

# **Subscription-Based IT Arrangements (SBITAs), Public-Private and Public-Public Partnerships (PPPs), and Availability Payment Arrangements (APAs)**

GASB 96 and 94

**OFM**

OFFICE OF FINANCIAL MANAGEMENT

January 26, 2023

# Agenda



- **SBITAs**
- **PPPs and APAs**
- **Implementation  
Timeline**
- **FPMT**



Subscription-Based Information  
Technology Arrangements (SBITAs)  
GASB 96

# GASB 96 Summary

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- Establishes definitions of *Subscription-Based Information Technology Arrangements (SBITAs)*
- Provides uniform guidance on accounting and financial reporting for these types of transactions.
- Applies similar recognition, measurement, and remeasurements requirements to the requirements for lease transactions in Statement 87, *Leases*

# SBITAs Defined

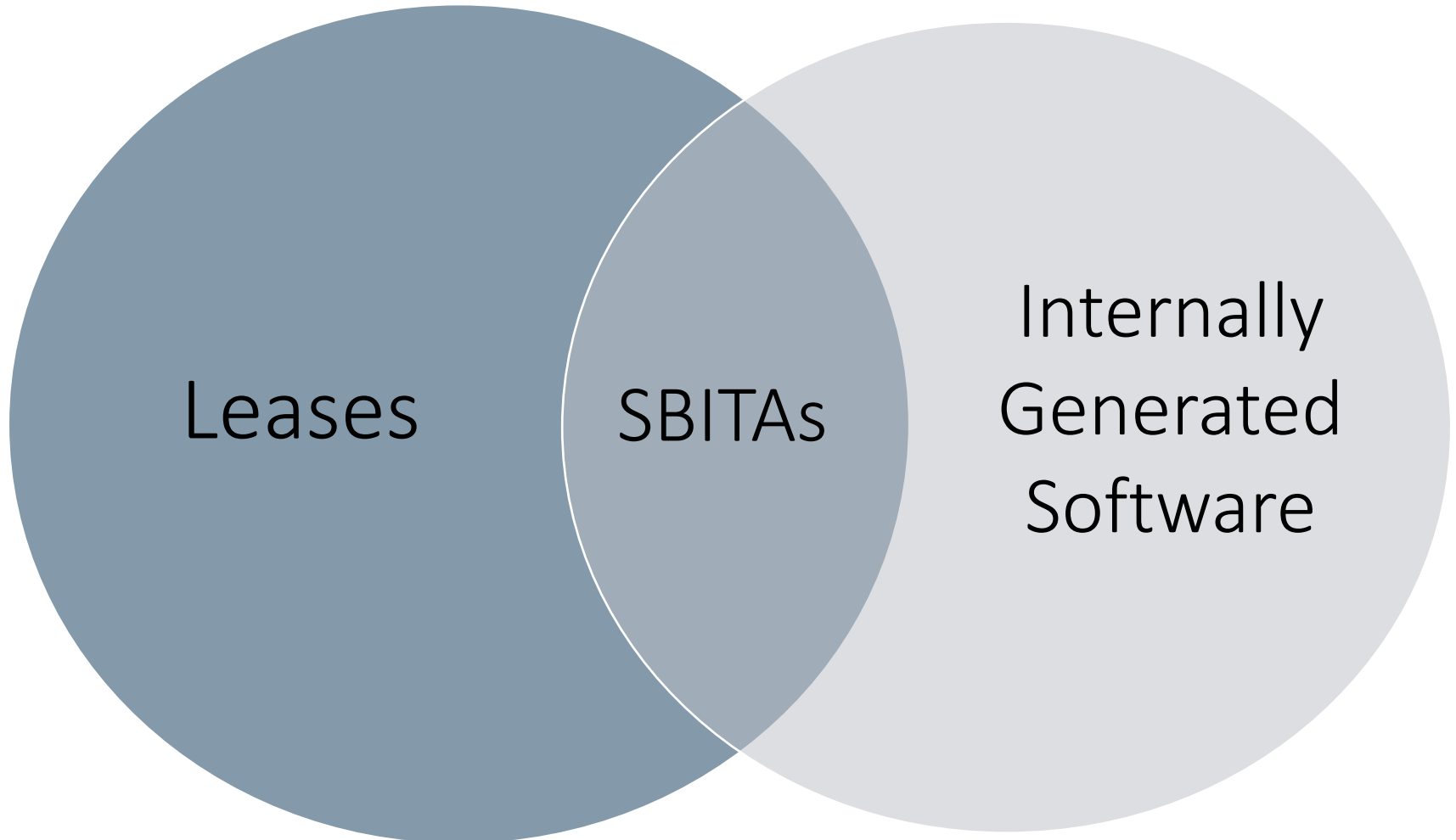
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A contract that conveys control of the right to use another party's (SBITA vendor's) IT software, alone or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

- **Excludes** contracts that **solely** provide IT support services
- **Includes** contracts that contain **both** a **right-to-use** IT asset and IT support services

# Relationship Between SBITAs and Leases

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# Is it a SBITA or a Lease?

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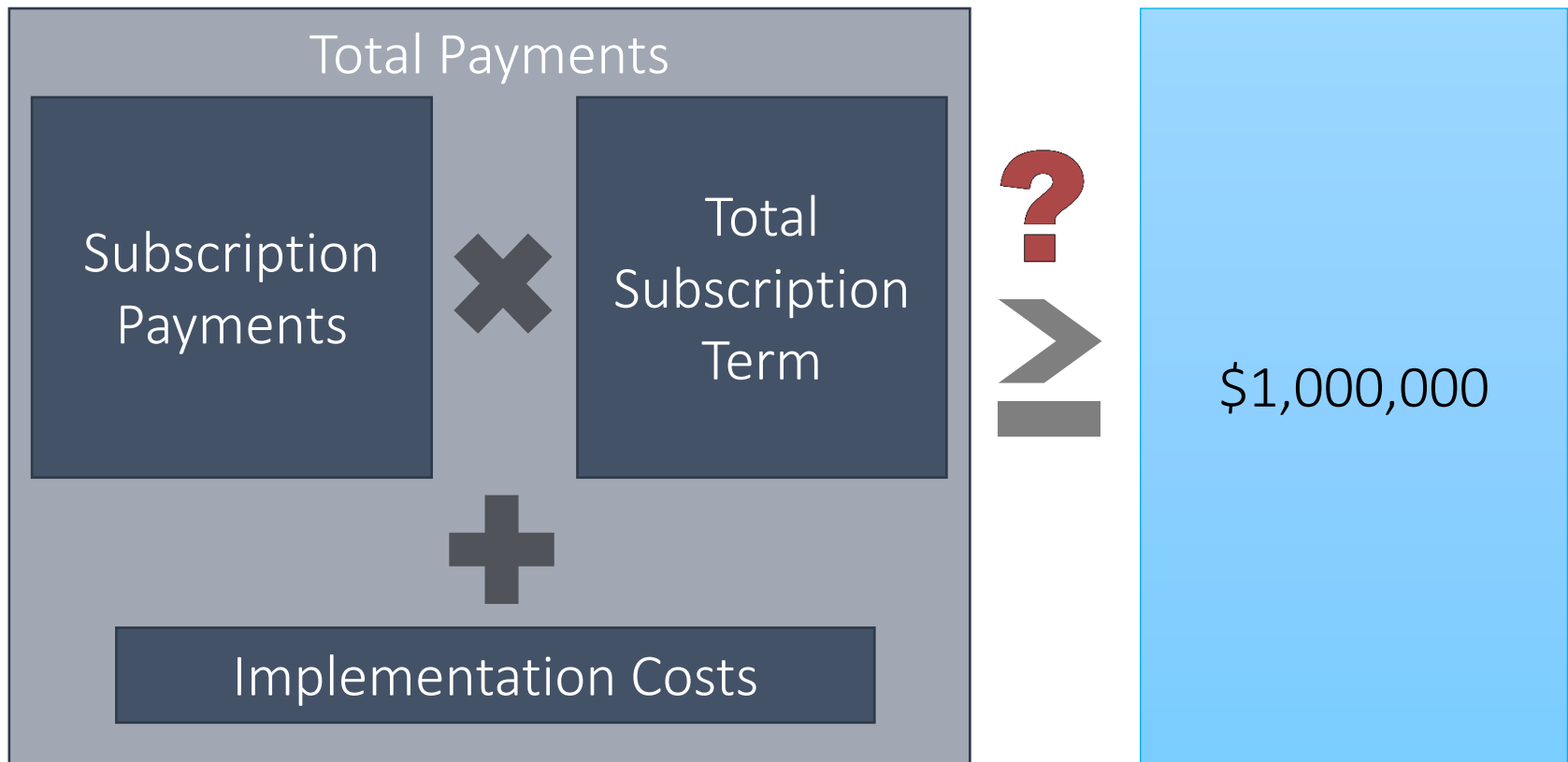
- Accounting depends on what the underlying asset is:

Underlying Asset	Type of Agreement	Asset GLs	Liability GLs	Asset Type in FPMT
Tangible IT capital asset alone	Right-to-use Lease (GASB 87)	2650 & (2660) - Lease Asset-Equipment	5174/5274 – Lease Liability	Other Asset – Equipment or IT Hardware
IT software alone	SBITA (GASB 96)	2670 & (2680) - Subscription Information Technology Asset	5175/5275 - Subscription Information Technology Liability	Other Asset - Software
IT software in combination with tangible capital asset	If software component is insignificant compared to cost of underlying tangible capital asset (copy machines) = Right-to-use lease (GASB 87)  Otherwise, SBITA (GASB 96)			

# Capitalization Policy for SBITAs

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Capitalize all subscription-based IT arrangements with a subscription term greater than 1 year and with total payments over the subscription term of \$1,000,000 or greater





