Welcome

Basics of Fiscal Year-End Financial Reports

June 3rd and 5th, 2024

Presented by

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Accountant IV- Financial Reporting, Analysis, and Systems

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Accountant IV- Financial Reporting, Analysis, and Systems
Fiscal Year-End Financial Reports

Requests will be solicited for the following reports:

- Accounts Receivable
- Prepaids and Deferred Charges
- Inventories
- Fiduciary Activities (previously Agency Funds)
- GASB 87 (leases) and GASB 96 (subscription based IT arrangements)
- Divisional Attestation

Note: Once Google doc templates are available, links to the templates and associated instructions will be sent by Accounting Services to your Dean’s business office for distribution and coordination.
Fiscal Year End Reporting Due Dates

<table>
<thead>
<tr>
<th>Submission</th>
<th>Due Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Receivable</td>
<td>Tuesday, July 23rd, 2024</td>
</tr>
<tr>
<td>Inventories</td>
<td>Tuesday, July 30th, 2024</td>
</tr>
<tr>
<td>Fiduciary Activities (Agency Funds)</td>
<td>Monday, August 5th, 2024</td>
</tr>
<tr>
<td>Prepaidgs &amp; Deferred Charges</td>
<td>Monday, August 5th, 2024</td>
</tr>
<tr>
<td>Divisional Attestation</td>
<td>Friday, August 30th, 2024</td>
</tr>
</tbody>
</table>

Note: For all submissions, we will again be using Google Docs for the Dean’s business offices to upload their completed submissions. There will either be a separate folder or tab for each division.
Additional Data for ATP Benefits Realization

You will see additional input fields on the google doc template. This is for you to provide an estimate as to how many hours you worked on completing the submission. This data will be used in evaluating the future ATP benefits realization.

Data Requested:

– Estimated Hours to complete by Department
– Estimated Hours to complete by Dean’s Business or Divisional Office
– Number of people involved in preparing the submission
– How many different sources of data (spreadsheet, ancillary system, etc)
Accounts Receivable (Non-Loan Funds)

General Information:

This submission helps satisfy the GAAP requirement for reporting revenues in the period "earned" regardless of when cash is received. In other words, the amount of money owed to a UWMSN department for goods or services that have been delivered or provided to outside parties but not yet paid for as of June 30th.

Information to be reported by institutions:

- Institutions should report receivables by fund.
- A submission is required for each department or billing unit on campus.
- Divisions will have a Google Doc Excel file which includes the beginning balances for each department that reported in FY2023. If nothing was reported for a department in FY23 that now has an A/R balance in FY24, please use a Blank Template to include your A/R for FY2024.
Accounts Receivable (Non-Loan Funds)

The amounts entered in the spreadsheet should be prepared under the following instructions:

1. DO NOT CHANGE BEGINNING BALANCES. Uncollected balances as of June 30th in the previous reporting year must be the same as the July 1st balances reported on the current year's submission. Any previous year balance true-up should be put on the adjustments line.

2. Receivables should be reported for revenues earned without corresponding cash received as of the end of June.

3. Fund 133 and 144 should be analyzed at the individual grant level (or letter of credit) for negative cash balances (do not include gift accounts) as of the end of June. Reporting of Funds 133, 143, 144, and 199 is done centrally by Research and Sponsored Programs (RSP) at UW-Madison.
Fiscal Year-End Financial Reports

Accounts Receivable (Non-Loan Funds)

4. Collections should include any amounts that were on-hand as of June 30th, regardless of inclusion in the bank balance or recording in SFS at that date. Collections on-hand but not recorded until period 13 or the next fiscal year should be identified on the lines provided. Review all revenue transactions that exceed $10,000 in Period 13 and Period 1 of the next fiscal year to determine if the cash was received by the institution, the institution's local working bank, or the state's working bank on or before June 30th. The transactions that meet these criteria should be listed on the template. It is not anticipated there would be significant amounts to report on these lines.

5. Do not include accounts receivable from other UW System or UW-Madison departments. (We do not report internal billings as AR) for year end financial reporting.
Accounts Receivable (Non-Loan Funds)

6. Identify any receivables due from State of Wisconsin agencies and due from other governments (federal, local, other states, etc.). This is necessary for reporting the proper classification of receivables to DOA for the State’s combined balance sheet and for the note disclosure in the UW's financial statement report. Please verify that the amounts reported do not exceed the fund’s total receivable.

