State of Florida

GASB 96 User Interface Training

Prepared by

State of Florida

GASB 96 Lite User Interface

Each Agency will be provided an URL for their agency.

Each Agency is responsible for entering all leases/contracts/agreements with a total value of $1,500,000 or more, whether they qualify as a GASB 96 SBITA or not. The GASB Lite tool will collect all responses and provide the agency with two lists: 1) all the GASB 96 SBITAs and 2) all the non-GASB 96 SBITAs.

Definitions

All Contracts

SBITA ID (Short Name) - Provide a unique, short alphanumeric name for the SBITA that begins with your OLO. 50 characters or fewer. This is a permanent short name and cannot be updated in future periods. Example: 110000-contract #-Software.

SBITA Description - Enter a description of the SBITA, can be directly linked to footnotes.

GASB 96 Decision Tree

Does the contract meet any of the exclusions below? [GASB 96, ¶4]– Popups with additional information are included as denoted by the underline (and subsequent screenshots). Review the list and select Yes or No as appropriate.

Does the contract provide IT support services only? [GASB 96, ¶8] – Select Yes or No as appropriate.

Does the contract transfer ownership of the underlying IT asset [GASB 96, ¶B13] **AND does not contain termination options, but may contain a fiscal funding or cancellation clause that is not reasonably certain of being exercised?** [GASB 96, ¶10] **–** Select Yes or No as appropriate.

At the commencement of the subscription term, is the maximum possible term of the SBITA contract 12 months (or less), including any options to extend, regardless of their probability of being exercised? [GASB 96, ¶13] – Note: As discussed in paragraph 9, periods for which both the government and SBITA vendor have an option to terminate the SBITA without permission from the other party (or if both parties have to agree to extend) are cancellable periods and should be excluded from the maximum possible term. For a SBITA that has cancellable periods, such as a rolling month-to-month SBITA or a year-to-year SBITA, the maximum possible term of that SBITA is the noncancellable period, including any notice periods. Select Yes or No as appropriate.

Does a contract exist that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction? [GASB 96, ¶6] – Select Yes or No as appropriate.

Does the contract specify that equal or near-equal value is exchanged for the underlying IT assets? [GASB 96, ¶6] – Note: The difference between exchange and exchange-like transactions is a matter of degree. In contrast to a 'pure' exchange transaction, an exchange-like transaction is one in which the values exchanged, though related, may not be quite equal or in which the direct benefits may not be exclusively for the parties to the transaction. Nevertheless, the exchange characteristics of the transaction are strong enough to justify treating the transaction as an exchange for accounting recognition. [GASB 96, ¶6, Footnote 1] Select Yes or No as appropriate.

Does the contract meet both of the following criteria? a. The right to obtain the present service capacity from use of the underlying IT assets as specified in the contract AND b. The right to determine the nature and manner of use of the underlying IT assets as specified in the contract. [GASB 96, ¶7] – Review the criteria and select Yes or No as appropriate.

SBITA Details

Department/Agency – Enter 6-digit OLO Number of the agency where SBITA is recorded.

Fund Number – Select the 15-digit number of the fund where SBITA is recorded.

Separate Disclosure – If separate disclosure information is required, select Internal Service Fund or Component Unit. If not required, select N/A.

SBITA Start Date – Date on which the SBITA commences. Note: The commencement of the subscription term occurs when the initial implementation stage is completed, as described in paragraphs 29 and 30, at which time the government has obtained control of the right to use the underlying IT assets, and, therefore, the subscription asset is placed into service.

SBITA Payment Date in Measurement Year – Enter the date of the first SBITA payment that is due within the Measurement year. Measurement year is the fiscal year in which the SBITA is recorded per GASB 96.

Measurement Date – SBITA start date, except in year of implementation, then it is the beginning of the first fiscal year presented in the financial statements.

SBITA Increment Between Payments - Specify the increment between successive payments, monthly, bi-monthly, quarterly, semi-annually, or annually.