# SBITAs that Started Before FY 2022

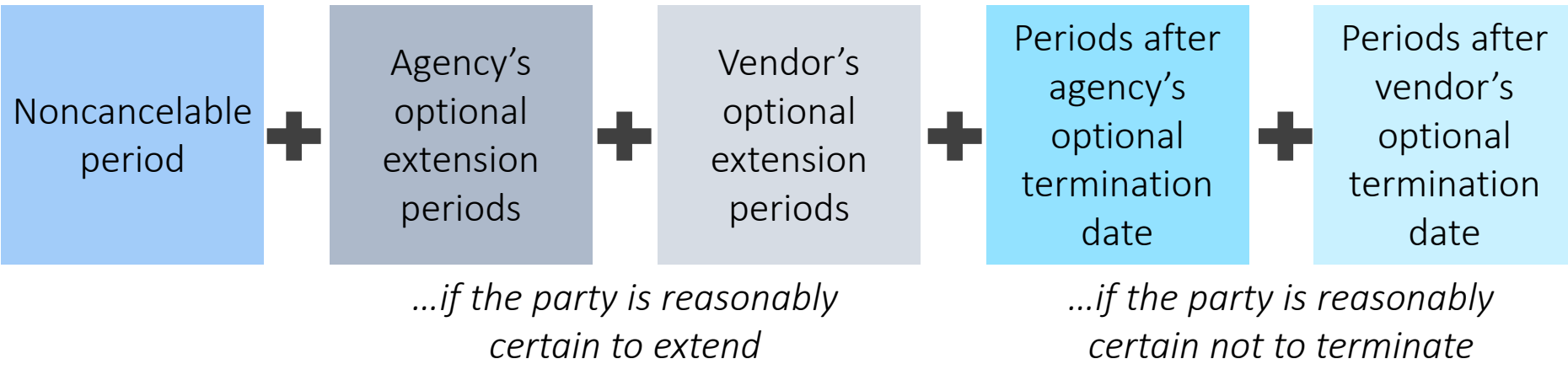
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For SBITAs that started prior to 7/1/2022:

- Capitalize if payments remaining after 7/1/2022 are \$1,000,000 or greater
- Subscription IT Liability and Asset will be calculated only using payments on or after 7/1/2022
- Implementation costs can only be capitalized if they were paid after 7/1/2022

# Subscription Term

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## Exclude periods where:

1. Both parties have the option to terminate without permission from the other, or
2. If both parties have to agree to extend

*Examples: Month-to-month contracts or a contract that continues in a holdover period until a new contract is entered into.*

Ignore fiscal funding/cancelation clauses unless reasonably certain it will be exercised

# Short-term SBITAs

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Definition: SBITAs with a *maximum* possible subscription term of 12 months or less, including:

- Rolling month-to-month or year-to-year SBITAs, or a SBITA that continues into a holdover period until a new contract is signed
- SBITAs where both the agency and vendor have the option to terminate without permission from the other party (such as with 30 or 60 days notice)

Record payments as a current period expenditure/expense

# What payments are included in the Subscription Liability?

Fixed payments	Fixed in substance payments	Variable payments	Incentives from Vendor	Termination Penalties	Other payments
Such as a base fee	Variable payments that are in-substance, fixed payments	Only if they depend on an index or a rate (CPI)	Equivalent to a rebate or discount	If the subscription term includes the agency exercising	Any other payments that are reasonably certain of being paid

Variable payments that are performance or usage-based are excluded from the subscription IT liability calculation

# What payments are excluded?

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Variable payments	Nonsubscription Components*	Other payments
That depend on the usage or performance of the asset	Such as payments for services	Any other payments that were not included in the subscription liability
Expense using SO/SSO for variable lease payments: EY/Y202	Expense using appropriate subobject and sub-subobject	Expense using SO/SSO for other lease payments: EY/Y203

\*If a contract does not include prices for nonsubscription components, an estimate should be used to allocate the contract price to those components

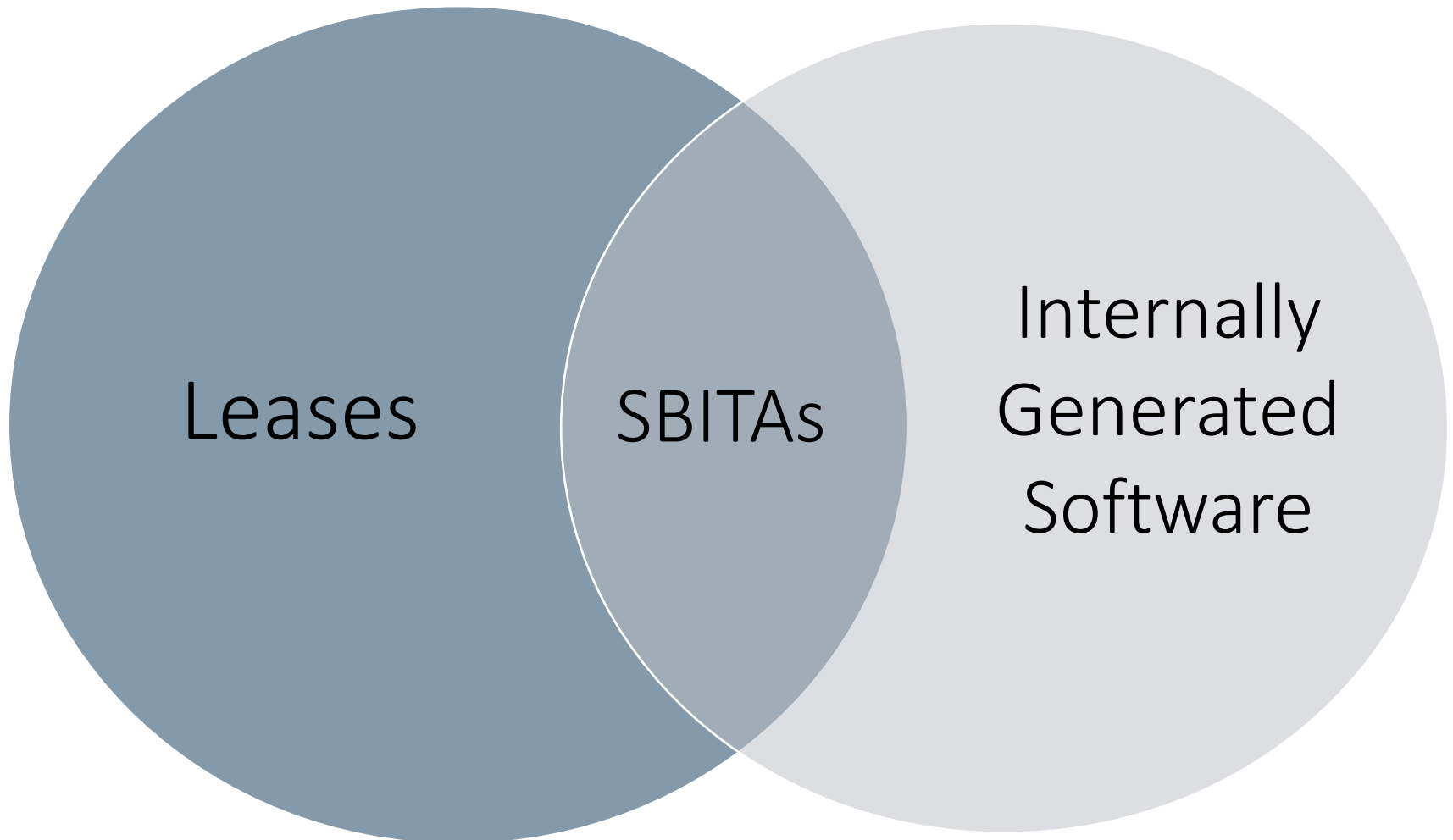
# Other Contract Considerations

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- The capitalization threshold should be applied to each contract
- Consider these when deciding what is the “contract”:
  - Contract combinations: Contracts entered into at or near the same time with the same vendor and should be considered part of the same contract if either:
    - Contracts are negotiated as a package with single objective
    - The amount to be paid for one contract depends on the price or performance of the other
  - Multiple assets with different subscription terms should be split out and accounted for as separate contracts if practicable

# Relationship Between SBITAs and Leases

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# Implementation Costs for SBITAs

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- Activities associated with a SBITA should be grouped into one of three stages:
  1. Preliminary Project Stage
  2. Initial Implementation Stage
  3. Operations and Additional Implementation Stage
- The nature of the activity should be the determining factor when deciding what stage the expense falls in
- Training costs should be expensed as incurred regardless of the stage in which they're incurred.