   – Examples
     • State (WI) Government Agencies
       – WI Department of Natural Resources (DNR)
       – WI Department of Administration (DOA)
       – Madison Area Technical College (MATC)
       – Higher Education Aids Board (HEAB)
     • Local & Other Non-Federal Government Agencies
       – State of WI School Districts
       – Municipalities
       – Public Universities
     • Non-Governmental Agencies
       – Corporations
       – Private Universities
Accounts Receivable (Non-Loan Funds)

7. Receivable balances in each fund should be aged. Be sure the check figure in these sections is zero - the total in the aging section must equal the total ending balance reported above.

8. Detailed documentation and support of accounts receivable must be maintained by each institution. If you maintain detailed AR schedules those should be included with your submission to support the balances. A detailed aging of accounts receivable is also required.

9. An estimate of uncollectible accounts must be calculated for every fund, regardless of institutional policy regarding write-offs. Not all receivables will be collected regardless of how long they are maintained in the records. The uncollectible estimate for each fund should be based on each institution's experience in collecting the various types of receivables and reported in the aging categories noted. UW System expects the campus estimate to be sufficient to cover amounts ultimately uncollectible in all aging categories, but estimate should minimally exceed the receivable balance greater than three years past due, and some portion of amounts in other aging categories.
Accounts Receivable (Non-Loan Funds)

- Charges posted to the Student Information System (SIS) will be reported by the Bursar’s Office. Campus departments should not report these charges to avoid duplicate reporting.

Information to be excluded by institutions:

-- Funds 100-110, 112, 116-118, 126, 139, 145, 146, 148, 161-163, 169-172, 174, 180, 188, 191, 301, 402, 403, 406 and 601 & Loan Funds (134,140,141,147,149,151,152)

-- Inter or Intra-Institutional Accounts Receivable

System Administration use of data:

- System Administration will report all receivables on the UW System balance sheet and will make an entry to the FIN_RPT ledger for financial reporting purposes. No changes will be made to the ACTUALS ledger.
Accounts Receivable (Non-Loan Funds)

Departments using Central Peoplesoft A/R

– For those departments who have converted their A/R to use our Central Peoplesoft AR/BI module:
  
  • Accounting Services AR/BI team (Tricia Johnson) will take care of reporting AR that has been billed through Peoplesoft
  
  • If you have old AR balances that were not converted over, you will need to also send through a google doc submission template for these historical balances. We will add an additional line to your template for your “Transfer” to central A/R.
  
  • For those of you in this situation who have converted over to Central AR/BI in FY24, please work with Tricia Johnson on what historical AR you may still need to report.
### FY24 Accounts Receivable Submission Example

<table>
<thead>
<tr>
<th>FUND</th>
<th>FY24 Accounts Receivable Submission Example</th>
<th>[136]</th>
<th>Enter fund number entered by Accounting Services</th>
</tr>
</thead>
</table>

**Beginning Balance (07/01/2023)**
- 100,000.00

**Charges (7/1 - 6/30)**
- Not just net activity for the year
- 1,100,000.00

**Adjustments that increase the receivable**
- 50,000.00

**Collections & Other deductions (7/1 - 6/30):**
- Collections received and recorded in FY by 6/30
- 975,000.00
- Collections received < 6/30 recorded 13th month
- Write-offs
- 25,000.00
- Adjustments that decrease the receivable
- 10,000.00

**Total Collections & Other Deductions**
- 1,010,000.00

**Ending Balance (6/30/2024)**
- 240,000.00

**Ending Balance (we need this breakout for State Financial Report and our Note Disclosure):**
- State (WI) Government Agencies
- 120,000.00
- Local & Other Non-Federal Government Agencies
- Non-Governmental Entities
- 140,000.00

**Aging:**
- In Good Standing (not overdue)
- 150,000.00
- 1-90 Days Past Due
- 20,000.00
- 91-150 Days Past Due
- 20,000.00
- 151-365 Days Past Due
- > 1 to 2 Years Past Due
- > 2 to 3 Years Past Due
- > 3 Years Past Due
- 50,000.00

**Total**
- 240,000.00

**Estimate for Uncollectible Amount (% by Aging Category):**
- In Good Standing (not overdue)
- 7,500.00
- 1-90 Days Past Due
- 2,000.00
- 91-150 Days Past Due
- 3,000.00
- 151-365 Days Past Due
- > 1 to 2 Years Past Due
- > 2 to 3 Years Past Due
- > 3 Years Past Due
- 50,000.00

