This job aid provides information on right-to-use lease accounting transactions from FPMT.

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Overview

FPMT integrates with the Agency Financial Reporting System (AFRS) to support requirements for GASB 87 lease accounting.

Amortization Schedule in FPMT

The amortization schedule calculates the present value of all active payments on the lease contract. Each lease contract with payments will have an amortization schedule.

- ✓ The amortization schedule is available from the list of reports for lease contracts and receivable lease contracts for facilities, land, and other assets. Reference the job aid for amortization schedule for additional information about finding and running the report.
- ✓ Transaction amounts for event types/accounting transactions are determined using the amortization schedule, with the exception of Event Type 3 – Initial Direct Costs, where the amount is based on the amount the user input in the Initial Direct Costs field.

FPMT/AFRS Integration

FPMT integrates with AFRS through two automated processes.

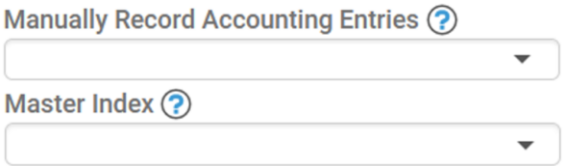
1. AFRS Daily Report (Generated by FPMT) - Includes a list of transactions, transaction errors, and unique identifiers.
2. AFRS Master Index and Vendor Uploads - FPMT will automatically upload the master index (MI) and vendor information daily from AFRS.

Recording Accounting Entries Manually in AFRS

Agencies have the option to record their accounting entries manually in AFRS.

- ✓ Ensure the lease/receivable lease contract field for manually record accounting entries is set to 'yes' for the lease/receivable lease contract in FPMT and use the data in the FPMT amortization schedule and other reports to record the entries for lease liability, lease asset, and payments.

➔ FPMT includes fields on lease contracts and receivable lease contracts for facilities, land, and other assets so that you can provide information for manually recording accounting entries and master index.



Manually Record Accounting Entries	Additional Information
Yes	FPMT will not send transactions to AFRS for lease/receivable lease contract.
No	FPMT will send transactions to AFRS for lease/receivable lease contract. You will also need to select master index and the lease contracts will also require the statewide vendor number and the day payment initiated..

Accounting Transactions/Event Types

FPMT integrates with AFRS (and the Informatica system) to send/receive data for accounting transactions.

➔ 9:00 am each weekday (morning)

Informatica will send the master index and vendor file to FPMT.

- ✓ FPMT replaces the current list with the new list ('kill and fill').

➔ 6:30 pm each weeknight (nightly)

For leases that meet criteria, FPMT will generate event types (transactions) and the related required information. Additional information about event types for lessees and lessors is included in this job aid.

Lease Contracts (Lessees)

- ✓ Lease Type must be 'Lease'.
- ✓ Lease end date must not equal 9/9/9999. These leases are in holdover status and are considered month-to-month.
- ✓ Manually Record Accounting Entries must be 'No'.
- ✓ Master Index must be selected.

  The master index must contain account, appropriation index, and program index (organization Index and project can also be assigned but are not required). The subobject and sub-subobject must be blank. If it does not contain the appropriate fields, it will result in an error in AFRS. For additional information about AFRS master index, reference the AFRS documentation on the OFM website.
- ✓ Statewide Vendor Number, with appropriate suffix must be selected.
- ✓ Must have at least one Lease Payment added with payment type 'Base Rent'.

Receivable Lease Contracts (Lessors)

- ✓ Lessor must be 'Lessor – Other'.
- ✓ Manually Record Accounting Entries must be 'No'.
- ✓ Master index is required for transactions to successfully be sent to AFRS.

  The master index must contain account and program index (organization Index and project can also be assigned but are not required). The revenue major group, major source, and subsource must be blank.

FPMT will verify that the master index on the transaction is valid on the file received from AFRS the previous night.

- ✓ If manually record accounting entries is 'No' and the master index no longer exists in AFRS, the transactions will generate, but will be placed on the Transaction Errors Report. OFM will contact those agencies with transactions on the error report. The master index either needs to be keyed back into AFRS or a different master index needs to be selected on the Lease Contract.

➔ 7:30 pm each weeknight (nightly)

