

<b>Volume No. 3—Automated Systems Applications</b>	<b>TOPIC NO.</b>	<b>70610 – Cardinal</b>
<b>Section No. 70600—Lease Accounting System</b>	<b>TOPIC</b>	<b>LAS Reports</b>
	<b>DATE</b>	<b>October 2018</b>

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## Overview

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### Introduction

The Commonwealth’s Lease Accounting System (LAS) is a real-time, web-enabled financial reporting tool. LAS creates updated reports immediately whenever a lease is input or changed. **The Lease Accounting System currently accepts only Lessee leases.** All reports generated by LAS 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.

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

All LAS 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 reports are not available in Reportline. LAS reports can also be downloaded into a spreadsheet program such as Microsoft Excel for further analysis.

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## Operating Leases

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### Operating Lease Reports

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

**Future Minimum Rental Payments Report** provides the lease commitment individually for the first five years; then in five year increments from that point forward. This information is reported in the Comprehensive Annual Financial Report (CAFR) footnote for the operating lease commitments. This report provides the net future minimum rental payments, executory costs and the gross or total rental payment.

**Rental Expense Report** provides the lease payment expenses as of June 30<sup>th</sup> for the year selected. The report also segregates sublease rentals that require investigation to determine if an adjustment to the total rental payment is required. This information is used in the narrative portion of the CAFR operating lease commitment footnote. 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 normal monthly payment schedule.

The report provides the fiscal year chosen, the next five years individually and then five year increments from that point forward. For rental expense, the year chosen is the most important.

**General Lease Summary Report (Operating and Capital)** provides the physical count of existing leases by classification and category. It also provides the total number of leases for a specific agency by fiscal year. This report contains information for both operating and capital leases and will not be listed again in the Capital Lease Reports section of this CAPP topic. It is a very useful tool when adding, renewing or extending leases.

**CAFR Flux Analysis Report (Operating and Capital)** provides the physical count and dollar values of existing leases by classification and category for the current fiscal year as compared to the prior fiscal year. This report also contains information for both operating and capital leases and will not be listed again in the Capital Lease Reports section of this CAPP topic. This report is a useful tool for reviewing lease activity by classification and category. It allows users to direct their efforts in identifying expired leases for extension and renewal.

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## Capital Leases

### Capital Lease Reports

**Balance Sheet Report** provides the recorded assets value by category, the gross assets, current year depreciation expense and the accumulated depreciation, all net of any retirements during the year. The report provides the ending balances as of fiscal year-end. The *Balance Sheet Report* provides much of the information needed for the CAFR capital lease line item and footnote. The detail download of the *Balance Sheet Report* includes the following fields:

DETAIL DESCRIPTION	DETAIL LEVEL	FISCAL YEAR	AGENCY NUMBER	LEASE NUMBER	BEGIN PAYMENT DATE
ASSETS BUILDINGS	ASSETS EQUIPMENT	GROSS ASSETS	DEPRECIATION BUILDINGS		DEPRE EQUIP
LEASE PAYMENTS	EXECUTORY COSTS	INTEREST EXPENSES			

The detail description field shows the lease number which is also shown in the lease number field. The detail level indicates the level of detail being reported. The detail level numbers range from 1 to 5. Level 5 provides the most detail and reports the lease information at the individual lease level. Detail level 1 is the summary level and does not appear in the detail download version.

The fiscal year, agency number and lease number are self-explanatory. The beginning payment date and termination date are when the lease begins and ends. For Beginning of Period leases, a lease begins when the first payment is made and ends on the last day of the period the last payment is made.

The asset fields in the *Balance Sheet Report* provide the asset balance as of the fiscal year-end, net of any lease retirements. This is the primary difference between the *Balance Sheet Report* and the *LAS Summary Report*.

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## Capital Leases, Continued

**Capital Lease Reports, Continued** The last three fields: lease payments, executory costs and interest expenses, are not net of retirements. These fields provide the period ending amounts inclusive of any lease additions or retirements.

**Some of the fields in the *Balance Sheet Report* should not be used for financial reporting purposes as they lead the preparer to incorrect amounts.** A person extracting lease information for financial reporting purposes must take care to use the fields properly and cross check the amounts extracted using the other reports available.