**Total**
- 62,500.00

**Estimate for Uncollectible Amount (% by Aging Category):**
- In Good Standing (not overdue)
- 5.0%
- 1-90 Days Past Due
- 10.0%
- 91-150 Days Past Due
- 15.0%
- 151-365 Days Past Due
- > 1 to 2 Years Past Due
- > 2 to 3 Years Past Due
- > 3 Years Past Due
- 100.0%

**Total**
- 26.0%
### Accounts Receivable Balance Aging Support Example

**Reporting Period: 6/30/2023**

<table>
<thead>
<tr>
<th>Invoice No.</th>
<th>Date</th>
<th>Res ID</th>
<th>Group</th>
<th>Billing Reference</th>
<th>PO Number</th>
<th>Original Amt.</th>
<th>Balance</th>
<th>Age</th>
</tr>
</thead>
<tbody>
<tr>
<td>RS3017</td>
<td>7/12/2019</td>
<td>55537</td>
<td></td>
<td></td>
<td>1700</td>
<td>$670.00</td>
<td>$670.00</td>
<td>1449 Days</td>
</tr>
<tr>
<td>RW3610</td>
<td>10/19/2022</td>
<td>67823</td>
<td></td>
<td></td>
<td>4000</td>
<td>$496.75</td>
<td>$496.75</td>
<td>254 Days</td>
</tr>
<tr>
<td>RW3625</td>
<td>11/2/2022</td>
<td>68082</td>
<td></td>
<td></td>
<td>6000</td>
<td>$113.00</td>
<td>$113.00</td>
<td>240 Days</td>
</tr>
<tr>
<td>RW3032</td>
<td>11/14/2022</td>
<td>68129</td>
<td></td>
<td></td>
<td>4000</td>
<td>$66.00</td>
<td>$66.00</td>
<td>228 Days</td>
</tr>
</tbody>
</table>

**Total**

|     | $1,345.75 | $1,345.75 |

**Grand Total**

|     | $1,345.75 | $1,345.75 |

---

### Accounts Receivable Aging Support

<table>
<thead>
<tr>
<th>Total</th>
<th>Good Standing</th>
<th>1-90 Days Past Due</th>
<th>91-150 Days Past Due</th>
<th>151-365 Days Past Due</th>
<th>120+ Days Past Due</th>
<th>State Agency</th>
<th>Federal Agency</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,905.91</td>
<td>$6,905.91</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$1,830.54</td>
<td>$1,830.54</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>$357.50</td>
<td>$357.50</td>
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<td></td>
<td></td>
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<tr>
<td>$4,623.08</td>
<td>$4,623.08</td>
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<tr>
<td>$1,708.97</td>
<td>$1,708.97</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>$980.00</td>
<td>$980.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>$1,596.00</td>
<td>$1,596.00</td>
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<tr>
<td>$6,357.50</td>
<td>$6,357.50</td>
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<tr>
<td>$2,757.50</td>
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<tr>
<td>$3,119.62</td>
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<td></td>
<td></td>
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<tr>
<td>$92,154.98</td>
<td>$92,154.98</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Total**

|     | $122,391.60 | $122,391.60 | $ - | $ - | $ - | $ - | $ 4,642.47 | $ - |

Supports AR Ending Balance and Aging
What questions do you have about Accounts Receivable?
Prepaid Expenses and Deferred Charges

Information to be reported:

Prepaid Expenses: Amounts paid as of June 30th for goods/services not yet received

Note- Individual contracts should be the unit of measure

Report prepayments including:

• Lease prepayments regardless of value
• Other prepayments of $100,000 or more per contract
  – Capital expenditure, non-capital lease, prepayments (account range 44xx-4960)
  – Library subscriptions (4985)
  – Examples include but are not limited to electronic resource access fees, maintenance contracts, professional services, memberships, and conference deposits
Fiscal Year-End Financial Reports

Prepaid Expenses and Deferred Charges

Information to be reported:

Deferred Charges: Amounts paid as of June 30th for non-inventoriable goods received prior to June 30th but will not be utilized until a future period

Report expenses of $100,000 or more associated with producing revenue where:

• The revenue will not be earned until a future period; and
• The expenses are not already included in Account Code 7105
  – Examples include study abroad program deposits/expenses, summer session expenses, and service, equipment, or maintenance contracts that will influence revenue next FY
Fiscal Year-End Financial Reports

Prepaid Expenses and Deferred Charges

Provide supporting schedules to support balances and include explanations for significant fluctuations between years for each of the categories.

