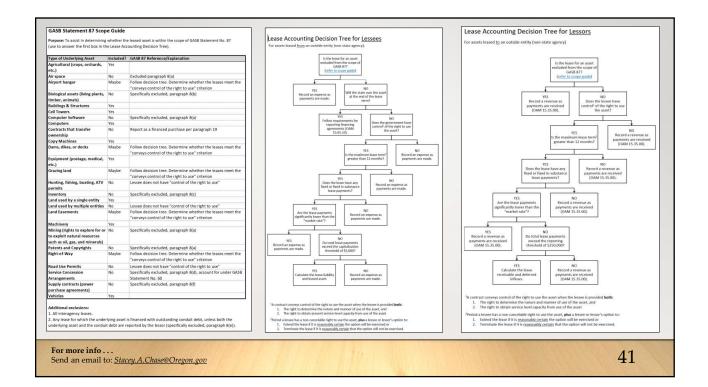
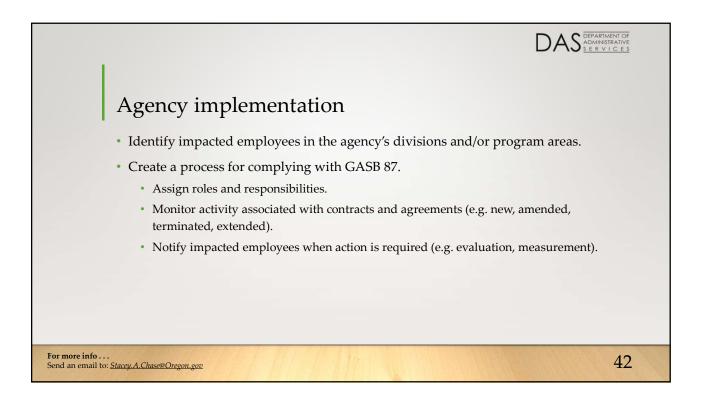
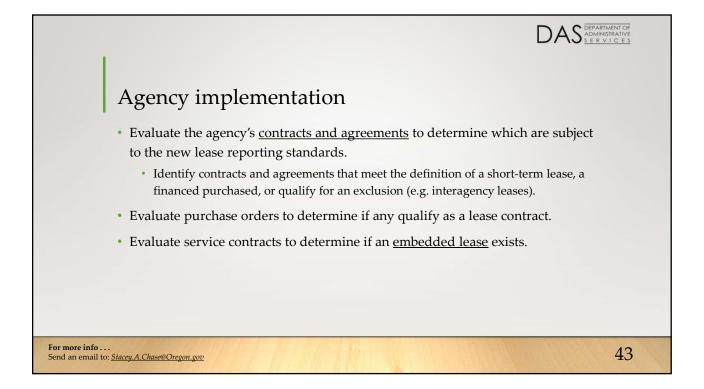
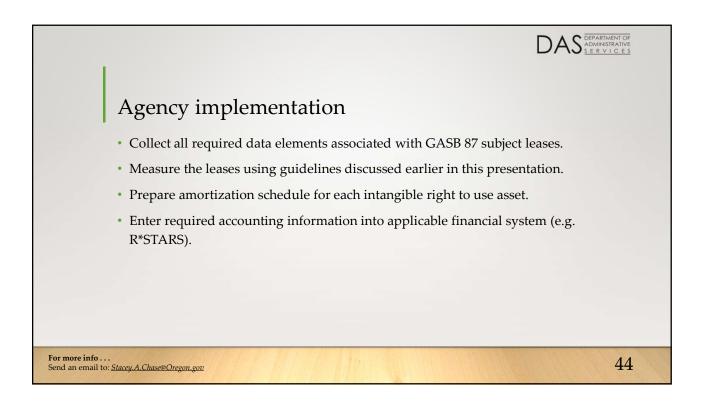