The *Balance Sheet Report* **does not provide the depreciation expense for the year end**. This is because the *Balance Sheet Report* takes into account the lease retirements and terminations made during the year. **The reports that provide the depreciation expense are the *LAS Summary Report* and the *Capital Lease Journal Adjustment Report*.**

**LAS Summary Report** provides the recorded asset basis, the accumulated depreciation, the net asset, accruals including the current portion (one fiscal year) of the lessee's obligation (current obligation), the non-current (longer than one fiscal year) portion of the lessee's obligation, accrued interest, and the current year depreciation expense and interest expense for capital leases. The *LAS Summary Report* provides asset balances at fiscal year-end including the retired and terminated leases. **Therefore, the *LAS Summary Report* is not used for the gross asset ending balances or the associated accumulated depreciation. Use the *Balance Sheet Report* for the gross asset and associated accumulated depreciation amounts as of fiscal year-end.** The rental payments field is the gross rental expense including the executory costs. The detail download of the *LAS Summary Report* includes the following fields:

```
DET_DESC DET_LEV AGY ASSET_BASIS ACC_DEP NET_ASSET
CURRENT_OBLIG NON_CURRENT_OBLIG ACCRUED_INT INT_EXPENSE
```

The *Future Minimum Lease Payments Report* is a better source for the lease payment information because it provides the information broken down in greater detail.

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## Capital Leases, Continued

### Capital Lease Reports, Continued

**Capital Lease Journal Adjustments Report** provides the gross rental expense, interest expense, executory costs and depreciation expense. This is an excellent report for performing lease analysis on the reported fields. The amounts for depreciation expense and interest expense generated by this report are also generated in the *Balance Sheet Report* for cross checking purposes. The detail download of the *Capital Lease Journal Adjustments Report* includes the following fields:

DET_DESC	DET_LEV	AGY_No.	LEASE_No.	FISCAL_YEAR
CUR_EXEC_AMT	DEP_EXP	CUR_INT_AMT		

**Future Minimum Lease Payments Report** provides the commitment amount in terms of the expected future expenditures in footnote format when printed directly from the LAS report screen. It shows the total minimum lease payments (less executory costs), the net minimum lease payments (less interest expense), and the present value of the lease payments (in summary format or in detail by agency and lease). The detail download of the *Future Minimum Lease Payments Report* includes the following fields:

DETAIL_DESC	DETAIL_LEVEL	FY	AGY	LEASE_No.	TOT_PMT	EXEC_COSTS	CURR_INT_AMT
-------------	--------------	----	-----	-----------	---------	------------	--------------

**Interest Expense and Obligation Reduction Schedule Report** provides the interest expense and the amount of the reduction of the obligation annually for a lease. It provides the gross rental expense (rental payments), executory costs and the current year reduction in the lease liability for the fiscal year. The lease liability field provides the remaining liability for the individual lease. The amounts generated by this report are the current year reduction for the lease and the lease liability. All other amounts on the report can be generated by other reports. Again, this is an example where check figures from one report are available for verifying the information obtained from other reports. The download of the *Interest Expense and Obligation Reduction Report* includes the following fields.

DET_DESC	DET_LEV	AGY	LEASE_No.	FY	RENT_PMTS
EXEC_COSTS	INTEREST Expense	CURRENT YR REDUCTION	LEASE LIABILITY		

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## Capital Leases, Continued

### Capital 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 download versions contain the same information fields shown above as well as the following fields:

DET_DESC	DET_LEVEL	FY	AGY	LEASE_No.
----------	-----------	----	-----	-----------

**Reported Gains and Losses Report** provides information pertaining to leases 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 net asset reported on the balance sheet report and the lease liability on the journal adjustment report. The detail and download descriptions are the same as described in the *LAS Balance Sheet Report*. It is a good verification report for ensuring there were no gains or losses erroneously incurred during the fiscal year.