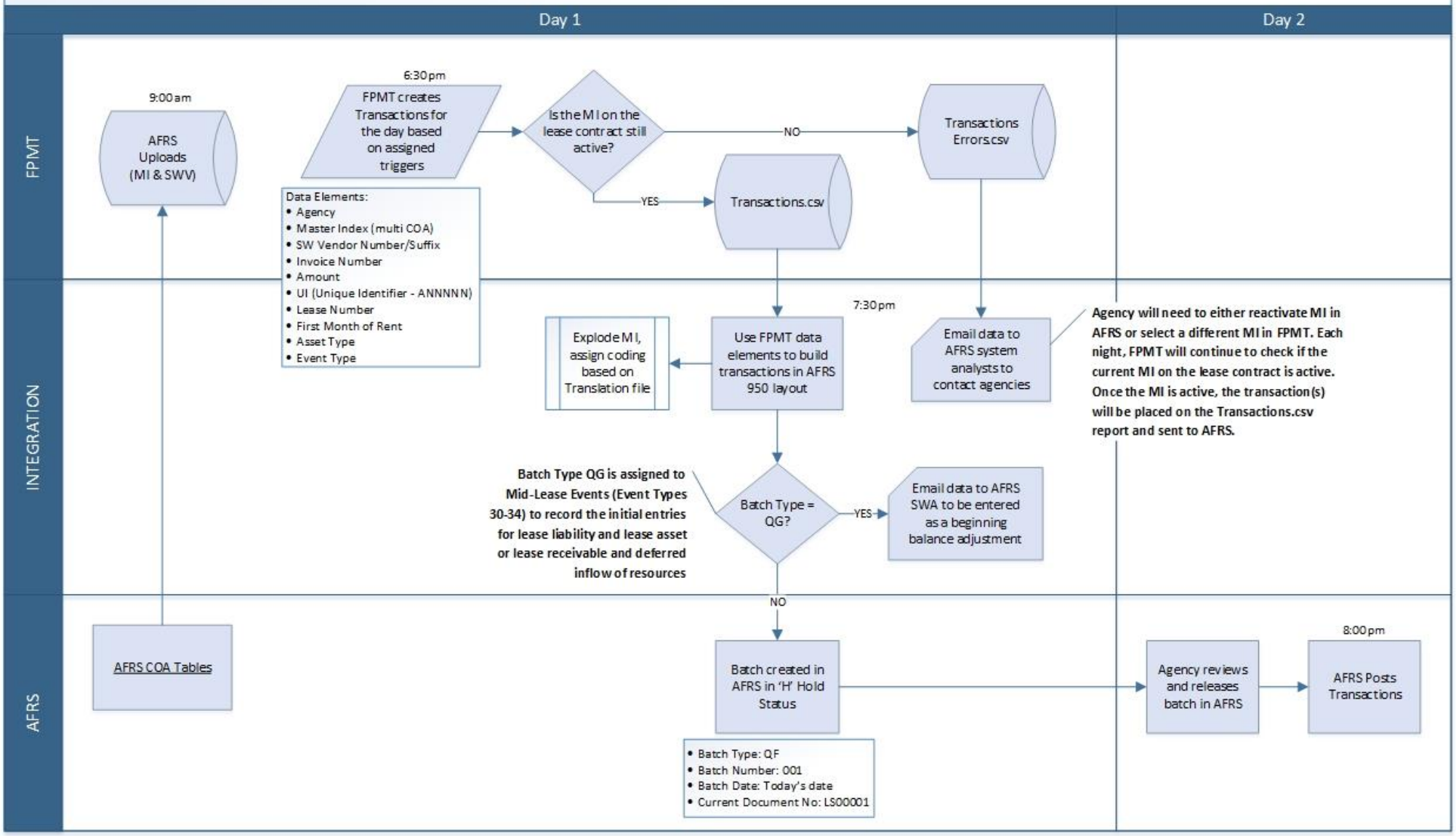
Informatica will pick up the FPMT transactions file and run the data through the translation layer.

- ✓ The translation layer will explode out the master index and assign all of the necessary accounting coding (transaction code, variable general ledger, subobject, etc.) based on the event type and put the information into the AFRS 950 file layout.

Nightly Batch For Agency (Hold 'H' Status)

- ✓ Each night, a batch will be created for each agency with their transactions and it will be placed in Hold 'H' status. These batches will have batch type 'QF' and origin code 'LS' with batch number 001 and current document number LS000001. The batch date that will match the date the batch was created in AFRS as well as the date the Transactions report was created in FPMT.

Overview of FPMT to AFRS Interface



FPMT to AFRS Integration Example

1. FPMT generates an Amortization Schedule for each lease contract based on the data entered for that contract and the payments

Individual Lease Amortization Schedule

Unique Identifier	A05556	Lease Term	5
Lease Number	SRL 18-0107	Useful Life	
Asset Type	Facility	Interest Rate	0.89%