# SBITA Implementation Costs

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## PRELIMINARY PROJECT STAGE

### Activities

- Conceptual formulation
- Evaluation of alternatives
- Determination of needed technology
- Selection of vendor

### Accounting

Expense as incurred

### When is stage complete?

When the above activities are complete, and/or management implicitly or explicitly authorizes and commits to funding the contract (at least for the current fiscal year)

# SBITA Implementation Costs

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INITIAL IMPLEMENTATION STAGE	
Activities	<ul style="list-style-type: none"><li>• Configuration</li><li>• Coding</li><li>• Testing</li><li>• Installation</li><li>• Data conversion only if the asset cannot be used without the data conversion</li></ul>
Accounting	Capitalize <ol style="list-style-type: none"><li>a. Accumulate costs in GL 2510 – Construction in Progress</li><li>b. Capitalize in GL 2670 – Subscription Information Technology Asset when SBITA is placed in service</li></ol>
When is stage complete?	When subscription asset is placed in service

Training costs should be expensed, regardless of the stage in which they're incurred

# SBITA Implementation Costs

## OPERATIONS AND ADDITIONAL IMPLEMENTATION STAGE

<b>Activities</b>	<ul style="list-style-type: none"><li>• Maintenance</li><li>• Troubleshooting</li><li>• Data conversion (Not necessary to place the subscription asset into service)</li></ul>	Modifications that result in either: <ul style="list-style-type: none"><li>• Increased functionality of the asset that provides the ability to perform additional tasks, or</li><li>• Increased efficiency of the asset or level of service provided by the asset</li></ul>
<b>Accounting</b>	Expense as incurred	Capitalize as an addition to existing asset

Training costs should be expensed, regardless of the stage in which they're incurred

# What if the SBITA has multiple modules?

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- Initial implementation stage is complete and asset is placed into service when the initial implementation is completed for the first independently functional module or for the first set of independent modules.
- Costs to implement remaining modules of that SBITA, should be capitalized if they meet the modification criteria
- Otherwise, record as an expenditure/expense

# Initial Measurement of Subscription Asset & Liability

Payment Type	Include in Measurement?	Amount	
Base payment	Yes, fixed payments are included	\$5.2 M	(\$150,000/month x 36 mths discounted at 3%)
Charge based on number of users	No, variable payments based on usage are excluded	---	Code to EY/Y202
Maintenance and support services	No, service components are excluded	---	Continue coding to EY, with appropriate SSO
<b>Initial value of subscription IT liability</b>		<b>\$5.2 M</b>	
Implementation Costs	Activities during implementation stage only	\$1.5 M	
<b>Initial value of subscription IT asset</b>		<b>\$6.7 M</b>	

Costs of modifications to the subscription asset that result in (1) increased functionality and provides the ability to perform additional tasks or (2) increased efficiency of the asset or level of service should be added on to the asset

# Subsequent Measurement of Subscription IT Asset

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Use straight-line method to amortize over the shorter of the subscription term or the asset's useful life

Initial value of subscription IT asset	\$6,700,000	
Divided by subscription term	36	months
<b>Amortization expense</b>	<b>\$143,656</b>	<b>per month</b>

# Subsequent Measurement of Subscription IT Liability

Monthly payment schedule based on present value of SBITA payments

Date	Beginning Balance	Interest Paid	Principal Paid	Total Payment	Balance after Payment
1/1/20X1	\$5,170,865	\$ --	\$150,000	\$150,000	\$5,020,865
2/1/20X1	5,020,865	12,552	137,448	\$150,000	4,883,417
3/1/20X1	4,883,417	12,209	137,791	\$150,000	4,745,625
4/1/20X1	4,745,625	11,864	138,136	\$150,000	4,607,489
5/1/20X1	4,607,489	11,519	138,481	\$150,000	4,469,008
6/1/20X1	4,469,008	11,173	139,827	\$150,000	4,330,181
		<b>\$59,316</b>	<b>\$840,684</b>	<b>\$900,000</b>	

# SBITA Accounting Overview – Governmental Funds

Fund	When SBITA is Placed in Service	Subsequent Periods
Operating Fund	<ol style="list-style-type: none"> <li>Recognize capital outlay (GL 6514, subobject JS) and other financing source (GL 3221, revenue source 0810)</li> </ol>	<ol style="list-style-type: none"> <li>Record payments broken out between: <ul style="list-style-type: none"> <li>Principal (EY/Y200)</li> <li>Interest (EY/Y201)</li> <li>Variable Payments (EY/Y202)</li> </ul> </li> </ol>
Account 997 Capital Asset Sub Account	<ol style="list-style-type: none"> <li>Recognize Subscription IT Asset (GL 2670)</li> <li>Reclassify implementation costs from construction in progress (GL 2510 to GL 2670)</li> </ol>	<ol style="list-style-type: none"> <li>Amortize subscription asset over subscription term  Dr. Amortization Expense (GL 6591, subobject WA)  Cr. Allowance for Amort. - Subscription Asset (GL 2680)</li> </ol>
Account 999 Long-Term Obligations Sub Account	<ol style="list-style-type: none"> <li>Recognize Subscription IT Liability (GLs 5175/5275)</li> </ol>	<ol style="list-style-type: none"> <li>Reduce Subscription IT Liability based on amount of principal paid</li> <li>Reclassify principal due within one year to short-term (GL 5175)</li> </ol>



# SBITA Accounting Overview – Propriety & Trust Funds

When SBITA is Placed in Service	Subsequent Periods
<ol style="list-style-type: none"> <li>1. Recognize subscription IT asset (GL 2670) and subscription IT liability (GLs 5175/5275)</li> <li>2. Reclassify implementation costs from construction in progress (GL 2510 to GL 2670)</li> </ol>	<ol style="list-style-type: none"> <li>1. Record payments broken out between:               <ul style="list-style-type: none"> <li>• Principal (EY/Y200)*</li> <li>• Interest (EY/Y201)</li> <li>• Variable Payments (EY/Y202)</li> </ul> </li> <li>2. Reduce Subscription IT Liability based on amount of principal paid               <ul style="list-style-type: none"> <li>Dr. Subscription Liability (GL 5175)</li> <li>Cr. GAAP Expense Eliminations (GL 6525, EY/Y200)*</li> </ul> </li> <li>3. Amortize asset over subscription term               <ul style="list-style-type: none"> <li>Dr. Amortization Expense (GL 6511, subobject WA)</li> <li>Cr. Allowance for Amort. - Subscription Asset (GL 2680)</li> </ul> </li> <li>4. Reclassify principal due within one year to short-term (GL 5175)</li> </ol>

\*This entry is only for budgeted accounts. If the account is non-budgeted, then no expense for principal needs to be recorded. Instead, directly reduce the subscription IT liability

# Still Cannot Prepay for Software

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- GASB Statement No. 96 doesn't change restrictions on prepaid goods and services.
- State constitution, section 5 states, "The credit of the state shall not, in any manner be given or loaned to, or in aid of, any individual, association, company or corporation."
- There are limited exceptions to this. See SAAM 85.32.50.



Public-Public and Public-Private  
Partnerships (PPPs) and Availability  
Payment Arrangements (APAs) – GASB 94

# GASB 94 Summary

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- Establishes definitions of *Public-Private and Public-Public Partnerships* (PPPs or P3s) and *Availability Payment Arrangements* (APAs)
- Provides uniform guidance on accounting and financial reporting for these types of transactions.
- Applies similar recognition, measurement, and remeasurements requirements to the requirements for lease transactions in Statement 87, *Leases*

# PPPs Defined

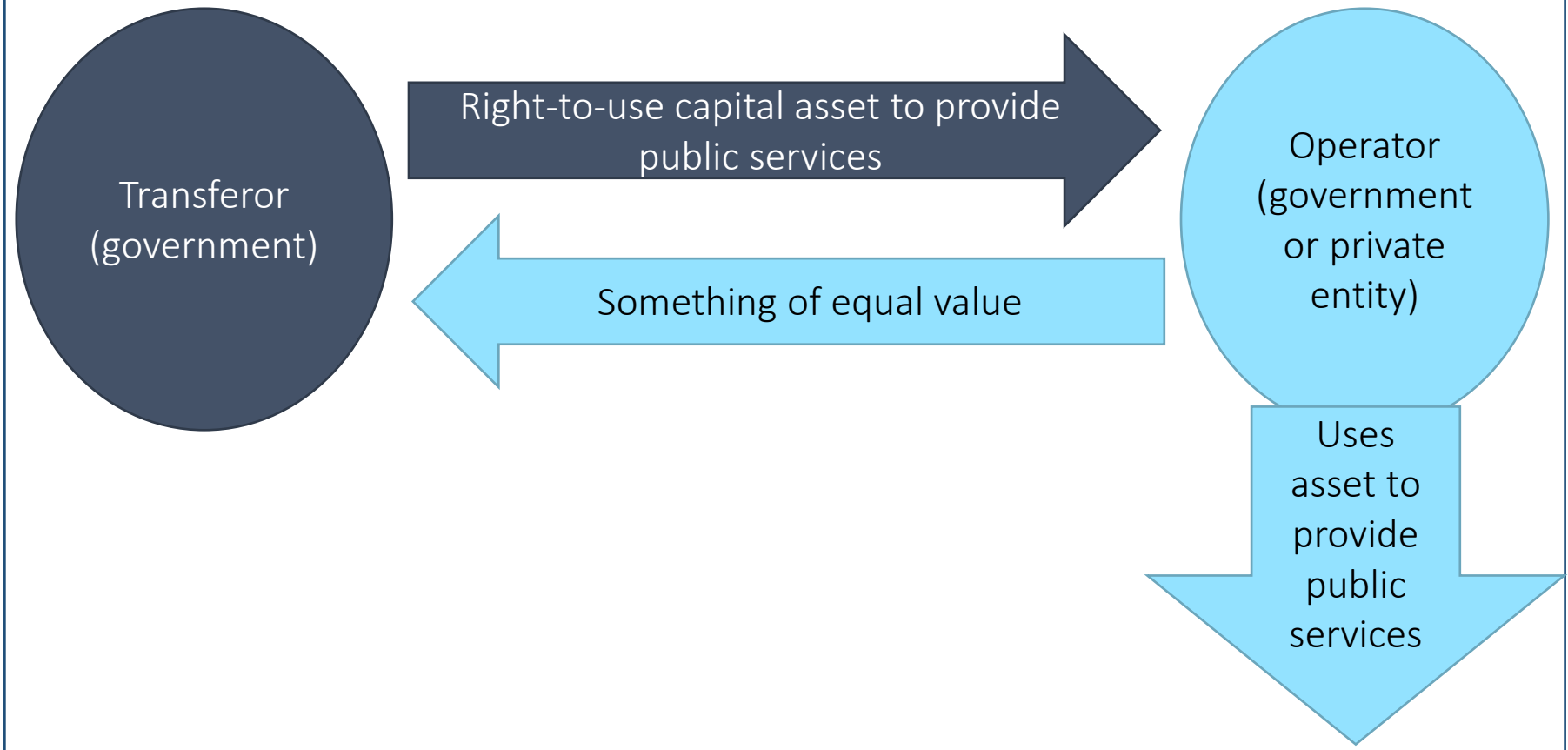
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A PPP is an arrangement in which a government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction.