DET_DESC	DET_LEVEL	FY	AGY	LEASE_No.	EARLY_TERM_DATE
ASSET_BASIS	ACC_DEP	NET_ASSET	LEASE_LIABILITY	GAIN_LOSS	

### **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 is verified by the *LAS Balance Sheet Report*. The detail description, detail level, fiscal year agency number and lease number are the same as previously described in the *LAS 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 Balance Sheet Report*. The detail download of the *Retired and Terminated Leases, Summary of Asset Basis Report* includes the following fields:

DETAIL DESCRIPTION	DETAIL LEVEL	FISCAL YEAR	AGENCY NUMBER	LEASE NUMBER	ASSET ADDITIONS	ASSET RETIREMENTS	ASSET END BALANCE
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## Capital Leases, Continued

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### Capital Lease Reports, Continued

#### **Retired and Terminated Leases -- Summary of Depreciation Report**

provides the accumulated depreciation of those leases that finished or were early terminated during the fiscal year. This report provides the amount of the accumulated depreciation addition for **new** capital leases and the reduction of terminated leases for the fiscal year chosen. The reduction in accumulated depreciation should match the reduction shown in the *Capital Lease Flux Analysis Report* for accumulated depreciation. The report is broken out by asset category.

**LAS Flux Analysis Report** provides users with the beginning balance, current fiscal year additions and reductions and the ending balance for capital leases by category. The report consolidates the Building and the capitalizable portion of a Land/Building category. The report provides the gross asset and the accumulated depreciation separately. It reports the necessary information to allow the capital leased assets to be added to other capital assets for financial reporting purposes.

The report should match the current fiscal year *Balance Sheet Report* for the ending balances and the prior fiscal year *Balance Sheet Report* for the beginning balances. 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 *Capital Lease Journal Adjustment Report* and the *Retired and Terminated Leases, Summary of Depreciation Report* for the reduction in Capital Leases for the fiscal year. Any differences between the current fiscal year beginning balance and the prior fiscal year ending balance requires investigation and explanations for those differences.

The most useful reports for generating the balance sheet line item for capital leases include the *Balance Sheet, LAS Summary, Capital Lease Journal Adjustment Entry, Retired and Terminated Leases; Asset Basis* and the *Interest Expense and Obligation Reduction Reports*. The *Balance Sheet Report* provides the ending balances for the balance sheet line item. The *Capital Lease Journal Adjustment Entry Report* provides the expenses incurred during the year and verifies the *LAS Summary Report*.

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## Capital Leases, Continued

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**Capital Lease Reports, Continued**    The *Interest Expense and Obligation Reduction Report* provides the principal reduction and verifies the *Balance Sheet Report* and *Capital Lease Journal Adjustment Entry*. The *Retired and Terminated Leases, Summary of Asset Basis* provides the retired and terminated leases for the year, verified by the *Balance Sheet Report*. The *Future Minimum Lease Payments Report* provides the payment schedule for the capital lease footnote. The *LAS Summary Report* serves mainly as verification for the other reports.

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## LAS Downloads

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**Downloads**    The Lease Accounting System allows users to download the leases for their agency. The download format is a text file that can be opened and imported into spreadsheet software such as Microsoft Excel. The data is tab delimited and imports easily. The user may then format the column headers and data as they would with any text import. Note: LAS adds an extra row between the column headers and the data. Users should delete this row once they complete the import wizard.

The data users can download from LAS include any of the reports, the operating leases and the capital leases for their agency. Note: the operating and capital lease downloads include every payment of every payment stream entered in the system. The user will need to sum the information and perform the present value calculation in order to reflect the value of the lease.

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## LAS Website

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**DOA Lease Accounting System Home Page**    Visit the DOA website at: <https://www.doa.virginia.gov/onlineservices.shtml#lease> for the link to the Lease Accounting System Log In page. Select the Online Services link to access the LAS Log In webpage.

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## Contact Information

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**DOA Contact**     Assistant Director, Financial Reporting  
Phone: (804) 225-2257  
FAX: (804) 225-2430  
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## LAS Report Screen Prints

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Screen prints of the various reports available in the Lease Accounting System (LAS) are contained in the following pages. All reports are real time and provide up to date information. All LAS reports are as of fiscal year end June 30, xxxx.