SBITA Period (in months) – Enter the total number of months SBITA covers from 'SBITA Payment Date in Measurement Year' to end of SBITA term (including extension(s) when applicable). Note: The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

SBITA Annual Interest Rate – Enter the annual interest rate (interest rate the SBITA vendor charges the government or the government's estimated incremental borrowing rate); values are % values out of a 100, annually, so 6.25% annually would be entered as 6.25.

SBITA Payments (in months) – Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17] Select Specify payments for additional prompts.

1. **Single Fixed Payment** – Fixed Monthly Payment Value - Use for a single fixed monthly payment amount for duration of SBITA.
2. **Escalation Rule** –
   a. **Start Date for Payments** – Provide the date the payments are to start. Payments within the fiscal year prior to the Payment Start Date will be auto filled with $0. Payment escalation rules will be

applied as of the SBITA Payment Date in Measurement Year with the annual escalation rate applied every 12 months thereafter.

b. **Initial Annual Payment** – Enter the annual payment value at the start of the SBITA before any escalation factors have been applied.

c. **Annual Escalation Rate** – Enter the escalation rate to apply to the Initial Annual Payment, every 12 months after SBITA Payment Date in Measurement Year. Value must be specified as a multiplier, for example, the multiplier 1.03 (3%) will be entered as 1.03.

*As an example, if a 10-year SBITA begins in July 2022 (SBITA Payment Date in Measurement Year), the Start Date for Payments is August 2022, the SBITA Period (months) = 120, the Initial Annual Payment is $10,000 and the Escalation Rate is 3% (entered as 1.03), the breakdown is calculated as 7/2022 = $0, 8/2022 = $833.33,…, 6/2023 = $833.33, 7/2023 = $858.33 (i.e. 833.33 * 1.03),…, 6/2034 = $1087.31 (i.e. $1,055.64 * 1.03).*

3. **Monthly Breakdown – Payment Breakdown -** Enter the individual payments per period. You can paste values from the clipboard. Make sure the values are tab separated and contain two columns - period in the format MM-yyyy or MMyyyy and payment amount. Select the first payment input box below and paste using Ctrl+V (Cmd+V on macOS)

Initial Implementation Stage Capital Outlay – Enter capital outlay from the Initial Implementation Stage. Note: Activities in the Initial Implementation Stage include ancillary charges related to designing the chosen path, such as configuration, coding, testing, and installation associated with the government's access to the underlying IT assets. Other ancillary charges necessary to place the subscription asset into service also should be included in this stage. The initial implementation stage for the SBITA is completed when the subscription asset is placed into service. [GASB 96, ¶29]

Additional Capital Outlay – Enter additional capital outlay that meets the criteria for additional outlay costs. Note: Additional outlays that are not a result of SBITA modifications but that result in either of the following that should be capitalized as an addition to an existing subscription asset: a. An increase in the functionality of the subscription asset; that is, the subscription asset allows the government to perform tasks that it could not previously perform with the subscription asset, b. An increase in the efficiency of the subscription asset; that is, an increase in the level of service provided by the subscription asset without the ability to perform additional tasks [GASB 96, ¶40]

SBITA Future Payment – Enter amount due at end of the SBITA, including, but not limited to, bulk payment due at end of SBITA. Leave blank if none.

Incentives (if applicable) – Enter the individual incentives per period, if applicable. Use positive numbers. Leave blank if there are no incentives.

Penalties (if applicable) – Enter the individual penalties per period, if applicable. Use positive numbers. Leave blank if there are no penalties.

SBITA Payment Sequence – Select an option to specify whether payments are made at beginning of period or at the end of the period.

SBITA Example

State of Florida

GASB 96 Decision Tree

1. SBITA ID (Short Name) *

110000-ABC SBITA ✓   34 characters remaining

Enter a unique, short alphanumeric name (or ID) for the SBITA, 50 characters or less.

2. SBITA Description

110000-ABC Software SBITA Lease description ✓

Enter a description of the SBITA, can be directly linked to footnotes; may attach SBITA document.

