

AUDITOR / CONTROLLER'S USE	
TRANSFER #	TR 2023167
JOURNAL #	
DATE	
INPUT BY	
TO BE COMPLETED BY DEPARTMENT	
DEPT NAME	Auditor-Controller
DEPT CONTACT & EXT.	Joe Harn, ext. 5456

EL DORADO COUNTY APPROPRIATION TRANSFER (29125 GOV. CODE)

BUDGET TRANSFER REQUEST

BUDGET TRANSFER #1 - INCREASING TOTAL APPROPRIATIONS, REVENUES, OR FIXED ASSETS REQUIRES BOS APPROVAL

BUDGET TRANSFER #2 - MOVING APPROPRIATIONS or REVENUE BETWEEN CLASSIFICATIONS REQUIRES CAO APPROVAL

Budget Transfer Type: Transfer 1: BoS Approval

Legistar Number & Date: 23-1105 08/22/2023

[Signature]

DEPARTMENT AUTHORIZATION SIGNATURE AND DATE

DOCUMENT TOTAL	\$3,483,199.62
NUMBER OF LINES	147
NET TOTAL	\$0.00
PAGE 1 OF 1	

DIRECTIONS:

- MEMO REQUIRED, IF BOS, INCLUDE A COPY OF THE LEGISTAR MASTER REPORT
- REMOVE THE GREEN COPY AND SUBMIT COMPLETED REQUEST TO THE CHIEF ADMINISTRATIVE OFFICE
- IF BUDGET TRANSFER EXCEEDS 12 LINES, EMAIL EXCEL WORKBOOK TO APINTERFACES AND CAO ANALYST

S F X	Budget Rollup Code	ORG	OBJECT	PROJECT STRING	GL Project	INCREASE OR DECREASE (INC / DEC)	AMOUNT	DESCRIPTION (30 CHARACTERS MAX.)
1				see attached				
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								

[Signature]

JOE HARN, C.P.A. AUDITOR / CONTROLLER DATE

CHIEF ADMINISTRATIVE OFFICE - ANALYST DATE

CHIEF ADMINISTRATIVE OFFICER DATE

APPROVED AND SO ORDERED THAT THE ABOVE TRANSFERS BE MADE (AS REQUESTED OR AMMENDED) AND INCORPORATED IN THE MINUTES OF THIS MEETING OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

SIGNATURE: CHAIR, BOARD OF SUPERVISORS DATE

ATTEST: CLERK, BOARD OF SUPERVISORS DATE



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

JOE HARN, CPA
Auditor-Controller

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

TSUNG-KUEI HSU
Assistant Auditor-Controller

August 1, 2023

Board of Supervisors
330 Fair Lane
Placerville, California 95667

Subject: Budget Adjustment re: GASB 87 and GASB 96

Agenda Date: August 22, 2023

Dear Board Members:

Recommendation:

The Auditor-Controller recommends that the Board of Supervisors approve the attached budget transfer that recognizes long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of GASB 87 and GASB 96.

Reason for Recommendation:

As the County's Auditor-Controller I am required to maintain the County's accounting records in accordance with Generally Accepted Accounting Standards (GAAP). The Governmental Accounting Standards Board (GASB) establishes GAAP for states, cities, and counties.

With the implementation of GASB 87 (Leases) in FY 21/22 and GASB 96 (Subscription-Based Information Technology Arrangements) in FY 22/23, the County is required to change the way it accounts for certain leases and software subscriptions. The GASB now considers these transactions in substance as the purchase of capital assets and the issuance of debt. Accordingly, these qualifying leases and software subscriptions require recognition of revenues as if the County had entered into a loan agreement to finance these acquisitions as well as the recognition of a capital expenditure per GAAP.

Although the budget transfer in front of you indicates the recognition of the proceeds from the issuance of debt and the acquisition of capital assets, in terms of economic reality, nothing has changed.

Fiscal Impact:

The net impact will be zero; however, a 4/5 Board of Supervisors approval is required.

Sincerely,


Joe Harn
Auditor-Controller



County of El Dorado

330 Fair Lane, Building A
Placerville, California
530 621-5390
FAX 622-3645
www.edcgov.us/bos/

Master Report

File Number: 23-1105

*File ID #: 23-1105	Agenda Agenda Item Type:	Status: Consent Calendar
Version: 1	Reference:	Gov Body: Board of Supervisors
		Created: 05/30/2023
Agenda Title: 08/22/23 Auditor-Controller Budget Amendment re. GASB 87 and GASB 96		Final Action:

Title: Auditor-Controller recommending the Board approve the attached budget transfer that recognizes long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of Governmental Accounting Standards Board Statements 87 and 96. (4/5 vote required).