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**LAS Available Reports Webpage**

<b>Reports</b>	
<b>Operating Leases</b>	
<a href="#">Future Minimum Rental Payments</a>	<a href="#">Rental Expenses</a>
<b>Capital Leases</b>	
<a href="#">Balance Sheet</a>	<a href="#">Monthly Account Summary</a>
<a href="#">Capital Lease Journal Adjustments</a>	<a href="#">Reported Gains and Losses</a>
<a href="#">Future Minimum Lease Payments</a>	<a href="#">LAS Summary Report</a>
<a href="#">Interest Expense and Obligation Reduction Schedule</a>	<a href="#">LAS Flux Analysis Report</a>
<b>Summaries</b>	
<a href="#">General Lease Summary</a>	<a href="#">Retired and Terminated Leases - Summary of Depreciation</a>
<a href="#">Change Log Summary</a>	<a href="#">CAFR Flux Analysis Summary</a>
<a href="#">Retired and Terminated Leases - Summary of Asset Basis</a>	
<b>Downloads</b>	
<a href="#">Capital Lease Download</a>	<a href="#">Operating Lease Download</a>
<a href="#">Download Entire Tables</a>	

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**Future Minimum Lease Payments Report (Operating)**

**Future Minimum Rental Payments**

Agency:  Lease:  Fiscal Year:  Detail Level:

Records 1 - 10 of 10

Fiscal Year	Net	Executory Costs	Gross
2019	190,123,526.99	5,646,640.72	195,770,167.71
2020	194,451,885.16	5,761,612.61	200,213,497.77
2021	196,520,669.62	5,850,693.12	202,371,362.74
2022	199,108,582.16	5,921,218.33	205,029,800.49
2023	196,968,075.02	5,892,026.10	202,860,101.12
2024-2028	1,017,807,235.65	10,977,840.41	1,028,785,076.06
2029-2033	220,115,984.55	1,829,496.64	221,945,481.19
2034-2038	3,433,525.52	125,848.40	3,559,373.92
2039-2043	2,500,000.00	0.00	2,500,000.00
2044+	8,500,000.00	0.00	8,500,000.00

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**Rental Expenses Report (Operating)**

**Rental Expenses**

Agency: 050 ▾	Lease: All ▾	As of 06/30: 2018 ▾	Detail Level: Summary ▾	<a href="#">List</a>
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Records 1 - 10 of 10 [Download 10 Records](#)

Fiscal Year	Minimum Rentals	Sublease Rentals	Net	Executory Costs	Total	Greater Than/Less Than Straight Line
2018	0.00	0.00	0.00	0.00	0.00	0.00
2019	0.00	0.00	0.00	0.00	0.00	0.00
2020	0.00	0.00	0.00	0.00	0.00	0.00
2021	0.00	0.00	0.00	0.00	0.00	0.00
2022	0.00	0.00	0.00	0.00	0.00	0.00
2023-2027	0.00	0.00	0.00	0.00	0.00	0.00
2028-2032	0.00	0.00	0.00	0.00	0.00	0.00
2033-2037	0.00	0.00	0.00	0.00	0.00	0.00
2038-2042	0.00	0.00	0.00	0.00	0.00	0.00

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### General Lease Summary Report (Operating and Capital)

General Lease Summary					
Agency: <input type="button" value="All"/>	Lease: <input type="button" value="All"/>	Fiscal Year: <input type="button" value="2018"/>	Detail Level: <input type="button" value="Summary"/>	<input type="button" value="List"/>	
Records 1 - 14 of 14				<input type="button" value="Download 14 Records"/>	
Fiscal Year	Classification	Category			Count
<b>FY 2018</b>					
	Capital	Building			56
		Equipment			42
		Land/Building			33
	<b>Total Capital</b>				<b>131</b>
	Operating	Building			43
		Equipment			2,231
		Land			39
		Land/Building			53
		Part of Building			137
	<b>Total Operating</b>				<b>2,503</b>
	Split	Land/Building			15
	<b>Total Split</b>				<b>15</b>
<b>Total FY 2018</b>					<b>2,649</b>