Payment No	Payment Date	Principal	Interest	Payment	Liability Balance	Amortization Expense	Cumulative Amortization	Asset Balance
0					$ 5,700,872.67			$ 5,700,872.67
1	5/1/2019	$ 97,107.50	$ -	$ 97,107.50	$ 5,603,765.17	$ 95,014.54	$ 95,014.54	$ 5,605,858.13
2	6/1/2019	$ 92,951.37	$ 4,156.13	$ 97,107.50	$ 5,510,813.80	$ 95,014.54	$ 190,029.09	$ 5,510,843.58
3	7/1/2019	$ 93,020.31	$ 4,087.19	$ 97,107.50	$ 5,417,793.48	$ 95,014.54	$ 285,043.63	$ 5,415,829.04
4	8/1/2019	$ 93,089.30	$ 4,018.20	$ 97,107.50	$ 5,324,704.18	$ 95,014.54	$ 380,058.18	$ 5,320,814.49
5	9/1/2019	$ 93,158.34	$ 3,949.16	$ 97,107.50	$ 5,231,545.84	$ 95,014.54	$ 475,072.72	$ 5,225,799.95
6	10/1/2019	$ 93,227.44	$ 3,880.06	$ 97,107.50	$ 5,138,318.40	$ 95,014.54	$ 570,087.27	$ 5,130,785.40
7	11/1/2019	$ 93,296.58	$ 3,810.92	$ 97,107.50	$ 5,045,021.82	$ 95,014.54	$ 665,101.81	$ 5,035,770.86
8	12/1/2019	$ 93,365.78	$ 3,741.72	$ 97,107.50	$ 4,951,656.04	$ 95,014.54	$ 760,116.36	$ 4,940,756.32
9	1/1/2020	$ 93,435.02	$ 3,672.48	$ 97,107.50	$ 4,858,221.02	$ 95,014.54	$ 855,130.90	$ 4,845,741.77
10	2/1/2020	$ 93,504.32	$ 3,603.18	$ 97,107.50	$ 4,764,716.70	$ 95,014.54	$ 950,145.45	$ 4,750,727.23
11	3/1/2020	$ 93,573.67	$ 3,533.83	$ 97,107.50	$ 4,671,143.03	$ 95,014.54	$ 1,045,159.99	$ 4,655,712.68
12	4/1/2020	$ 93,643.07	$ 3,464.43	$ 97,107.50	$ 4,577,499.97	$ 95,014.54	$ 1,140,174.53	$ 4,560,698.14
13	5/1/2020	$ 93,712.52	$ 3,394.98	$ 97,107.50	$ 4,483,787.44	$ 95,014.54	$ 1,235,189.08	$ 4,465,683.59
14	6/1/2020	$ 93,782.02	$ 3,325.48	$ 97,107.50	$ 4,390,005.42	$ 95,014.54	$ 1,330,203.62	$ 4,370,669.05
15	7/1/2020	$ 93,851.58	$ 3,255.92	$ 97,107.50	$ 4,296,153.84	$ 95,014.54	$ 1,425,218.17	$ 4,275,654.50
16	8/1/2020	$ 93,921.19	$ 3,186.31	$ 97,107.50	$ 4,202,232.65	$ 95,014.54	$ 1,520,232.71	$ 4,180,639.96
17	9/1/2020	$ 93,990.84	$ 3,116.66	$ 97,107.50	$ 4,108,241.81	$ 95,014.54	$ 1,615,247.26	$ 4,085,625.41
18	10/1/2020	$ 94,060.55	$ 3,046.95	$ 97,107.50	$ 4,014,181.26	$ 95,014.54	$ 1,710,261.80	$ 3,990,610.87
19	11/1/2020	$ 94,130.32	$ 2,977.18	$ 97,107.50	$ 3,920,050.94	$ 95,014.54	$ 1,805,276.35	$ 3,895,596.33
20	12/1/2020	$ 94,200.13	$ 2,907.37	$ 97,107.50	$ 3,825,850.81	$ 95,014.54	$ 1,900,290.89	$ 3,800,581.78
21	1/1/2021	$ 94,269.99	$ 2,837.51	$ 97,107.50	$ 3,731,580.82	$ 95,014.54	$ 1,995,305.43	$ 3,705,567.24

2. FPMT creates transactions based on certain triggers (see Lessee Events and Lessor Events). The transactions are shown in the AFRS Daily Report titled Transactions.csv. Both the payment for principal (event type 4) and the payment for interest (event type 5) are generated on the day payment initiated that was selected on the lease payment in FPMT.

	A	B	C	D	E	F	G	H	I	J	K
1	Event Type	Agreement ID	Amount	Agency	FPMT Unique Identifier	Master_Index	Asset_ Type	VendorNum	Vendor_ Num_Sfx	Month of Service	Invoice_ Num
2	4	SRL 18-0107	94,130.32	300	A21325	LEAS1280	2	SWV0181206	00	2011	Nov-20
3	5	SRL 18-0107	2,977.18	300	A21325	LEAS1280	2	SWV0181206	00	2011	Nov-20
4											

3. The FPMT Transactions file goes through a translation layer (in Informatica), which creates the AFRS transaction. The master index in this example has Account 001 – General Fund and asset type 2 on the Transactions.csv file which means that it is a building. Therefore, the translation layer will apply the appropriate coding for governmental fund type accounts and buildings.

Event Type 4: Make Payment for Principal

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H200		Y
Software	210	6505	5111	Operating	EY/Y200		Y
All	483	517*V	1820	999			Y

Event Type 5: Make Payment for Interest

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E) & Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D201		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H201		Y
Software	210	6505	5111	Operating	EY/Y201		Y

4. The batch is created in AFRS with batch type 'QF' and is placed in Hold Status ('H').

	A	C	D	E	I	J	K	L	M	N	O	P	Q	Z	AG	AI	AM	AN	AR	AS	AV
1	B-AGY	B-DATE	BT	B#	TC	REV	FUND	AI	PI	SO	SSOBJ	OI	V-GL	MOS	C-DOC#	INVOICE#	VENDOR	SX	MI	UI	AMT
2	3000	201117	QF	001	210		001	LA*	K2113	ED	D200	K219		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	564.79
3	3000	201117	QF	001	210		001	FA*	F9711	ED	D200	R4D1		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	32,663.22
4	3000	201117	QF	001	210		001	DA*	D1711	ED	D200	D2AX		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	60,902.32
5																	Payment for Prinicipal (Event Type 4)				94,130.32
6																					
7	3000	201117	QF	001	483		999		K2113			K219	5174	2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	564.79
8	3000	201117	QF	001	483		999		F9711			R4D1	5174	2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	32,663.22
9	3000	201117	QF	001	483		999		D1711			D2AX	5174	2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	60,902.32
10																	Reduce Liability Prinicipal Paid (Event Type 4)				94,130.32
11																					
12	3000	201117	QF	001	210		001	LA*	K2113	ED	D201	K219		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	17.86
13	3000	201117	QF	001	210		001	FA*	F9711	ED	D201	R4D1		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	1,033.08
14	3000	201117	QF	001	210		001	DA*	D1711	ED	D201	D2AX		2011	LS00000100	Nov-20	SWV0181206	0	LEAS2020	A05556	1,926.23
15																	Payment for Interest (Event Type 5)				2,977.18
16																					
17																					