Information to be excluded:

- Prepaid items already recorded in account 6410 Prepaid Expenses
- Summer session expenses recorded in account 7105 Vouchers Payable
- Between Years - these will be analyzed by UW System
- Inter-department or Inter-Institutional activity
- Capital lease prepayments
- Individual contract pre-payments less than $100,000

System Administration use of data:

- Submissions from the institutions will be used to report the costs as prepaid expenses or deferred charges. This will be accomplished by an entry to the FIN_RPT ledger. No changes will be made to the ACTUALS ledger.
<table>
<thead>
<tr>
<th>Vendor Name</th>
<th>PO Number</th>
<th>Voucher ID</th>
<th>SFS Account</th>
<th>Fund (one only per line)</th>
<th>Program (one only per line)</th>
<th>Indicate Lease, Other Prepaid Exp, or Deferred Charge</th>
<th>Total Amount Paid</th>
<th>Time Period Payment covers</th>
<th>Amount of Prepaid/Deferred Expense for next FY</th>
</tr>
</thead>
<tbody>
<tr>
<td>CARL ZEISS MICROSCOPY LLC</td>
<td>MSN0364740</td>
<td>V1077008</td>
<td>2480</td>
<td>150</td>
<td>4</td>
<td>Prepaid</td>
<td>116,498.22</td>
<td>8/1/2023-7/31/2027</td>
<td>116,498.22</td>
</tr>
<tr>
<td>CARL ZEISS MICROSCOPY LLC</td>
<td>MSN0364740</td>
<td>V1077008</td>
<td>2480</td>
<td>136</td>
<td>4</td>
<td>Prepaid</td>
<td>100,000.18</td>
<td>8/1/2023-7/31/2027</td>
<td>100,000.18</td>
</tr>
<tr>
<td>VARIAN MEDICAL SYSTEMS</td>
<td>MSN0267712</td>
<td>V0791212</td>
<td>2480</td>
<td>136</td>
<td>4</td>
<td>Prepaid</td>
<td>150,000.00</td>
<td>12/1/22-12/1/2023</td>
<td>62,500.00</td>
</tr>
</tbody>
</table>
What questions do you have about Prepaid & Deferred Charges?
Inventories

General Information

• Inventories means consumable supplies either used in operations or held for resale that typically will be used or re-sold within one year. This should include, but not limited to, central facilities and auxiliary units for the physical plant.

• An inventory should be taken to determine the quantities held on June 30th.

• Inventories should be valued using the cost flow assumption most appropriate to each supply type and operation (ie. FIFO, LIFO, Average Cost). The same cost flow assumption must be used each year.
Inventories

Information to be reported by institutions:

• Any consumable supplies held by institutional cost centers including postage, physical plant (maintenance, repairs and operations) and bookstores that were reported in the previous year. These items are included on the template, in addition to the cost flow assumption and the previous year's value.

• Report any consumable supplies held at the divisional level (including postage, physical plant operations and bookstores) that have a value of at least $500,000 (Updated in FY23)

• Date of last physical inventory for postage, physical plant operations, and bookstores.
Inventories

Do not include:

a) materials held by textbook rental libraries

b) coal and fuel inventories (these are being reported by System Capital Budget)

System Administration use of data:

• Financial Reporting will make an entry in the FIN_RPT ledger to report supplies inventories on the balance sheet, and adjust the current year's expenditure totals in order to report supplies expense on a consumption basis. No changes will be made to the ACTUALS ledger.
<table>
<thead>
<tr>
<th>Fund</th>
<th>Account</th>
<th>Program</th>
<th>Cost Flow Assumption</th>
<th>Description</th>
<th>Value @ 6/30/22</th>
<th>Value @ 9/30/23</th>
<th>Date of Last Inventory</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Please attach support document for the amounts in this report. This can be query results, WSDM reports/screen prints, copies of last inventory, etc. This support is required for validation, support, and audit purposes.

