FOR SERVER		15400	SCEIS_Data Proc Eqp	\$5,306.69			
24	Leased Computer Equipment	E160	STATE TREASURERS OFFICE	150000015225	Presidio-677351		.5400	SCEIS_Data Proc Eqp	\$18,477.65			-
	Lease Rollfor	ward Expe	nditure Reconciliation	Payment Sched	lule BW Expense Report Gl	BW Asset Lis	sting BW	Expense Report Doc	Payment Schedule	(🕂 🗄		Þ

3. Purple: Additional Information

a. BW Expense Report Doc

BW report updated monthly by reconciler, to be used as a tool to help complete the monthly updates for payments posted on the Payment Schedule tab. The lease ID will populate when payment is <u>EQUAL</u> to the payment schedule. Also keep in mind, if two leases have the same payment amount, only the first lease ID will be returned.

This tab is available to help with the reconciliation. Agency is responsible for fixing all reconciling items prior to year close.

	A	В	С	D	E	F	G	н	I	J	K	L	Ν 🔺
1	BW Report - Net	w Lease Report - ONLY lease GLs											
2	Update Monthly	y by new expenses from BW bel	ow in columns	A-G. Then c	opy furmulas in columns I - J.								
3	Report Period	6											
4	Fiscal Year	2022											
5								Formula	Formula				
6	Business Area ~	Business Area Name ~	Posting peric ~	Vendor ~	Vendor Name	Acctg Doc Numb ~	Total 🗠	Absolute Value 😁	Lease ID 🛛				
7	E160	STATE TREASURERS OFFICE	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245687	(\$402.57)	402.57	Konica 1310-01				
8	E160	STATE TREASURERS OFFICE	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252517	(\$232.07)	232.07	Konica 2105-01				
9	E160	STATE TREASURERS OFFICE	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252562	(\$228.29)	228.29	Konica 2106-01				
10	E160	STATE TREASURERS OFFICE	1	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703246410	(\$1,858.98)	1,858.98	677851				
11	E160	STATE TREASURERS OFFICE	1	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703246411	(\$1,627.31)	1,627.31	677952				
12	E160	STATE TREASURERS OFFICE	1	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703246413	(\$688.76)	688.76	678223				
13	E160	STATE TREASURERS OFFICE	1	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703246415	(\$1,138.29)	1,138.29	678052				
14	E160	STATE TREASURERS OFFICE	1	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703246417	(\$178.75)	178.75	678509				
15	E160	STATE TREASURERS OFFICE	2	7000070681	POLLOCK FINANCIAL SERVICES	5703262828	(\$402.57)	402.57	Konica 1310-01				
16	E160	STATE TREASURERS OFFICE	2	7000070681	POLLOCK FINANCIAL SERVICES	5703272995	(\$232.07)	232.07	Konica 2105-01				
17	E160	STATE TREASURERS OFFICE	2	7000070681	POLLOCK FINANCIAL SERVICES	5703272997	(\$228.29)	228.29	Konica 2106-01				
18	E160	STATE TREASURERS OFFICE	2	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703259181	(\$1,627.31)	1,627.31	677952				
19	E160	STATE TREASURERS OFFICE	2	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703259184	(\$1,138.29)	1,138.29	678052				
20	E160	STATE TREASURERS OFFICE	2	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703259669	(\$178.75)	178.75	678509				
21	E160	STATE TREASURERS OFFICE	2	7000243384	PRESIDIO TECHNOLOGY CAPITAL LLC	5703259674	(\$688.76)	688.76	678223				
22	E160	STATE TREASURERS OFFICE	3	7000070681	POLLOCK FINANCIAL SERVICES	5703283592	(\$402.57)	402.57	Konica 1310-01				
23	E160	STATE TREASURERS OFFICE	3	7000070681	POLLOCK FINANCIAL SERVICES	5703296511	(\$228.29)	228.29	Konica 2106-01				
24	E160	STATE TREASURERS OFFICE	3	7000070681	POLLOCK FINANCIAL SERVICES	5703296515	(\$232.07)	232.07	Kcnica 2105-01				-
	< > Le	ase Rollforward Expenditure	Reconciliation	Paymen	t Schedule BW Expense Report	GL BW Asset Listi	ng BW Ex	pense Report Do	Payment Sche	dule (+ : [4	

b. Payment Schedule (Excluded)

GASB 87 Payment schedule for EXCLUDED leases. This tab allows for the reconciler to track additional leases not covered by GASB 87. This is for Agency information only but is highly recommended to assist in monthly reconciliations.

Excluded leases are reported here by category. This section will be audit heavy.

A		с	D	Ε	F		G	н	1	J	
1 Reconciliation be	tween Ge	neral Ledger a	nd Payment Schedule					x	Formula helper - DO NOT	DELETE	
2 This schedule is f	ormula dri	ven. Contact /	ACFR Team to update if needed.								
3 Reconciled through FI	M01 through	7									
4 Fiscal Year		2022									
5				Formula (Source: Payment Schedule Tab - Columns M-O)		Formula (Source: BW Expense Report Tab)	Scl	Formula Source: Payment hedule Tab - Column Q)	Formula		
Lease Type	¥	G/L Account	G/L Account Description	Total Lease Payments to be made in FY22	•	Total Payments through Period - 7	т	ot I Payments through Period - 7	Reconciliation between Payment Schedule and Payments Posted 🖵		Expense Summa
		() T									
Excluded from GASB	87 (LOW Valu	e or Short-Term)	Shart Tarr Bart Other Neg IT					_			
Short-Term		5040490001	Short-Term Rent-Other-Non-Ti								
Short-Term		5040037000	Short-Term Rent Data Proc En								
6 Short-Term		5040040000	Short Term Rent - Med Sci Lab Equip								
Short-Term		5040060000	Short Term Rent-Non State Owned Building			-					
Short-Term		5040080000	Short Term Rent-Non State Owned Land			-					
Short-Term		5040490005	Short Term Rent-Other-Hvy Equip-Non Real Estate			-					
9						-					
Low Value		5040490000	Lease - Low Value Other Non-IT			· · ·					
Low Value		5040067000	Lease - Low Value Copier Equipment			4,312.20					
Low Value		5040077000	Lease - Low Value Data Processing								
Excluded by Type		5040490003	Rent Post Office Box								
Excluded by Type		5040490004	Rent Storage Tanks								
Excluded by Type		5040490002	Rent-Other-Mtg Rms & Video Equip								
Excluded by Type		5040490008	Rent Postage Equipment			537.48					
Excluded by Type		5040490009	Rent Parking								
Excluded by Type		5040490010	Rent Storage Space			-					
Excluded by Type		5040490011	Rent Towers			•					
Excluded by Type		5040490012	Rent Trash Containers			-					
1		5040400007	Internel Dept Others Maters Dept			-					
Inter-Agency		5040490007	Internal Kent-Other-Motor Pool			· ·					
Inter-Agency		5040070000	Rent-St Own RI Pron			120 590 58					
Inter-Agency		5040070001	Rent-St Own-M&O Ches			-					
8											
Contingent		5040050000	Contingent Rent Pmts - Non-IT								
Contingent		5040057000	Contingent Rent Pmts - IT			1,412.84					
1						-					
1			Total	54,781.08		148,069.45		42,432.70	-		
						148,069.45					
 ACF 	R Reportin	g Lease R	ollforward Expenditure Reconciliation	Payment Schedule	SW E	xpense Report GL	BW	Asset Listing B\	V Expense Report Doc	Paymer	nt Schedule (Excluded)
landu 📼											

	Α	В	С	D	E		F	G	н	1	J	K	L	М	
1	Formula	Formula	Formula	Input Required	Input Requ	ired	Input Required	Formula	Formula	Formula	Input Required	Input Required	Input Required	Input Require	
2	ACFR Business Area	Business Area 🖵	Business Area Name	Lease ID	Vendor	¥	Lease Type	Principal GL	Interest GL	Executory GL	Lease New for Current FY	Fiscal Year	Payment Date 🖵	Princip Amour	
3	A000	E160	STATE TREASURERS OFFICE					0	0	0					
4	A000	E160	STATE TREASURERS OFFICE					0	0	0					
5	A000	E160	STATE TREASURERS OFFICE					0	0	0					
6	A000	E160	STATE TREASURERS OFFICE					0	0	0					
7	A000	E160	STATE TREASURERS OFFICE					0	0	0					
8	A000	E160	STATE TREASURERS OFFICE					0	0	0					
9	A000	E160	STATE TREASURERS OFFICE					0	0	0					
10	A000	E160	STATE TREASURERS OFFICE					0	0	0					
11	A000	E160	STATE TREASURERS OFFICE					0	0	0					
12	A000	E160	STATE TREASURERS OFFICE					0	0	0					
13	A000	E160	STATE TREASURERS OFFICE					0	0	0					
14	A000	E160	STATE TREASURERS OFFICE					0	0	0					
15	A000	E160	STATE TREASURERS OFFICE					0	0	0					
16	A000	E160	STATE TREASURERS OFFICE					0	0	0					
17	A000	E160	STATE TREASURERS OFFICE					0	0	0					
18	A000	E160	STATE TREASURERS OFFICE					0	0	0					
19	A000	E160	STATE TREASURERS OFFICE					0	0	0					
20	A000	E160	STATE TREASURERS OFFICE					0	0	0					
21	A000	E160	STATE TREASURERS OFFICE					0	0	0					
22															i 💌
	< →	Exper	nditure Reconciliation Paymen	t Schedule BW E	kpense Report GL	BW Asset Listi	ng BW Expense Report	Doc Payn	nent Schedul	e (Excluded)	Master I .	. 🕂 :	4	Þ	

4. Green: Supporting Information

These tabs are used for lookup formulas only. No adjustments should ever be required.

a. Master Data

List of all relevant leasing expense g/ls and their respective reporting category.