FUNDING: The budget transfer affects several funds and departments, but does not increase costs.

Notes:

Sponsors: ::

Attachments: A - GASB 87 and 96 Threshold ltr_signed ::

:: ::

Contact: Joe Harn ::

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
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Text of Legislative File 23-1105

Auditor-Controller recommending the Board approve the attached budget transfer that recognizes long-term debt proceeds along with an equal increase in capital expenditure appropriations to comply with the requirements of Governmental Accounting Standards Board Statements 87 and 96. (4/5 vote required).

FUNDING: The budget transfer affects several funds and departments, but does not increase costs.

DISCUSSION / BACKGROUND

With the implementation of GASB 87 and GASB 96, qualifying leases and software

subscriptions must be recorded as capital expenditures. This requires recognition of revenues as if the County had entered into a loan agreement to finance these acquisitions as well as the recognition of a capital expenditure per Generally Accepted Accounting Principles (GAAP). This is an accounting process that has no effect on the County's actual costs.

ALTERNATIVES

N/A

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no impact to the Net County Cost.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Please obtain BOS signature on the attached budget transfer.

STRATEGIC PLAN COMPONENT

N/A

CONTACT

Joe Ham

Trsf Type	Ref3 Always T	Tsfr Number	Org	Object	Project	Proj Type (E or F)	Project Account	Description	Debit or Credit (D or C)	Amount
B	T		2510150	6052		E	SBITA -SUMMARY	G96-0008-PROB-7030 10/31/2022	D	\$ 286,629.73
B	T		2510150	2045		F	SBITA -SUMMARY	G96-0008-PROB-7030 10/31/2022	C	\$ 46,027.29
B	T		2510150	2045		F	SBITA -SUMMARY	G96-0008-PROB-7030 10/31/2022	C	\$ 240,602.44
B	T		2420200	6030		E	LEASE -SUMMARY	G87-0302-SHRF-5927 07/31/22	D	\$ 53,249.64
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0302-SHRF-5927 07/31/22	D	\$ 2,169.44
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0302-SHRF-5927 07/31/22	C	\$ 55,419.08
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0317-CDS-6307 07/31/22	D	\$ 6,969.18
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0317-CDS-6307 07/31/22	C	\$ 1,278.14
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0317-CDS-6307 07/31/22	C	\$ 5,691.04
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0318-CDS-6381 07/31/22	D	\$ 6,969.18
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0318-CDS-6381 07/31/22	C	\$ 1,278.14
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0318-CDS-6381 07/31/22	C	\$ 5,691.04
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0319-SHRF-6221 07/31/22	D	\$ 7,134.90
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0319-SHRF-6221 07/31/22	C	\$ 1,308.55
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0319-SHRF-6221 07/31/22	C	\$ 5,826.35
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0320-CDS-6450 07/31/22	D	\$ 9,140.21
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0320-CDS-6450 07/31/22	C	\$ 1,555.79
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0320-CDS-6450 07/31/22	C	\$ 7,584.42
B	T		5210150	6050		E	LEASE -SUMMARY	G87-0321-CSVC-6458 07/31/22	D	\$ 6,989.32
B	T		5210150	2044		F	LEASE -SUMMARY	G87-0321-CSVC-6458 07/31/22	C	\$ 1,189.68
B	T		5210150	2044		F	LEASE -SUMMARY	G87-0321-CSVC-6458 07/31/22	C	\$ 5,799.64
B	T		2420200	6050		E	LEASE -SUMMARY	G87-0322-SHRF-6472 07/31/22	D	\$ 8,563.06
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0322-SHRF-6472 07/31/22	C	\$ 1,454.14
B	T		2420200	2044		F	LEASE -SUMMARY	G87-0322-SHRF-6472 07/31/22	C	\$ 7,108.92
B	T		2430350	6050		E	LEASE -SUMMARY	G87-0323-SHRF-6471 07/31/22	D	\$ 8,563.06
B	T		2430350	2044		F	LEASE -SUMMARY	G87-0323-SHRF-6471 07/31/22	C	\$ 1,454.14
B	T		2430350	2044		F	LEASE -SUMMARY	G87-0323-SHRF-6471 07/31/22	C	\$ 7,108.92
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0324-PROB-6382 08/31/22	D	\$ 6,999.39
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0324-PROB-6382 08/31/22	C	\$ 1,199.74
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0324-PROB-6382 08/31/22	C	\$ 5,799.65
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0325-CDS-6459 09/30/22	D	\$ 6,209.02
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0325-CDS-6459 09/30/22	C	\$ 1,070.10
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0325-CDS-6459 09/30/22	C	\$ 5,138.92
B	T		3610100	6050		E	LEASE -SUMMARY	G87-0326-DOT-6714 09/30/22	D	\$ 6,388.17
B	T		3610100	2044		F	LEASE -SUMMARY	G87-0326-DOT-6714 09/30/22	C	\$ 1,100.98
B	T		3610100	2044		F	LEASE -SUMMARY	G87-0326-DOT-6714 09/30/22	C	\$ 5,287.19