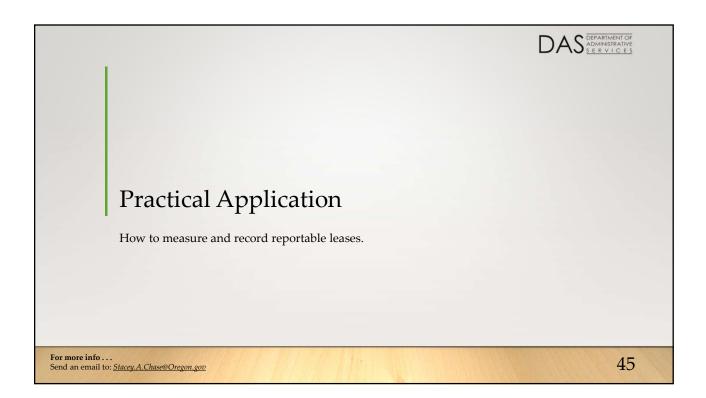
Lessee Lessor		DRAFT					
ltem #	Essential Data Elements	Definition	GASB 87 Reference	Data Figure (e.g. lease # 123)	Responsible Party (e.g. Procurement, Accounting)	Source Document (e.g. Master Agreement ¶1 pg.1)	Source System (e.g. Fixed Asset Syste (FAS))
1	Lease number or Master PA/PO#	A contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction.	¶4 - ¶7				
2	Lessor name	The name of the lessor.	N/A				
3	Lessor address	The address of the lessor.	N/A				
4	Lessor point of contact	Lessor point of contact if agency has questions regarding lease.	N/A				
5	Agency point of contact	Lessee point of contact if agency staff or lessor has questions about the lease.	N/A				
6	Right to use clause	Determination of right to use must have both of the following: a) right to obtain the present service capacity from the use of the asset. b) right to determine the nature and manner of the use of the asset.	¶5				
7	Lease Term in months	Period in which a lessee has a noncancellable right to use an underlying asset pilous periods with options to extend that are reasonably certain by the lessee/lessor or periods to terminate that are reasonably certain by the secretised by the lessee/lessor. Periods in which both lessee and lessor have option to terminate without permission from the other party are cancelable and are excluded.	¶12 - ¶15				
8	Lease Start Date	The initial start date of the lease.	N/A				
9	Lease end date	The end date of the lease.	N/A				
10	Option to extend and decision factors	Periods covered by a lessee's option to extend the lease if it is reasonably certain, based on all relevant factors, that the lessee will exercise that option.	¶12 - ¶14				
	Number of months	Number of months.	N/A				
	Reasonably certain?	Is it reasonably certain the lease will be extended?	N/A				
11	Option to terminate and decision factors	Periods for which both the lessee and the lessor have an option to terminate the lease without permission from the other party (or if both parties have to agree to extend) are cancelable periods and are excluded from the lease term.	¶12 - ¶14				
	Reasonably certain?	Is it reasonably certain the lease will be terminated?	N/A				
12	Period(s) in which lessee and lessor have permission to terminate	Periods in which both the lessee and the lessor have the option to terminate the lease without permission from the other party (or if both have to agree to extend) are cancelable periods and are excluded from the lease term.	¶12				

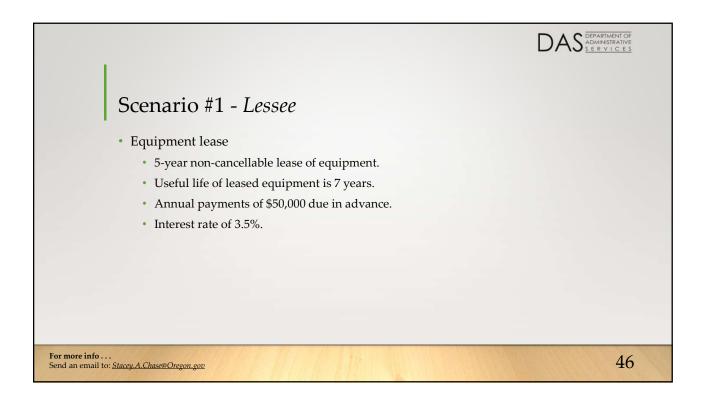












						[
	Scenario	o #1 —	Initial lea	se liabil	ity meas	urement		
	Label: Initial Lease Lial	oility Measureme	ent					
	Compounding Period:	Annual	Vominal Annual Ra	te: 3.5	00 %			
	Event	Date	Amount	Number	Period Enc	Date		
	1 Lease	03/16/2021	Unkno	wn 1				
	2 Lease Payment	03/16/2022	50,000.	00 4 Ar	nnual 03	/16/2025		
			Label: Initial Lease Liabi	lity Measurement				
			Compounding Period:	Annual ×	Nominal Annual Rate:	3.500 %	6	
			Event	Date	Amount	Number Pe	riod End Date	
			1 Lease	03/16/2021	183,653.97	1		
			2 Lease Payment	03/16/2022	50,000.00	4 Annual	03/16/2025	
For more info Send an email to	: <u>Stacey.A.Chase@Oregon.</u>	<u>300</u>	1. Mail	170			47	