	А	В	С	D	E	F	G	н	1	J	
1	G/L Account ~	G/L Account Description -	Long Name	 Reporting Categor 	-						
2	5040050000	CONTNGNT REN NON-IT	Contingent Rent Pmts - Non-IT	Contingent							
3	5040057000	CONTINGNT RENT - IT	Contingent Rent Pmts - IT	Contingent							
4	5040490002	RENT-OTH-ROOM&VID	Rent-Other-Mtg Rms & Video Equip	Excluded by Type							
5	5040490003	RENT PO BOX	Rent Post Office Box	Excluded by Type							
6	5040490004	RENT STOR TANK	Rent Storage Tanks	Excluded by Type							
7	5040490008	RENT POSTAGE EQUIP	Rent Postage Equipment	Excluded by Type							
8	5040490009	RENT PARKING	Rent Parking	Excluded by Type							
9	5040490010	RENT STORAGE SPACE	Rent Storage Space	Excluded by Type							
10	5040490011	RENT TOWERS	Rent Towers	Excluded by Type							
11	5040490012	RENT TRASH CONTAINER	Rent Trash Containers	Excluded by Type							
12	5040070000	RENT-ST OWN RL PROP	State owned real property	Inter-Agency							
13	5040070001	RENT-ST OWN-M&O CHGS	State owned real property	Inter-Agency							
14	5040490006	INTERNAL RSC VESSELS	Internal Rent-Other-Research Vessels	Inter-Agency							
15	5040490007	INTERNAL MOTOR POOL	Internal Rent-Other-Motor Pool	Inter-Agency							
16	5041810000	LEASE OTHER-EXC COST	Lease Other - Executory Cost	Lease Expense							
17	5041820000	LEASE OTHER - PRINCP	Lease Other - Principal	Lease Expense							
18	5041830000	LEASE OTHER-INTEREST	Lease Other - Interest	Lease Expense							
4	▶ Payr	ment Schedule BW Exp	ense Report GL BW Asset Listing BW Ex	pense Report Doc P	ayment S	chedule (E	xcluded)	Master D	ata	ease Types	with (

b. Lease Types with GL Accts

List of list types and respective g/ls for principals, interest and executory costs.

	A	В	С	D	E	F	G	н	1	J	K	L	М	N	0	Р	Q	R	S	
1	Lease Type	GL Account Principal	GL Account Interest	GL Account Executory																
2	Leased Building	5041840000	5041850000	5041860000																
3	Leased Land	5041840000	5041850000	5041860000																
4	Leased Copy Equipment	5041867020	5041867030	5041867010																
5	Leased Computer Equipment	5041867050	5041867060	5041867040																
6	Leased Other Equipment	5041820000	5041830000	5041810000																
7	Leased Medical Equipment	5041860020	5041860030	5041860010																
8	Leased Heavy Equipment	5041860050	5041860060	5041860040																
9																				
10	LV Leased Copy Equipment	5040067000	n/a	n/a																
11	Short Term Copy Equipment	5040027000	n/a	n/a																
12	Contingent Payments	5040057000	n/a	n/a																
13																				
14																				
15																				
16																				
17																				
18															_					
19																				Ŧ
	BW Expense	Report GL	BW Ass	et Listing	BW Exp	ense Repor	t Doc	Payment So	hedule (Exc	luded)	Master D	ata Le	ase Types v	with GL Acc	ts Imp	lementatio	(+)	: •	Þ	

c. Implementation Master Data from July 2021 (for reference only)

1	A	В	С		D		E	F	G	н	1	-
1	State of South Carolina 🔻	•		-		Ψ.	*		*		Ŧ	
2	Lease Master Data											
3												
4	STEP 1 - Start completing y	our agency's	lease master data.									
5	Lease ID	Business Area	Business Area Nar	ne	Lease Description	Ca	ommencement of Lease	Expiration Date	Is this lease recorded in a governmental fund or a business- type fund?	Lease Type (Reference tab column M)	Intent to Purchase or Keep?	Asse (Ref tab co
6												
7	This tab is recommende	d but not re	equired.									
8												
9												
10												
11												
12												
13												
14												
15	i											
16												
17												
	BW Asset	Listing	BW Expense Report Doc	Payment Schedule	(Excluded) Master Data	Lease Types w	ith GL Accts	Impleme	ntation (for refere	ence) ACFR 🕂	4	Þ

d. ACFR Business Areas

List of all Business Areas and their ACFR Business Area rollup.

	Α	В	С	D	E	F	G	н	1	J	К	L	м	N	0	Р	Q	R	
1	Business Area	Business Area Description	Function																
2	A000	GENERAL GOVERNMENTAL (ACFR ONLY)	A000																
3	A010	LEG DEPT-THE SENATE	A000																
4	A050	LEG DEPT-HOUSE OF REPRE	A000																
5	A150	LEG DEPT-CDE LAWS LEG CNCL	A000																
6	A170	LEG DEPT-LEG PRINT, INFO & TECH	A000																
7	A200	LEG DEPT-LEG AUDIT COUNCIL	A000																
8	A850	EDUCATION OVERSIGHT COMMITTEE	A000																
9	C050	ADMINISTRATIVE LAW JUDGES	A000																
10	D050	GOVERNORS OFF-E C OF S	A000																
11	D100	GOVERNORS OFF-SLED	A000																
12	D170	GOVERNORS OFF-O E P P	A000																
13	D200	GOVERNORS OFF-MAN & GRND	A000																
14	D250	INSPECTOR GENERAL	A000																
15	D500	DEPARTMENT OF ADMIN	A000																
16	E040	LIEUTENANT GOVERNOR	A000																
17	E080	SECRETARY OF STATE	A000																
18	E120	COMPTROLLER GENERAL	A000																
19	E160	STATE TREASURERS OFFICE	A000																
20	E170	TOBACCO SETTLMNT REV MGMT AUTH	A000																
	• • …	BW Expense Report Doc Payme	nt Schedul	e (Excludeo	d) Mas	ster Data	Lease T	ypes with G	GL Accts	Impleme	ntation (for	reference)	ACFR	Business A	reas	\oplus	-	Þ	

C. Other Important Items to Remember/Understand

1. Payment Schedule-Source of Information

The Payment Schedule is sourced from the lease implementation completed by your Agency as part of GASB 87. This process is where the lease life is setup, principal, interest, and executory costs are calculated on a regular basis and a lease amortization schedule is set up over the life of the lease. Your Agency then must make payments in agreement to this schedule, posting the correct amounts to the correct g/l's on a monthly basis. Any variances between the g/l and the payment schedule MUST be reconciled by your Agency and adjusted either through j/e to the g/l or payment schedule.

New Leases will need to be added as needed and schedules will need to be created when not provided by vendor. Currently, Presidio is the only vendor providing the amortization schedules.

2. Where the Reconciler has Direct Inputs and Where Formulas are Denoted

Formulas are denoted with a light blue background/blue font for heading. Reconciler input is required where denoted by "Input Required" or "BW". "BW" means a direct copy and paste from a specific Business Warehouse report to be run for the specific period.



