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Overview

Introduction

The Commonwealth's Lease Accounting System (LAS 87) is a real-time, web-enabled financial reporting tool. LAS 87 creates updated reports immediately whenever a lease is created or changed. All reports generated by LAS 87 are available in one of two formats:

- **Summary** level - which aggregates the information by agency or reporting entity (if a user has access to more than one agency); and,
- **Detail** level - which provides information for each agency and each individual lease.

LAS 87 reports all lease activity as of fiscal year end (6/30/XXXX). Therefore, regardless of when a lease begins in LAS 87, the lease detail reports are shown as of the fiscal year-end. LAS 87 provides a *Change Log Report* showing all user activity for each lease.

All LAS 87 reports are accessible directly from within the system. Users do not need to request reports from DOA or wait for a month-end close for report generation. LAS 87 reports are **not** available in Reportline. LAS 87 reports can also be downloaded into a spreadsheet program such as Microsoft Excel for further analysis.

LAS 87 provides reports for three types of classifications for leases.

- Short-term Leases (2 reports available.)
- Long-term Leases (multiple reports for the lease asset, lease obligation and interest).
- Financed Purchases (the same reports that are available for Long-term Leases).

When running reports in LAS 87, be sure to select the appropriate lease type from the dropdown

Short-term Leases

Short-term Lease Reports and Summaries

All LAS 87 reports listed may be run in either the summary or detail format. The detail version generally provides the individual lease level information by agency.

Future Short-term Payments Report provides the lease commitment discretely presented for each of the first five years, then in five-year increments thereafter. The report can be accessed directly from each lease or through the Reporting menu button. Click on the reports for short-term leases and then select the Future Short-term Payments Report.

Rental Expense Report provides the short-term lease expenses as of June 30th for the year selected. It also provides payments that are greater than or less than a straight-line monthly payment schedule. This applies to payment schedules when the payment is made before the expense is incurred or the expense is incurred before the payment is made rather than the typical monthly payment schedule. Click on the reports for Short-term Leases and then select the Rental Expenses Report.

The report provides information for the fiscal year selected and defaults to the current fiscal year. This report provides the rental expense information discretely presented for each of the first five years, then in five-year increments thereafter.

General Lease Summary Report (Long-term, Short-term, Split Leases, and Financed Purchases) provides the physical count of existing leases by category. It also provides the total number of leases for a specific agency by fiscal year. This report contains information for all lease classifications. This report will not be listed again in the Long-term or Financed Purchase Lease Reports section of this CAPP topic.

CAFR Flux Analysis Report (Financed Purchases, Long-term, and Short-term Leases) provides the physical count and dollar values of existing leases by category for the current fiscal year as compared to the prior fiscal year. This report contains information for all classifications. This report will not be listed again in the Long-term or Financed Purchase Lease Reports section of this CAPP topic. This report is a useful tool for reviewing lease activity by classification and category.

Other Summary Reports

Other Summary Reports

<u>Ancillary Charges Report</u> (Long-term, Short-term, Split Leases, and Financed Purchases) provides the amounts of Ancillary Charges for each lease by fiscal year, agency, lease number, category, beginning payment date, useful life (in months) fund and program. Ancillary charges are lessee amounts paid to the lessor to place the lease asset into service. Most leases do not have separate Ancillary Charges as the lessor usually delivers the lease asset to the lessee free of charge.

Long-term Leases

Long-term Lease Reports

<u>Balance Sheet Report</u> provides the recorded asset values by category, the gross assets, current year depreciation expense and the accumulated depreciation expense, plus any lease liability additions or lease liability retirements that occurred during the year. The detail Excel download of the *Balance Sheet Report* includes the following fields:

Fiscal Year	Agency No	Lease No.	Land Asset	Building Asset
Equipment Asset	Gross Assets	Land Depreciation	Building Depreciation	Equipment Depreciation
Accumulated Depreciation	Lease Payments	Executory Costs	Total Costs	Interest Expense
Liability Additions	Liability Retirements			

The fiscal year, agency number, lease number, asset and depreciation categories are self-explanatory. The gross assets includes the sum of all asset categories. The accumulated depreciation includes the sum of all depreciation to date for the current year and prior years.