Some PPPs are Service Concession Arrangements (SCA)

# PPPs

## Contract for a specific period of time



# Service Concession Arrangement - Defined

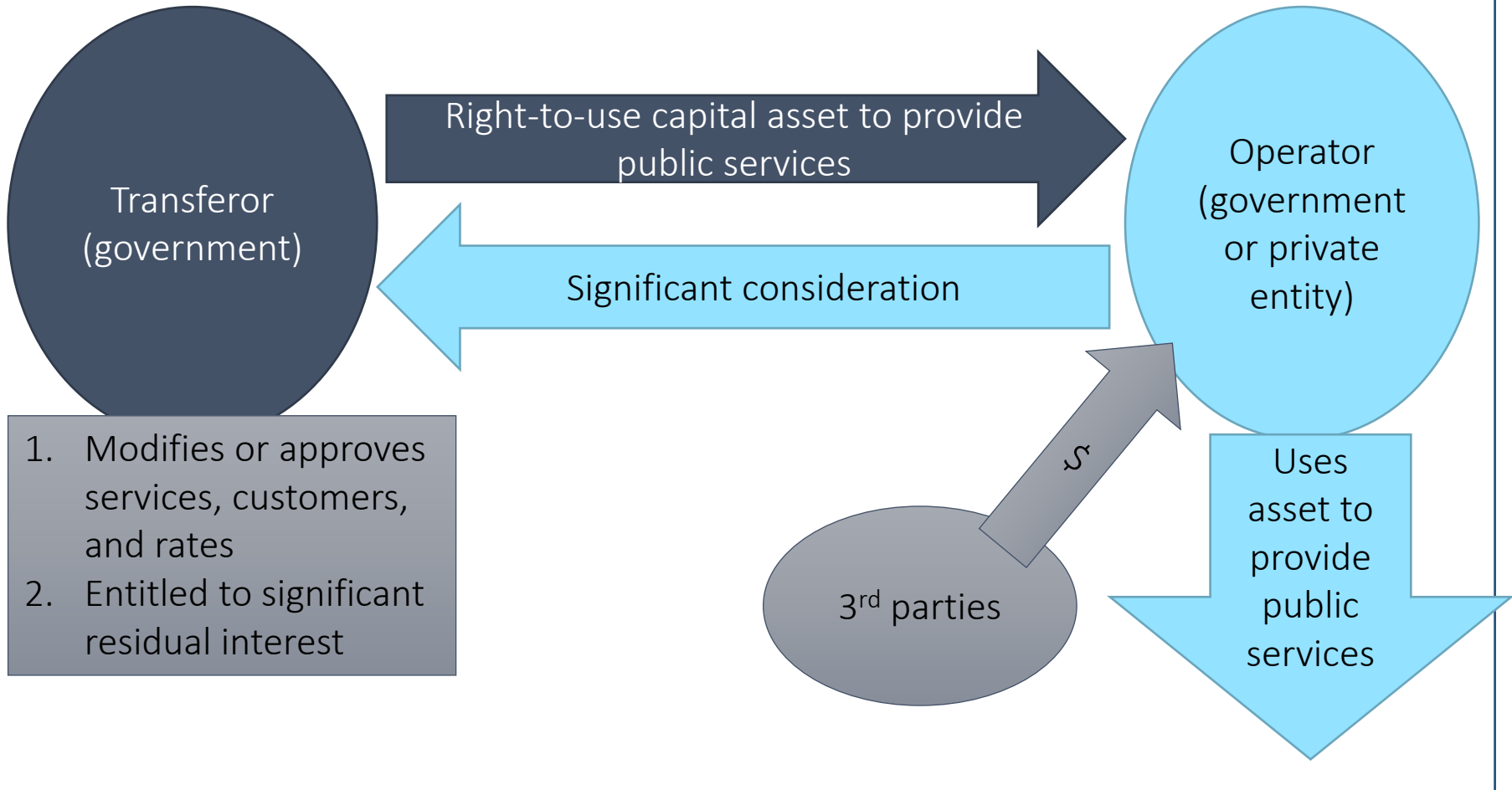
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An SCA is a PPP in which all of the following criteria are met:

1. The transferor conveys to the operator the right and related obligation to provide public services through the use and operation of an underlying PPP asset in exchange for significant consideration, such as an up-front payment, installment payments, a new facility, or improvements to an existing facility.
2. The operator collects and is compensated by fees from third parties.
3. The transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services.
4. The transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

# Service Concession Arrangements

Contract for a specific period of time





# Is it a PPP or a Lease?

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A PPP should be accounted for as a lease if all of the following criteria is met:

- PPP that is not an SCA,
- Agreement meets definition of a lease,
- PPP asset is existing asset of the transferor, and
- Operator is not required to make improvements to the asset

# PPP Accounting Overview - Transferor

PPP Asset is:	Recognize
Existing asset of transferor (but not lease)	At commencement of PPP term, <ul style="list-style-type: none"><li>• Continue to recognize asset</li><li>• Recognize an asset for any improvements made by the operator</li><li>• Receivable for installment payments, if any, to be received</li><li>• A deferred inflow of resources</li></ul>
New asset purchased or constructed & an SCA	When asset is place in service, record asset  At commencement of the PPP term, <ul style="list-style-type: none"><li>• Receivable for installment payments, if any, to be received</li><li>• A deferred inflow of resources</li></ul>
New asset purchased or constructed & not an SCA	When asset is place into service, <ul style="list-style-type: none"><li>• Record a receivable for the asset purchased or constructed to be received from the operator</li><li>• Receivable for installment payments, if any, to be received</li><li>• A deferred inflow of resources</li></ul>

# Transferor Accounting for PPPs – Receivable

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## Initial Value

- Receivable for installment payments should initially be measured at the present value of PPP payments expected to be received, including
  - Fixed payments
  - Variable payments that depend on an index or a rate
  - Variable payments that are fixed in-substance
  - Residual value guarantee payments

## Subsequent Periods

- Record interest revenue
- Reduce receivable based on portion considered principal
- Record allowance for uncollectible payments, if applicable

# Transferor Accounting for PPPs – Deferred Inflow

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## Initial Value

- Amount of Receivable for installment payments, plus any of the following applicable amounts
  - Payments received from the operator before commencement of the PPP term
  - Initial value of new asset purchased or constructed
  - Initial value of improvements made to PPP asset
  - Initial value of receivable for the underlying PPP asset

## Subsequent Periods

- Recognize as revenue in systematic and rational matter over PPP term

# PPP Accounting Overview - Operator

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PPP Asset is:	Recognize
Existing asset of transferor (but not a lease)	At commencement of PPP term, <ul style="list-style-type: none"><li>• Liability for installment payments</li><li>• Intangible right-to-use asset (capital asset)</li></ul>
New asset purchased or constructed & an SCA	At commencement of PPP term, <ul style="list-style-type: none"><li>• Liability for installment payments</li><li>• Intangible right-to-use asset (capital asset)</li></ul>
New asset purchased or constructed & not an SCA	When asset is place into service, <ul style="list-style-type: none"><li>• Liability for the underlying PPP asset to be transferred to the transferor</li><li>• Liability for installment payments</li><li>• Deferred outflow of resources for underlying asset to be transferred to the transferor</li></ul>

# **Operator PPP Accounting – Liability for Installment Pmts**

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## **Initial Value**

- Liability for installment payments should initially be measured at the present value of PPP payments expected to be received, including
  - Fixed payments
  - Variable payments that depend on an index or a rate
  - Variable payments that are fixed in-substance
  - Payments reasonably certain to pay such as residual value guarantee payments, termination penalties

## **Subsequent Periods**

- Record interest expense
- Reduce liability based on portion considered principal

# Operator PPP Accounting – Right-to-Use Assets

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## Initial Value

- Amount of liability for installment payments, plus any of the following applicable amounts
  - Payments made to the transferor received from the operator before commencement of the PPP term
  - Cost of new asset purchased or constructed, if it meets definition of an SCA
  - Cost of improvements made to PPP asset
  - Initial direct costs

## Subsequent Periods

- Amortize using straight-line method over shorter of asset useful life or the PPP term

# Availability Payment Arrangements

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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.

- The payments by the government are based entirely on the asset's availability for use rather than on tolls, fees, or similar revenues or other measures of demand.
- In an APA, a government procures a capital asset or service, rather than receiving compensation to allow another entity to provide public services.
- In contrast to a PPP, the other party to an APA is receiving compensation from the government based entirely on availability to perform and not the actual performance of a public service.



# Accounting for APAs

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Component Related To...	Accounting
Design, construction, or financing of a nonfinancial asset in which ownership of the asset transfers to the government by the end of the contract	Financed Purchase (capital asset and debt)
Operating or maintenance of a capital asset	Expense



# Implementation Timeline and Instructions

# Steps to Implement GASB 94 and 96

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By Mar  
2023

Create and  
Submit  
Inventory

By Apr  
2023

Add SBITAs to  
FPMT

Jun/Jul  
2023

Reconcile and  
Record year-  
end entries

Aug  
2023

Complete  
Disclosure  
Forms

Ongoing

Update FPMT  
and record  
entries

# 1. Create and Submit Inventory

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1. Gather potential contracts to evaluate
2. Gather key data to determine the lease term and whether they meet the capitalization threshold
3. Determine which lease contracts meet the definition of a SBITA, or potentially a PPP or APA
4. Submit Inventory to [Anna.Quichocho@ofm.wa.gov](mailto:Anna.Quichocho@ofm.wa.gov), and cc your accounting consultant.



# Inventory – PPPs and APAs

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OFM is not expecting agencies to make a final determination as to the applicability of GASB 94, but only to identify arrangements that could meet the definition of a PPP or an APA.