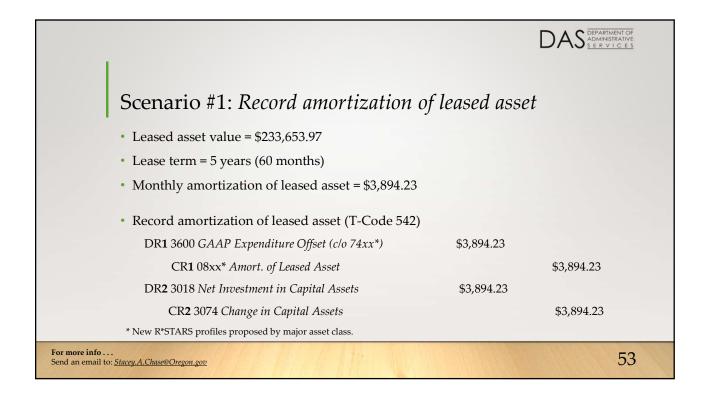
	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Recognize lease proce	eeds and asset acquisition
Recognize lease proceeds (T-Code 908R)	
DR 1551 Deposit Liability	\$183,653.97
CR 3200 GAAP Revenue Offset (c/o 1700)	\$183,653.97
Recognize acquisition of the leased asset (T-Cod	e 909R)
DR 3600 GAAP Expenditure Offset (c/o 5770)	\$183,653.97
CR 1551 Deposit Liability	\$183,653.97
For more info	48
Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>	40

		DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Record the lease liability	ity and leased	l asset
• Establish the lease liability (T-Code 462)		
DR 3200 GAAP Revenue Offset (c/o 1700)	\$183,653.97	
CR 1716 Lease Obligations-Noncurrent		\$183,653.97
• Establish the leased asset (T-Code 545)		
DR1 08xx* Leased Asset	\$183,653.97	
CR1 3600 GAAP Expenditure Offset (c/o 5770)		\$183,653.97
DR2 3074 Change in Capital Assets	\$183,653.97	
CR2 3018 Net Investment in Capital Assets		\$183,653.97
* New R*STARS profiles proposed by major asset class.		
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>		49

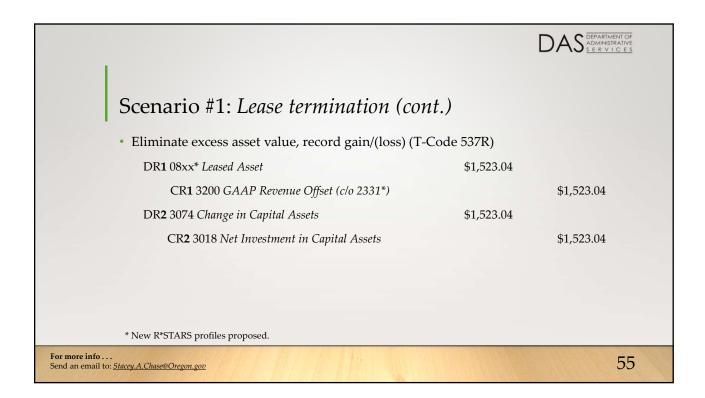
	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Adjust the leased asset	t for initial payment
Initial lease payment (T-Code 222)	
DR 3500 Expenditure Control Cash (c/o 7xxx*)	\$50,000
CR 0070 Cash on Deposit w/ OST	\$50,000
Add initial lease payment to leased asset (T-Code set)	545)
DR1 08xx* Leased Asset	\$50,000
CR1 3600 GAAP Expenditure Offset (c/o 7xxx*)	\$50,000
DR2 3074 Change in Capital Assets	\$50,000
CR2 3018 Net Investment in Capital Assets	\$50,000
* New R*STARS profiles proposed by major asset class	
For more info Send an email to: <u>Stacey. A. Chase@Oregon.gov</u>	50