Lease payments are the amount of the total payments that are used in the calculation of the present value. The executory costs are those costs such as taxes, maintenance, etc. that are part of the total payment amount but are not used in the present value calculation. The total costs is the sum of the lease payments plus the executory costs. Interest expense is the amount of interest paid during the fiscal year. Additions and retirements shows the lease liabilities added or retired during a fiscal year.

Long-term Leases, Continued

Long-term Lease Reports, Continued

The asset fields in the Balance Sheet Report provide the gross asset balance as of the fiscal year-end. The balance sheet also provides the amount of any new lease liability additions and lease liability retirements that occur during each year. This is the primary difference between the *Balance Sheet Report* and the *LAS 87 Summary Report*.

A person extracting lease information for financial reporting purposes must take care to cross check the amounts provided in each report with other reports to ensure that amounts being reported are appropriate.

LAS 87 Summary Report provides the recorded asset basis, the accumulated depreciation, the net asset, accruals including the current obligation of the lessee's lease liability (to be amortized over the next 12 months) and the non-current lease obligation (the portion of the lessee's lease liability that is amortized at a period greater than one fiscal year), accrued interest, and the current year depreciation expense and interest expense. The LAS 87 Summary Report provides asset balances at fiscal year-end including the retired and terminated leases.

The *LAS 87 Summary Report* should be used primarily to verify information contained in the various other reports. The rental payments field is the gross rental expense including the executory costs. The detail Excel download of the *LAS 87 Summary Report* includes the following fields:

Fiscal Year	Category	Agency No.	Lease No.	Asset Basis
Accumulated Depreciation	Net Asset	Current Obligation	Non-Current Obligation	Accrued Interest
Interest Expense	Depreciation Expense	Rental Payments	Fund	

Continued on next page

Long-term Leases, Continued

Long-term Lease Reports, Continued

Journal Adjustments Report provides the gross rental expense, depreciation expense, interest expense, executory costs and pre-tax Income. The amounts for depreciation expense and interest expense generated by this report are also shown in the *LAS 87 Summary Report* for cross checking purposes. The detail download of the *Journal Adjustments Report* includes the following fields:

Fiscal Year	Agency No.	Lease No.	Gross Rental Expense.	Depreciation Expense
Interest Expense	Executory Costs	Pre-Tax Income	Fund	

Principal and Interest Schedule provides the principal, interest and total amounts as well as the executory costs. The amounts are discretely presented for each of the first five years and in five-year increments thereafter. The detail download of the *Principal and Interest Schedule* includes the following fields:

Fiscal Year	Agency No.	Lease No.	Principal Amount	Interest Amount
Total	Executory Costs			

Interest Expense and Obligation Reduction Schedule Report provides the interest expense and the amount of the lease obligation reduction for each fiscal year. It provides the gross rental expense (rental payments), executory costs, the current year obligation reduction and the remaining lease liability at fiscal year-end. The lease liability field provides the remaining liability for each individual lease. The key amounts generated by this report are the current year reduction in liability and the remaining lease liability. The detail download of the *Interest Expense and Obligation Reduction Report* includes the following fields.

Fiscal Year	Agency No.	Lease No.	Rental Payments	Executory Costs
Interest	Reduction in Liability Amount	Lease Liability		

Continued on next page

Long-term Leases, Continued

Long-term Lease Reports, Continued

Monthly Account Summary Report provides the monthly amounts for the Net Asset, Current Obligation, Non-Current Obligation, Interest Expense, Accrued Interest, Rental Expense, Depreciation Expense, and the Minimum Payment Due. The report is available in both summary and detail levels. The detail download of this report includes the following fields:

Fiscal Year	(Monthly) Period	Agency No.	Lease No.	Net Asset
Current Obligation	Non-Current Obligation	Interest Expense	Accrued Interest	Rental Expense
Depreciation Expense	Minimum Payment Due			