							Columns	with "Input I	Required" a	llow for dire	ct -					_
	A	B	С	<u> </u>	W	х		input from	m Doconcil	.	AC	A	D	AE	AF	
1	Paymer	nt Schedule-Leas	Payment Schedules copied from lease im	ementation setur	for			input noi	II Reconcile	31						
2	Thru FN	1: (5													
	-															
3	Formu	ula Formula	Formula	Input Require	Form	ula Formula	Formula	Formula	Formula	Formula	Input Required					
	ACE	R .														
	Busine	Business	Business Area Name	Lease ID	Asset (lass Asset Class Description	Asset Value	Sum of Principal	Variance	Lease Payment	Notes					
4	Area	🗸 🖌 Area		ccuse in	Cod	e 🚽	Per SCEIS	Payments	* *	Count 🧅	Hotes	w				
346	400	0 F160	STATE TREASURERS OFFICE	678509	_					25.00						
347	400	0 E160	STATE TREASURERS OFFICE	678500		-				25.00						
240	400	0 5160	STATE TREASURERS OFFICE	678500						20.00						
240	AUU	0 5160	STATE TREASURERS OFFICE	678509			-			27.00						
349	AUU	0 5160	STATE TREASURERS OFFICE	678509	-		-			28.00						
300	AUU	0 E160	STATE TREASURERS OFFICE	6/8509						29.00						
351	A00	0 E160	STATE TREASURERS OFFICE	678509			-			30.00						
352	A00	0 E160	STATE TREASURERS OFFICE	678509	_		•			31.00						
353	A00	0 E160	STATE TREASURERS OFFICE	678509						32.00						
354	A00	0 E160	STATE TREASURERS OFFICE	678509						33.00						
355	A00	0 E160	STATE TREASURERS OFFICE	678509						34.00						
356	A00	0 E160	STATE TREASURERS OFFICE	678509						35.00						
357	A00	0 E160	STATE TREASURERS OFFICE	678509						36.00						
358										-						
359	-															
360																
361																
362																
363																
364																Ŧ
							9			o 10 I	a 101 I			-		
	· •	Lease	Romorward Expenditure Reco	Colum	ins with	Blue Headers are	e formulas	and are NO	vv Expense	Report Doc	Payment Schedu	ie ((t) : L	•	•	
						to be tampere	d with									
		Α	В	С	D	E		F	G	н	1 I I		J		K	
	1 R	usinoss Wara	house (BW) Report - New Lease R	enort												
	i D	usiness ware	nouse (Bw) Report - New Lease Re	pon												
	2 <mark>U</mark>	pdate Month	ly by new expenses from BW belo	w in columns A	I. Then co	py formula in column J.										
	3 Re	eport Period	6													
	4 Fi	scal Year	2022													
	5	BW	BW	BW	BW	BW		BW	BW	BW	BW		Formula		Input	
		Business Area	Business Area Name	Posting period Ve	ndor	Vendor Name		Acctg Doc Number	G/L Account	G/L Account Descrin	tion Total		ease Type		Commer	
	6	5			-					.,				/A	ction Ne	
104	0						Ŀ	Ľ			•					
104	8560											_				
104	8201															
104	8562				_											
104	8563				_		MII 6	- discontactory		for a start						
104	8564				_	Columns with By	v are for	a direct copy	y and paste	from the						
104	8565				_	respec	tive Busin	ess Wareho	use report							
104	8566				_											
104	8567				_											
104	8568															
104	8569															
104	8570															
104	8571															
104	8572															
104	8573															
104	8574															
104	8575															
104	8576															it.
104	5570				_				1			-	~			١Ľ

2. RECONCILIATION PROCEDURES (in order)

A. Update FY/FM

1. Update FY, if applicable

It will roll through to the rest of the tabs. No need to update anywhere else.

12	Α	В	С	DE	F	G	Н	I.	J K	L	M N	0	P 🔮
1	Lease - Rollforward	E160											
2	Fiscal Year	2022											
- 2	Courses Drier Vear Balancer and	Agong (Input (Columns A D) Raw	mont Schodule										
J 10	Source, Frior rear balances and	Agency input (columns A - D). Payl	nent Scheune		Update	FY	2022		2022		Principal Paymer	•	
- 10							2022		2023		Frincipal Paymen	11.5	
	Lease ID	Type of Debt/Lease	Agency	Interest Rate	Debt Outstanding 6/30/21	Increases/ (Revenue)	Decreases/ (Expenditures)	Debt Outstanding 6/30/22	x Due Within One X Year	Net Long-Term Liability	2022	2023	2024
11		Y	-	.			-	-	-	-	•	-	E.
176			E160			-	-	-	-	-	-	-	
177			E160			-	-			-		-	
178			E160			-	-	-	-	-	-	-	
179			E160			-	-	-	-	-	-	-	
180			E160			-	-			-		-	_
181			E160			-	-			-	-	-	
182			E160			-	-	-	-	-	-	-	
183			E160			-	-		-	-		-	
184			E160			-	-	-	-	-	-	-	
185			E160			-	-	-	-	-	-	-	
186			E160			-	-			-	-	-	
187			E160			-	-	-	-	-	-	-	
188			E160			-	-	-	-	-	-	-	
189			E160			-	-			-	-	-	
190		-	E160			-	-	-	-	-	-	-	
•	Lease Rollforware	d Expenditure Reconciliatio	on Paym	ent Sched	lule BW Ex	pense Report G	BW Ass	et Listing BW	Expense Report	Doc Payn	nent Schedule (. 🕂 : 🖣	Þ

2. Expenditure Reconciliation

a. Update the FM Only!

It will roll through to the rest of the tabs. No need to update anywhere else.

	Α	В	с	D	Е	F	G	1	н	1	J	
1	Reconciliation between Ge	neral Ledger a	nd Payment Schedule				x	Formula he	Iper - DO NO	T DELETE		
2	This schedule is formula dri	ven and may n	eed adjustments going forward.									
3	Reconciled through FM01 through	6							Note	to Rec	onciler	
4	Fiscal Year	2022									uncher.	
			Update FM	Formula		Formula	Formula		Formula	neiper	which sums	
				(Source: Payment Schedule		(Source: BW Expense	(Source: Payment	Fo	items ı	marked	with "x" by	
5				Tab - Columns M-O)		Report Tab)	Schedule Tab - Column Q)		Recor	nciler on	Payment	_
				Total Loaco Daumonte to bo		Total Daumonts through	Total Daumonts through	Reconcilia	<pre>c</pre>	chedule	tab	
	Lease Type	G/L Account	G/L Account Description	made in EV22		Period - 6	Period - 6	Payment		chequie		mary I
6	v	-	·		-	T CHOU - U	▼ (Inclusion - 0	Payment	ts Posted 🖵			
7	Leased Other Equipment	5041820000	Lease Other - Principal	-			-		-		Lease Expense	
8	Leased Copy Equipment	5041867020	Lease IT Copiers - Principal	8,926.25		4,041.05	4,041.05		-			
9	Leased Computer Equipment	5041867050	Lease Data Processing Equip - Principal	16,746.96		16,216.90	16,216.90		-		Short-Term	
10	Leased Medical Equipment	5041860020	Lease - Med Sci Lab Equip - Principal	-			-				Low Value	
11	Leased Building	5041840000	Lease Building - Principal	-		-	-		-			
12	Leased Land	5041870000	Lease Land - Principal	-			-		-		Excluded by Type	
13	Leased Heavy Equipment	5041860050	Lease-Hvy Equip-Non Real Estate - Principal	-		-	-		-		Inter-Agency	
14												_
15	Leased Other Equipment	5041830000	Lease Other - Interest	-			-		-		Contingent	_
16	Leased Copy Equipment	5041867030	Lease IT Copiers - Interest	1,428.91		676.17	676.17		-			_
17	Leased Computer Equipment	5041867060	Lease Data Processing Equip - Interest	288.42		282.23	282.23		-		Total	_
18	Leased Medical Equipment	5041860030	Lease - Med Sci Lab Equip - Interest	-		-	-		-		Expense	Repo
19	Leased Building	5041850000	Lease Building - Interest	-					-			C
20	Leased Land	5041880000	Lease Land - Interest	-								
21	Leased Heavy Equipment	5041800000	Lease-ny Lyophon Real Estate - Interest	-		-	•					
	 Lease Rollforw 	ard Expen	diture Reconciliation Payment Schedule	BW Expense Report G		BW Asset Listing	BW Expense Report Do	ic Payn	nent Schedu	le ((+		۱.

B. Update/Verify Beginning Balance

1. Lease Rollforward

The debt outstanding in column F <u>MUST</u> agree to previous year's reporting package for debt outstanding at year end in column I. YOUR PACKAGE WILL NOT BE ACCEPTED IF THESE ROLLFORWARD BALANCES DON'T AGREE.