					DAS DEPARTMENT C ADMINISTRATIO
. .					
Scenario	#1 - Lease and	nortizat	ion sche	dule	
Compounding Period:	Annual				
Nominal Annual Rate:	3.500%				
Cash Flow Data - Leases and L					
Event	Date	Amount	Number P	eriod End Date	
1 Lease 2 Lease Payment	03/16/2021 03/16/2022	183,653.97 50,000.00	1 4	Annual 03/16/2025	
N		30,000.00	4	Annuar 03/10/2023	
TValue Amortization Schedule Date	Lease Payment	Interest	Principal	Balance	
Lease 03/16/2021 2021 Totals	0.00	0.00	0.00	183,653.97	
1 03/16/2022 2022 Totals	50,000.00 50,000.00	6,427.89 6,427.89	43,572.11 43,572.11	140,081.86	
2 03/16/2023	50,000.00	4,902.87	45,097.13	94,984.73	
2023 Totals	50,000.00	4,902.87	45,097.13		
3 03/16/2024	50,000.00	3,324.47	46,675.53	48,309.20	
2024 Totals	50,000.00	3,324.47	46,675.53		
4 03/16/2025 2025 Totals	50,000.00 50,000.00	1,690.80 1,690.80	48,309.20 48,309.20	0.00	
	8				
Grand Totals	200,000.00	16,346.03	183,653.97		
	and appointed and a second second				STATISTICS AND LODGE
					5

	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Record annual payment,	. adjust lease liability
Annual lease payment (T-Code 222)	
DR 3500 Expenditure Control Cash (c/o 7xxx*, principal)	\$43,572.11
DR 3500 Expenditure Control Cash (c/o 7401, interest)	\$6,427.89
CR 0070 Cash on Deposit w/ OST	\$50,000.00
Adjust lease liability for principal payment (T-Code 4	159)
DR 1716 Lease Obligations-Noncurrent	\$43,572.11
CR 3600 GAAP Expenditure Offset (c/o 7xxx*)	\$43,572.11
* New R*STARS profiles proposed by major asset class.	
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>	52



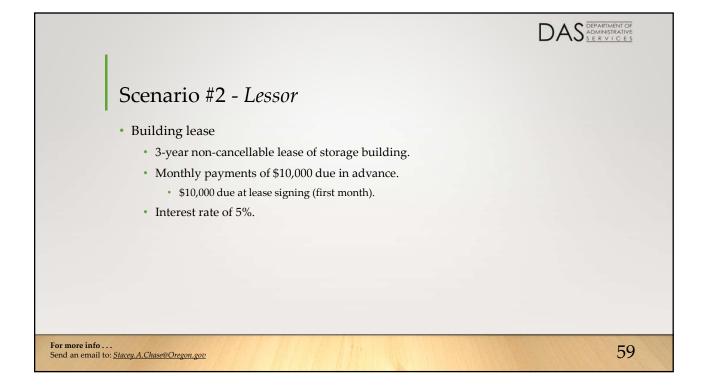




		DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Lease termination (cont	÷.)	
 Remove accumulated amortization (T-Code 573*) 		
DR 08xx* Amort. of Leased Asset	\$140,192.28	
CR 2951 System Clearing GL		\$140,192.28
 Remove leased asset (T-Code 574*) 		
DR 2951 System Clearing GL	\$140,192.28	
CR 08xx Leased Asset*		\$140,192.28
* New R*STARS profile proposed.		
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>		56