Reported Gains and Losses Report provides information pertaining to leases that are terminated early. It provides the amount of gain or loss incurred by the lease and totals the amount by lease and agency. Other fields in the report include the net asset and lease liability, which matches the lease liability on the Interest Expense and Obligation Reduction Schedule. The detail and download descriptions are the same as described in the *LAS 87 Balance Sheet Report*. It is a good verification report for ensuring there were no gains or losses erroneously incurred during the fiscal year. The detail download of this report includes the following fields:

Fiscal Year	Agency No.	Lease No.	Asset Basis	Accumulated Depreciation
Net Asset	Lease Liability	Gain/Loss		

Continued on next page

Long-term Leases, Continued

Long-term Lease Reports, Continued

LAS 87 Flux Analysis Report provides users with the beginning balance, current fiscal year additions and reductions and the ending balance for leases by category and type. The report consolidates the Building and the capitalizable portion of a Land/Building and Part of Building categories. There are separate sections for Assets, Accumulated Depreciation and Net Assets. The detail download of this report includes the following fields:

Fiscal Year	Category	Agency No.	Lease No.	(Assets) Beginning Balance
(Assets) Additions	(Assets) Retirements	(Assets) Ending Balance	(Accumulated Depreciation) Same fields as (Assets)	(Net Assets) Same fields as (Assets)

The current fiscal year activity (additions and reductions) should match the *Retired and Terminated Leases, Summary of Asset Basis Report* for the gross assets. The current fiscal year activity for the accumulated depreciation additions should match the depreciation expense on the *LAS Summary Report.* Any differences between the current fiscal year beginning balance and the prior fiscal year ending balance requires investigation and explanations for those differences.

Retired and Terminated Leases -- Summary of Asset Basis Report provides the additions and deletions for the fiscal year chosen. This report provides the amounts affecting the gross assets only. It can be verified by the *LAS 87 Flux Report*. The detail description, detail level, fiscal year agency number and lease number are the same as previously described in the *LAS 87 Balance Sheet Report* download. It is also useful for deducting the retired and terminated leases from the *Summary Report* verifying the amounts generated in the *LAS 87 Balance Sheet Report.* The detail download of the *Retired and Terminated Leases, Summary of Asset Basis Report* includes the following fields

Fiscal Year	Category	Agency No.	Lease No.	Additions
Retirements	End Balance			

Continued on next page

Long-term Leases, Continued

Long-term Lease Reports, Continued

Retired and Terminated Leases -- Summary of Depreciation Report provides the accumulated depreciation of those leases that expired or were early terminated during the fiscal year. This report provides the amount of the accumulated depreciation addition for **new** long-term leases and the reduction of terminated leases or expired leases for the fiscal year chosen. The reduction in accumulated depreciation should match the reduction shown in the *LAS 87 Flux Analysis Report* for accumulated depreciation. The report is segregated by asset category.

Fiscal Year	Category	Agency No.	Lease No.	Additions
Retirements	End Balance			

The most useful reports for generating the balance sheet line items for long-term leases include the *Balance Sheet, LAS 87 Summary, LAS 87 Flux Analysis Report, Retired and Terminated Leases; Asset Basis* and the *Interest Expense and Obligation Reduction Reports*.

The *Interest Expense and Obligation Reduction Report* provides the principal reduction and reports the ending lease liability balance. The Retired and Terminated Leases, Summary of Asset Basis provides the retired and terminated leases for the year, verified by the *LAS Flux Analysis Report.* The *Principal and Interest Schedule* provides the principal and interest for each year. *The LAS 87 Summary Report* serves mainly as verification for the other reports.

Financed Purchases

Financed Purchase Lease Reports

All of the same reports that are available for Long-term Leases are also available for Finance Purchase leases and will not be repeated again. Users must select the appropriate dropdown within the various reports to create the Financed Purchase reports.

LAS 87 Downloads

Downloads

LAS 87 allows users to download the leases for their agency. The download format is a text file that can be opened and saved as an Excel file. Downloads can be performed for Short-term, Long-term and Financed Purchase Leases. Users must select the appropriate lease classification type from the dropdown menu on the report before hitting the "view" button.