12	A	В	С	D E	F	G		1	K	L	M N	0	P 🔮
1	Lease - Rollforward	E160					This sho	ould agree to	PY				
2	Fiscal Year	2022					clos	na nackado					
2	Source: Brier Vear Balancer a	nd Agongy Input (Columns A. D). Ros	mont Schodulo	Tab (Column			CIUSI	ng package.					
L 10	Source. Filor real balances a	nu Agency input (columns A - D). Pay	filent Scheude		S F - AKJ.	1	2022		2022		Drineinal Dauman		
- IU							2022		2023		Principal Payment	15	
	Lease ID	Type of Debt/Lease	Agency	Interest Rate x	Debt Outstanding 6/30/21	Increases/ (Revenue)	Decreases/ (Expenditures)	Debt Outstanding 6/30/22	x Due Within One Year	Net Long-Term Liability	2022	2023	2024
11		*	-		*	_	*	*		*	• •	-	E.
12	677351	Leased Computer Equipment	E160	6.29%	-	•	-			-	-	-	
13	677851	Leased Computer Equipment	E160	6.54%	1,844		(1,844)	-	-	-	1,844	-	
14	677952	Leased Computer Equipment	E160	6.79%	4,820	-	(4,820)		-	-	4,820	-	
15	678223	Leased Computer Equipment	E160	7.04%	4,042		(4,042)		-	-	4,042	-	
16	678052	Leased Computer Equipment	E160	6.79%	4,480		(4,480)	-	-	-	4,480	-	
17	678509	Leased Computer Equipment	E160	7.29%	1,561	-	(1,561)		-	-	1,561	-	
18	Konica 1310-01	Leased Copy Equipment	E160	5.26%	-	7,324	(4,554)	2,769	2,769	-	4,554	2,769	
19	Konica 2106-01	Leased Copy Equipment	E160	5.26%	-	11,845	(2,168)	9,677	2,285	7,392	2,168	2,285	2,401
20	Konica 2105-01	Leased Copy Equipment	E160	5.26%	-	12,041	(2,204)	9,837	2,323	7,515	2,204	2,323	2,44
21			E160				-			-	-	-	
22			E160			-	-	-	-	-	-	-	
23			E160				-			-	-	-	
24			E160			-	-	-	-	-	-	-	
25			E160			-	-	-	-	-	-	-	
26			E160			-	-		-	-	-	-	
-	Lease Rollforwa	Expenditure Reconciliati	on Paym	ent Schedu	ile BW Exp	ense Report G	L BW Asse	et Listing BW I	Expense Report	Doc Paym	ient Schedule (+ : •)

- C. Update BW Reports through FM selected on the expenditure reconciliation.
- 1. BW Asset Listing
- a. Download BW file from Business Warehouse for respective FM: Yearend Rptg Asset History Sheet

Ē	Open	
Search in	Year End Reports) 🗙 🕷 🕼 🎟 🤏 🗸
Find Eistory	Name JWG Yearend Rptg - Operating Lease Expense w/Vendor Yearend Rpt - Inter Government Rec/Pay Yearend Rptg - Accounts Receivable Current with Customer Yearend Rptg - AR (Contributions) Delimited by Assets Yearend Rptg - AR (Refunds) Yearend Rptg - Asset History Sheet Yearend Rptg - Cash & Investments	Last Changed On 10/19/2018 1:17 7/29/2015 11:57 2/22/2019 1:00 AM 4/12/2019 10:30 6/28/2013 12:32 4/26/2019 9:09 AM 3/30/2016 1:24 PM
Favorites	Yearend Rptg - Inter-Agency Prior Year Payables with vo. Yearend Rptg - Inventory Yearend Rptg - Litigation Expense Yearend Rptg - Operating Lease Expense w/Vendor Yearend Rptg - Operating Lease Expenses Yearend Rptg - Prepaid Expenses	You will need to manipulate the layout to match the layout per Excel Tab
Roles	Yearend Rptg - Prepaid Expenses Item Text 127 Yearend Rptg - Prior Year Payables with Vendor	8/4/2020 8:32 AM 1/28/2022 1:03 AM
	Name (All)	Open Cancel

NOTE – BW report default view should mimic this tab.

b. Paste special as values BW file onto BW Asset Listing tab



1 2		А	В	С	D	F	G		Н	l. I	J	К	L
	1	Business Warehouse (BW) Report - Asse	t History for Lease Rep	orting								
	2	Fiscal Year	2022		w	ill cover t	he						
	4	Totals for Leased Assets O	Only - All form	ula driven, rows 8-14	siani	ficance c	of this						
E -	6	Leased Asset	Business area	Business area Name	Asset reco	oncilation	later	tion	APC FY start	Acquisition	Retirement	Transfer Debits	Transfer Cre
- ·	1	Leased Building										•	
	y	Leased Land								31 210 05			
	īυ	Leased Computer Equipment							197,001.63	-	-		
1.1	11	Leased Other Equipment										-	
	13	Leased Heavy Equipment							-	-		-	
古.	15	Reconciled Bal	ance (Should agre	e to BW report less "Not Lea	sed" classification):				197.001.63	31.210.05		-	
	16	Update Monthly, replaci	ng all data belo	w in columns B-W. Th	en copy formula								
	17	Formula	BW	BW	BW	BW	BW		BW	BW	BW	BW	BW
	18	Leased Asset 🛛 🚽	Business area 💌	Business area Name	Asset Number 🔻	Asset class 👻	Asset class Desc	ription 💌	APC FY start 🛛 👻	Acquisition 💌	Retirement 💌	Transfer Debits 🔻	Transfer Cre
	19	Not Leased	E160	STATE TREASURERS OFFICE	15000000000	15400	SCEIS_Data Proc	: Eqp	\$11,747.78				
	20	Not Leased	E160	STATE TREASURERS OFFICE	15000004219	15400	SCEIS_Data Proc	: Eqp	\$5,836.85				
	21	Not Leased	E160	STATE TREASURERS OFFICE	150000010506	15000	SCEIS_Office Equ	uipm	\$16,283.90		(\$16,283.90)		
	22	Not Leased	E160	STATE TREASURERS OFFICE	150000011657	15400	SCEIS_Data Proc	: Eqp	\$20,908.38				
	23	Not Leased	E160	STATE TREASURERS OFFICE	150000011658	15400	SCEIS_Data Proc	Eqp	\$5,306.69				
	24	Leased Computer Equipment	E160	STATE TREASURERS OFFICE	150000015225	15400	SCEIS_Data Proc	: Eqp	\$18,477.65				
	25	Leased Computer Equipment	E160	STATE TREASURERS OFFICE	150000015730	15200	SCEIS_Copy & Fa	ax Eqp	St. 19.38				
	26	Leased Computer Equipment	E160	STATE TREASURERS OFFICE	150000015869	15400	SCEIS_Data Proc	: Eqp	\$52,867.40				
	27	Leased Conter Equipment	E160	STATE TREASURERS OFFICE	150000015891	15400	SCEIS_Data Proc	: Eqp	\$36,980.23				
	28	Leased Computer Finance	E160	STATE TREASURERS OFFICE	150000015968	15400	SCEIS Data Proc	Ean	\$22,293,64				
-	•	Lease Rollforward	-liture Dr	conciliation Dovmont	Schodulo DM/	Evenence Pap	ort GL BW /	Asset Listing	g 🛛 BW Expense R	eport Doc	I ETE data ir	columns B-	N and 📗
			Verify	formula covers all	rows of BW	report				the	n paste BW t	file in column	s B-W

2. BW Expense Report GL: Yearend Rptg – Operating Lease Expense w/Vendor

Ē		Open		_ D X
Search in	Year End Reports	•	🗈 🗙 🕷 🛛 🛱 💷 🍕	∛9 -
	Name		Last Changed O	n
1 <u>(m</u>)	JWG Yearend R	ptg - Operating Lease Expense w/Vendo	or 10/19/2018 1:1	7
	Yearend Rpt - In	ter Government Rec/Pay	7/29/2015 11:5	7
Find	Yearend Rptg -	Accounts Receivable Current with Custo	mer 2/22/2019 1:00	AM
	Yearend Rptg - /	AR (Contributions) Delimited by Assets	4/12/2019 10:3	0
	Yearend Rptg - /	AR (Refunds)	6/28/2013 12:3	2
	Yearend Rptg - /	Asset History Sheet	4/26/2019 9:09	AM
History	Yearend Rptg - (Cash & Investments	3/30/2016 1:24	PM
	Yearend Rptg - I	nter-Agency Prior Year Payables with Ve	ndor 6/20/2018 11:3	7
	Yearend Rptg - I	nventory	6/27/2013 11:1	9
	Yearend Rptg - l	itigation Expense	5/19/2020 2:43	PM
Favorites	Yearend Rptg - (Operating Lease Expense w/Vendor	2/18/2022 1:30	AM
	Yearend Rptg - (Operating Lease enses	7/14/2011 2:24	PM
	Yearend Rptg - F	Prepaid Expenses	5/8/2020 1:01 /	AM
	Yearend Rptg - F	Prepaid Expenses Item Text 127		
Roles	Yearend Rptg - F	Prior Year Payables with Vendor	You will need t	o maninulate
	,		the levent to use	
	Name		the layout to ma	atch the layou
	Туре	(All)	per Exc	el Tab
				1

a. Download BW file from BW for respective FM

NOTE – BW report default view should mimic this tab.

b. Paste special as values BW file onto BW Expense Report GL, cell A7.