- Estimated Hours to complete by Department:
- Estimated Hours to complete by Division:
- Number of people involved in preparing submission:
- How many different sources of data (spreadsheet, ancillary system, etc.):
What questions do you have about Inventories?
Fiduciary Activities

Fiduciary Fund vs. Business Type Activity

- A UW institution must report a fiduciary activity when the institution has the responsibility to safekeep an asset that is not for its own use. Additionally, to qualify as a fiduciary activity, the UW institution must have no administrative involvement. For example, a UW Institution may hold balances for a student organization for which UW has no administrative control or discretion over how the money is raised or spent. This type of activity would be classified as a Fiduciary fund. This same example would not qualify as Fiduciary Fund if a student advisor employed by UW helped decide how to access club fees or spend the funds. If UW does have administrative control, then the activity should be classified as a business-type activity, recorded as a liability of the institution.

Administrative involvement considerations

- Who is really making the decision about spending the funds?
- Are the approvals at the university more of an administrative process? Or are they more substantive?
Fiscal Year-End Financial Reports

Fiduciary Activities

General Information

• Submission requirements from campus started in FY20 due to GASB 84.

<table>
<thead>
<tr>
<th>Must meet all the following criteria:</th>
<th>PLUS any of the following:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets controlled by UW System</td>
<td>Assets held in a qualifying trust in which UW System is not beneficiary, legally protected, and dedicated to providing benefits to recipients</td>
</tr>
<tr>
<td>Assets not derived from own source revenues</td>
<td>Assets held for the benefit of individuals without UW System having administrative or direct financial involvement</td>
</tr>
<tr>
<td>Assets not derived from UW System-mandated or voluntary nonexchange transactions</td>
<td>Assets held for the benefit of outside organizations not part of UW System’s reporting entity</td>
</tr>
</tbody>
</table>

Own-Source Revenue

Defined as revenue generated by UW System itself. Includes charges for services, interest earnings, tuition revenue, room and board, seg fees that support activities, etc.
Fiscal Year-End Financial Reports

Fiduciary Activities

Year End Reporting Submission Requirements:

• Each student organization or activity must be listed separately on the template. The campus must document whether the student organization or activity does or does not meet each of the criteria listed in the template to document a conclusion if the activity is a fiduciary activity.

• Do not change the beginning balance(s). If there is an error (such as activity that should have been reported in the prior year but wasn't), include the error correction in the Adjustments column.

• Any amounts reported in this submission are presumed to be held in accounts separate from operational accounts and not reflected in cash balances obtained from SFS. If activities are held in operational accounts, please note the fund and account information on the submitted template.

• Responses received will be further analyzed by UWSA Financial staff for materiality as what would need to be included in FY 2024 Financial Statements.

• For accounts that were reported in previous years, record deposits, withdrawals, and any adjustments needed to arrive at the appropriate ending balance. Balances should include any amounts that are invested.
Fiscal Year-End Financial Reports

Fiduciary Activities Template

- There will be a single excel document to fill out in the year end reporting shared drive with a tab for every division. Please fill out your division’s tab regardless of whether you have a FA to report. If nothing to report – please fill out the top section of the template and indicate that you have nothing to report. Fill out the contact section and answer the question “No”. I’m looking to get a submission from every division.
# Fiduciary Activities Template

## Table of Fiduciary Activities

| Name of potential Fiduciary Activity (e.g. name of Student Fund, etc.) and Identification Information | Provide Fund/Department Account number if recorded in SFS | For what purpose are these assets held? | Does the Campus control these assets? | The Campus controls the assets of an activity if the Campus (a) holds the assets in campus bank account or (b) has the ability to direct the use, exchange, or employment of the assets in a manner that provides benefits to the specified or intended recipient. | The assets associated with the activity are not derived solely from the Campus’ own source revenues? | The assets are for the benefit of individuals and the Campus does not have administrative involvement or direct financial involvement AND the assets are not derived from providing goods/services to those individuals? | The assets are for the benefit of organizations or other governments that are not part of the financial reporting entity AND the assets are not derived from providing goods/services to those organizations? | Conclusion: Is activity a Fiduciary Activity? |
|---|---|---|---|---|---|---|---|---|---|
| Example: 2131 Physics Club | Supports club activities | Yes, Campus controls asset | Yes, NOT derived from Campus own source revenue | Yes | Yes | No | Yes - activity is a Fiduciary Activity, a Custodial Fund |