LAS 87 Website

DOA Lease Accounting System Home Page

Visit the DOA LAS 87 website at:
https://las87.doa.virginia.gov

Contact Information

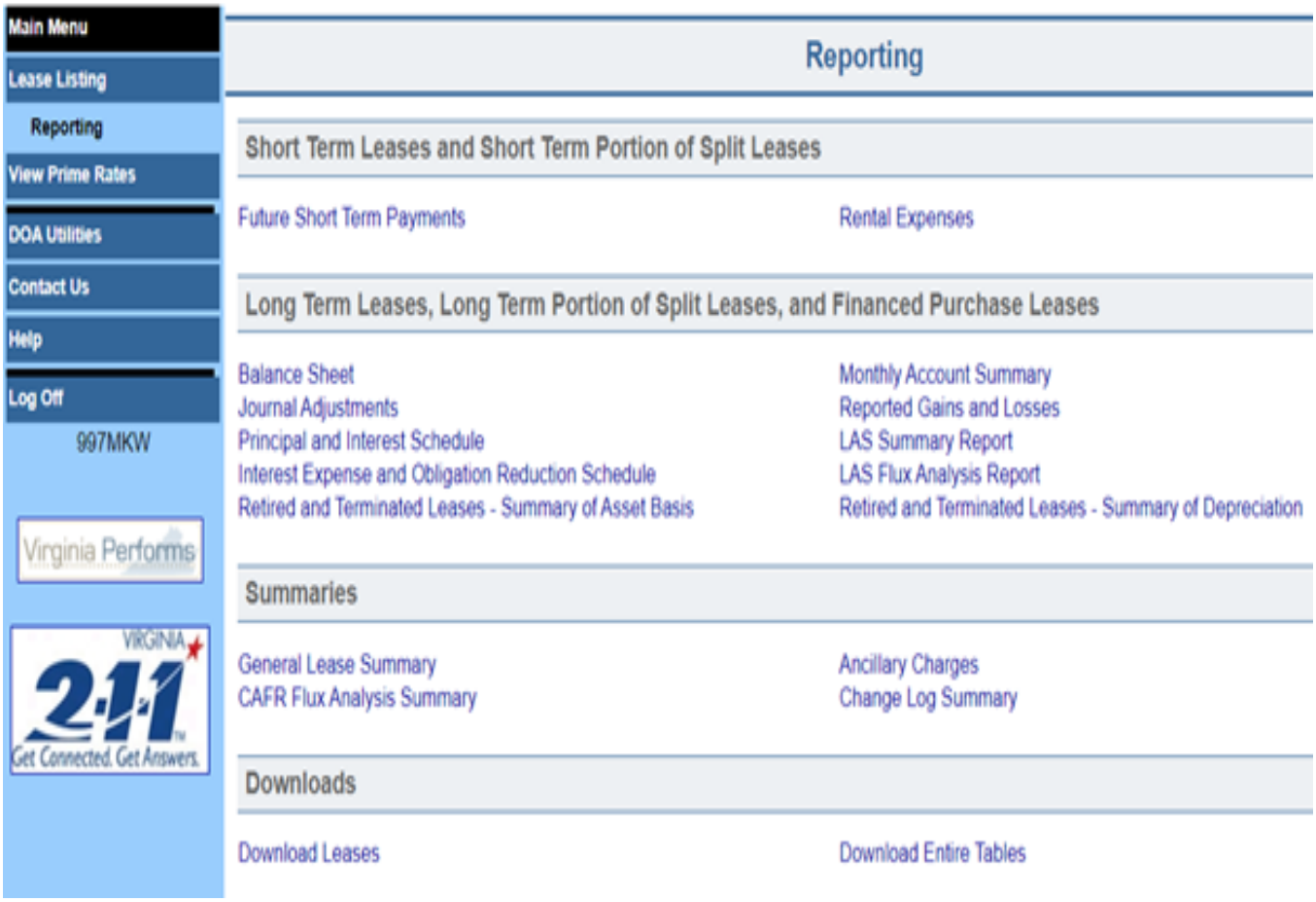
DOA Contact

Financial Reporting Project Lead
☎ (804) 225-2257
FAX (804) 225-2430
✉ las@doa.virginia.gov

LAS 87 Report Screen Prints

Screen prints of the various reports available in LAS 87 are shown on the following pages. All reports are real time and provide up to date information. All LAS 87 reports are as of fiscal year-end June 30, XXXX.