Note: this master index had a split between three different appropriation indexes (AI), program indexes (PI), and organization indexes (OI)

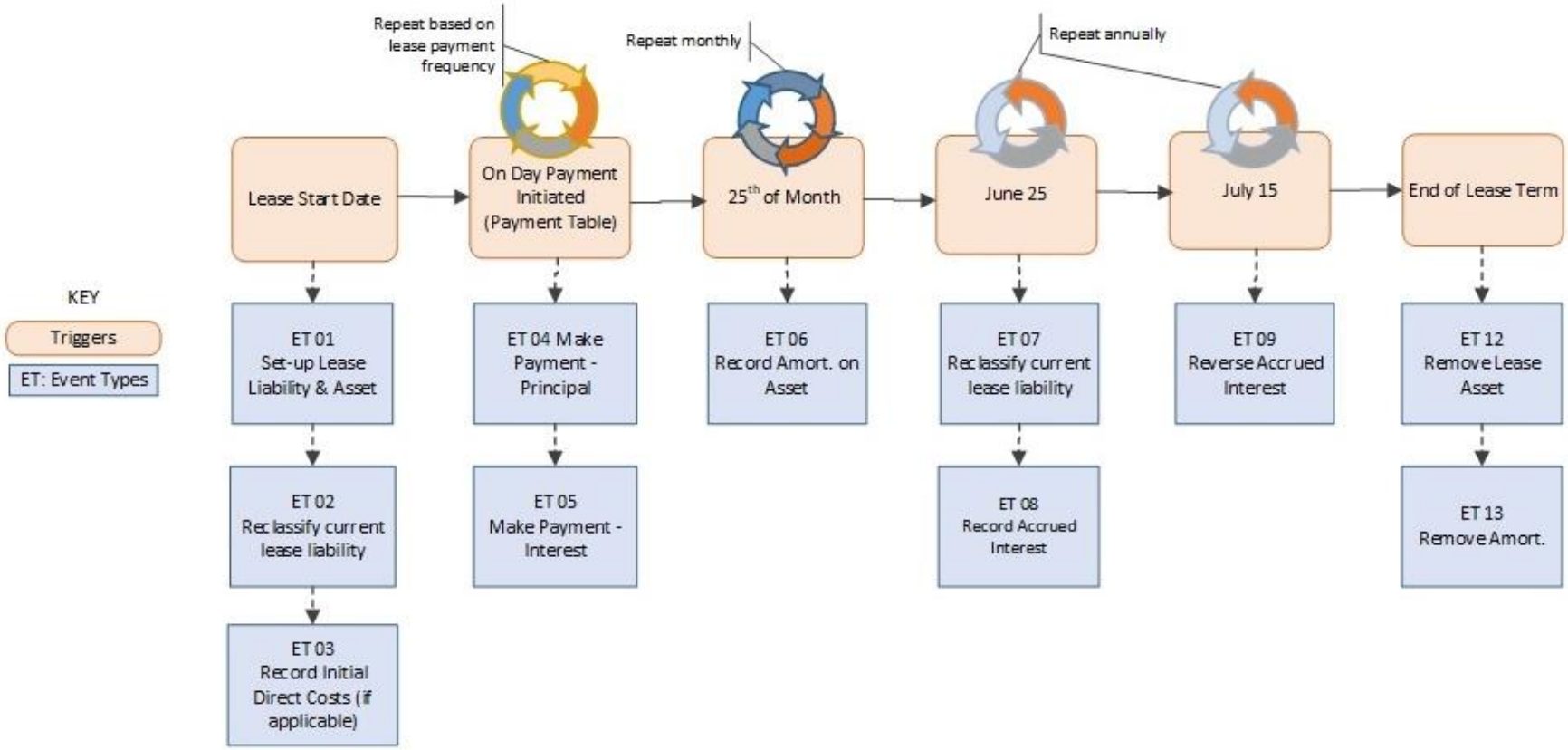
Asset Types

The asset type that is on the FPMT AFRS Daily Report - Transactions.csv is assigned by FPMT based on the type of lease contract and the asset type field for the other assets.

Asset Type on Transactions.csv	Asset Type Description	Assigned to:
01	Land	Land Lease Contract
02	Building	Facility Lease Contract
03	Equipment	Asset Type ‘Equipment’ selected on Other Asset Lease Contract
04	Vehicle	Asset Type ‘Vehicle’ selected on Other Asset Lease Contract
05	Software	Asset Type ‘Software’ selected on Other Asset Lease Contract
06	IT Hardware	Asset Type ‘Software’ selected on Other Asset Lease Contract
07	Other	Asset Type ‘Other’ selected on Other Asset Lease Contract
blank	All asset types	All of the above

Lessee Events

For leases that meet criteria, FPMT will generate event types (transactions) and related required information. The diagram below shows the high-level process flow for all of the event types. There is more detail on each one of these event types on the following pages.



