SBITA entries at contract commencement/when the asset is placed into service

Step	Description of transaction	T-Code	DR	CR	Cobj	Governmental (Government- Wide	Proprietary Fund	Fiduciary Fund
	Recognize SBITA contract proceeds	908R	1551-Deposit Liability	3200-GAAP Revenue Offset	1701	X		Х	Х
2.	Recognize acquisition of asset (complete SBITA purchase-exp)	909R	3600-GAAP Expenditure Offset	1551-Deposit Liability	5356	x		х	х
3.	Establish SBITA liability (eliminate 1701)	462	3200-GAAP Revenue Offset	1728-Subscription-based IT Obligations	1701		x	х	х
4.	Establish SBITA asset (eliminate 5356)	545 or 555 (FID)	0819-Subscription-Based IT Asset 3074-Change in Cap. Assets	3600-GAAP Exp. Offset 3018-Net Invest. In Cap. Assets	5356		Х	Х	Х
BITA	A entries <u>throughout the fiscal year</u>						Applicabl		
Sten	Description of transaction	T-Code	DR	CR	Cobj	Governmental (Fund	Government- Wide	Proprietary Fund	Fiduciary Fund
	Record accumulated amortization of SBITA contract	542 or	3600-GAAP Exp. Offset	0895-Accum Amort - SBITA	7489	1 4114	X	X	X
-			3018-Net Invest. In Cap. Assets	3074-Change in Cap. Assets					
6a.	a. Record SBITA payment (principal portion)	222	3500-Expenditure Control Cash	0070-Cash on Deposit w/ OST	7009	Х		Х	Х
	b. Record SBITA payment (interest portion) OR	222	3500-Expenditure Control Cash	0070-Cash on Deposit w/ OST	7402	Х		х	Х
6b.	a. Record total SBITA payment	222	3500-Expenditure Control Cash	0070-Cash on Deposit w/ OST	7009	X		x	Х
	b. Reclassify principal portion of SBITA payment	416	0070-Cash on Deposit w/ OST	3500-Expenditure Control Cash	7009	x		Х	Х
	c. Reclassify interest portion of SBITA payment	415	3500-Expenditure Control Cash	0070-Cash on Deposit w/ OST	7402	Х		X	X
7.	Reduce SBITA liability by <u>principal</u> payments	459	1728-Subscription-based IT Obligations	3600-GAAP Exp. Offset	7009		x	x	х
BITA	A entries <u>at fiscal year end</u>						Applicabl	e Fund	
		T-Code	DR	CR	Cobj	Governmental (Government- Wide	Proprietary Fund	Fiduciary Fund
Step	Description of transaction	1-Coue							
	Reclass current portion of SBITA liability								
8.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current	475R 475	1728-Subscription-based IT Obligations 2951-System Clearing GL	2951-System Clearing GL 1282-Subscription-based IT Obligations	N/A N/A		X X	X X	X X
8.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent	475R 475	1728-Subscription-based IT Obligations	2951-System Clearing GL	N/A		x Applicabl	X	
8. SBIT/	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction	475R 475 on T-Code	1728-Subscription-based IT Obligations 2951-System Clearing GL DR	2951-System Clearing GL 1282-Subscription-based IT Obligations CR	N/A N/A	Governmental (x Applicabl	X	
8. SBIT	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification	475R 475	1728-Subscription-based IT Obligations 2951-System Clearing GL	2951-System Clearing GL 1282-Subscription-based IT Obligations	N/A N/A	Governmental	X Applicabl	X e Fund Proprietary	X
8. BIT/	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction	475R 475 on T-Code	1728-Subscription-based IT Obligations 2951-System Clearing GL DR	2951-System Clearing GL 1282-Subscription-based IT Obligations CR	N/A N/A	Governmental (X Applicabl	e Fund Proprietary Fund	X Fiduciary Fund
8. SBIT	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds	475R 475 on T-Code 908R	1728-Subscription-based IT Obligations 2951-System Clearing GL DR 1551-Deposit Liability	2951-System Clearing GL 1282-Subscription-based IT Obligations CR 3200-GAAP Revenue Offset	N/A N/A Cobj 1701	Governmental (Fund	X Applicabl	e Fund Proprietary Fund X	Fiduciary Fund X
8. BIT/	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset	475R 475 On T-Code 908R 909R 462 545 or	1728-Subscription-based IT Obligations 2951-System Clearing GL DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset 0819-Subscription-Based IT Asset	2951-System Clearing GL 1282-Subscription-based IT Obligations CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations 3600-GAAP Exp. Offset	N/A N/A Cobj 1701	Governmental (Fund	Applicabl Government- Wide	e Fund Proprietary Fund X	Fiduciary Fund X