LAS 87 Available Reports Webpage



Future Short-term Payments

Future Short Term Payments

Agency: All Lease: Fiscal Year: 2019 Detail Level: Summary View XLS

Records 1 - 10 of 10

Short Term Leases and Short Term Portion of Split Leases

Fiscal Year	Net	Executory Costs	Gross
2020	2,376,958.78	479,817.90	2,856,776.68
2021	1,409,956.18	315,348.28	1,725,304.46
2022	577,928.01	141,106.12	719,034.13
2023	98,977.27	17,343.69	116,320.96
2024	14,457.52	3,220.48	17,678.00
2025-2029	43,454.22	11,017.28	54,471.50
2030-2034	0.00	0.00	0.00

Rental Expenses Report (Short-term)

Rental Expenses

Agency: All Lease: Fiscal Year: 2019 Detail Level: Summary View XLS

Records 1 - 10 of 10

Short Term Leases and Short Term Portion of Split Leases

Fiscal Year	Minimum Rentals	Executory Costs	Total	Average Pmt Amt	Greater Than/Less Than Straight Line
2019	4,006,451.03	868,090.20	4,874,541.23	4,893,795.75	(19,254.52)
2020	2,376,958.78	479,817.90	2,856,776.68	2,843,337.36	13,439.32
2021	1,409,956.18	315,348.28	1,725,304.46	1,723,301.70	2,002.76
2022	577,928.01	141,106.12	719,034.13	716,873.42	2,160.72
2023	98,977.27	17,343.69	116,320.96	114,870.68	1,450.28
2024-2028	53,787.60	12,862.40	66,650.00	57,182.61	9,467.39

General Lease Summary Report

General Lease Summary

Agency: All Lease: Fiscal Year: 2019 Category: All Classification: All Detail Level: Summary View XLS

Records 1 - 5 of 5

Category	Long Term	Short Term	Split	Financed Purchase	Total
Building	14	1	-	1	16
Equipment	60	2,015	-	2	2,077
Land	8	22	-	-	30
Land/Building	5	-	1	1	7
Part of Building	79	55	-	-	134
Total Fiscal Year 2019	**166**	**2,093**	**1**	**4**	**2,264**

CAFR Flux Analysis Summary Report

CAFR Flux Analysis Summary

Agency: 000 Lease: Fiscal Year: 2019 Category: All Classification: All Detail Level: Summary View XLS

Records 1 - 3 of 3

Classification	Category	Prior FY Balance	FY Balance	% Change Balance	FY Count
Financed Purchase	Building	-	81,225.36	100.00%	1
Total Financed Purchase		**-**	**81,225.36**	**100.00%**	**1**
Long Term	Equipment	1,075,843.16	1,026,692.94	(4.57)%	15
Total Long Term		**1,075,843.16**	**1,026,692.94**	**(4.57)%**	**15**
Short Term	Equipment	-	14,472.20	100.00%	1
Total Short Term		**-**	**14,472.20**	**100.00%**	**1**
Total Fiscal Year 2019		**1,075,843.16**	**1,122,390.50**	**4.33%**	**17**

Balance Sheet Report (Long-term)