B	T		2500000	6050		E	LEASE -SUMMARY	G87-0327-PROB-6457 09/30/22	D	\$ 6,202.87
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0327-PROB-6457 09/30/22	C	\$ 1,063.96
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0327-PROB-6457 09/30/22	C	\$ 5,138.91
B	T		2520250	6050		E	LEASE -SUMMARY	G87-0328-PROB-3517 09/30/22	D	\$ 6,202.87
B	T		2520250	2044		F	LEASE -SUMMARY	G87-0328-PROB-3517 09/30/22	C	\$ 1,063.96
B	T		2520250	2044		F	LEASE -SUMMARY	G87-0328-PROB-3517 09/30/22	C	\$ 5,138.91
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0329-CDS-6456 09/30/22	D	\$ 6,187.50
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0329-CDS-6456 09/30/22	C	\$ 1,048.59
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0329-CDS-6456 09/30/22	C	\$ 5,138.91
B	T		5000000	6050		E	LEASE -SUMMARY	G87-0330-HHSA-6791 10/31/22	D	\$ 6,992.67
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0330-HHSA-6791 10/31/22	C	\$ 1,193.03
B	T		5000000	2044		F	LEASE -SUMMARY	G87-0330-HHSA-6791 10/31/22	C	\$ 5,799.64
B	T		0100000	6050				G87-0331-BOS-6843 11/30/22	D	\$ 12,451.96
B	T		0100000	2044				G87-0331-BOS-6843 11/30/22	C	\$ 2,208.51
B	T		0100000	2044				G87-0331-BOS-6843 11/30/22	C	\$ 10,243.45
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0332-CDS-6868 11/30/22	D	\$ 6,202.87
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0332-CDS-6868 11/30/22	C	\$ 1,063.96
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0332-CDS-6868 11/30/22	C	\$ 5,138.91
B	T		5400000	6050		E	LEASE -SUMMARY	G87-0333-PH-6969 11/30/22	D	\$ 6,443.94
B	T		5400000	2044		F	LEASE -SUMMARY	G87-0333-PH-6969 11/30/22	C	\$ 1,082.88
B	T		5400000	2044		F	LEASE -SUMMARY	G87-0333-PH-6969 11/30/22	C	\$ 5,361.06
B	T		5110110	6050		E	LEASE -SUMMARY	G87-0334-SSVC-6955 12/31/22	D	\$ 7,009.46
B	T		5110110	2044		F	LEASE -SUMMARY	G87-0334-SSVC-6955 12/31/22	C	\$ 1,209.81
B	T		5110110	2044		F	LEASE -SUMMARY	G87-0334-SSVC-6955 12/31/22	C	\$ 5,799.65
B	T		1800000	6050				G87-0335-RC-7128 12/31/22	D	\$ 7,002.74
B	T		1800000	2044				G87-0335-RC-7128 12/31/22	C	\$ 1,203.10
B	T		1800000	2044				G87-0335-RC-7128 12/31/22	C	\$ 5,799.64
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0336-PROB-7118 12/31/22	D	\$ 7,002.74
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0336-PROB-7118 12/31/22	C	\$ 1,203.10
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0336-PROB-7118 12/31/22	C	\$ 5,799.64
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0337-CDS-7121 01/31/23	D	\$ 7,078.48
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0337-CDS-7121 01/31/23	C	\$ 1,250.70
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0337-CDS-7121 01/31/23	C	\$ 5,827.78
B	T		1900000	6050		E	LEASE -SUMMARY	G87-0338-ELEC-7120 01/31/23	D	\$ 12,171.26
B	T		1900000	2044		F	LEASE -SUMMARY	G87-0338-ELEC-7120 01/31/23	C	\$ 2,115.18
B	T		1900000	2044		F	LEASE -SUMMARY	G87-0338-ELEC-7120 01/31/23	C	\$ 10,056.08
B	T		3500000	6050		E	LEASE -SUMMARY	G87-0339-CDS-7122 01/31/23	D	\$ 9,533.75
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0339-CDS-7122 01/31/23	C	\$ 1,656.85
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0339-CDS-7122 01/31/23	C	\$ 7,876.90