- Fill out the contract inventory as completely as you can
- Gather and retain documentation that would assist in OFM and your agency making the final decision

# Leases, SBITAs, and PPPs

Leases – GASB 87

Subscription-Based Information Technology Arrangements (SBITAs) – GASB 96

Public-Private, Public-Public Partnerships (PPPs) – GASB 94

## Facilities Portfolio Management Tool

By April 30, 2022, agencies must record all leases within the scope of GASB 87 that exceed the capitalization threshold (\$500,000 in total lease payments over the lease term) in the [Facilities Portfolio Management Tool \(FPMT\)](#). This is in addition to the requirement that has existed for several years to record all state-owned and leased facilities in FPMT regardless of whether they meet the capitalization policy, to comply with RCW 43.82.150. This [Lease Data Matrix](#) shows the accounting and FPMT data entry requirements for lease contracts.

Beginning in fiscal year 2023, subscription-based IT arrangements within the scope of GASB 96 that exceed the capitalization threshold (\$1,000,000 in total payments over the subscription term) in FPMT. Review the [SBITA \(GASB 96\) Overview and Checklist to Implement](#) for more details.

## Training

- [Leases Accounting & Administrative Policies \(60 minutes\)](#)
- [Accounting Transaction Options for Right-to-Use Leases \(15 minutes\)](#)
- [Lease Disclosure Form \(10 minutes\)](#)
- [Overview of Leases and the Facilities Portfolio Management Tool \(PDF\)](#)
- [Frequently Asked Questions \(FAQs\)](#)

## Resources

Is the contract a Lease, SBITA, or PPP?

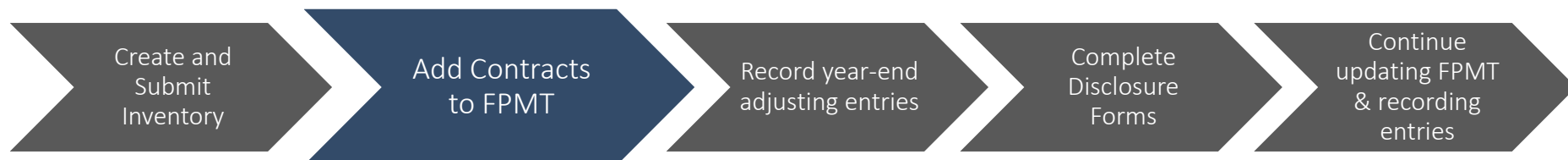
- [Contract Inventory Template and Contract Analysis Tool](#)
- [GASB 87 Decision Tree for Lessees](#)
- [GASB 87 Decision Tree for Lessors](#)
- [Lease Accounting Decision Tree \(PDF\)](#)



## 2. Add Contracts to FPMT

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1. Request access to FPMT and the accounting role
2. Add Other Assets and Other Asset Contracts for SBITAs and any PPPs and APAs
3. Review the Amortization Schedule for each contract
  - Verify the liability and asset balance is zero at the end of the term on the report



### 3. Reconcile and Record Year-End Adjusting Entries

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If your agency is **manually recording accounting entries**:

1. Using reports from FPMT, record the year-end adjusting entries:
  - Record amortization expense on the asset
  - Reclassify payment expenses to principal and interest
  - Reduce SBITA liability based on principal paid during the year
  - Reclassify portion of liability to short-term based on amount of principal due within next year
  - For proprietary funds, accrue payable for interest due in July
2. Use reports from FPMT to verify AFRS balances
3. Investigate and correct any differences

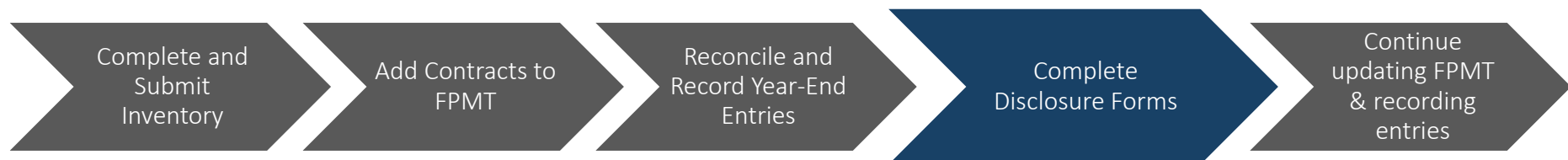




## 4. Complete FY2023 Disclosure Forms

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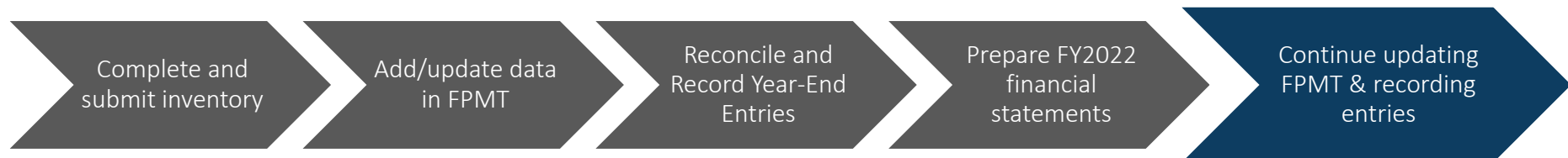
- Changes in FY 2023
- SBITA disclosures will mirror those for the leases
  1. Future subscription payments broken out between principal and interest
  2. Future SBITA Commitments
  3. Liabilities by Major Class
  4. Capital Asset
- PPP disclosures will be collected via spreadsheet
- APAs – should be no change if already accounting for as financed purchase



## 5. Continue Updating FPMT & Recording Entries

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1. Continue to update FPMT as lease contracts are renewed, executed, amended, or terminated
2. Continue to record the necessary accounting entries, and prepare reconciliations between FPMT and AFRS





# Facilities Portfolio Management Tool (FPMT)

# Capitalized Assets are Inventoriable

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System Requirements (SAAM 30.40.30):

- Use the **Capital Asset Management System (CAMS)**, or approved alternate in-house system for:
  1. Owned assets that meet the state's capitalization policy
  2. Lease-to-own agreements that meet the state's capitalization policy
- Use the **Facilities Portfolio Management Tool (FPMT)** for:
  1. All owned and leased facilities, regardless of whether they meet the capitalization policy, to comply with RCW 43.82.150.
  2. Right-to-use lease agreements and SBITAs that meet the state's capitalization policy

# FPMT Demo



# Facilities Portfolio Management Tool (FPMT) Demo

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GoRPM  Washington State - Facilities Portfolio Management Tool



Sign in with

[ADFS](#)

[Reset ADFS](#)

or

[Username and password](#)

# FPMT System Overview



# FPMT Basics

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## Web-based Application

- Preferred Browsers: Chrome or Firefox

## Two sign-in options:

- Single sign-on through Active Directory
- Outside State Network: username/password
  - Required to change your password every 90 days



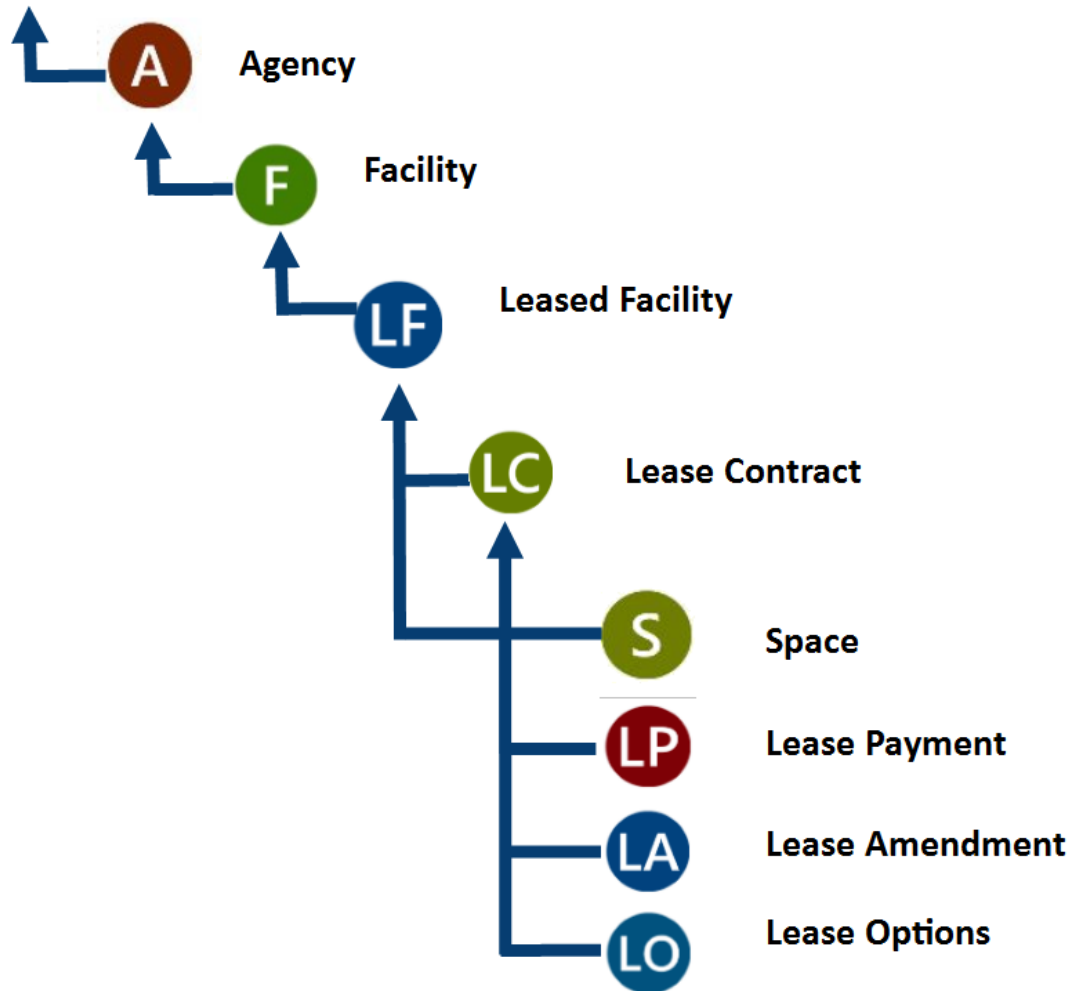
# FPMT Table Hierarchy

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## Hierarchy

- Tables above related to the tables below
- Data in the tables above are common to the data in the tables below