3. Does the contract meet any of the exclusions below? [GASB 96, ¶4] *

a. Contracts that convey control of the right to use another party's combination of IT software and tangible capital assets that meets the definition of a lease in Statement No. 87, Leases, in which the software component is insignificant when compared to the cost of the underlying tangible capital asset (for example, a computer with operating software or a smart copier that is connected to an IT system)

b. Governments that provide the right to use their IT software and associated tangible capital assets to other entities through SBITAs

c. Contracts that meet the definition of a public-private and public-public partnership in paragraph 5 of Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

d. Licensing arrangements that provide a perpetual license to governments to use a vendor's computer software, which are subject to Statement No. 51, Accounting and Financial Reporting for Intangible Assets, as amended.

○ Yes
● No

Popup text:

GASB 96 Decision Tree

1. SBITA ID (Short Name) *

Enter a unique, short alphanumeric name (or ID) for the SBITA

2. SBITA Description

Enter a description of the SBITA, can be directly linked to foot

3. Does the contract meet any of the exclusion

a. Contracts that convey control of the right to use a... lease in Statement No. 87, Leases, in which the so... asset (for example, a computer with operating so...

b. Governments that provide the right to use their IT...

c. Contracts that meet the definition of a public-private and public-public partnership in paragraph 5 of State... Public Partnerships and Availability Payment Arrangements

d. Licensing arrangements that provide a perpetual license to governments to use a vendor's computer softw... 51, Accounting and Financial Reporting for Intangible Assets, as amended.

> A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. An APA is an arrangement in which a government compensates an operator for activities that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction. In contrast to a PPP, the other party to an APA is receiving compensation from the government based entirely on the asset's availability and not the actual performance of a public service. An SCA is an arrangement between a grantor and an operating entity for which the terms provide that the operating entity will operate the grantor's infrastructure (for example, airports, roads, bridges, tunnels, prisons, and hospitals) for a specified period of time.

4. Does the contract provide IT support services only? [GASB 96, ¶8] *

○ Yes
● No

5. Does the contract - *

    a. transfer ownership of the underlying IT asset [GASB 96, ¶B13]

    AND

    b. does not contain termination options, but may contain a fiscal funding or cancellation clause that is not reasonably certain of being exercised? [GASB 96, ¶10]

○ Yes
◉ No

6. At the commencement of the subscription term, is the maximum possible term of the SBITA contract 12 months (or less), including any options to extend, regardless of their probability of being exercised? As discussed in paragraph 9, periods for which both the government and the SBITA vendor have an option to terminate the SBITA without permission from the other party (or if both parties have to agree to extend) are cancellable periods and should be excluded from the maximum possible term. For a SBITA that has cancellable periods, such as a rolling month-to-month SBITA or a year-to-year SBITA, the maximum possible term of that SBITA is the noncancellable period, including any notice periods. [GASB 96, ¶13] *

○ Yes
◉ No

7. Does a contract exist that conveys control of the right to use another party's (a SBITA vendor's) IT software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction? [GASB 96, ¶6] *

◉ Yes
○ No

8. Does the contract specify that equal or near-equal value is exchanged for the the underlying IT assets? [GASB 96, ¶6] *

◉ Yes
○ No

Note: The difference between exchange and exchange-like transactions is a matter of degree. In contrast to a 'pure' exchange transaction, an exchange-like transaction is one in which the values exchanged, though related, may not be quite equal or in which the direct benefits may not be exclusively for the parties to the transaction. Nevertheless, the exchange characteristics of the transaction are strong enough to justify treating the transaction as an exchange for accounting recognition. [GASB 96, ¶6, Footnote 1]

9. Does the contract meet both of the following criteria? [GASB 96, ¶7] *

    a. The right to obtain the present service capacity from use of the underlying IT assets as specified in the contract

    AND

    b. The right to determine the nature and manner of use of the underlying IT assets as specified in the contract.

◉ Yes
○ No

This is a GASB 96 SBITA. Complete the details below.

10. Department/Agency

110000 - Florida Legislature

Indicate where the SBITA is recorded.

11. Fund Number

110000101000007

Indicate where the SBITA is recorded.

13. Separate Disclosure *

🔘 N/A
⚪ Internal Service Fund
⚪ Component Unit

If separate disclosure is required, select one.