## Fiscal Year-End Financial Reports

<table>
<thead>
<tr>
<th>Beginning July 1, 2023 balance of assets held</th>
<th>FY24 deposits [increase] in dollar amount for these assets</th>
<th>FY24 withdrawals [decrease] in dollar amount for these assets</th>
<th>FY24 adjustments in dollar amount for these assets</th>
<th>Ending June 30, 2024 balance of assets held</th>
<th>At June 30, 2024, liability amount for assets requested to be disbursed by the fund beneficiary</th>
<th>Additional Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>$989.76</td>
<td>$500.00</td>
<td>$350.00</td>
<td>$</td>
<td>$1,139.76</td>
<td>$50.00</td>
<td></td>
</tr>
</tbody>
</table>
What questions do you have about Fiduciary Activities?
Fiscal Year-End Financial Reports

GASB 87 – Leases (New in FY22)

General Information

- Applicable when total revenue or expense over life of lease is $100,000 or more; lease longer than 12 months
- Lessor (UWMSN Revenue)
  - If you are aware of any new leases that have been entered in FY24, let us know
- Lessee (UWMSN Expense)
  - We are compiling the FY24 lease expense population centrally, based on expenses incurred in GL account codes:

<table>
<thead>
<tr>
<th>2300 – Rental of Land</th>
<th>2305 – Lease of Land</th>
</tr>
</thead>
<tbody>
<tr>
<td>2310 – Rental of Space-UW/State Owned</td>
<td>2320 – Rental of Space</td>
</tr>
<tr>
<td>2325 – Lease of Space</td>
<td>2330 – Rental of DP Equip</td>
</tr>
<tr>
<td>2335 – Lease of DP Equip</td>
<td>2340 – Rental of Vehicles-Dealership</td>
</tr>
<tr>
<td>2360 – Rental of Other Equip</td>
<td>2370 – Lease of Equipment</td>
</tr>
<tr>
<td>2410 – Leasehold Repairs &amp; Maint</td>
<td>4605 – Equipment-Capital Lease</td>
</tr>
<tr>
<td>4625 – Computer Equip-Cap Lease</td>
<td>4635 – Software-Capital Lease</td>
</tr>
<tr>
<td>4665 – Trucks &amp; Other-Capital Lease</td>
<td></td>
</tr>
</tbody>
</table>

- Will reach out to each division if we have questions regarding any of these lease agreements. If you are aware of additional leases that did not hit these accounts, please let us know via Google doc under FY24 Year End Reporting Submissions
GASB 96 – Subscription Based IT Arrangements (New in FY23)

General Information

• A contract that conveys control of the right to use another party’s information technology (IT) software, alone or in combination with tangible capital assets
  – Examples include remote access to software applications or cloud data storage

• Applicable when total expense over life of contract is $50,000 or more; subscription term longer than 12 months

• Lessee (UWMSN Expense)
  – We are compiling the expense population centrally, based on expenses incurred in GL account codes:

<table>
<thead>
<tr>
<th>GL Account Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2460</td>
<td>Maintenance &amp; Repair-DP Equip</td>
</tr>
<tr>
<td>2600</td>
<td>DP Services – State &amp; Univ Dept</td>
</tr>
<tr>
<td>2610</td>
<td>DP Services – Outside Source</td>
</tr>
<tr>
<td>2612</td>
<td>Services – Cloud Hardware</td>
</tr>
<tr>
<td>2613</td>
<td>Services – Cloud Software</td>
</tr>
<tr>
<td>3150</td>
<td>Software Purchases</td>
</tr>
<tr>
<td>3151</td>
<td>Software Maintenance</td>
</tr>
<tr>
<td>3194</td>
<td>Comp &amp; Related Peripherals Not Cap</td>
</tr>
<tr>
<td>3720</td>
<td>Subscriptions</td>
</tr>
<tr>
<td>4620</td>
<td>Computer Equipment</td>
</tr>
<tr>
<td>4630</td>
<td>Software Purchase Capitalized</td>
</tr>
</tbody>
</table>

– Will reach out to each division if we have questions regarding any of these arrangements. If you are aware of additional contracts that did not hit these accounts, please let us know via Google doc under FY24 Year End Reporting Submissions
Divisional Attestation

**General Information**

- Beginning with FYE 2022 each division required to sign a yearly financial attestation
  - The Dean/Head of Division and Chief Financial Officer
- Pre-populated form will be uploaded to the Shared Google Drive under each respective division
- Signed/completed form due to be saved in the Google Drive by Friday August 30, 2024
- Contact April Cook with questions
Any other questions?

THANK YOU!