	A	A B C		С	D		E	F	G	Н	1	J	к	E
1	Business Wareh	ouse (BW) Report - New	Lease Rep	oort										L
2	Update Monthle	/ by new expenses from I	BW below	/ in columns	A-I. Then co	py formula in co	olumn J.							
3	Report Period	6												
4	Fiscal Year	2022												
5	BW	BW		BW	BW		BW	BW	BW	BW	BW	Formula	Input	
6	Business Area	Business Area Name	Po	osting period	Vendor	Ver	ndor Name	Acctg Doc Number	G/L Account	G/L Account Description	Total	Lease Type	Comments /Action Needed	
134	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703357970	5040057000	CONTINGNT RENT - IT	(\$40.98)	Contingent		
135	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703357970	5041867020	LEASE COPIERS PRIN	(\$378.65)	Lease Expense		
136	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703357970	5041867030	LEASE COPIERS INT	(\$23.92)	Lease Expense		
137	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703366554	5040057000	CONTINGNT RENT - IT	(\$26.94)	Contingent		
138	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703366554	5040067000	LSE-LOW VAL COPIER	(\$211.90)	Low Value		
139	E160	STATE TREASURERS OFFICE		6	7000070681	POLLOCK FINANCI	AL SERVICES	5703366703	5040067000	LSE-LOW VAL COPIER	(\$99.63)	Low Value		
140	E160	STATE TREASURERS OFFICE		6	7000243384	PRESIDIO TECHNO	LOGY CAPITAL LLC	5703350804	5041867050	LEASE DP EQUIP PRIN	(\$174.39)	Lease Expense		
141	E160	STATE TREASURERS OFFICE		6	7000243384	PRESIDIO TECHNO	LOGY CAPITAL LLC	5703350804	5041867060	LEASE DP EQUIP INT	(\$4.36)	Lease Expense		
142	E160	STATE TREASURERS OFFICE		6	7000243384	PRESIDIO TECHNO	LOGY CAPITAL LLC	5703350807	5041867050	LEASE DP EQUIP PRIN	(\$678.48)	Lease Expense		
143	E160	STATE TREASURERS OFFICE		6	7000243384	PRESIDIO TECHNO	LOGY CAPITAL LLC	5703350807	5041867060	LEASE DP EQUIP INT	(\$10.28)	Lease Expense		
144	E160	STATE TREASURERS OFFICE		6	#	Not assigned		1010897026	5040490000	LSE-LOW VAL OTHER	\$136.34	Low Value		
145	E160	STATE TREASURERS OFFICE		6	#	Not assigned		1011003398	5041867020	LEASE COPIERS PRIN	(\$4.72)	Lease Expense		
146	E160	STATE TREASURERS OFFICE		6	#	Not assigned		1011003398	5041867030	LEASE COPIERS INT	\$4.72	Lease Expense		
147	Overall Result										(\$148,069.45)	0		
148												0		
149	1											0		
150	1											0		F
	< > Le	ase Rollforward Expe	enditure Re	concilit ion	Paymen	t Schedule	W Expense Report G	BW Asset Lis	ting BW	/ Expense Report Doc	Payment Sch dul	e (🕂 🕴	•	
			DELE ⁻ then pa	TE data i aste BW	n columr file in co	is A-I and lumns A-I		-	V	erify formula cover	rs all rows of	BW report		

c. Verify Reconciliation of Lease Type

Note to the Reconciler: This reconciliation is important because it tags each recorded g/l expense by "Lease Type". Any variance indicates that relevant g/l expenses will not be properly reconciled as they have not been properly identified to a "Lease Type".

"Lease Type" is important because it flows to Expenditure Reconciliation tab which reconciles the G/L to Payment Schedule as established according to GASB 87 requirements.

	С	D	E	F	G	н	1	J	К	L	М	N	0
1 1	eport												
2	w in column	s A-I. Then co	opy formula in column J.										
3			1										
4													
5	BW	BW	BW	BW	BW	BW	BW	Formula	Input				
	Posting period	Vendor	Vendor Name	Acctg Doc Number	G/L Account	G/L Account Description	Total	Lease Type	Comments /Action Needed		Expense Su	mmary	
6	-	-			Ψ.		Y Y	-	· ·				
7	1	7000228668	PITNEY BOWES	5703246221	5040490008	RENT POSTAGE EQUIP	(\$179.16)	Excluded by Type					
8	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5040057000	CONTINGNT RENT - IT	(\$67.55)	Contingent		L	ease Expense	(21,216.35)	
9	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5041867020	LEASE COPIERS PRIN	(\$370.46)	Lease Expense		S	Short-Term	-	
10	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245687	5041867030	LEASE COPIERS INT	(\$32.11)	Lease Expense		L	ow Value	(4,312.20)	
11	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245689	5040057000	CONTINGNT RENT - IT	(\$49.41)	Contingent					
12	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245689	5040067000	LSE-LOW VAL COPIER	(\$225.50)	Low Value		E	xcluded by Type	(537.48)	
13	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245790	5040057000	CONTINGNT RENT - IT	(\$0.87)	Contingent		1	nter-Agency	(120,590.58)	
14	1	7000070681	POLLOCK FINANCIAL SERVICES	5703245790	5040067000	LSE-LOW VAL COPIER	(\$181.11)	Low Value					
15	1	7000070681	POLLOCK FINANCIAL SERVICES	5703246224	5040057000	CONTINGNT RENT - IT	(\$12.58)	Contingent		C	Contingent	(1,412.84)	
16	1	7000070681	POLLOCK FINANCIAL SERVICES	5703246224	5040067000	LSE-LOW VAL COPIER	(\$211.90)	Low Value					
17	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252511	5040057000	CONTINGNT RENT - IT	(\$28.18)	Contingent		(Grand Total	(148,069.45)	
18	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252511	5040067000	LSE-LOW VAL COPIER	(\$102.96)	Low Value		0	Overall Result	(148,069.45)	
19	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252517	5041867020	LEASE COPIERS PRIN	(\$179.27)	Lease Expense		١	/ariance		
20	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252517	5041867030	LEASE COPIERS INT	(\$52.80)	Lease Expense			/	-	
21	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252562	5040057000	CONTINGNT RENT - IT	Ver	ify variance i	is zero				
22	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252562	5041867020	LEASE COPIERS PRIN		ny vanance i	5 2010				
23	1	7000070681	POLLOCK FINANCIAL SERVICES	5703252562	504 867030	LEASE COPIERS INT	(\$51.94)	Lease Expense					
	• •	Lease Rollfo	rward Expenditure Reconciliation	Payment Sche	dule BV	/ Expense Report GL	BW Asset Listing	BW Expense	Report Doc Pay	ment	Schedule (🛄	+ : •	Þ

- D. Add New Leases
- Create Payment Schedules if not provide by vendor to establish amortization of principal, interest, and executory costs over the life of the lease. See https://cg.sc.gov/guidance-andforms-state-agencies/gasb-87-lease-accounting for further guidance. Also, contact ACFR team if a blank lease calculator is needed.
- 2. Create Lease asset using the SCEIS Help document. See <u>https://cg.sc.gov/guidance-and-forms-state-agencies/gasb-87-lease-accounting</u> for further guidance.
- 3. Payment Schedule
- a. Add lease to Payment Schedule tab

All relevant information MUST be complete, assets reconciled and agree to GASB 87 requirements. 1,000 rows of formulas have been filled. If more rows are needed, please contact the ACFR team to unlock and fill for your Agency.