# Sample Table Hierarchy – Leased Facilities



# Log-In Screen

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GoRPM  Washington State - Facilities Portfolio Management Tool



Sign in with

[ADFS](#)

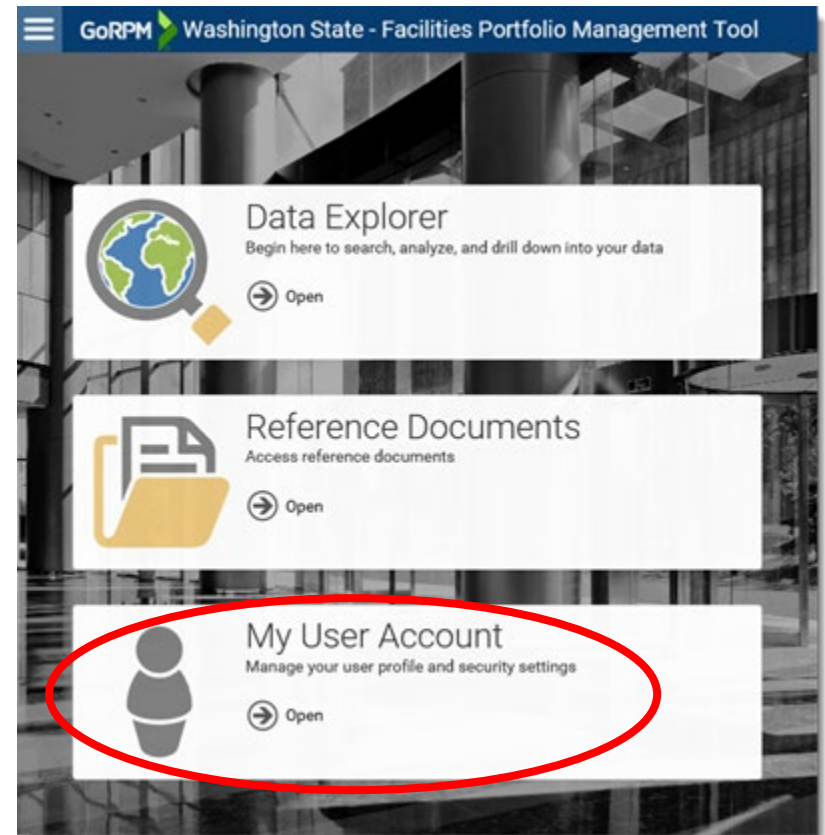
[Reset ADFS](#)

or

[Username and password](#)

# Home Screen

- ▶ Upon logging in, the “landing” page is the **Home** screen
- ▶ The **Home** screen has modules or “module tiles” such as
  - Data Explorer
  - Reference Documents
  - My User Account
- ▶ The modules are permissions driven

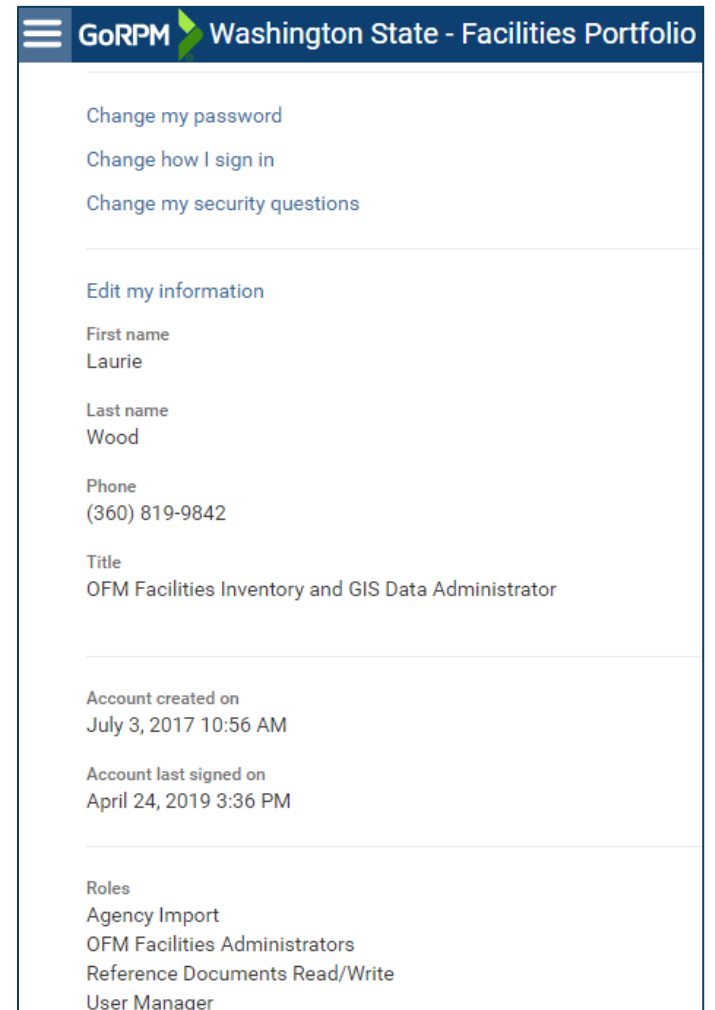
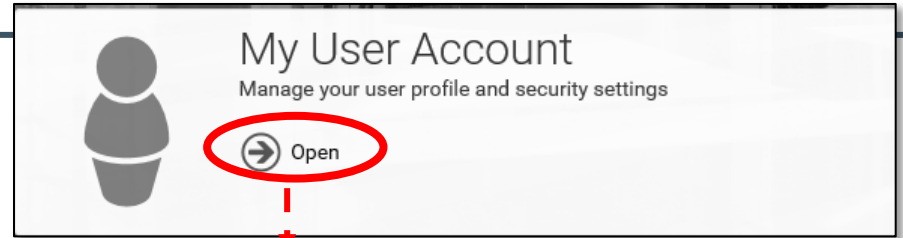


# My User Account

From the Home screen, click the Open button on the My User Account module tile

Manage your user profile and security settings

- Change Password
- Change security questions
- Edit information
- Review your Roles/Permissions

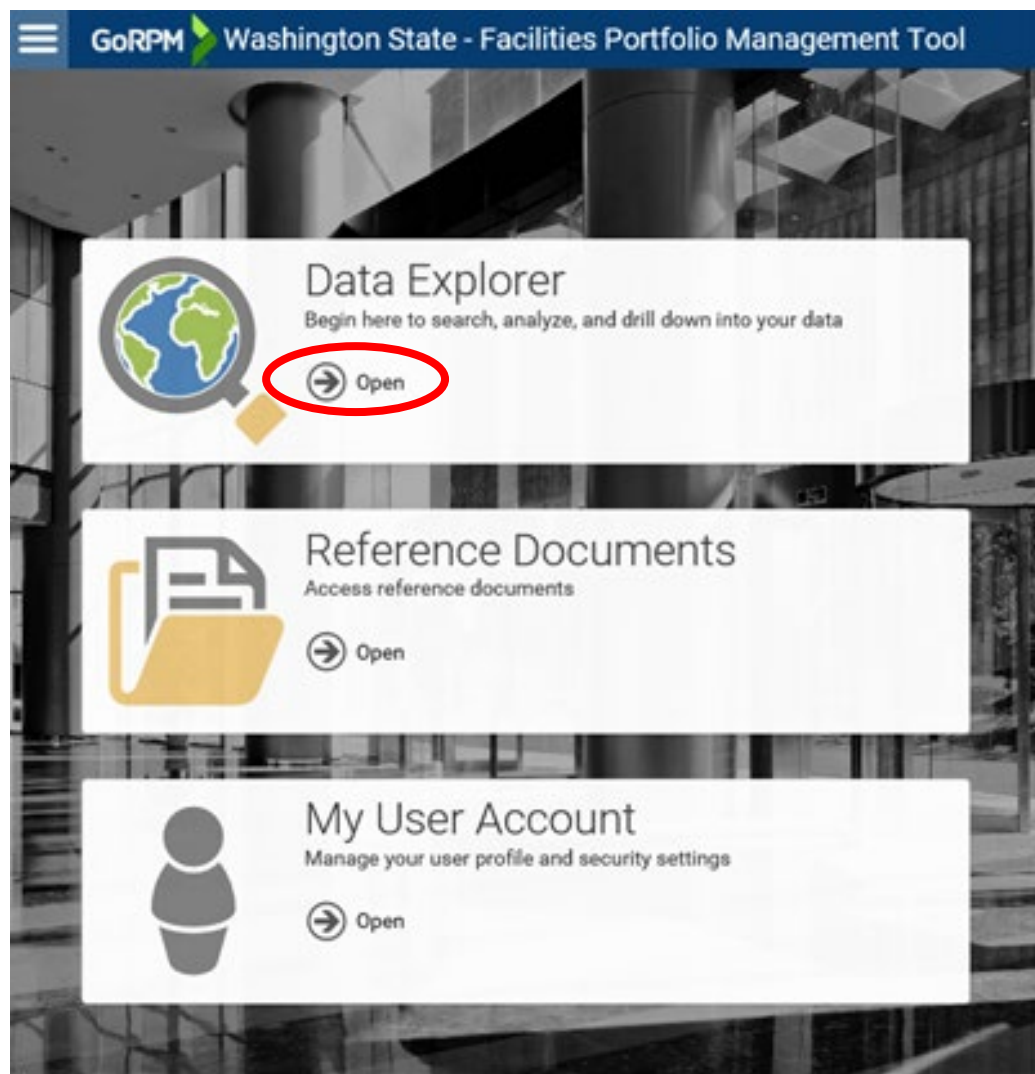


# FPMT - Data Explorer



# Data Explorer

- ▶ Data Explorer is the module to search, analyze, and drill down into your data



# Data Explorer – Starting Point

- ▶ Starting Point will always be the State of Washington
- ▶ Data list on the left
- ▶ Map on the right
- ▶ Data in the **Tile List** on the left that has geometry associated with it is displayed in the map on the right

The screenshot displays the GoRPM Washington State - Facilities Portfolio interface. The top navigation bar includes 'GoRPM' and 'Washington State - Facilities Portfolio'. Below the navigation bar, there are icons for History, Search, Filter, and Selections. The main content area is divided into two sections: a 'Starting Point' tile and a 'Tile List'.