Set-up Lease Liability & Lease Assets (event type 1)

Event Type	1
Trigger	Lease contract start date
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Lease Liability Beginning Balance (Payment 0) – Equal to the sum of the present value of future payments using the following values: • Rate = Interest Rate/number of payments per year based on payment frequency selected (i.e., interest rate/12 if monthly payments) • Number of Payments = Lease Term* number of payments per year based on payment frequency selected • Payment Amount = Payment Amount + purchase option that are reasonably certain to be exercised ✓ [FPMT Amortization Schedule – Column G, Payment 0 - Liability balance at beginning of lease]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	Operating	JS		
All	529	9920	3221	Operating		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	997			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	517	26**V	5274	Operating			
Software	519	2670V	5275	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	XXX	JS		
All	529	9920	3221	XXX		08/10	
All	480	1820	527*V	XXX			
All	421	26**V	9850	XXX			

Reclassify Current Portion of Lease Liability (event type 2)

Event Type	2
Trigger	Lease start date or if a lease is added to FPMT mid-lease
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2) ✓ [FPMT Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	999			
Software	520	5275	5175V	999			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	Operating			
Software	520	5275	5175V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	XXX			
Software	520	5275	5175V	XXX			

Record Additional Lease Asset for Initial Direct Costs (event type 3)

Event Type	3
Trigger	Lease start date
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Initial Direct Costs (Lease Contract Table) – Input by user in the Lease Contract table (Value = $0 if field left blank)

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	421	26**V	9850	997			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land/Building	335	26**V	6525	Operating	ED		Y
Equipment, Vehicle, Other	335	2650V	6525	Operating	EH		Y
Software	335	2670V	6525	Operating	EY		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	421	26**V	9850	XXX			

Make Payment for Principal (event type 4)

Event Type	4
Trigger	Day payment initiated
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code ✓ Vendor Number ✓ Vendor Number Suffix ✓ First Month of Rent (Used for Month of Service) ✓ Period of Rent (Invoice Number)
Calculation Method (Transaction Amount)	✓ Monthly Payment less Calculated Interest ✓ FPMT Amortization schedule - Column D

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H200		Y
Software	210	6505	5111	Operating	EY/Y200		Y
All	483	517*V	1820	999			Y

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land/Building	210	6505	5111	Operating	ED/D200		Y
Land/Building	335	5174V	6525	Operating	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H200		Y
Equipment, Vehicle, Other	335	5174V	6525	Operating	EH/H200		Y
Software	210	6505	5111	Operating	EY/Y200		Y
Software	335	5175V	6525	Operating	EY/Y200		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	XXX	ED/D200		Y
Equipment, Vehicle, Other	210	6505	5111	XXX	EH/H200		Y
Software	210	6505	5111	XXX	EY/Y200		Y
All	483	517*V	1820	XXX			

Make Payment for Interest (event type 5)

Event Type	5
Trigger	Day payment initiated
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code ✓ Vendor Number ✓ Vendor Number Suffix ✓ First Month of Rent ✓ Period of Rent
Calculation Method (Transaction Amount)	✓ Previous month's lease liability balance*(Interest Rate/number of payments per year based on payment frequency selected) ✓ [FPMT Amortization schedule - Column E]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E) & Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	Operating	ED/D201		Y
Equipment, Vehicle, Other	210	6505	5111	Operating	EH/H201		Y
Software	210	6505	5111	Operating	EY/Y201		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	210	6505	5111	XXX	ED/D201		Y
Equipment, Vehicle, Other	210	6505	5111	XXX	EH/H201		Y
Software	210	6505	5111	XXX	EY/Y201		Y

Record Amortization on Asset (event type 6)

Event Type	6
Trigger	Monthly on the 25th
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ If there is a purchase option that is reasonably certain to be exercised, then Asset Balance (Initial Liability + Initial Direct Costs - Lease Incentives) / Useful Life ✓ Otherwise, Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) / Lease Term <u>or</u> Useful Life – whichever is <u>smaller</u>. ✓ (Lease term and useful life are in the number of months, quarters, or years based on payment frequency selected) ✓ [FPMT Amortization schedule - Column H]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	445	6591	26**V	997	WA		Y

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	532	6511	26**V	Operating	WA		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	445	6591	26**V	XXX	WA		Y

Reclassify Current Portion of Lease Liability (event type 7)

Event Type	7
Trigger	Annually June 25th
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Sum of principal payments for next fiscal year (7/1/Y2 - 6/30/Y3) ✓ [FPMT Amortization Schedule – Column D sum for next fiscal year (7/1/Y2 - 6/30/Y3)]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	999			
Software	520	5275	5175V	999			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	Operating			
Software	520	5275	5175V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	5174V	XXX			
Software	520	5275	5175V	XXX			

Record Accrued Interest (event type 8)

Event Type	8
Trigger	Annually June 25th
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ June asset liability balance*Interest Rate/ then Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) ✓ [FPMT Amortization Schedule Column E – Interest payment for July (accrue in June)]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	Operating	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	Operating	EH/H201		Y
Software	212	6505	5112V	Operating	EY/Y201		Y

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	Operating	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	Operating	EH/H201		Y
Software	212	6505	5112V	Operating	EY/Y201		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212	6505	5112V	XXX	ED/D201		Y
Equipment, Vehicle, Other	212	6505	5112V	XXX	EH/H201		Y
Software	212	6505	5112V	XXX	EY/Y201		Y

Reverse Accrued Interest (event type 9)