	Α	В	с	D		E		F	G	н	1	J	K	L	M
1	Payment Sch	edule-Lease	Payment Schedules copied from lease in	nplementation setup for	GASB 87										
2	Thru FM:	6													_
3	Formula	Formula	Formula	Input Required	Input I	Required	In	put Required	Formula	Formula	Formula	Formula	Input Required	Input Required	Inpu Requir
4	ACFR Business Area	Business Area 🗣	Business Area Name	Lease ID	Ve	endor 👻]	Lease Type	Principal GL	Interest GL	Executory GL	Lease New for Current FY	Fiscal Year	Payment Date	Princip Amour
970	A000	E160	STATE TREASURERS OFFICE						0	0	0				
971	A000	E160	STATE TREASURERS OFFICE						0	0	0				
972	A000	E160	STATE TRE Data Input rog	uired for					0	0	0				
973	A000	E160	STATE TRE Data Input req						0	0	0				
974	A000	E160	STATE TRE New leases for	Columns					0	0	0				
975	A000	E160	STATE TRE labeled "Input F	Reauired"					0	0	0				
976	A000	E160	STATE TRE						0	0	0				
977	A000	E160	STATE TREASURERS OFFICE						0	0	0				
978	A000	E160	STATE TREASURERS OFFICE						0	0	0				
979	A000	E160	STATE TREASURERS OFFICE						0	0	0				
980	A000	E160	STATE TREASURERS OFFICE						0	0	0				
981	A000	E160	STATE TREASURERS OFFICE						0	0	0				
982	A000	E160	STATE TREASURERS OFFICE						0	0	0				
983	A000	E160	STATE TREASURERS OFFICE						0	0	0				
984	A000	E160	STATE TREASURERS OFFICE						0	0	0				
985	A000	E160	STATE TREASURERS OFFICE						0	0	0				
986	A000	E160	STATE TREASURERS OFFICE						0	0	0				_
987	A000	E160	STATE TREASURERS OFFICE						0	0	0				
988	A000	E160	STATE TREASURERS OFFICE						0	0	0				•
	• •	Lease	Rollforward Expenditure Reco	nciliation Paymo	ent Schedule	BW Expense Repo	ort GL	BW Asset Listing	BW Expense	e Report Doc	Payment	Schedule (. 🕂 :	4	Þ

b. Unique items when adding new leases to the Payment Schedule tab

For Columns: S (Lease Start Date), T (Lease End Date), U (Asset Number) please add the information only for the first row of the lease payment. In other words, there maybe 40 payments associated with this specific lease. The Reconciler will only need to input the lease start date, lease end date and asset number on the first payment line.

5	А	в	L L	υ	1	U	v	vv	~	Y	L
	Payment Sch	edule-Lease	Payment Schedules copied fro	m lease implementation							
	Thru FM:	7									
	Formula	Formula	Formula	Input Required	Input Required	Input Required	Formula	Formula	Formula	Formula	Formula
	ACFR Business Area	Business Area 🖵	Business Area Name	Lease ID	Lease End Date	Asset Number	Asset Description	Asset Class Code 🚽	Asset Class Description	Asset Value Per SCEIS	Sum of Principal Payments
9	A000	D100	Governors Off-Sled	C7959							
0	A000	D100	Governors Off-Sled								
1	A000	D100	Governors Off-Sled	CL003079	7/31/2024	11000006341	OFFICE SPACE	11009	SCEIS_LSE Bidgimprov	265,775.16	265,775.16
2	A000	D100	Governors Off-Sled	CL003079							
3	A000	D100	Governors Off-Sled	CL003079							
								make s	ure there is a SCEIS as # entered	sset	

	Α	В	С	D	L	М	N	0	Р	Q	R	S	т	U	V	W	
1	Payment Sch	edule-Lease	Payment Schedules copied from lease in	plementation setup for													
2	Thru FM:	6															
3	Formula	Formula	Formula	Input Required	Input Required	Input Required	Input Required	Input Required	Formula	Input Required	Input Required	Input Required	Input Required	Input Required	Formula	Formula	
4	ACFR Business Area	Business Area 🖵	Business Area Name	Lease ID	Payment Date	Principal Amoun 🖵	Interest Amoun	Executory Amoun	Payment Total 🖵	CY Payment Posted	CY Payment Posted Correctly	Lease Start Date 👻	Lease End Date 🖵	Asset Number	Asset Description	Asset Class Code	
316	A000	E160	STATE TREASURERS OFFICE	678223	7/1/2021	664.59	24.17		688.76	x							
317	A000	E160	STATE TREASURERS OFFICE	678223	8/1/2021	668.56	20.20		688.76	x							
318	A000	E160	STATE TREASURERS OFFICE	678223	9/1/2021	673.08	15.68		688.76	x							
319	A000	E160	STATE TREASURERS OFFICE	678223	10/1/2021	676.59	12.17		688.76	x							
320	A000	E160	STATE TREASURERS OFFICE	678223	11/1/2021	680.89	7.87		688.76	x							
321	4000	E160	STATE TREASURERS OFFICE	678223	12/1/2021	678.48	10.28		688.76	¥							_
322	A000	E160	STATE TREASURERS OFFICE	678509	4/1/2019	145.36	33.39		178.75		_	4/1/2019	3/31/2022	150000016176	Presidio 678509	1540	
323	A000	E160	STATE TREASURERS OFFICE	678509	5/1/2019	1/13 05	34.80		178 75								_
324	A000	E160	STATE TREASURERS OFFICE	678509	6/1/2019	145.95	32.80		178.75								
325	A000	E160	STATE TREASURERS OFFICE	678509	7/1/2019	145.76	32.99		178.75								
326	A000	E160	STATE TREASURERS OFFICE	678509	8/1/2019	146.66	32.09		178.75				For E	xample: thi	s is the first pay	ment fo	br
327	A000	E160	STATE TREASURERS OFFICE	678509	9/1/2019	148.57	30.18		178.75				loor	D 6795	00 Loopo eter	t data	
328	A000	E160	STATE TREASURERS OFFICE	678509	10/1/2019	148.49	30.26		178.75				iea:		103. Lease star	i uale,	
329	A000	E160	STATE TREASURERS OFFICE	678509	11/1/2019	150.35	28.40		178.75				lease	e end date,	, and asset num	ber are	
330	A000	E160	STATE TREASURERS OFFICE	678509	12/1/2019	150.34	28.41		178.75				only e	ntered on t	this first line for	lease II	D
331	A000	E160	STATE TREASURERS OFFICE	678509	1/1/2020	151.27	27.48		178.75						070500		1 C
332	A000	E160	STATE TREASURERS OFFICE	678509	2/1/2020	153.92	24.83		178.75						070000		
333	A000	E160	STATE TREASURERS OFFICE	678509	3/1/2020	153.16	25.59		178.75				_				
334	A000	E160	STATE TREASURERS OFFICE	675509	4/1/2020	154.90	23.85		178.75								F
	• •	Lease	Rollforward Expenditure Reco	nciliation Payme	nt Schedule	BW E	xpense Rej	port GL	BW Asset	Listing	BW Expense	Report Do	c Payı	ment Schedule (🕂 🗄 🖣	Þ	

c. Verify the asset value is equal to the sum of principal payments, see column AA. Also verify asset class is correct.

Payment Sch	edule-Lease	Payment Schedules copied fro	m lease implementatio							
Thru FM:	7									
Formula	Formula	Formula	Input Required	Formula	Formula	Formula	Formula	Formula	Formula	Formula
ACFR Business Area	Business Area 🖵	Business Area Name	Lease ID	Asset Description	Asset Class Code 🖵	Asset Class Description	Asset Value Per SCEIS	Sum of Principal Payments	Variance	Lease Payment Count
A000	D100	Governors Off-Sled	C7959							59.00
A000	D100	Governors Off-Sled								-
A000	D100	Governors Off-Sled	CL003079	OFFICE SPACE	11009	SCEIS_LSE Bidgimprov	265,775.16	265,775.16	(0.00)	1.00
A000	D100	Governors Off-Sled	CL003079							2.00
A000	D100	Governors Off-Sled	CL003079							3.00
A000	D100	Governors Off-Sled	CL003079		_					4.00
A000	D100	Governors Off-Sled	CL003079		1	Variance is 0 between	Asset Valu	10		5.00
A000	D100	Governors Off-Sled	CL003079			and Drincipal Day	monte			6.00
					-	and Philicipal Pay	ments			

4. Lease Rollforward

a. Add Lease ID, select Type of Debt/Lease from drop down selection box, and add Interest rate

Information MUST agree to the Payment Schedule tab. 150 rows of formulas have been filled. If more rows are needed, please contact the ACFR team to unlock and fill for your Agency.