B	T		3500000	6050		E	LEASE -SUMMARY	G87-0340-CDS-6867 01/31/23	D	\$ 6,201.97
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0340-CDS-6867 01/31/23	C	\$ 1,063.06
B	T		3500000	2044		F	LEASE -SUMMARY	G87-0340-CDS-6867 01/31/23	C	\$ 5,138.91
B	T		2300000	6050		E	LEASE -SUMMARY	G87-0341-PUBDEF-6743 02/28/23	D	\$ 6,969.18
B	T		2300000	2044		F	LEASE -SUMMARY	G87-0341-PUBDEF-6743 02/28/23	C	\$ 1,278.14
B	T		2300000	2044		F	LEASE -SUMMARY	G87-0341-PUBDEF-6743 02/28/23	C	\$ 5,691.04
B	T		3000000	6050		E	LEASE -SUMMARY	G87-0342-SURV-7160 02/28/23	D	\$ 6,969.03
B	T		3000000	2044		F	LEASE -SUMMARY	G87-0342-SURV-7160 02/28/23	C	\$ 1,274.25
B	T		3000000	2044		F	LEASE -SUMMARY	G87-0342-SURV-7160 02/28/23	C	\$ 5,694.78
B	T		1800000	6050				G87-0343-RC-7180 03/31/23	D	\$ 7,002.74
B	T		1800000	2044				G87-0343-RC-7180 03/31/23	C	\$ 1,203.10
B	T		1800000	2044				G87-0343-RC-7180 03/31/23	C	\$ 5,799.64
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0344-SHRF-7119 04/30/23	D	\$ 7,080.75
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0344-SHRF-7119 04/30/23	C	\$ 1,252.97
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0344-SHRF-7119 04/30/23	C	\$ 5,827.78
B	T		2500000	6050		E	LEASE -SUMMARY	G87-0345-PROB-7558 04/30/23	D	\$ 12,277.40
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0345-PROB-7558 04/30/23	C	\$ 2,172.55
B	T		2500000	2044		F	LEASE -SUMMARY	G87-0345-PROB-7558 04/30/23	C	\$ 10,104.85
B	T		5210100	6050		E	LEASE -SUMMARY	G87-0346-CSVC-7546 04/30/23	D	\$ 7,426.80
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0346-CSVC-7546 04/30/23	C	\$ 1,305.09
B	T		5210100	2044		F	LEASE -SUMMARY	G87-0346-CSVC-7546 04/30/23	C	\$ 6,121.71
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0347-SSVC-7436 04/30/23	D	\$ 7,364.39
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0347-SSVC-7436 04/30/23	C	\$ 1,272.24
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0347-SSVC-7436 04/30/23	C	\$ 6,092.15
B	T		5420200	6050		E	LEASE -SUMMARY	G87-0348-PH-7435 04/30/23	D	\$ 6,175.13
B	T		5420200	2044		F	LEASE -SUMMARY	G87-0348-PH-7435 04/30/23	C	\$ 1,068.29
B	T		5420200	2044		F	LEASE -SUMMARY	G87-0348-PH-7435 04/30/23	C	\$ 5,106.84
B	T		0300000	6050				G87-0349-AU-7547 04/30/23	D	\$ 6,187.50
B	T		0300000	2044				G87-0349-AU-7547 04/30/23	C	\$ 1,048.59
B	T		0300000	2044				G87-0349-AU-7547 04/30/23	C	\$ 5,138.91
B	T		0500000	6050				G87-0350-AS-6808 05/31/23	D	\$ 10,302.90
B	T		0500000	2044				G87-0350-AS-6808 05/31/23	C	\$ 1,852.91
B	T		0500000	2044				G87-0350-AS-6808 05/31/23	C	\$ 8,449.99
B	T		5110100	6050		E	LEASE -SUMMARY	G87-0351-SSVC-7437 05/31/23	D	\$ 7,064.88
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0351-SSVC-7437 05/31/23	C	\$ 1,237.10
B	T		5110100	2044		F	LEASE -SUMMARY	G87-0351-SSVC-7437 05/31/23	C	\$ 5,827.78
B	T		2100000	6050				G87-0352-GJ-7439 06/30/23	D	\$ 6,353.39
B	T		2100000	2044				G87-0352-GJ-7439 06/30/23	C	\$ 1,165.21
B	T		2100000	2044				G87-0352-GJ-7439 06/30/23	C	\$ 5,188.18