Event Type	9
Trigger	Annually July 15th
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ June asset liability balance*Interest Rate/ then Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) ✓ [FPMT Amortization Schedule Column E – Interest payment for July (accrue in June)]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	Operating	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	Operating	EH/H201		Y
Software	212 R	(6505)	(5112V)	Operating	EY/Y201		Y

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	Operating	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	Operating	EH/H201		Y
Software	212 R	(6505)	(5112V)	Operating	EY/Y201		Y

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Land & Building	212 R	(6505)	(5112V)	XXX	ED/D201		Y
Equipment, Vehicle, Other	212 R	(6505)	(5112V)	XXX	EH/H201		Y
Software	212 R	(6505)	(5112V)	XXX	EY/Y201		Y

Increase Lease Liability & Asset (event type 10)

Event Type	10
Trigger	FPMT input - error correction or lease amendment (resulting in an increase)
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Difference in current liability balance before and after the change – when difference is positive ✓ [FPMT Amortization Schedule Column G]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	Operating	JS		
All	529	9920	3221	Operating		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	997			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	517	26**V	5274	Operating			
Software	519	2670V	5275	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	528	6514	9920	XXX	JS		
All	529	9920	3221	XXX		08/10	
All	480	1820	527*V	999			
All	421	26**V	9850	XXX			

Reduce Lease Liability & Asset (event type 11)

Event Type	11
Trigger	FPMT input - error correction or lease amendment (resulting in a reduction)
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Difference in current liability balance before and after the change – when difference is negative ✓ [Amortization Schedule Column G]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	999			
All	178	6597	26**V	997	WF		

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518	5274	26**V	Operating			
Software	520	5275	2670V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	XXX			
All	178	6597	26**V	XXX	WF		

Remove Lease Asset (event type 12)

Event Type	12
Trigger	Lease end date on lease contract
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Asset Balance = Initial Liability + Initial Direct Costs – Lease Incentives ✓ [FPMT Amortization Schedule Column J, Payment 0 - Beginning asset balance]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	178	6597	26**V	997	WF		

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	534	3213	26**V	Operating		04/18	

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	178	6597	26**V	XXX	WF		

Remove Lease Amortization (event type 13)

Event Type	13
Trigger	Lease end date on lease contract
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	**At Lease End**: ✓ Asset Balance (Initial Liability + Initial Direct Costs – Lease Incentives) or Total Accumulated Amortization (should be the same amount) ✓ [FPMT Amortization Schedule Column I, Final Payment] **Early Termination:** ✓ Accumulated Amortization as of termination ✓ [FPMT Amortization Schedule Column I, Month of termination]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	179	26**V	9597	997	WF		

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	26**V	3213	Operating		04/18	

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	179	26**V	6597	XXX	WF		

Reclassify Current Portion of Lease Liability (event type 14)

Event Type	14
Trigger	Lease is terminated early = if lease is inactivated (lease inactive date) prior to the lease end date
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Sum of any principal payments between now and 6/30 ✓ [FPMT Amortization Schedule column D (through 6/30)]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	999			
Software	520 R	(5275)	(5175V)	999			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	Operating			
Software	520 R	(5275)	(5175V)	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
Non-Software	518 R	(5274)	(5174V)	XXX			
Software	520 R	(5275)	(5175V)	XXX			

Remove Lease Liability (event type 15)

Event Type	15
Trigger	Lease is terminated early = if lease is inactivated (lease inactive date) prior to the lease end date
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Current asset liability balance as of termination ✓ [FPMT Amortization Schedule Column G, Month of termination]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	999			

Propriety and Fiduciary Funds (F, G, H)