Balance Sheet

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 10 of 10

Long Term Leases and Long Term Portion of Split Leases

Fiscal Year	Land	Buildings	Equipment	Gross Assets	Depr Land	Depr Bldgs	Depr Equip	Accum Depr	Lease Pmts	Exec Costs	Total Costs	Interest Expense	Additions	Retirements
2019	24,503,618.85	213,483,399.58	10,477,720.63	248,464,739.06	8,387,057.39	20,333,377.24	2,143,058.91	102,802,281.81	23,896,669.54	3,937,861.69	27,834,531.23	7,330,543.64	331,119.17	18,534,646.48
2020	24,332,476.22	201,417,086.32	7,715,343.36	233,464,905.89	8,373,892.57	18,753,393.94	1,447,743.80	109,399,986.40	20,812,344.61	2,743,475.90	23,555,820.51	6,662,968.40	-	14,416,917.35
2021	23,831,286.25	196,181,214.56	5,472,495.05	225,484,995.86	8,273,654.58	17,948,524.27	960,190.45	121,001,909.72	20,664,196.83	2,387,579.66	23,051,776.49	6,058,960.52	-	8,114,500.31
2022	21,612,678.34	182,946,368.41	3,571,942.71	208,130,989.47	8,008,994.87	16,660,994.95	572,318.92	121,591,488.23	18,679,785.74	2,041,896.90	20,721,682.64	5,469,304.44	-	19,261,506.74
2023	21,612,678.34	173,263,023.76	1,322,312.99	196,198,015.10	8,008,994.87	15,928,556.50	142,811.47	126,015,349.57	16,736,537.12	1,717,997.09	18,454,534.21	4,981,162.88	-	10,754,394.02
2024-2028	57,848,335.84	589,205,842.44	3,649,533.78	650,703,712.06	18,397,133.75	45,179,704.01	364,953.38	482,160,014.74	106,246,567.77	6,319,963.36	112,566,531.13	12,712,900.18	-	110,013,294.06
2029-2033	1,025,245.97	291,408,243.94	-	292,433,489.90	41,904.92	15,986,369.31	-	260,031,531.96	22,618,229.45	4,408,007.38	27,026,236.83	1,858,993.66	-	38,298,546.23
2034-2038	336,865.68	-	-	336,865.68	7,485.90	-	-	225,824.77	295,838.23	102,979.08	398,817.31	17,383.35	-	46,760,013.39
2039-2043	336,865.68	-	-	336,865.68	7,485.90	-	-	263,254.29	24,742.85	-	24,742.85	12,601.94	-	-
2044+	471,611.95	-	-	471,611.95	10,480.27	-	-	431,437.60	34,639.99	-	34,639.99	8,270.95	-	67,373.14

LAS 87 Summary Report (Long-term)

LAS Summary Report

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 5 of 5

Long Term Leases and Long Term Portion of Split Leases

Category	Asset Basis	Accum Depr	Net Asset	Current Oblig	Non-Curr Oblig	Accrued Int	Int Expense	Depr Expense	Rental Payments
Building	76,100,672.04	25,612,162.79	50,488,509.26	3,798,009.81	51,205,888.62	4,770.09	2,037,573.36	4,348,947.45	6,785,027.89
Equipment	14,057,401.05	9,729,346.69	4,328,054.36	2,038,317.68	2,443,828.81	851.43	227,085.99	2,773,390.33	3,638,912.69
Land	1,970,763.88	1,221,021.17	749,742.71	197,176.41	609,112.82	-	36,353.60	198,950.34	276,224.18
Land/Building	71,626,194.16	13,537,915.03	58,088,279.13	974,627.85	67,124,263.30	-	3,207,260.90	8,371,485.70	3,790,266.27
Part of Building	110,214,011.75	75,680,821.88	34,533,189.87	8,413,278.02	33,861,924.11	-	1,960,968.31	9,582,720.36	15,056,417.91
Total Fiscal Year - 2019	273,969,042.88	125,781,267.55	148,187,775.33	15,421,409.76	155,245,017.65	5,621.53	7,469,242.17	25,275,494.18	29,546,848.94

Journal Adjustments Report (Long-term)

Journal Adjustments

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 50 of 167 First Previous Next Last

Long Term Leases and Long Term Portion of Split Leases

Gross Rental Expense (Credit)	Depreciation Expense (Debit)	Interest Expense (Debit)	Executory Costs (Debit)	Pre-Tax Income (DR/CR)
23,896,669.54	23,886,754.62	7,330,543.64	3,937,861.69	(7,320,628.72)

Principal and Interest Schedule (Long-term)

Principal and Interest Schedule

Agency: All Lease: Fiscal Year: 2020 Classification: Long Term Detail Level: Summary