Tile Name	Count
Starting Point (Navigate all data)	24
AFRS	1
Capitalization Thresholds	2
Interest Rates	20
State of Washington	1

The map on the right shows the state of Washington with a yellow outline and a 'SOW' marker. The map includes labels for various geographical features such as the Vancouver Island Ranges, St. Lawrence Range, and Cascade Range, as well as cities like Nanaimo, Vancouver, Victoria, Seattle, Olympia, Portland, and Salem. The map also shows the border with Oregon and the location of the Okanogan National Forest.



# Data Explorer – Context Header

► Displays the context of where you are in GoRPM, such as:

- Starting Point
- A particular level in the table structure
- Search results
- Selection

The screenshot displays the GoRPM Washington State - Facilities Portfolio interface. At the top, there is a context header with three items: 'Starting Point' (Navigate all data, 3), '104 W Yakima Ave Facility' (4), and 'Search Results' (Clear search, 8). Below this, the main interface shows a navigation menu with 'Starting Point' circled in red. The main content area features a table with the following items:

Item	Count
Starting Point (Navigate all data)	24
AFRS	1
Capitalization Thresholds	2
Interest Rates	20
State of Washington	1

To the right of the table is a map of Washington State with a red box highlighting the 'SOW' (State of Washington) location. The map shows major cities like Seattle, Vancouver, and Portland, and geographical features like the Vancouver Island Ranges and the Cascade Range.

# Data Explorer – Tile List

- ▶ A **Data Tile** represents a single record in a table
- ▶ The **Tile List** contains a set of **Data Tiles** grouped by specific table
- ▶ Examples may include agencies, facilities, etc.

The screenshot shows the GoRPM Washington State interface. The top navigation bar includes 'GoRPM' and 'Washington State'. Below this, there are navigation options: 'History', 'Search', 'Filter', and 'Selections'. The main content area is titled 'Washington State of Washington' with a '904' indicator. A red box highlights the 'Agencies' section, which shows a list of three agencies. A grey arrow labeled 'Data Tile' points to the first agency entry, 'Administrative Office of the Courts'.

Agency	Agency Number (3 Digit)	Agency Number (4 Digit)	Agency Abbreviation
Administrative Office of the Courts	055	0550	AOC
Alfalfa Seed Commission	501	5010	ALFALFA
Apple Commission	500	5000	APPLE

# Adding Related Records

Related records are linked in FPMT

- New tables are added from the table record above

The screenshot displays the 'Add New Facility Data' interface. On the left, under the 'Manage' section, there are icons for 'Select', 'Open', and 'Add'. The 'Add' icon is circled in red. A dropdown menu is open below it, listing facility types: 'Leased Facility' (LF), 'Owned Facility' (OF), and 'Receivable Leased Facility' (RLF). The 'Owned Facility' option is also circled in red. On the right, the 'Facility Details' section shows information for a facility with Unique Facility ID A21552, Ownership Type 'Owned - A facility that is owned by a state agency.', Primary Address '1310 Jefferson St', Secondary Address 'TEST', Alternative Address, City 'Olympia', and City - Out of State. A dialog box titled 'What would you like to do?' is overlaid on the bottom right, with two options: 'Create a new Owned Facility' (circled in red) and 'Link to an existing Owned Facility'. A 'Cancel' button is at the bottom right of the dialog.

**F Add New Facility Data**  
Facility

**Manage**

Select Documents (0)

Open Photos (0)

**+** Add Reports

- LF** Leased Facility
- OF** Owned Facility
- RLF** Receivable Leased Facility

**A** Department of Enterprise Services

**Facility Details**

Unique Facility ID  
A21552

Ownership Type  
Owned - A facility that is owned by a state agency.

Primary Address  
1310 Jefferson St

Secondary Address  
TEST

Alternative Address

City  
Olympia

City - Out of State

What would you like to do?

- OF** Owned Facility

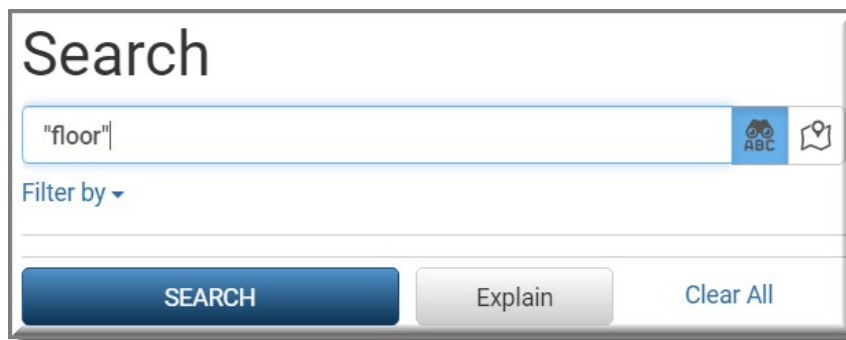
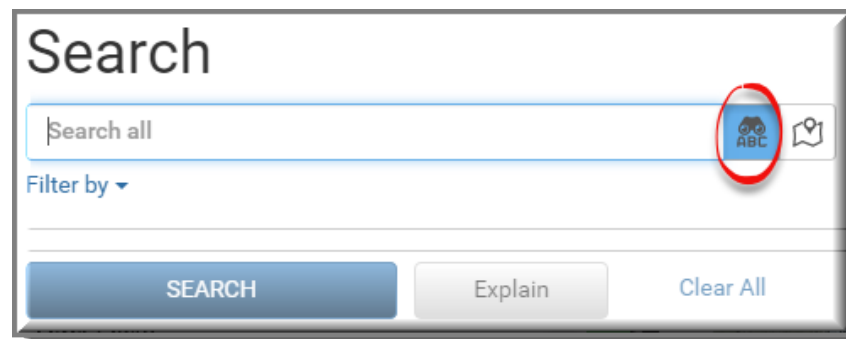
Create a new Owned Facility

Link to an existing Owned Facility

Cancel

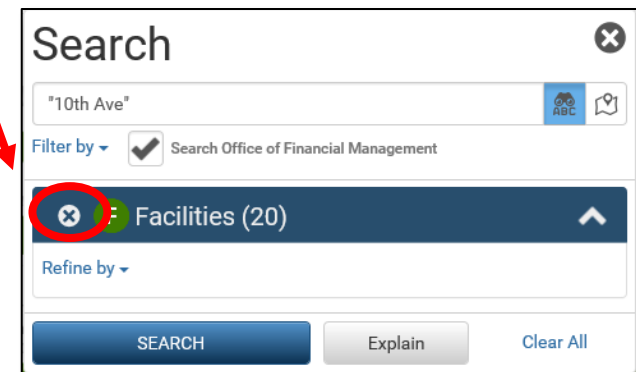
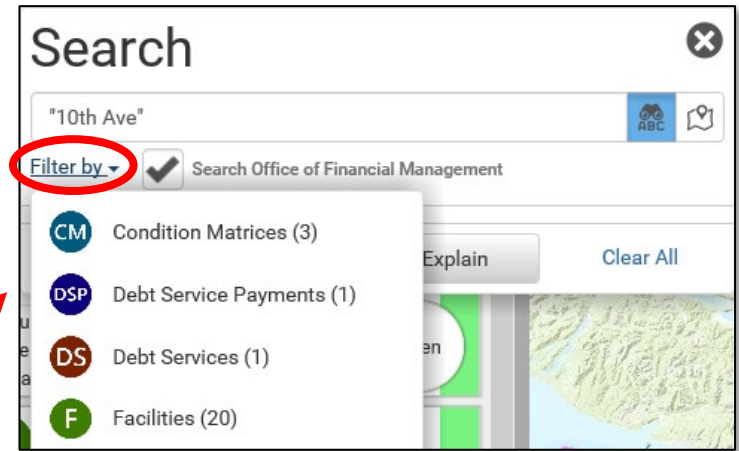
# Data Explorer Toolbar – Search Button

- ▶ **Data Explorer** offers two types of searches:
  - Text
  - Geographic
- ▶ At this level you can search across all data related to the context you're viewing
- ▶ Type your search query in the Search bar to return entities that meet the specified criteria
- ▶ Use double quotation marks (e.g., "first floor") around a phrase to restrict a search to an exact phrase
- ▶ Leave off quotes to return all items