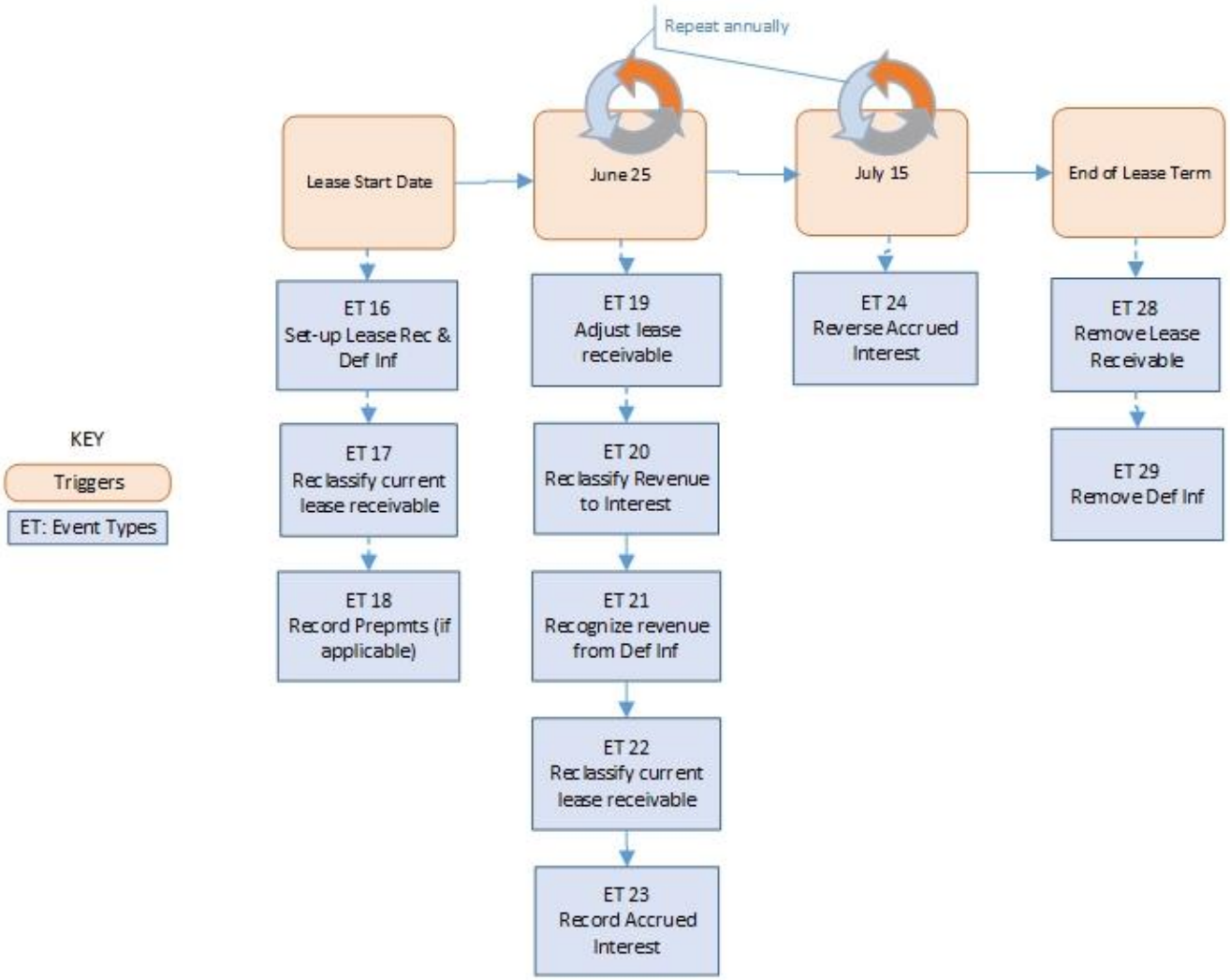
Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	527*V	3213	Operating		04/18	

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	483	527*V	1820	XXX			

Lessor Events

For leases that meet criteria, FPMT will generate event types (transactions) and related required information. The diagram below shows the high-level process flow for all of the event types. There is more detail on each one of these event types on the following pages.



Set-up Lease Receivable & Deferred Inflow (event type 16)

Event Type	16
Trigger	Lease start date on receivable lease contract
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Calculates the present value of future payments using the following values: • Rate = Interest Rate/number of payments based on payment frequency selected (i.e., 12 for monthly payments) • Number of Payments = Lease Term* number of payments based on payment frequency selected • Payment Amount = Payment Amount ✓ [FPMT Rec. Amort. Schedule Column G, Payment 0 - Beginning receivable balance]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	523	1621V	5295	Operating			

Reclassify Current Portion of Lease Receivable (event type 17)

Event Type	17
Trigger	Lease start date on receivable lease contract
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2) ✓ [FPMT Rec. Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	1321V	1621	Operating			

Record Additional Deferred Inflow for Prepayments (event type 18)

Event Type	18
Trigger	Lease start date on receivable lease contract
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Prepayments – User Inputted in Receivable Payment ✓ [Added to FPMT Rec. Amort. Schedule Column I, Payment 0 - Beginning Deferred Inflow]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	004	3210	5295V	Operating		04/02	

Adjust Lease Receivable for Principal (event type 19)

Event Type	19
Trigger	Annually June 25th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of principal payments for current fiscal year (7/1/Y1 - 6/30/Y2) ✓ [FPMT Rec. Amortization Schedule – Column D sum for current fiscal year (7/1/Y1 - 6/30/Y2)]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	004	3210	1321V	Operating		04/02	

Reclassify Revenue to Interest (event type 20)

Event Type	20
Trigger	Annually June 25th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of interest payments for current fiscal year (7/1/Y1 - 6/30/Y2) ✓ [FPMT Rec. Amort. Schedule Column E – sum for current fiscal year]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	344	3210	9920	Operating		04/02	
All	343	9920	3210	Operating		04/36	

Recognize Revenue from Deferred Inflow (event type 21)

Event Type	21
Trigger	Annually June 25th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of revenue for current fiscal year (7/1/Y1 - 6/30/Y2) ✓ [FPMT Rec. Amort. Schedule Column H - sum for current fiscal year (7/1/Y1 - 6/30/Y2)]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	005	5295V	3210	Operating		04/35	

Reclassify Current Portion of Lease Receivable (event type 22)

Event Type	22
Trigger	Annually June 25th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of principal payments for upcoming fiscal year (7/1/Y1 - 6/30/Y2) ✓ FPMT Rec. Amort. Schedule Column D – sum for upcoming fiscal year (7/1/Y1 - 6/30/Y2)

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	1321V	1621	Operating			

Record Accrued Interest (event type 23)

Event Type	23
Trigger	Annually June 25th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ June asset receivable balance*Interest Rate/12 ✓ FPMT Rec. Amortization Schedule Column E – Interest payment for July (accrue in June)

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	013	1317V	3205	Operating		04/36	

Reverse Accrued Interest (event type 24)