### CAFR Flux Analysis Summary Report (Operating and Capital)

CAFR Flux Analysis Summary								
Agency: <input type="button" value="All"/>	Lease: <input type="button" value="All"/>	Fiscal Year: <input type="button" value="2018"/>	Classification: <input type="button" value="All"/>	Category: <input type="button" value="All"/>	Detail Level: <input type="button" value="Summary"/>	<input type="button" value="List"/>		
Records 1 - 13 of 13						<input type="button" value="Download 13 Records"/>		
Fiscal Year	Classification	Category	PFY Balance	FY Balance	% Change Balance	PFY Count	FY Count	% Change Count
<b>FY 2018</b>								
	Total Capital		3,426,819,209.80	3,348,523,694.15	(2.34)%	132	131	(0.76)%
	Total Operating		1,688,496,971.65	1,561,903,803.43	(8.11)%	3,023	2,503	(17.20)%
	Total Split		7,556,068.88	7,476,897.58	(1.06)%	12	15	25.00%
<b>Total FY 2018</b>			<b>5,122,872,250.33</b>	<b>4,917,904,395.17</b>	<b>(4.17)%</b>	<b>3,167</b>	<b>2,649</b>	<b>(16.36)%</b>

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**Balance Sheet Report (Capital)**

**Balance Sheet**

Agency:  Lease:  Fiscal Year:  Detail Level:

Records 1 - 10 of 10

Fiscal Year	Land	Bldgs	Equip	Gross Assets	Depr Bldgs	Depr Equip	Accum Depr	Lease Pmnts	Exec Costs	Total Costs	Int Exp	Adds	Retires
2018	0.00	4,774,166,519.08	6,346,632.42	4,780,513,151.50	205,426,725.42	1,191,586.33	1,423,938,077.00	347,309,037.39	7,079,238.00	354,388,275.39	211,777,415.08	155,100,468.38	49,697,836.56
2019	0.00	4,767,469,103.31	5,850,305.12	4,773,319,408.43	214,980,177.39	1,066,507.63	1,634,552,036.26	366,987,263.95	6,687,580.67	373,674,844.62	214,071,805.37	0.00	7,193,743.06
2020	0.00	4,762,955,790.69	1,701,520.64	4,764,657,311.34	214,382,981.95	325,900.17	1,841,596,728.91	372,552,039.92	6,124,588.74	378,676,628.66	208,188,823.91	0.00	8,662,097.10
2021	0.00	4,762,341,390.70	1,627,245.37	4,763,968,636.07	214,220,101.96	311,045.11	2,055,530,156.54	377,822,000.00	6,023,206.63	383,845,206.63	(395,618,940.62)	0.00	688,675.27
2022	0.00	4,702,474,859.39	4,500.00	4,702,479,359.39	210,239,582.75	900.00	2,208,446,471.73	379,535,626.66	5,661,438.38	385,197,065.04	(611,767,668,074.96)	0.00	61,489,276.68
2023-2027	0.00	23,193,854,862.07	0.00	23,193,854,862.07	1,020,745,831.69	0.00	3,129,544,168.98	1,952,137,108.89	23,827,428.70	1,975,964,537.59	(11,231,116,037,640,200.00)	0.00	109,720,015.69
2028-2032	0.00	12,740,687,433.70	0.00	12,740,687,433.70	468,131,395.48	0.00	1,148,472,768.57	1,313,076,028.76	16,187,319.61	1,329,263,348.37	596,558,483.99	0.00	2,577,780,668.16
2033-2037	0.00	7,875,240,432.92	0.00	7,875,240,432.92	225,901,084.37	0.00	686,864,016.79	753,166,317.36	8,298,352.37	761,464,669.73	487,051,048.56	0.00	719,320,647.54
2038-2042	0.00	6,141,902,737.00	0.00	6,141,902,737.00	144,889,304.36	0.00	657,222,975.31	577,122,389.35	5,122,539.55	582,244,928.90	420,966,611.50	0.00	179,706,167.00
2043+	0.00	22,180,479,000.00	0.00	22,180,479,000.00	452,657,027.74	0.00	0.00	2,050,133,842.46	512,454.92	2,050,646,297.38	1,272,876,468.26	0.00	1,119,624,161.00

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	<b>DATE</b>	<b>October 2018</b>