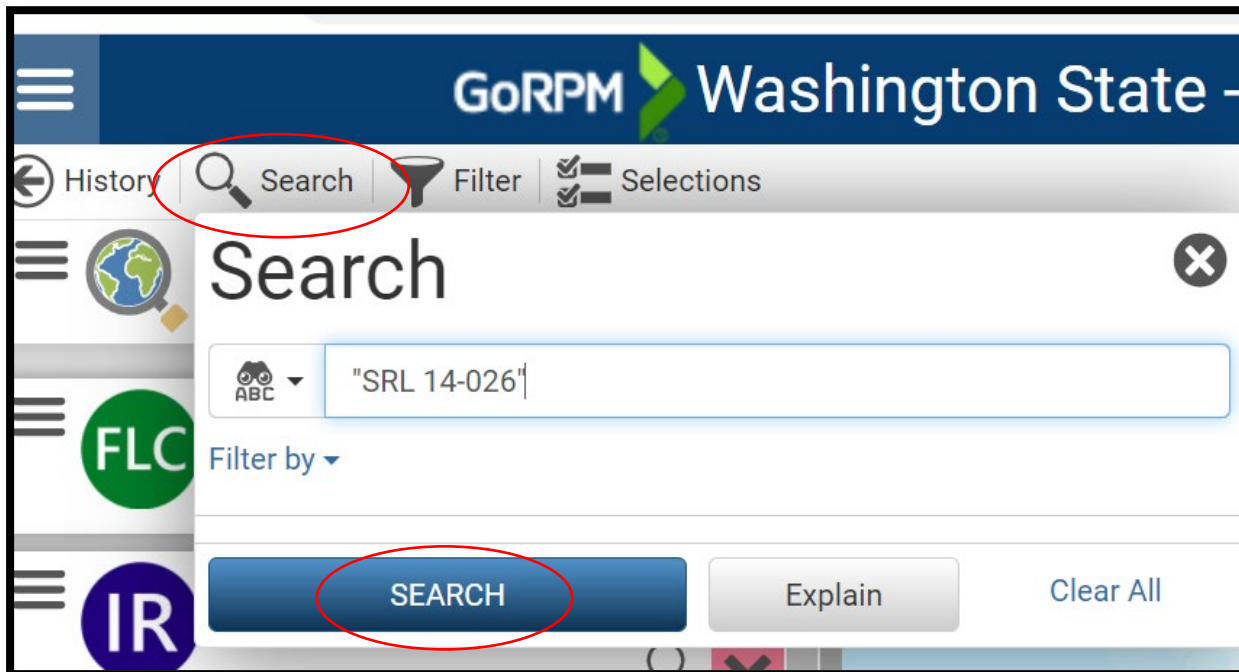
# Data Explorer Toolbar – Search: Filter By

- ▶ You may filter the results of a search
- ▶ Click the **Filter by** hyperlink on the Search box
  - Displays filter options
  - Add a desired type to filter by
- ▶ You have the option to click the **Close** button (to the left of the entity, circled in red) to remove a **Filter by** from the search
- ▶ **Clear All** clears all data in the search bar *and* clears all filtered items



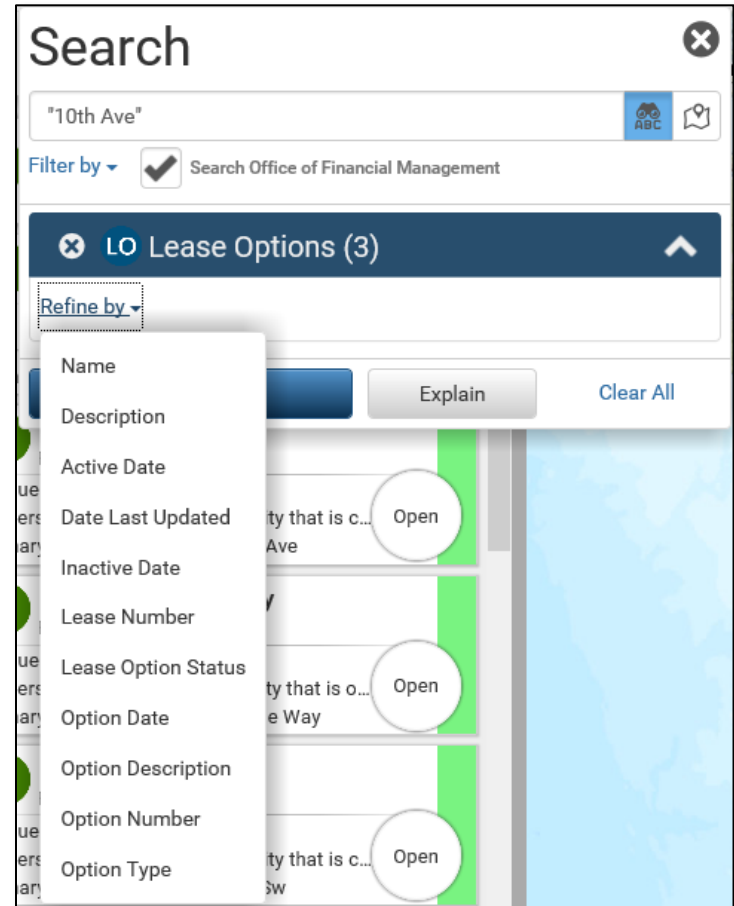
# Data Explorer Toolbar– Search: Lease Contract

- ▶ Click **Search** icon
- ▶ Type lease number in the text field with quotation marks around it
- ▶ Click the **Search** button



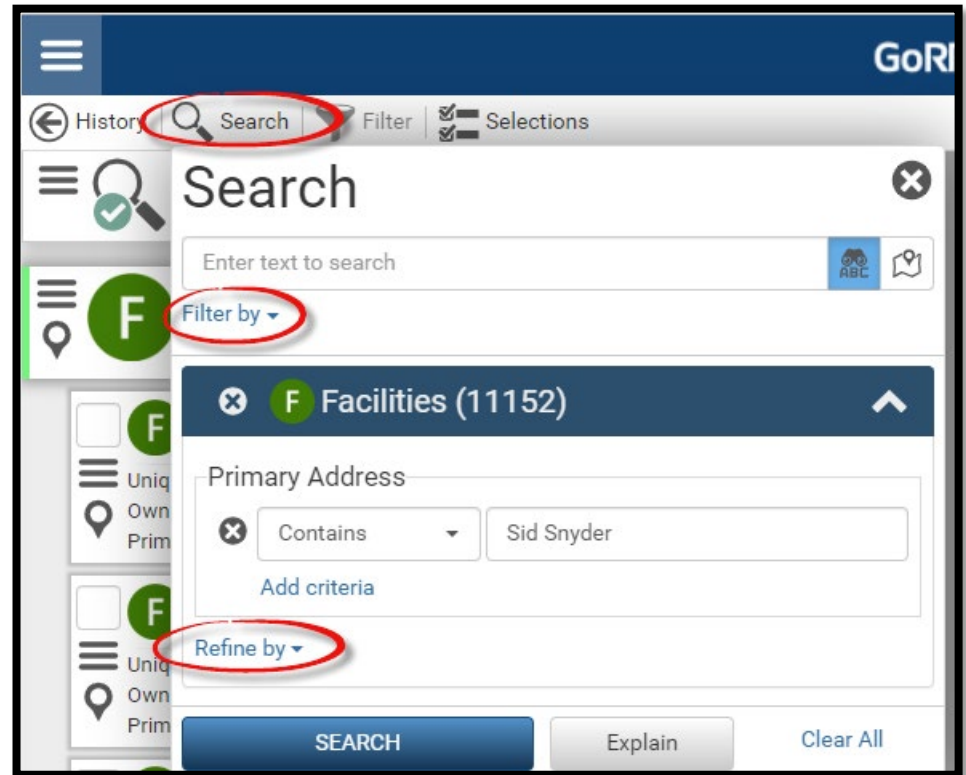
# Data Explorer Toolbar – Search: Refine By

- ▶ After choosing item(s) to filter, use the **Refine by** hyperlink to further refine your search
- ▶ Refine by Attributes associated with the Entity
- ▶ For example, by name, date, or size, etc.



# Data Explorer Toolbar – Search: Facility

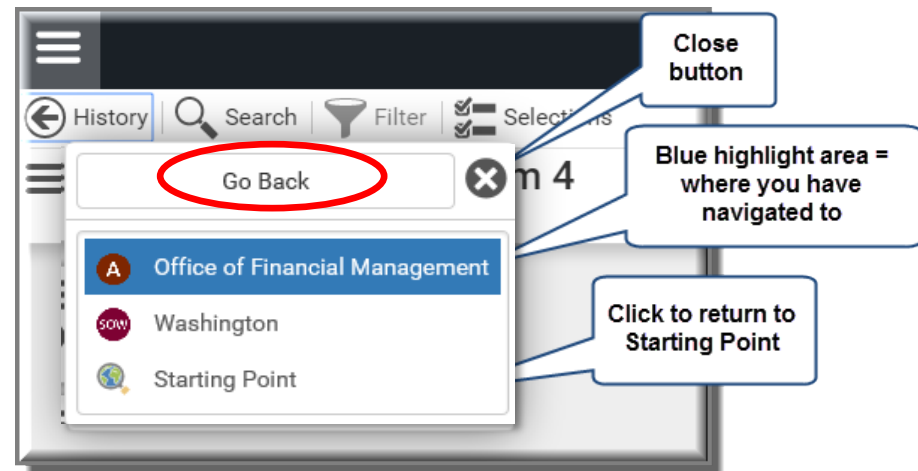
- ▶ Click **Search** icon
- ▶ Click **Filter by** Facility
- ▶ Click **Refine by** Primary Address
- ▶ Choose **Contains**
- ▶ Type partial address in the text field
- ▶ Click the **Search** button





# Data Explorer Toolbar – History Button

- ▶ The **History** button opens a list showing where you have navigated within **Data Explorer**
- ▶ You have the option to select something from the list to navigate to that point
- ▶ The **Go Back** button allows you to navigate back one item, to the previous location



# FPMT Reports for Accounting Entries

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Report Name	Description	FPMT Tile to Run on
Amortization Schedule	Lease contract amortization schedule of lease liability (showing portion of each payment related to principal and interest) and monthly amortization of lease asset	Lease Contract
Lease Accounting Activity	Displays principal, interest, and amortization expense for the fiscal year for all lease contracts	Agency
Summary Lease Accounting	Displays balances of lease liability, lease asset and the related accumulated amortization as of the end of the month for all lease contracts	Agency
Future Lease Payments	Displays future lease payments for the next five years and in five-year increments thereafter for note disclosures	Agency

# FOR MORE INFORMATION:

<https://ofm.wa.gov/accounting/administrative-accounting-resources/leases-sbitas-and-ppps>

<https://ofm.wa.gov/it-systems/facility-system/facilities-portfolio-management-tool-fpmt>

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