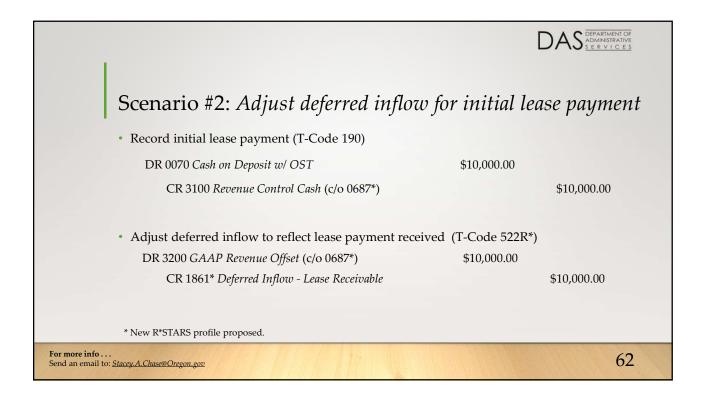
		DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #1: Lease termination (cont.)		
Eliminate lease proceeds (T-Code 908)		
DR 3200 GAAP Revenue Offset (c/o 1700)	\$94,984.73	
CR 1551 Deposit Liability		\$94,984.73
• Eliminate acquisition of the leased asset (T-Code 909)		
DR 1551 Deposit Liability	\$94,984.73	
CR 3600 GAAP Expenditure Offset (c/o 5770)		\$94,984.73
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>		57

		DAS DEPARTMENT OF ADMINISTRATIVE <u>S E R V I C E S</u>
Scenario #1: Lease termination (co	nt.)	
Eliminate the lease liability (T-Code 462R)		
DR 1716 Lease Obligations-Noncurrent	\$94,984.73	
CR 3200 GAAP Revenue Offset (c/o 1700)		\$94,984.73
• Establish the leased asset (T-Code 545R)		
DR1 3600 GAAP Expenditure Offset (c/o 5770)	\$94,984.73	
CR1 08xx* Leased Asset		\$94,984.73
DR2 3018 Net Investment in Capital Assets	\$94,984.73	
CR2 3074 Change in Capital Assets		\$94,984.73
* New R*STARS profiles proposed by major asset class.		
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>		58



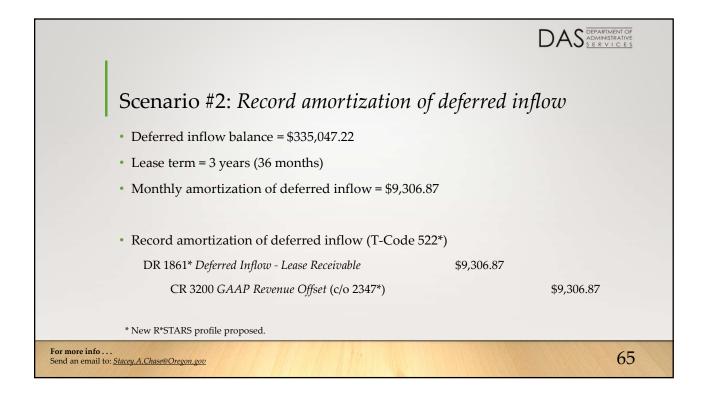
Ca		#2						L
SC	enaric) # 2 - 1		euse rec	eivable m	eusure	emen	t
Label: ID	itial Lease Receiva	ble Measurement				1		
Laber.		bie measurement						
Compour	ding Period: N	onthly YN	ominal Annual Rate:	5.000 %				
Event		Date	Amount	Number Pe	iod End Date			
1 Lease		03/16/2021	Unknown	Number Per	iou End Date			
		04/16/2021	10,000.00	35 Monthl	02/16/2024			
		a na serie de la companya de la comp]		
			Label: Initial Lease	Receivable Measuren	ent			
			Compounding Perio	od: Monthly ~	Nominal Annual Rate:	5.0	00 %	
			Event	Date	Amount	Number	Period	End Date
			1 Lease	03/16/2021	325,047.22	1	Feriou	
			2 Lease Payment	04/16/2021	10,000.00		lonthly	02/16/2024
			2 Lease rayment	04/10/2021	10,000.00	55 11	ionuny	02/10/2024