### LAS Summary Report (Capital)

#### LAS Summary Report

Agency: <input type="button" value="All"/> ▼	Lease: <input type="button" value="All"/> ▼	Fiscal Year: <input type="button" value="2018"/> ▼	Detail Level: <input type="button" value="Summary"/> ▼	<input type="button" value="List"/>
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Records 1 - 4 of 4

Category	Asset Basis	Accum Depr	Net Asset	Current Oblig	Non-Curr Oblig	Accrued Int	Int Expense	Depr Expense	Rental Payments
Category 2 - Land/Building	431,146,632.02	83,101,491.78	348,045,140.24	14,682,882.89	377,377,892.58	3,544,122.29	25,104,572.13	21,062,662.60	39,673,853.76
Category 3 - Building	4,391,758,300.73	1,361,846,874.38	3,029,911,426.35	160,595,816.39	3,453,463,524.47	15,238,356.98	186,342,167.55	186,061,408.93	312,811,227.67
Category 5 - Equipment	6,639,655.30	4,140,074.31	2,499,580.99	767,790.22	1,124,364.55	13,102.93	297,388.00	1,229,127.96	1,769,859.46
<b>Total FY 2018</b>	<b>4,829,544,588.05</b>	<b>1,449,088,440.48</b>	<b>3,380,456,147.57</b>	<b>176,046,489.50</b>	<b>3,831,965,781.60</b>	<b>18,795,582.20</b>	<b>211,744,127.67</b>	<b>208,353,199.49</b>	<b>354,254,940.89</b>

<b>Volume No. 3—Automated Systems Applications</b>	<b>TOPIC NO.</b>	<b>70610 – Cardinal</b>
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	<b>DATE</b>	<b>October 2018</b>

### Capital Lease Journal Adjustments Report (Capital)

#### Capital Lease Journal Adjustments

Agency: <input type="button" value="All"/>	Lease: <input type="button" value="All"/>	Fiscal Year: <input type="button" value="2018"/>	Detail Level: <input type="button" value="Summary"/>	<input type="button" value="View"/>
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Records 1 - 1 of 1

Fiscal Year	Gross Rental Expense (Credit)	Depreciation Expense (Debit)	Interest Expense (Debit)	Executory Costs (Debit)	Pre-Tax Income (DB/CR)
2018	347,498,063.47	208,353,199.49	211,744,127.67	7,059,861.36	(72,902,247.64)

### Future Minimum Lease Payments Report (Capital)

#### Future Minimum Lease Payments

Agency: <input type="button" value="All"/>	Lease: <input type="button" value="All"/>	Fiscal Year: <input type="button" value="2018"/>	Detail Level: <input type="button" value="Summary"/>
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Records 1 - 11 of 11

Fiscal Year	Total Payment
2019	373,541,510.12
2020	378,543,294.16
2021	383,711,872.13
2022	385,063,730.54
2023	382,095,800.85
2024-2028	1,992,341,918.04
2029-2033	1,105,534,763.38
2034-2038	706,612,117.83
2039-2043	564,023,738.09
2044+	1,947,346,591.29
<b>Total Minimum Lease Payments</b>	<b>8,218,815,336.43</b>
Less Executory Costs	78,119,918.25
<b>Net Minimum Lease Payments</b>	<b>8,140,695,418.18</b>
Less Interest	-11,231,725,001,375,530.00
<b>Present Value of Lease Payments</b>	<b>11,231,733,142,070,948.00</b>

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### Interest Expense and Obligation Reduction Schedule Report (Capital)

#### Interest Expense and Obligation Reduction Schedule

Agency: All	Lease: All	Fiscal Year: 2018	Detail Level: Detail	<a href="#">List</a>
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Records 1 - 20 of 165 [Next](#) [Last](#) [Download 165 Records](#)

	Rental Payments	Executory Costs	Interest	Reduction in Liability	Lease Liability
<b>Agency 050</b>					
Lease 2568	90,000.00	18,179.06	42,768.67	47,231.33	1,505,462.16
Lease 3714	173,040.30	57,680.07	163,565.18	9,475.12	2,679,301.70
Lease 4643	204,890.76	36,157.20	74,630.55	130,260.21	2,225,417.07
Lease 4729	568,038.96	0.00	304,837.76	263,201.20	5,787,237.58
Lease 15426	83,648.16	2,382.72	19,079.21	64,568.95	107,443.08
Lease 15430	381,502.56	87,751.68	101,779.19	279,723.37	2,079,122.40
Lease 70101	1,337,479.00	658,757.00	77,684.85	1,259,794.15	0.00
<b>Total Agency 050</b>	<b>2,838,599.74</b>	<b>860,907.73</b>	<b>784,345.41</b>	<b>2,054,254.33</b>	<b>14,383,984.00</b>
<b>Agency 099</b>					