Records 1 - 11 of 11

Long Term Leases and Long Term Portion of Split Leases

Fiscal Year	Principal	Interest	Total	Executory Costs
2020	18,540.62	4,459.38	23,000.00	-
2021	76,431.89	13,568.11	90,000.00	1,200.00
2022	15,579,060.82	6,053,155.04	21,632,215.86	2,173,013.43
2023	15,202,719.56	5,683,336.41	20,886,055.97	2,098,312.54
2024	14,543,650.38	5,086,659.25	19,630,309.63	2,013,513.50
2025 - 2029	95,151,386.28	10,107,876.49	105,259,262.77	6,588,207.42
2030 - 2034	16,782,433.00	1,250,533.35	18,032,966.35	3,543,958.34
2035 - 2039	180,918.03	38,244.80	219,162.83	-
2040 - 2044	12,973.06	11,769.79	24,742.85	-
2045+	23,227.83	6,463.59	29,691.42	-
Total:	**157,571,341.47**	**28,256,066.21**	**185,827,407.68**	**16,418,205.23**

Interest Expense and Obligation Reduction Schedule (Long-term)

Interest Expense and Obligation Reduction Schedule

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 1 of 1

Long Term Leases and Long Term Portion of Split Leases

Rental Payments	Executory Costs	Interest	Reduction in Liability	Lease Liability
23,896,669.54	3,937,861.69	7,330,543.64	16,566,125.90	168,330,336.28

Monthly Account Summary Report (Long-term)

Monthly Account Summary

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 12 of 12

Long Term Leases and Long Term Portion of Split Leases

Period	Net Asset	Current Obligation	Non-Current Obligation	Interest Expense	Accrued Interest	Rental Expense	Depreciation Expense	Minimum Pmt Due
07/2018	167,151,757.23	16,306,710.02	166,682,281.46	638,246.30	10,389.40	349,616.31	2,066,335.48	2,204,208.44
08/2018	165,313,625.35	16,147,685.86	165,726,235.43	632,482.41	26,085.22	336,750.92	2,063,449.31	1,957,174.22
09/2018	163,250,176.05	15,899,070.85	164,535,592.13	628,517.28	23,878.57	341,788.92	2,063,449.31	2,069,982.25
10/2018	161,235,529.47	15,699,951.55	163,381,020.15	623,201.71	27,930.02	338,822.57	2,014,646.58	1,972,841.53
11/2018	159,238,194.17	15,513,367.82	162,278,016.55	618,608.07	42,246.05	333,318.51	1,997,335.30	1,893,879.39
12/2018	157,247,974.59	15,322,781.83	161,089,859.51	613,389.37	39,120.92	337,409.90	1,990,219.58	1,995,257.53
01/2019	155,260,424.38	15,131,813.53	159,942,277.77	608,236.84	42,886.19	335,512.12	1,987,550.21	1,943,021.61
02/2019	153,281,963.00	14,946,984.66	158,839,679.94	603,225.43	56,731.60	331,426.42	1,978,461.39	1,876,806.72
03/2019	151,306,368.55	14,728,799.29	157,671,048.07	598,433.99	54,666.61	335,443.26	1,975,594.45	1,987,316.22
04/2019	149,330,774.09	14,501,674.77	156,550,124.19	593,235.55	59,913.46	333,559.20	1,975,594.45	1,936,037.10
05/2019	147,548,508.03	14,574,079.40	155,437,523.25	588,175.04	69,772.16	279,712.78	1,888,067.80	1,724,314.39
06/2019	145,662,457.25	14,162,381.32	154,140,967.56	584,791.65	26,987.39	284,500.78	1,886,050.78	2,335,830.19
Fiscal Year 2019	**1,875,827,752.16**	**182,935,300.90**	**1,926,274,626.00**	**7,330,543.64**	**480,607.59**	**3,937,861.69**	**23,886,754.62**	**23,896,669.54**

Reported Gains and Losses Report (Long-term)

Reported Gains and Losses

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary

Records 1 - 4 of 4

Long Term Leases and Long Term Portion of Split Leases

Fiscal Year	Asset Basis	Accum Depreciation	Net Asset	Lease Liability	Gain/Loss
2019	454,319.92	244,354.35	209,965.57	205,084.11	(4,881.46)