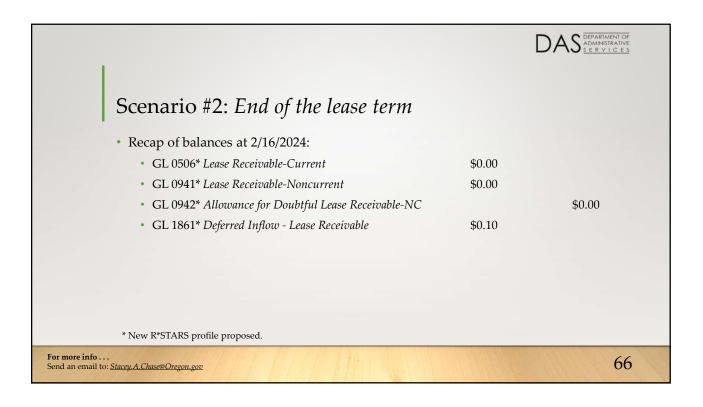
	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #2: Establish lease receivable a	and deferred inflow
• Establish lease receivable (T-Code 498*)	
DR 0941* Lease Receivable-Noncurrent \$	325,047.22
CR 1861* Deferred Inflow - Lease Receivable	\$325,047.22
• Establish allowance (T-Code 498R)	
DR 1861* Deferred Inflow - Lease Receivable	\$0.00
CR 0942* Allowance for Doubtful Lease Receivable-NC	\$0.00
* New R*STARS profile proposed.	
For more info Send an email to: <u>Stacey. A.Chase@Oregon.gov</u>	61



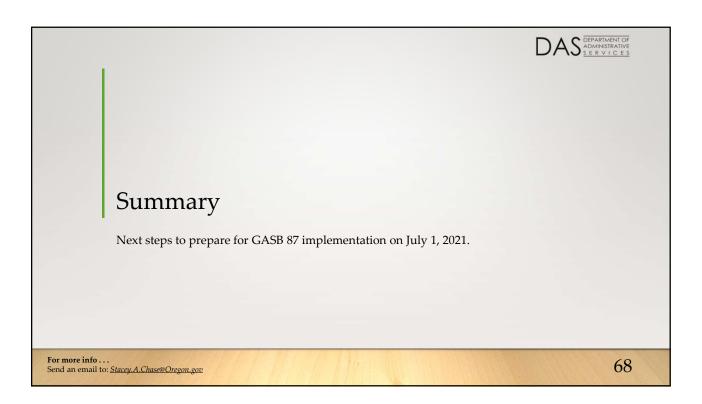
					DASSERVIC
· ·	40 T		1	1 1	
Scenario	#2 – Lease a	mortizi	ation sch	iedule	
Compounding Period:	Monthly				
Nominal Annual Rate:	5.000%				
Cash Flow Data - Leases and Leas					
Event	Date	Amount	Number Per	iod End Date	
1 Lease	03/16/2021	325,047.22	1	automotion and and an array	
2 Lease Payment	04/16/2021	10,000.00	35	Monthly 02/16/2024	
TValue Amortization Schedule - N	lormal, 365 Day Year				
Date	Lease Payment	Interest	Principal	Balance	
Lease 03/16/2021	40,000,00	4.054.05		325,047.22	
1 04/16/2021 2 05/16/2021	10,000.00 10,000.00	1,354.36 1,318.34	8,645.64 8,681.66	316,401.58 307,719.92	
3 06/16/2021	10,000.00	1,282.17	8,717.83	299,002.09	
4 07/16/2021	10,000.00	1,245.84	8,754.16	290,247.93	
5 08/16/2021	10,000.00	1,209.37	8,790.63	281,457.30	
6 09/16/2021	10,000.00	1,172.74	8,827.26	272,630.04	
7 10/16/2021	10,000.00	1,135.96	8,864.04	263,766.00	
8 11/16/2021	10,000.00	1,099.03	8,900.97	254,865.03	
9 12/16/2021	10,000.00	1,061.94	8,938.06	245,926.97	
2021 Totals	90,000.00	10,879.75	79,120.25		
10 01/16/2022	10,000.00	1,024.70	8,975.30	236,951.67	
11 02/16/2022	10,000.00	987.30	9,012.70	227,938.97	
12 03/16/2022	10,000.00	949.75	9,050.25	218,888.72	
15 06/16/2022	10,000.00	836.15	9,163.85	191,511.08	J
13 04/16/2022 14 05/16/2022 15 06/16/2022	10,000.00 10,000.00 10,000.00	912.04 874.17 836.15	9,087.96 9,125.83 9,163.85	209,800.76 200,674.93 191,511.08	