Event Type	24
Trigger	Annually July 15th
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ June asset receivable balance*Interest Rate/12 ✓ [FPMT Rec. Amortization Schedule Column E – Interest payment for July (accrue in June)]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	013 R	(1317V)	(3205)	Operating		04/36	

Increase Lease Receivable & Deferred Inflow (event type 25)

Event Type	25
Trigger	FPMT input - error correction or lease amendment (resulting in an increase)
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Difference in current receivable balance before and after the change – when difference is positive ✓ [FPMT Rec. Amortization Schedule Column G]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	523	1621V	5295	Operating			

Reduce Lease Receivable & Deferred Inflow (event type 26)

Event Type	26
Trigger	FPMT input - error correction or lease amendment (resulting in a decrease)
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Difference in current receivable balance before and after the change – when difference is negative ✓ [FPMT Rec. Amortization Schedule Column G]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491	5295V	1621	Operating			

Reclassify Lease Receivable (event type 27)

Event Type	27
Trigger	Lease terminated early
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Sum of any principal payments between now and 6/30 ✓ [FPMT Rec. Amortization Schedule column D (through 6/30)]

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	491 R	(1321V)	1621	Operating			

Remove Lease Receivable (event type 28)

Event Type	28
Trigger	Lease inactive date if lease is terminated prior to lease contract end date
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Current lease receivable balance as of termination ✓ [FPMT Rec. Amortization Schedule Column G, Month of termination]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	540	3221	1321	Operating		08/10	

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	534	3213	1321V	Operating		04/18	

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	540	3221	1321	XXX		08/10	

Remove Deferred Inflow (event type 29)

Event Type	29
Trigger	Lease inactive date if lease is terminated prior to lease contract end date
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Current value of deferred inflow ✓ [FPMT Rec. Amortization Schedule Column I, Month of termination]

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	539	5295	3221	Operating		08/10	

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	533	5295V	3213	Operating		04/18	

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	539	5295	3221	XXX		08/10	

Mid-Lease Events – Lessee

For leases added mid-lease term and meet the criteria, FPMT will generate event types (transactions) and related required information. These entries may require a beginning balance adjustment, and will therefore be sent to OFM Statewide Accounting to be entered into AFRS. They will be recorded under your agency number by agency 7000 using batch type 'QG'.

Add Lease Liability (event type 30)

Event Type	30
Trigger	Lease added to FPMT mid-lease
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Calculates the present value of future payments using the following values: • Rate = Interest Rate/12 • Number of Payments = Lease Term*12 • Payment Amount = Monthly Payment Amount ✓ FPMT Amortization Schedule – Column G, Liability balance on date added

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1820V	9998	999			
All	602	9998	527*V	999			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9400V	9998	Operating			
All	602	9998	527*V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1820V	9998	XXX			
All	602	9998	527*V	XXX			

Add Lease Asset (event type 31)

Event Type	31
Trigger	Lease added to FPMT mid-lease
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Asset Balance (Current Liability + Initial Direct Costs) as of date added ✓ FPMT Amortization Schedule Column J, month as of date added

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	997			
All	602	9998	9850V	997			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	Operating			
All	602	9998	9400V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	26**V	9998	XXX			
All	602	9998	9850V	XXX			

Add Lease Asset Amortization (event type 32)

Event Type	32
Trigger	Lease added to FPMT mid-lease
FPMT Fields	✓ Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index ✓ Asset Type Code
Calculation Method (Transaction Amount)	✓ Cumulation of monthly Amortization (see calculation) through month of date added (use prior month's amount if lease is added before the 25th of the month) ✓ FPMT Amortization Schedule - Column I, Cumulative Amortization for month that lease is added (use prior month's amount if lease is added before the 25th of the month)

AFRS Transactions

Governmental Funds (less Debt Service Funds) (A, B, D, E)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9850V	9998	997			
All	602	9998	26**V	997			

Propriety and Fiduciary Funds (F, G, H)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9400V	9998	Operating			
All	602	9998	26**V	Operating			

General Capital Assets and Long-Term Obligations, Discrete Component Units, Debt Service Funds (C, I, J, M, N)

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	9850V	9998	XXX			
All	602	9998	26**V	XXX			

Mid-Lease Events – Lessor

For leases that meet criteria, FPMT will generate event types (transactions) and related required information.

Set-up Lease Receivable (event type 33)

Event Type	33
Trigger	Lease added to FPMT mid-lease
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Calculates the present value of future payments using the following values: • Rate = Interest Rate/12 • Number of Payments = Lease Term*12 • Payment Amount = Monthly Payment Amount ✓ FPMT Rec. Amortization Schedule – Column G, Receivable balance on date added

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	601	1621V	9998	Operating			
All	602	9998	Fund BalV	Operating			

Set-up Lease Deferred Inflow (event type 34)

Event Type	34
Trigger	Lease added to FPMT mid-lease
FPMT Fields	✓ Receivable Lease Number ✓ Transaction Amount ✓ Agency ✓ Unique Identifier ✓ Master Index
Calculation Method (Transaction Amount)	✓ Balance (Current Receivable + Prepayments) as of date added ✓ FPMT Rec. Amort. Schedule - Column I – as of date added

AFRS Transactions

All Funds

Asset Type	Trans Code	Debit GL	Credit GL	Fund	SO/SSO	MG/MS	MOS
All	602	9998	5295V	Operating			
All	601	Fund BalV	9998	Operating			