8. BITA	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset c. Adjust SBITA liability (eliminate amount from 1a)	475R 475 On T-Code 908R 909R 462 545 or	1728-Subscription-based IT Obligations 2951-System Clearing GL DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset	2951-System Clearing GL 1282-Subscription-based IT Obligations CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations	N/A N/A Cobj 1701 5356 1701	Governmental (Fund	Applicabl Government- Wide	e Fund Proprietary Fund X X	Fiduciary Fund X X X
8. SStep 1.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset c. Adjust SBITA liability (eliminate amount from 1a) d. Adjust SBITA asset (eliminate amount from 1b) Recognize gain/(loss) on SBITA asset only if the change reduces	475R 475 On T-Code 908R 909R 462 545 or 555 (FID) 537 or	DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset 0819-Subscription-Based IT Asset 3074-Change in Cap. Assets	2951-System Clearing GL 1282-Subscription-based IT Obligations CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations 3600-GAAP Exp. Offset	N/A N/A Cobj 1701 5356 1701	Governmental (Fund	Applicabl Government- Wide	e Fund Proprietary Fund X X	Fiduciary Fund X X X
8. SStep 1.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset c. Adjust SBITA liability (eliminate amount from 1a) d. Adjust SBITA asset (eliminate amount from 1b)	475R 475 T-Code 908R 909R 462 545 or 555 (FID)	DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset 0819-Subscription-Based IT Asset 3074-Change in Cap. Assets	CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations 3600-GAAP Exp. Offset 3018-Net Invest. In Cap. Assets	N/A N/A Cobj 1701 5356 1701	Governmental (Fund	Applicabl Government- Wide X	Proprietary Fund X X X	Fiduciary Fund X X X
8. Step 1.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset c. Adjust SBITA liability (eliminate amount from 1a) d. Adjust SBITA asset (eliminate amount from 1b) Recognize gain/(loss) on SBITA asset only if the change reduces	475R 475 On T-Code 908R 909R 462 545 or 555 (FID) 537 or 536 (FID)	DR 1728-Subscription-based IT Obligations 2951-System Clearing GL DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset 0819-Subscription-Based IT Asset 3074-Change in Cap. Assets 3200-GAAP Revenue Offset 3018-Net Invest. In Cap. Assets	CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations 3600-GAAP Exp. Offset 3018-Net Invest. In Cap. Assets 0819-Subscription-Based IT Asset	N/A N/A Cobj 1701 5356 1701	Governmental (Fund	Applicabl Government- Wide X	Proprietary Fund X X X X	Fiduciary Fund X X X
8. Step 1.	Reclass current portion of SBITA liability a. Reduce SBITA liability-noncurrent b. Establish/adjust SBITA liability-current A entries at contract remeasurement or modification Description of transaction a. Recognize SBITA proceeds b. Recognize acquisition of asset c. Adjust SBITA liability (eliminate amount from 1a) d. Adjust SBITA asset (eliminate amount from 1b) Recognize gain/(loss) on SBITA asset only if the change reduces the carrying value of the asset to zero.	475R 475 On T-Code 908R 909R 462 545 or 555 (FID) 537 or 536 (FID)	DR 1728-Subscription-based IT Obligations 2951-System Clearing GL DR 1551-Deposit Liability 3600-GAAP Expenditure Offset 3200-GAAP Revenue Offset 0819-Subscription-Based IT Asset 3074-Change in Cap. Assets 3200-GAAP Revenue Offset 3018-Net Invest. In Cap. Assets	CR 3200-GAAP Revenue Offset 1551-Deposit Liability 1728-Subscription-based IT Obligations 3600-GAAP Exp. Offset 3018-Net Invest. In Cap. Assets 0819-Subscription-Based IT Asset	N/A N/A Cobj 1701 5356 1701	Governmental (Fund	Applicabl Government- Wide X X Applicabl	Proprietary Fund X X X X	Fiduciary Fund X X X
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Applicable Fund