12		A	В	С	D	E F	G	H	1	JK	L	M N	0	P
	1	Lease - Rollforward	E160											
	2	Fiscal Year	2022											
	3	Source: Prior Year Balances and	Agency Input (Columns A - F). Paym	ent Schedule 1	ab (Colur	nns G - AK).								
+	10						Yes	2022		2023		Principal Payme	ents	
		Lease ID	Type of Debt/Lease	Agency	Interest Rate	Debt x Outstandin 6/30/21	g Increases/ (Revenue)	Decreases/ (Expenditures)	Debt Outstanding 6/30/22	x Due Within One Year	Net Long-Term Liability	2022	2023	2024
	11		¥	¥	·	-	▼ ▼	v	-	-	-	¥ .	• •	
	12	677351	Leased Computer Equipment	E160	6.29%			-	-	-	-			
	13	677851	Leased Computer Equipment	E160	6.54%	1,8	44 -	(1,844)				1,844	4 -	
	14	677952	Leased Computer Equipment	E160	6.79%	4,8	20 -	(4,820)		-	-	4,820	- 0	
	15	678223	Leased Computer Equipment	E160	7.04%	4,0	42 -	(4,042)	-	-	-	4,042	2 -	
	16	678052	Leased Computer Equipment	E160	6.79%	4,4	80 -	(4,480)			-	4,480	- 0	
	17	678509	Leased Computer Equipment	E160	7.29%	1,5	61 -	(1,561)		-	-	1,561	1 -	
	18	Konica 1310-01	Leased Copy Equipment	E160	5.26%		- 7,324	(4,554)	2,769	2,769	-	4,554	4 2,769	
	19	Konica 2106-01	Leased Copy Equipment	E160	5.26%		- 11,845	(2,168)	9,677	2,285	7,392	2,168	8 2,285	2,40
	20	Konica 2105-01	Leased Copy Equipment	E160	5.26%		- 12,041	(2,204)	9,837	2,323	7,515	2,204	4 2,323	2,44
	21			E160				-	-		-			
					-		· ·	-			-			
a	ıdd		Select Lease Typ	e E160 E160				Should be	e zero as	-	-			
				E160					alance for	-	-			
	26			E160				Jeginnig k		-	-			
4	•	Lease Rollforwar	d Expenditure Reconciliatio	n Paym	ent Sche	dule BW	Expense Repor	all new	leases	Expense Report	Doc Payn	nent Schedule (🕂 : 🖣	•

E. Reconcile Payment Schedule to G/L

1. Indicate if payment has been posted to G/L by selecting "x" from the dropdown box.

G/L detail of payments can be found on BW Expense Report GL and should cross-reference back to the Payment Schedule. Reconciler should put an x in column Q regardless if payment is correct, column R is for capturing if the payment was posted incorrectly. The Expenditure Reconciliation tab won't tie to the BW Expense Report GL until reconciler posts the necessary j/e to balance the G/L to the payment

sc	hedu	le.															
	Α	В	С	D	K	L	M	N	0	Р	Q	R	S	Т	U	V	
1	Payment Sch	nedule-Lease	Payment Schedules copied from lease	implementation setup for													٦C
2	Thru FM:	6	i														
3	Formula	Formula	Formula	Input Required	Input Required	Input Required	Input Required	Input Required	Input Required	Formula	Input Required	Input Required	Input Required	Input Required	Input Required	Formula	
4	ACFR Business Area	Business Area 🖵	Business Area Name	↓ Lease ID	Fiscal Year	Payment Date	Principal Amoun 🖵	Interest Amoun ₊	Executory Amoun	Paymen Total	CY Payment Posted? 🚽	CY Payment Posted Correctly	Lease Start Date 🖵	Lease End Date 🖵	Asset Number	Asset Description	-
5	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	7/31/2021	370.46	32.11		402.5	х		1/1/2018	1/11/2023	150000018653	Konica BHC558-1310-0	1
6	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	8/31/2021	372.08	30.49		الد	X	and if ship					
7	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	"v" india	atoo thir		ant has	_	402.57	x Indic	ate ir this					
8	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	x inuic	ates tris	spayine	int nas		402.57	x been	made ner					
9	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	bee	n poste	d to the	g/l		402.57	x the C	i/l					
10	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	12/31/2021	378.65	23.92		402.57	x	-					
11	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	1/31/2022	380.31	22.26		402.57							
12	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	2/28/2022	381.98	20.59		402.57							- 11
13	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	3/31/2022	383.66	18.91		402.57							-
14	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	4/30/2022	385.34	17.23		402.57							-
15	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	5/31/2022	387.03	15.54		402.57							-
16	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2022	6/30/2022	388.72	13.85		402.57							-
17	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	7/31/2022	390.43	12.14		402.57							-
18	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	8/31/2022	392.14	10.43		402.57							-
19	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	9/30/2022	393.86	8.71		402.57							-
20	A000	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	10/31/2022	395.59	6.98		402.57							-
21	AU00	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	11/30/2022	397.32	5.25		402.57							-
22	AU00	E160	STATE TREASURERS OFFICE	Konica 1310-01	2023	12/31/2022	399.06	3.51		402.57							_
23	AU00	E160	STATE TREASURERS OFFICE	KONICE 1310-01	2023	1/1/2023	400.81	1.76		402.57				<u> </u>			
	< •	Lease	Rollforward Expenditure Re	conciliation Paym	ent Schedu	le BW B	Expense Re	port GL	BW Asset	Listing	BW Expen	se Report Do	oc Payı	ment Sched	ule (🕂		Þ

2. Determine if Payment Posted Correctly to the G/L

a. Indicate which payments per the Payment Schedule do not agree to the G/L. This is not required but extremely helpful when posting complicated JE's.

	Α	В	С	D	J	K	L	M	N	0	P	Q	R	S	Т	U		A
1	Formula	Formula	Formula	Input Required	Input Required	Input Required	Input Required	Input Required	Input Required	Input Required	Formula	Input Required	Input Required	4nput Teus d	Input Required	Input Required	F	
2	ACFR Business Area	Business Area 🖕	Business Area Name	Lease ID	Lease New for Current FY	Fiscal Year	Payment Date 🖵	Principal Amoun 🛫	Interest Amoun 🚽	Executory Amoun	Payment Total 🖵	CY Paymer Posted	CY Payment Posted Correctly	ase Start Date 🖵	Leo. He	lper colum	n to m	ark which
73	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	10/31/2025	220.44	7.85		228.29					paymenta	were	made
74	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	11/30/2025	221.40	6.89		228.29				CC	prrectly or i	ncorre	ctly when
75	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	12/31/2025	222.38	5.91		228.29				С	ompared t	o BW I	Expense
76	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	1/31/2026	223.35	4.94		228.29					Dono	+ CL +	ab
77	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	2/28/2026	224.33	3.96		228.29					Kepu	IL GE I	aD
78	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	3/31/2026	225.31	2.98		228.29				_			
79	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	4/30/2026	226.30	1.99		228.29							
80	A000	E160	STATE TREASURERS OFFICE	Konica 2106-01		2026	5/30/2026	227.32	0.97		228.29							
81	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01	Yes	2022	7/31/2021	179.27	52.80		232.07	x		/21/2021	5/20/2026	150000018655	Konica B	
82	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	8/31/2021	180.06	52.01		232.07	x	1					
83	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	9/30/2021	180.85	51.22		232.07	x						
84	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	10/31/2021	181.64	50.43		232.07	x						
85	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	11/30/2021	182.44	49.63		232.07	x						
86	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	12/31/2021	183.24	48.83		232.07							
87	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	1/31/2022	184.04	48.03		232.07							
88	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	2/28/2022	184.85	47.22		232.07							
89	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	3/31/2022	185.66	46.41		232.07							
90	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	4/30/2022	186.47	45.60		232.07							
91	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	5/31/2022	187.29	44.78		232.07							
92	A000	E160	STATE TREASURERS OFFICE	Konica 2105-01		2022	6/30/2022	188.11	43.96		232.07							· •
-	+	Lease	Rollforward Expenditure Reco	nciliation Payme	ent Schedule	BW Exp	ense Repoi	t GL B	W Asset Lis	sting B	W Expense	Report D	c Paymen	Schedule	(🕀		Þ	

b. Make any necessary j/e's if payment posted to G/L does not agree to GASB 87 Payment schedule

Reconciler should determine that the Principal, Interest and Executory amounts agree to the correct g/l accounts and amounts posted on the BW Expense Report GL tab. Agency is responsible for fixing all reconciling items with necessary j/e's prior to year close.

3. Review G/L Accounts Excluded from GASB 87 Lease Coverage

Sometimes, an agency can post GASB 87 lease expenses to the incorrect g/l accounts. Agencies should review the below g/l accounts activity to determine if any GASB 87 lease expenses were posted and if so, adjust to the correct g/l account.