14. SBITA Start Date *

07/01/2022 📅

Note: The commencement of the subscription term occurs when the initial implementation stage is completed, as described in paragraphs 29 and 30, at which time the government has obtained control of the right to use the underlying IT assets, and, therefore, the subscription asset is placed into service. [GASB 96, ¶15]

15. SBITA Payment Date in Measurement Year *

07/01/2022 📅 ✓

Note: Measurement Year is the fiscal year in which the SBITA is recorded per GASB 96.

16. Measurement Date *

07/01/2022 📅 ✓

Note: Measurement Date is SBITA start date, except in year of implementation, then it is the beginning of the first fiscal year presented.

17. SBITA Increment Between Payments *

🔘 1 - Monthly
⚪ 2 - Bi-monthly
⚪ 3 - Quarterly
⚪ 6 - Semi-annually
⚪ 12 - Annually

Select one

18. SBITA Period (in months) *

60 ✓

Enter total number of months SBITA covers from 'SBITA Payment Date in Measurement Year' to end of SBITA term (including extension(s) when applicable). Note: The subscription term includes the period during which a government has a noncancellable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option). [GASB 96, ¶9]

19. SBITA Annual Interest Rate *

5.0 ✓

Enter the annual interest rate (interest rate the SBITA vendor charges the government or the government's estimated incremental borrowing rate)[GASB 96, ¶18]; values are % values out of a 100, annually, so 6.25% annually would be entered as 6.25.

SBITA Payments:
Before entry

20. SBITA Payments (in months) *

Specify payments

Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17]

There are three types of payments to choose from: fixed, escalating, and variable. Another screen will pop up to identify the breakdown and three separate tabs may be chosen to enter the correct information into the type of payment.

Single Fixed Payment – First tab
Our example would be identified on this tab since the payment is fixed at $2,000 per month.

Specify Monthly Payment Breakdown ✕

Pick one of the three options below to specify the monthly payment breakdown.

| Single Fixed Payment | Escalation Rule | Monthly Breakdown |

Fixed Monthly Payment Value

2000 ✓

Single fixed monthly payment amount for duration of lease

Accept & Close   Cancel

After Fixed Payment entry

20. SBITA Payments (in months) *

Specify payments

The SBITA payment breakdown has been defined (single, fixed value of 2000).

Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17]

Escalation Rule – Second tab

If the monthly payments escalated over time, identify those dates, amounts and interest rates.

Specify Monthly Payment Breakdown ✕

Pick one of the three options below to specify the monthly payment breakdown.

| Single Fixed Payment | Escalation Rule | Monthly Breakdown |

Start Date for Payments *

07/01/2022 📅

Provide the date the payments are to start. Payments within the fiscal year prior to the Payment Start Date will be autofilled with $0. Payment escalation rules will be applied as of the SBITA Payment Date in Measurement Year with the annual escalation rate applied every 12 months thereafter.

Initial Annual Payment

2000.00

The annual payment value at the start of the SBITA before any escalation factors have been applied

Annual Escalation Rate

1.03

Escalation rate to apply to the Initial Annual Payment, every 12 months after SBITA Payment Date in Measurement Year. Value must be specified as a multiplier, for example, the multiplier 1.03 (3%) will be entered as 1.03.

After Escalation of Payment entry

20. SBITA Payments (in months) *

[Specify payments]

The SBITA payment breakdown has been defined (escalation rule, start date of 07-01-2023, initial annual payment of 2000.00, escalation factor of 1.03).

Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17]

Monthly Breakdown – Third tab

Variable payments would be identified under this tab.

After Monthly Payment entry

20. SBITA Payments (in months) *

Specify payments

The SBITA payment breakdown has been defined (breakdown starting 07-01-2023 with 4 payments specified).

Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17]

21. Initial Implementation Stage Capital Outlay

[ ]

Note: Activities in the Initial Implementation Stage include ancillary charges related to designing the chosen path, such as configuration, coding, testing,and installation associated with the government's access to the underlying IT assets. Other ancillary charges necessary to place the subscription asset into service also should be included in this stage. The initial implementation stage for the SBITA is completed when the subscription asset is placed into service. [GASB 96, ¶29]

22. Additional Capital Outlay

[ ]

Note: Additional outlays that are not a result of SBITA modifications but that result in either of the following that should be capitalized as an addition to an existing subscription asset: a. An increase in the functionality of the subscription asset; that is, the subscription asset allows the government to perform tasks that it could not previously perform with the subscription asset, b. An increase in the efficiency of the subscription asset; that is, an increase in the level of service provided by the subscription asset without the ability to perform additional tasks [GASB 96, ¶40]

23. SBITA Future Payment

[ ]

Enter amount due at the end of the SBITA, including, but not limited to, any bulk payment due.

Before entry

24. Incentives (if applicable)

[Specify incentives]

Pop up will be as follows:

Specify SBITA Incentives   ✕

Incentive Breakdown *

Specify the individual incentives per period. Use positive numbers.

Period	Amount
07-2022	1000.00
08-2022	[ ]
09-2022	[ ]
10-2022	[ ]
11-2022	[ ]
12-2022	[ ]

After entering incentives

24. Incentives (if applicable)

Specify incentives

The incentives breakdown has been defined (breakdown with 1 incentives specified).

Before entry

25. Penalties (if applicable)

Specify penalties

Pop up will be as follows:

Specify SBITA Penalties ✕

Penalty Breakdown *

Specify the individual penalties per period. Use positive numbers.

Period	Amount
07-2022	1000.00
08-2022	
09-2022	
10-2022	
11-2022	
12-2022	

After entering penalties

25. Penalties (if applicable)

Specify penalties

The penalties breakdown has been defined (breakdown with 1 penalties specified).

26. SBITA Payment Sequence *

🔘 1 - Beginning of period
⚪ 0 - End of period
Select one

This concludes the questions, the next step is submission of the data by clicking:

[Save & Send To Workiva]

Non-GASB 96 SBITA

When the decision tree responses lead to a non-GASB 96 decision:

Non GASB 96 SBITA   ✕

This is not a GASB 96 SBITA. No further input is required.

[Save & Send To Workiva]   [Cancel]

Errors and Warnings

When required fields are left blank, they are highlighted in red:

GASB 96 Decision Tree

1. SBITA ID (Short Name) *

[ⓘ]   50 chars remaining

The SBITA ID (Short Name) must be specified and be less than 50 characters.

Enter a unique, short alphanumeric name (or ID) for the SBITA, 50 characters or less.

2. SBITA Description

[✓]

Enter a description of the SBITA, can be directly linked to footnotes; may attach SBITA document.

3. Does the contract meet any of the exclusions below? [GASB 96, ¶4] *

a. Contracts that convey control of the right to use another party's combination of IT software and tangible capital assets that meets the definition of a lease in Statement No. 87, Leases, in which the software component is insignificant when compared to the cost of the underlying tangible capital asset (for example, a computer with operating software or a smart copier that is connected to an IT system)

b. Governments that provide the right to use their IT software and associated tangible capital assets to other entities through SBITAs

c. Contracts that meet the definition of a public-private and public-public partnership in paragraph 5 of Statement No. 94, Public-Private and Public-Public Partnerships and Availability Payment Arrangements

d. Licensing arrangements that provide a perpetual license to governments to use a vendor's computer software, which are subject to Statement No. 51, Accounting and Financial Reporting for Intangible Assets, as amended.

○ Yes
● No

[Next]

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12. Fund Type *

○ Governmental
○ Enterprise
  The Fund Type is required.

13. Separate Disclosure *

○ N/A
○ Internal Service Fund
○ Component Unit
  The Separate Disclosure is required.
If separate disclosure is required, select one.

20. SBITA Payments (in months) *

The payment breakdown is required.

Specify payments

Convert the payments/receipts to a monthly basis if the SBITA is paid or received over a period other than monthly (such as annually). Note: Variable payments other than those that depend on an index or a rate, such as variable payments based on future performance of a government, usage of the underlying IT assets, or number of user seats, should not be included in the measurement of the subscription liability. [GASB 96, ¶17]

Specify Monthly Payment Breakdown   ✕

Pick one of the three options below to specify the monthly payment breakdown.

| Single Fixed Payment | Escalation Rule | Monthly Breakdown |

Fixed Monthly Payment Value

| abc   ⊘ |

The fixed monthly payment value must be a valid numeric amount without dollar signs or commas.