### Monthly Account Summary Report (Capital)

#### Monthly Summary

Agency: All	Lease: All	Fiscal Year: 2018	Detail Level: Summary	<a href="#">List</a>
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Records 1 - 13 of 13 [Download 13 Records](#)

	Net Asset	Current Oblig	Non-Cur Oblig	Interest Exp	Accrued Int	Rental Exp	Deprec Exp	Min Pay Due
07/2017	3,420,195,745.92	158,798,307.11	3,845,873,631.15	17,682,947.61	19,535,226.03	540,647.45	17,149,604.26	27,247,320.98
08/2017	3,403,062,586.56	160,563,191.79	3,833,384,571.42	17,683,302.01	19,789,605.23	522,040.37	17,133,159.36	28,156,544.42
09/2017	3,385,963,579.28	163,175,965.27	3,821,212,577.86	17,662,709.21	20,858,603.78	526,473.99	17,099,007.28	26,934,888.20
10/2017	3,368,939,560.51	165,792,050.79	3,808,138,576.76	17,648,088.73	21,904,160.72	540,501.89	17,100,602.78	27,904,559.36
11/2017	3,351,938,124.40	167,584,360.60	3,794,672,109.78	17,626,993.39	22,156,162.09	522,759.79	17,101,436.11	29,122,649.35
12/2017	3,334,842,949.95	169,789,112.54	3,781,534,534.30	17,616,846.66	22,866,548.92	595,284.12	17,095,174.44	28,292,728.15
01/2018	3,339,459,441.09	171,213,909.88	3,789,342,868.62	17,589,207.35	20,923,630.38	658,944.85	17,283,507.77	29,996,094.49
02/2018	3,322,175,933.33	172,887,660.01	3,775,422,949.73	17,519,168.51	21,044,783.44	571,640.28	17,283,507.77	29,482,363.89
03/2018	3,304,892,425.56	169,856,318.51	3,761,862,182.76	17,489,906.33	16,317,078.06	529,323.08	17,283,507.77	33,784,276.27
04/2018	3,289,533,917.79	174,329,674.59	3,748,352,616.43	17,436,990.91	17,324,528.84	560,490.64	17,458,507.77	28,280,648.93
05/2018	3,339,726,075.90	173,812,432.55	3,829,497,871.02	17,873,156.16	17,433,265.88	555,384.94	18,140,886.33	29,245,598.51
06/2018	3,356,000,591.74	176,098,618.54	3,850,751,790.08	17,914,810.82	18,381,873.82	936,369.96	18,224,297.88	28,747,406.95
<b>Total FY 2018</b>				<b>211,744,127.67</b>		<b>7,059,861.36</b>	<b>208,353,199.49</b>	<b>347,195,079.53</b>

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### Reported Gains and Losses Report (Capital)

#### Reported Gains and Losses

Agency: 
 Lease: 
 Fiscal Year: 
 Detail Level:

Records 1 - 1 of 1

Fiscal Year	Asset Basis	Accum Depreciation	Net Asset	Lease Liability	Gain/Loss
2018	34,100,000.00	9,644,444.44	24,455,555.56	28,628,158.51	4,311,823.02

### Change Logs Report (Operating and Capital)

#### Change Log Summary

Agency: 
 Lease: 
 User ID: 
 Fiscal Year: 
 Detail Level:

Records 1 - 20 of 2,349

Date	Agency	Lease	User	Action	Field	Prior Value	Current Value
07/07/2017	050	15413	194TSW	Early Terminate	N/A	05/31/2017	05/01/2017
09/25/2017	050	76704	194TSW	Lease Deleted	RECORD_STATUS	76704	N/A
09/21/2017	050	76704	194TSW	Updated	ECONOMIC_LIFE_TOTAL	600	84
09/21/2017	050	76704	194TSW	Updated	ECONOMIC_LIFE_REMAINING	600	84
09/21/2017	050	76704	194TSW	Updated Payment Stream	1	<input type="button" value="Details"/>	No Detail
09/21/2017	050	76704	194TSW	Updated Payment Stream	1	<input type="button" value="Details"/>	No Detail
09/21/2017	050	76704	194TSW	Updated	FAIR_VALUE_BUILDING	360000.000000	666400.00
09/21/2017	050	76704	194TSW	Updated	FAIR_VALUE_BUILDING	666400.000000	360000.00
08/14/2017	050	76704	194TSW	Updated	ECONOMIC_LIFE_TOTAL	84	600
08/14/2017	050	76704	194TSW	Updated	ECONOMIC_LIFE_REMAINING	84	600
08/14/2017	050	76704	194TSW	Updated Payment Stream	1	<input type="button" value="Details"/>	No Detail
07/07/2017	050	76704	194TSW	Add New Payment Stream	1	N/A	No Detail
07/07/2017	050	76704	194TSW	Updated Payment Stream	1	<input type="button" value="Details"/>	No Detail

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**Retired and Terminated Leases –Summary of Asset Basis Report (Capital)**

Retired and Terminated Leases Summary of Asset Basis				
Agency: All ▼	Lease: All ▼	Fiscal Year: 2018 ▼	Detail Level: Summary ▼	<a href="#">List</a>
Records 1 - 4 of 4				<a href="#">Download 4 Records</a>
Category		Additions	Retirements	End Balance
Category 2 - Land/Building		75,841,099.98	(11,014,825.28)	64,826,274.70
Category 3 - Building		78,225,212.91	(38,389,988.40)	39,835,224.51
Category 5 - Equipment		367,755.49	(293,022.88)	74,732.61
<b>Total FY 2018</b>		<b>154,434,068.38</b>	<b>(49,697,836.56)</b>	<b>104,736,231.83</b>

**Retired and Terminated Leases –Summary of Depreciation Report (Capital)**

Retired and Terminated Leases Summary of Depreciation				
Agency: All ▼	Lease: All ▼	Fiscal Year: 2018 ▼	Detail Level: Summary ▼	<a href="#">List</a>
Records 1 - 4 of 4				<a href="#">Download 4 Records</a>
Category		Additions	Retirements	End Balance
Category 2 - Land/Building		916,694.41	(11,014,825.00)	(10,098,130.59)
Category 3 - Building		401,106.05	(13,934,432.84)	(13,533,326.79)
Category 5 - Equipment		13,151.27	(293,022.88)	(279,871.61)
<b>Total FY 2018</b>		<b>1,330,951.74</b>	<b>(25,242,280.72)</b>	<b>(23,911,328.98)</b>

<b>Volume No. 3—Automated Systems Applications</b>	<b>TOPIC NO.</b>	<b>70610 – Cardinal</b>
<b>Section No. 70600—Lease Accounting System</b>	<b>TOPIC</b>	<b>LAS Reports</b>
	<b>DATE</b>	<b>October 2018</b>

**LAS Flux Analysis Report (Capital)**

**LAS Flux Analysis**

Agency:  Lease:  Fiscal Year:  Detail Level:

Records 1 - 10 of 10

Fiscal Year: 2018	Beginning Balance	Additions	Retirements	Ending Balance
<b>Gross Assets</b>				
Buildings	4,668,838,619.86	154,732,712.89	(49,404,813.68)	4,774,166,519.08
Equipment	6,271,899.81	367,755.49	(293,022.88)	6,346,632.42
<b>Accumulated Depreciation</b>				
Buildings	1,237,824,294.64	207,215,988.77	(24,949,257.84)	1,420,091,025.57
Equipment	2,910,946.35	1,229,127.96	(293,022.88)	3,847,051.43
<b>Net Assets</b>				
Buildings	3,431,014,325.22	(52,483,275.88)	(24,455,555.84)	3,354,075,493.51
Equipment	3,360,953.46	(861,372.47)	0.00	2,499,580.99