G/L Account	G/L Account Description	Reporting Category
5040050000	CONTNGNT REN NON-IT	Contingent
5040057000	CONTINGNT RENT - IT	Contingent
5040490002	RENT-OTH-ROOM&VID	Excluded - Meetings Rooms & Equipment
5040490003	RENT PO BOX	Excluded - PO Box
5040490004	RENT STOR TANK	Excluded - Storage Tanks
5040490008	RENT POSTAGE EQUIP	Excluded - Postage Equipment
5040490009	RENT PARKING	Excluded - Parking
5040490010	RENT STORAGE SPACE	Excluded - Storage Space
5040490011	RENT TOWERS	Excluded - Towers
5040490012	RENT TRASH CONTAINER	Excluded - Trash Containers
5040070000	RENT-ST OWN RL PROP	Inter-Agency
5040070001	RENT-ST OWN-M&O CHGS	Inter-Agency
5040490006	INTERNAL RSC VESSELS	Inter-Agency
5040490007	INTERNAL MOTOR POOL	Inter-Agency
5040067000	LSE-LOW VAL COPIER	Low Value
5040077000	LEASE-LOW VALUE DP	Low Value
5040490000	LSE-LOW VAL OTHER	Low Value
5040027000	ST RENT-COPYING EQ	Short-Term
5040037000	ST RENT-DATA PROC EQ	Short-Term
5040040000	ST RENT-MED LAB EQ	Short-Term
5040060000	ST RENT-NON ST BLDG	Short-Term
5040080000	ST RENT-NON ST LAND	Short-Term
5040490001	ST RENT-NON IT OTHER	Short-Term
5040490005	ST RENT HEAVY EQUIP	Short-Term

c. Correct GASB 87 Payment Schedule if necessary

If it is determined that the g/l is correct and the payment schedule is wrong, then the reconciler will need to create a new lease calculator and GASB 87 payment schedule, correct the asset value in SCEIS and update the payment schedule so that it agrees to the g/l. Agency is responsible for maintaining GASB 87 payment schedules that agree to each g/l payment posting and related SCEIS assets value.

F. Verify Reconciliations-No Variances

Fixing variances is the responsibility of the Agency and <u>MUST</u> be made prior to year close. Packages submitted with variances will be considered incomplete.

a. Verify Reconciliation-No Variances

2	A	В	С	D	E F	G	Н	1	J	K	L	м	N	0	Р
1	Lease - Rollforward	E160													
2	Fiscal Year	2022													
3	Source: Prior Year Balances and	Agency Input (Columns A - F). Pay	ment Schedule 1	ab (Colun	nns G - AK).										
10						Yes	2022			2023			Principal Payme	nts	
	Lease ID	Type of Debt/Lease	Agency	Interest Rate	Debt x Outstandi 6/30/21	ng (Revenue)	Decreases/ (Expenditures)	Debt Outstanding 6/30/22	x D	ue Within One Year	Net Long-Term Liability		2022	2023	2024
11		*	-	-	*	•	-	•		-	-	-	-	•	
491															
492															
493		Reconciliations											Su	mmary of Futur	e Year Paym
494													Year	Principal	Interest
495	Increases/(Revenue)	Lease Rollforward - Column G	31,210			variance	-must be f	fixed by					2023	7,376.81	965.50
496	Acquisition Value	BW Asset Listing - Cell 115	-				Agency						2024	4,855.98	668.34
497		variance	31,210				rigeney						2025	5,117.74	406.5
498													2026	4,933.27	130.69
499	Decreases/(Expenditures)	Lease Rollforward - Column H	(25,673)										2027	-	-
500	Principal Payments for current FY	Payment Schedule - Column M	(25,673)										2028	-	-
501		variance	-										2029	-	-
502							No Voria						2030	-	-
503	Debt Outstanding 6/30/22	Lease Rollforward - Column I	22,284				NO Varia	ance-OK!					2031	-	-
< 1	Lease Rollforwar	d Expenditure Reconciliation	on Paym	ent Sche	dule BW	Expense Report (GL BW Ass	et Listing B	N Exp	ense Report	Doc Payr	nen	t Schedule (🕂 : 🔳	•

b. Research All Variances

It is the responsibility of the Agency to keep GASB 87 Payment Schedules in balances with the G/L. Any variances, not attributable to timing, must be corrected by j/e OR by adjusting the GASB 87 Payment Schedules (and corresponding Asset establishment in SCEIS).

4. Other Schedules (Not Required-But May Be Helpful to Reconciler)

A. BW Expense Report Doc

1. Download BW file from Business Warehouse for respective FM This is a tool only and isn't perfect. Payments must match to the penny and leases with the same payment amount will return only the first lease listed on the payment schedule.

1	А	В	C	D		E	F	G	Н	1	J	K	L	N 🔺
1	Business Wareh	ouse (BW) Report - New Lease	Report - ONLY	lease GLs						conv and n	acto R\//			
2	Update Monthle	y by new expenses from BW be	low in column	s A-G. Then c	opy formulas in o	olumns H-I.				copy and p				
3	Report Period	6								reporti	nere			
4	Fiscal Year	2022										_		
5	BW	BW	BW	BW		BW	BW	BW	ormula	Formula				
6	Business Area ~	Business Area Name 🛛 🗠	Posting peric ~	Vendor ~	Vend	or Name	 Acctg Doc Numb ~ 	Total 🗠	Absolute Value ~	Lease ID	*			
27	E160	STATE TREASURERS OFFICE		3 7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703282501	(\$178.75)	178.75	678509				
28	E160	STATE TREASURERS OFFICE	3	3 7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703282502	(\$688.76)	688.76	678223				
29	E160	STATE TREASURERS OFFICE	4	7000070681	POLLOCK FINANCIAL	SERVICES	5703307950	(\$402.57)	402.57	Konica 1310-01				
30	E160	STATE TREASURERS OFFICE	4	7000070681	POLLOCK FINANCIAL	SERVICES	5703320203	(\$232.07)	232.07	Konica 2105-01				
31	E160	STATE TREASURERS OFFICE	4	7000070681	POLLOCK FINANCIAL	SERVICES	5703320360	(\$228.29)	228.29	Konica 2106-01				
32	E160	STATE TREASURERS OFFICE	4	7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703304007	(\$178.75)	178.75	678509				
33	E160	STATE TREASURERS OFFICE	4	7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703304009	(\$688.76)	688.76	678223				
34	E160	STATE TREASURERS OFFICE	4	1 7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703304420	(\$1,138.29)	1,138.29	678052				
35	E160	STATE TREASURERS OFFICE	5	5 7000070681	POLLOCK FINANCIAL	SERVICES	5703334009	(\$402.57)	402.57	Konica 1310-01				
36	E160	STATE TREASURERS OFFICE	5	5 7000070681	POLLOCK FINANCIAL	SERVICES	5703344981	(\$232.07)	232.07	Konica 2105-01				
37	E160	STATE TREASURERS OFFICE	5	5 7000070681	POLLOCK FINANCIAL	SERVICES	5703344983	(\$228.29)	228.29	Konica 2106-01				
38	E160	STATE TREASURERS OFFICE	5	5 7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703332151	(\$178.75)	178.75	678509				
39	E160	STATE TREASURERS OFFICE	5	5 7000243384	PRESIDIO TECHNOL	DGY CAPITAL LLC	5703332154	(\$688.76)	688.76	678223				
40	Overall Result							(\$19,946.27)	19,946.27	#N/A				
41										677851				
42									•	677851				
43										677851				
44									-	677851				
45									-	677851				
46										677051		<u> </u>		
	• • … E	xpenditure Reconciliation Pa	yment Schedul	e BW Exp	ense Report GL	BW Asset Listing	BW Expense	Keport Doc	Payment Schedu	ile (Excluded)	Master I	(+) :	4	

B. Payment Schedule (Excluded)

These are lease payments that were determined to be excluded from GASB 87. Your Agency must keep track of these and have documentation available should it be requested by the auditors. Please keep in mind this schedule is not required to be included in this format or file, but it is recommended that your Agency completes this schedule.

1. Excluded Categories:

Short-Term	5040490001	Short-Term Rent-Other-Non-IT
Short-Term	5040027000	Short-Term Rent Copiers Eq
Short-Term	5040037000	Short-Term Rent Data Proc Eq
Short-Term	5040040000	Short Term Rent - Med Sci Lab Equip
Short-Term	5040060000	Short Term Rent-Non State Owned Building
Short-Term	5040080000	Short Term Rent-Non State Owned Land
Short-Term	5040490005	Short Term Rent-Other-Hvy Equip-Non Real Estate
Low Value	5040490000	Lease - Low Value Other Non-IT
Low Value	5040067000	Lease - Low Value Copier Equipment
Low Value	5040077000	Lease - Low Value Data Processing
Excluded by Type	5040490003	Rent Post Office Box
Excluded by Type	5040490004	Rent Storage Tanks
Excluded by Type	5040490002	Rent-Other-Mtg Rms & Video Equip
Excluded by Type	5040490008	Rent Postage Equipment
Excluded by Type	5040490009	Rent Parking
Excluded by Type	5040490010	Rent Storage Space
Excluded by Type	5040490011	Rent Towers
Excluded by Type	5040490012	Rent Trash Containers
Inter-Agency	5040490007	Internal Rent-Other-Motor Pool
Inter-Agency	5040490006	Internal Rent-Other-Research Vessels
Inter-Agency	5040070000	Rent-St Own RI Prop
Inter-Agency	5040070001	Rent-St Own-M&O Chgs
Contingent	5040050000	Contingent Rent Pmts - Non-IT
Contingent	5040057000	Contingent Rent Pmts - IT

5. Further Questions?

Please contact:

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Supporting GASB 87 Accountant:

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