Single fixed monthly payment amount for duration of lease

Accept & Close   Cancel

Specify Monthly Payment Breakdown ✕

Pick one of the three options below to specify the monthly payment breakdown.

Single Fixed Payment | Escalation Rule | Monthly Breakdown

Start Date for Payments *

mm/dd/yyyy 🗓 ⓘ

Start date for payments must be a valid date on or after SBITA Payment Date in Measurement Year.

Provide the date the payments are to start. Payments within the fiscal year prior to the Payment Start Date will be autofilled with $0. Payment escalation rules will be applied as of the SBITA Payment Date in Measurement Year with the annual escalation rate applied every 12 months thereafter.

Initial Annual Payment

abc ⓘ

The initial annual payment value must be a valid numeric amount without dollar signs or commas.

The annual payment value at the start of the SBITA before any escalation factors have been applied

Annual Escalation Rate

ⓘ

The annual escalation rate must be a valid numeric value expressed as a factor.

Escalation rate to apply to the Initial Annual Payment, every 12 months after SBITA Payment Date in Measurement Year. Value must be specified as a multiplier, for example, the multiplier 1.03 (3%) will be entered as 1.03.

As an example, if a 10-year SBITA begins in July 2021 (SBITA Payment Date in Measurement Year), the Start Date for Payments is August 2021, the SBITA Period (months) = 120, the Initial Annual Payment is $10,000 and the Escalation Rate is 3% (entered as 1.03), the breakdown is calculated as 7/2021 = $0, 8/2021 = $833.33,...., 6/2022 = $833.33, 7/2022 = $858.33 (i.e. 833.33 * 1.03),...., 6/2031 = $1087.31 (i.e. $1,055.64 * 1.03).

Accept & Close | Cancel

Specify Monthly Payment Breakdown ✕

Pick one of the three options below to specify the monthly payment breakdown.

| Single Fixed Payment | Escalation Rule | Monthly Breakdown |

Payment Breakdown *

Specify the individual payments per period.

You can paste values from the clipboard. Make sure the values are tab separated, and contain two columns - period in the format MM-yyyy or MMyyyy and payment amount. Select the first payment input box below and paste using Ctrl+V (Cmd+V on macOS)

Period	Amount
07-2022	abc ⓘ
	payment amount must be specified and be a valid numeric amount without dollar signs or commas.

21. Initial Implementation Stage Capital Outlay

abc ⓘ

The Initial Implementation Stage Capital Outlay value must be a valid numeric amount without dollar signs or commas.

Note: Activities in the Initial Implementation Stage include ancillary charges related to designing the chosen path, such as configuration, coding, testing,and installation associated with the government's access to the underlying IT assets. Other ancillary charges necessary to place the subscription asset into service also should be included in this stage. The initial implementation stage for the SBITA is completed when the subscription asset is placed into service. [GASB 96, ¶29]

22. Additional Capital Outlay

abc ⓘ

The Additional Capital Outlay value must be a valid numeric amount without dollar signs or commas.

Note: Additional outlays that are not a result of SBITA modifications but that result in either of the following that should be capitalized as an addition to an existing subscription asset: a. An increase in the functionality of the subscription asset; that is, the subscription asset allows the government to perform tasks that it could not previously perform with the subscription asset, b. An increase in the efficiency of the subscription asset; that is, an increase in the level of service provided by the subscription asset without the ability to perform additional tasks [GASB 96, ¶40]

Specify SBITA Incentives ✕

Incentive Breakdown *

Specify the individual incentives per period. Use positive numbers.

Period	Amount
07-2022	abc ⓘ
	incentives amount must be a valid numeric amount without dollar signs or commas.
08-2022	1000.00 ✓

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Specify SBITA Penalties ✕

Penalty Breakdown *

Specify the individual penalties per period. Use positive numbers.

Period	Amount
07-2022	1000.00 ✓
08-2022	abc ⚠
	penalties amount must be a valid numeric amount without dollar signs or commas.
09-2022	✓