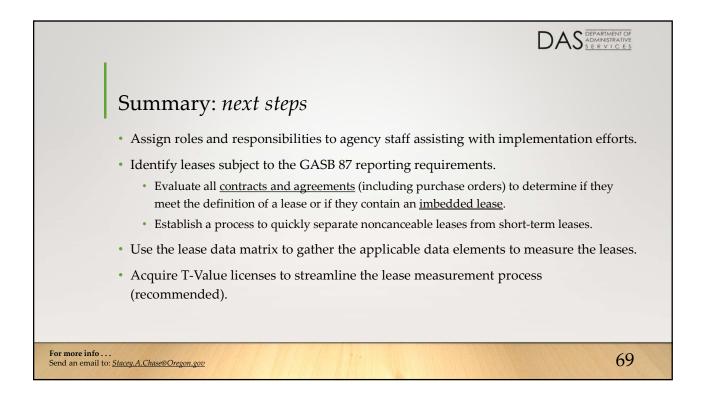
	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES				
Scenario #2: Record monthly payment, adjust lease receivable					
Record monthly lease payment (T-Code 190)					
DR 0070 Cash on Deposit w/ OST	\$10,000.00				
CR 3100 Revenue Control Cash (c/o 0687*)	\$8,645.64				
CR 3100 Revenue Control Cash (c/o 0802*)	\$1,354.36				
Adjust lease receivable for principal payment (T-Code	560*)				
DR 3200 GAAP Revenue Offset (c/o 0687*)	\$8,645.64				
CR 0941* Lease Receivable-Noncurrent	\$8,645.64				
* New R*STARS profile requested					
For more info Send an email to: <u>Stacey A.Chase@Oregon.gov</u>	64				

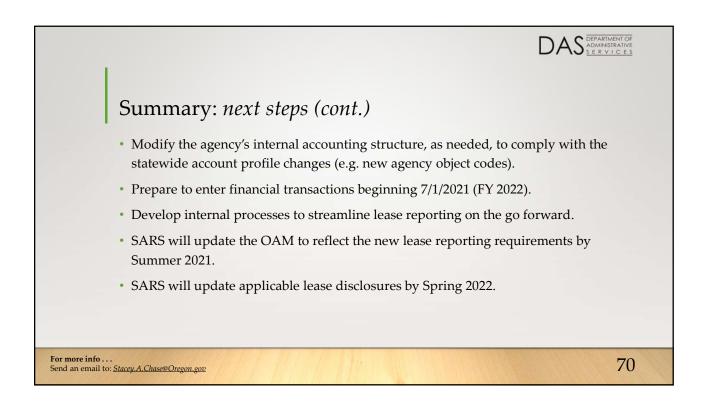


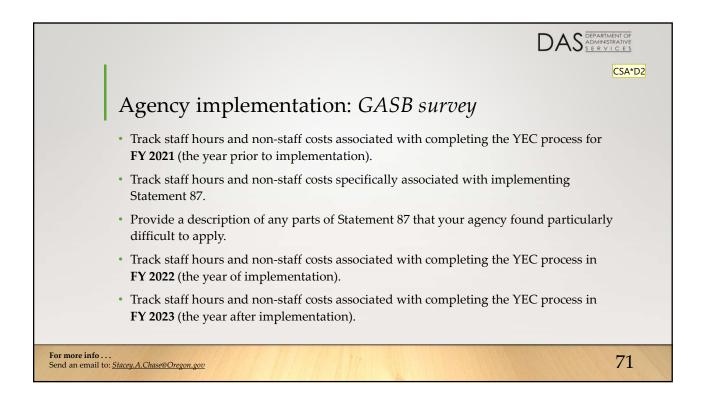


	DAS DEPARTMENT OF ADMINISTRATIVE SERVICES
Scenario #2: End of lease term (con • Calculation of gain/(loss) on lease receivable • Difference between the lease receivable balance and	
 Record gain/(loss) on lease (T-Code 522R*) DR 3200 GAAP Revenue Offset (c/o 2332*) CR 1861* Deferred Inflow - Lease Receivable 	\$0.10 \$0.10
* New R*STARS profile proposed.	
For more info Send an email to: <u>Stacey.A.Chase@Oregon.gov</u>	67











CSA*D2 Refer to CAFR contacts email and survey template

CHASE Stacey A * DAS, 3/2/2021