B	T		2400000	6050		E	LEASE -SUMMARY	G87-0353-SHRF-7555 06/30/23	D	\$ 8,819.79
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0353-SHRF-7555 06/30/23	C	\$ 1,617.54
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0353-SHRF-7555 06/30/23	C	\$ 7,202.25
B	T		5420200	6050		E	LEASE -SUMMARY	G87-0354-PH-7438 06/30/23	D	\$ 6,969.18
B	T		5420200	2044		F	LEASE -SUMMARY	G87-0354-PH-7438 06/30/23	C	\$ 1,278.14
B	T		5420200	2044		F	LEASE -SUMMARY	G87-0354-PH-7438 06/30/23	C	\$ 5,691.04
B	T		0500000	6050				G87-0355-AS-6807 05/31/23	D	\$ 9,438.87
B	T		0500000	2044				G87-0355-AS-6807 05/31/23	C	\$ 1,652.79
B	T		0500000	2044				G87-0355-AS-6807 05/31/23	C	\$ 7,786.08
B	T		0800000	6050		E	LEASE -SUMMARY	G87-0356-HR-7678 06/30/23	D	\$ 12,421.08
B	T		0800000	2044		F	LEASE -SUMMARY	G87-0356-HR-7678 06/30/23	C	\$ 2,177.63
B	T		0800000	2044		F	LEASE -SUMMARY	G87-0356-HR-7678 06/30/23	C	\$ 10,243.45
B	T		2400000	6050		E	LEASE -SUMMARY	G87-0357-SHRF-7689 06/30/23	D	\$ 9,021.73
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0357-SHRF-7689 06/30/23	C	\$ 1,581.68
B	T		2400000	2044		F	LEASE -SUMMARY	G87-0357-SHRF-7689 06/30/23	C	\$ 7,440.05
B	T		0110100	6050				G87-0358-BOS-7697 06/30/23	D	\$ 5,882.69
B	T		0110100	2044				G87-0358-BOS-7697 06/30/23	C	\$ 1,031.33
B	T		0110100	2044				G87-0358-BOS-7697 06/30/23	C	\$ 4,851.36
B	T		2410125	6030		E	LEASE -SUMMARY	G87-0359-SHRF-L-0621 07/31/22	D	\$ 39,613.38
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0359-SHRF-L-0621 07/31/22	C	\$ 1,733.08
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0359-SHRF-L-0621 07/31/22	C	\$ 37,880.30
B	T		2410125	6030		E	LEASE -SUMMARY	G87-0360-SHRF-L-1579 07/31/22	D	\$ 20,440.98
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0360-SHRF-L-1579 07/31/22	C	\$ 1,684.43
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0360-SHRF-L-1579 07/31/22	C	\$ 18,756.55
B	T		2410125	6030		E	LEASE -SUMMARY	G87-0361-SHRF-L-1810 07/31/22	D	\$ 171,549.39
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0361-SHRF-L-1810 07/31/22	C	\$ 157.32
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0361-SHRF-L-1810 07/31/22	C	\$ 171,392.07
B	T		2410125	6030		E	LEASE -SUMMARY	G87-0362-SHRF-7363 07/31/22	D	\$ 284,362.77
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0362-SHRF-7363 07/31/22	C	\$ 11,956.32
B	T		2410125	2044		F	LEASE -SUMMARY	G87-0362-SHRF-7363 07/31/22	C	\$ 272,406.45
B	T		7200000	6030				G87-0363-WAdoc3583111 11/30/22	D	\$ 559,246.48
B	T		7200000	2044				G87-0363-WAdoc3583111 11/30/22	C	\$ 33,037.97
B	T		7200000	2044				G87-0363-WAdoc3583111 11/30/22	C	\$ 526,208.51