Change Log Summary

Change Log Summary

Agency: All Lease: User ID: All Fiscal Year: 2019 View XLS

Records 1 - 50 of 1,023 First Previous Next Last

Date	Agency	Lease	User	Action	Field	Prior Value	Current Value
07/01/2018	156	305797	156DB4	Add New Lease	RECORD_STATUS	N/A	305797
07/01/2018	156	305797	156DB4	Add New Payment Stream	1	N/A	Details
07/01/2018	156	305797	156DB4	Updated Payment Stream	1	Details	Details
07/01/2018	156	305798	156DB4	Add New Lease	RECORD_STATUS	N/A	305798
07/01/2018	156	305798	156DB4	Add New Payment Stream	1	N/A	Details
07/01/2018	156	305799	156DB4	Add New Lease	RECORD_STATUS	N/A	305799
07/01/2018	156	305799	156DB4	Add New Payment Stream	1	N/A	Details
07/01/2018	156	305800	156DB4	Add New Lease	RECORD_STATUS	N/A	305800
07/01/2018	156	305800	156DB4	Add New Payment Stream	1	N/A	Details

Retired and Terminated Leases –Summary of Asset Basis Report (Long-term)

Retired and Terminated Leases - Summary of Asset Basis

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary

Records 1 - 4 of 4

Long Term Leases and Long Term Portion of Split Leases

Category	Additions	Retirements	End Balance
Building	0.00	(2,124,897.77)	(2,124,897.77)
Equipment	0.00	(3,050,144.82)	(3,050,144.82)
Land	0.00	(398,393.90)	(398,393.90)
Part of Building	225,317.43	(15,086,756.98)	(14,861,439.55)
Total Fiscal Year 2019	**225,317.43**	**(20,660,193.47)**	**(20,434,876.03)**

Retired and Terminated Leases –Summary of Depreciation Report (Long-term)

Retired and Terminated Leases - Summary of Depreciation

Agency: All Lease: Fiscal Year: 2019 Classification: Long Term Detail Level: Summary

Records 1 - 4 of 4

Long Term Leases and Long Term Portion of Split Leases

Category	Additions	Retirements	End Balance
Building	0.00	(2,070,733.66)	(2,070,733.66)
Equipment	0.00	(2,894,343.34)	(2,894,343.34)
Land	0.00	(398,393.90)	(398,393.90)
Part of Building	41,308.20	(15,086,756.98)	(15,045,448.79)
Total Fiscal Year 2019	**41,308.20**	**(20,450,227.89)**	**(20,408,919.70)**

LAS 87 Flux Analysis Report (Long-term)

LAS Flux Analysis

Agency: All Lease: Category: All Fiscal Year: 2019 Classification: Long Term Detail Level: Summary View XLS

Records 1 - 3 of 3

Long Term Leases and Long Term Portion of Split Leases

	Assets				Accumulated Depreciation				Net Assets			
Category	Beginning Balance	Additions	Retirements	Ending Balance	Beginning Balance	Additions	Retirements	Ending Balance	Beginning Balance	Additions	Retirements	Ending Balance
Building	233,783,357.53	225,317.43	17,211,654.75	216,797,020.21	90,180,492.64	19,602,832.81	17,157,490.65	92,625,834.81	143,602,864.88	(19,377,515.38)	54,164.10	124,171,185.40
Equipment	14,057,401.05	-	3,050,144.82	11,007,256.23	6,955,956.36	2,773,390.33	2,894,343.34	6,835,003.34	7,101,444.69	(2,773,390.33)	155,801.47	4,172,252.89
Land	25,902,966.88	-	398,393.90	25,504,572.98	3,369,324.36	2,899,271.05	398,393.90	5,870,201.51	22,533,642.51	(2,899,271.05)	-	19,634,371.47
Total Fiscal Year 2019	273,743,725.45	225,317.43	20,660,193.47	253,308,849.42	100,505,773.37	25,275,494.18	20,450,227.89	105,331,039.66	173,237,952.08	(25,050,176.75)	209,965.57	147,977,809.76