

**LESSEE - BALANCE SHEET CLASS (D14) AND GENERAL LEDGER ACCOUNT (D31) CHANGES**

D14	D14 Balance Sheet Class Title	D14 Comments	
085	BUILDINGS, PROPERTY AND EQUIPMENT		
088	LEASED ASSETS	New	
078	ACCUM AMORTIZATION - LEASED ASSETS	New	
090	ACCUM DEPR & AMORT - BLDGS, PROP, EQUIP		
121	LEASE OBLIGATIONS	Retitled	
172	LEASE OBLIGATIONS	Retitled	
D31	D31 GL Account Title	D31 Comments	D14
0821	LEASED EQUIP & MACHINERY	New	088
0822	LEASED MOTOR VEHICLES	New	088
0823	LEASED DATA PROCESSING HARDWARE	New	088
0824	LEASED TUNNELS & BRIDGES	New	088
0825	LEASED AIRPORTS	New	088
0826	LEASED DOCKS, DIKES & DAMS	New	088
0827	LEASED LAND	New	088
0828	LEASED BUILDINGS	New	088
0829	LEASED OTHER ASSETS	New	088
0862	LEASEHOLD IMPROVEMENTS		085
0863	CAPITAL LEASED PROPERTY	Inactivate	085
0870	ACCUM AMORTIZATION-LEASEHOLD IMPROVEMENT		090
0871	ACCUM AMORTIZATION - CAP LEASED PROPERTY	Inactivate	090
0886	ACCUM AMORT OF LEASED EQUIP & MACHINERY	New	078
0887	ACCUM AMORT OF LEASED MOTOR VEHICLES	New	078
0888	ACCUM AMORT OF LEASED DATA PROCESSING HARDWARE	New	078
0889	ACCUM AMORT OF LEASED TUNNELS & BRIDGES	New	078
0890	ACCUM AMORT OF LEASED AIRPORTS	New	078
0891	ACCUM AMORT OF LEASED DOCKS, DIKES & DAMS	New	078
0892	ACCUM AMORT OF LEASED LAND	New	078
0893	ACCUM AMORT OF LEASED BUILDINGS	New	078
0894	ACCUM AMORT OF LEASED OTHER ASSETS	New	078
1280	LEASE PURCHASE CONTRACTS PAY-CURRENT	Inactivate	121
1281	LEASE OBLIGATIONS - CURRENT	Rename	121
1715	LEASE-PURCH CONTRACTS PAY-NONCURRENT	Inactivate	172
1716	LEASE OBLIGATIONS - NONCURRENT	Rename	172

**LESSEE - COMPTROLLER OBJECT (D10) AND GAAP SOURCE/OBJECT (D08) CHANGES**

D10	D10 Comptroller Object Title	D10 Comments	D08 Govt	D08 Prop	D08 GAAP Source/Object Title	GAAP Offset	D08 Comments
1700	LEASES INCURRED		1800	9998	LEASES INCURRED/PROP. DEFAULT	No	
2331	GAIN (LOSS) ON LEASED ASSETS	New	1200	1958	OTHER/GAIN (LOSS) ON LEASED ASSETS	No	New
4800	INTERAGENCY LEASE PAYMENTS	Retitled	4000	4050	SERVICES AND SUPPLIES	No	
4801	FACILITIES TAXES		4000	4050	SERVICES AND SUPPLIES	No	
4802	PAYMENTS ON SHORT-TERM LEASES	New	4000	4050	SERVICES AND SUPPLIES	No	
4803	VARIABLE LEASE PAYMENTS		4000	4050	SERVICES AND SUPPLIES	No	
4804	OTHER LEASE PAYMENTS		4000	4050	SERVICES AND SUPPLIES	No	
4825	FUELS AND UTILITIES		4000	4050	SERVICES AND SUPPLIES	No	
4850	FACILITIES MAINTENANCE		4000	4050	SERVICES AND SUPPLIES	No	
4851	FACILITIES SUPPLIES		4000	4050	SERVICES AND SUPPLIES	No	
5755	LEASEHOLD IMPROVEMENTS>=\$5K		5000	5050	CAPITAL OUTLAY	Yes	
5770	ASSET ACQUIRED UNDER A LEASE AGREEMENT >=\$5K	Retitled	5000	5050	CAPITAL OUTLAY	Yes	
5775	INSTALLATION OF LEASE PROP>=\$5K	Retitled	5000	5050	CAPITAL OUTLAY	Yes	
7000	LEASE PMT FOR EQUIP AND MACHINERY	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7001	LEASE PMT FOR MOTOR VEHICLES	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7002	LEASE PMT FOR DATA PROCESSING HARDWARE	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7003	LEASE PMT FOR TUNNELS & BRIDGES	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7004	LEASE PMT FOR AIRPORTS	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7005	LEASE PMT FOR DOCKS, DIKES & DAMS	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7006	LEASE PMT FOR LAND	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7007	LEASE PMT FOR BUILDINGS	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7008	LEASE PMT FOR OTHER ASSETS	New	7100	7150	PRINCIPAL PAYMENTS ON LEASED ASSETS	Yes	New
7401	INTEREST PAYMENTS ON LEASES	New	6450	6280	INTEREST/LOAN & LEASE INTEREST EXPENSE	No	Retitled
7475	AMORTIZATION OF LEASEHOLD IMPROVEMENTS		9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7477	AMORTIZATION OF LEASED PROPERTY	Inactivate	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7480	AMORT OF LEASED EQUIP AND MACHINERY	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7481	AMORT OF LEASED MOTOR VEHICLES	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7482	AMORT OF LEASED DATA PROCESSING HARDWARE	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7483	AMORT OF LEASED TUNNELS & BRIDGES	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7484	AMORT OF LEASED AIRPORTS	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7485	AMORT OF LEASED DOCKS, DIKES & DAMS	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7486	AMORT OF LEASED LAND	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7487	AMORT OF LEASED BUILDINGS	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	
7488	AMORT OF OTHER LEASED ASSETS	New	9999	6650	GOVT DEFAULT/DEPRECIATION AND AMORTIZATION	No	

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D14	D14 Balance Sheet Class Title	Comments
051	CURRENT LEASE RECEIVABLES	New
070	NONCURRENT LEASE RECEIVABLES	New
201	DEF INFLOWS-LEASE RECEIVABLES	New

  

D31	D31 GL Account Title	Comments	D14
0506	LEASE RECEIVABLES-CURRENT-UNBILLED	New	051
0508	ALLOW FOR UNCOLLECTBL LEASE RECV-CURRENT	New	051
0941	LEASE RECEIVABLES-NONCURRENT	New	070
0942	ALLOW FOR UNCOL-NC LEASE RECEIVABLES	New	070
1861	DEFERRED INFLOWS-LEASE RECEIVABLES	New	201

**LESSOR - COMPTROLLER OBJECT (D10) AND GAAP SOURCE/OBJECT (D08) CHANGES**

D10	D10 Comptroller Object Title	D10 Comments	D10		D08 GAAP Source/Object Title	D08 Comments
			D08 Govt	D08 Prop		
0687	LEASE PAYMENTS RECEIVED	New	0700	0750	RENTS AND ROYALTIES	
0802	LEASE INTEREST RECEIVED	New	0900	0950	INVESTMENT INCOME	
2332	GAIN (LOSS) ON LEASE RECEIVABLES	New	1200	1959	OTHER/GAIN (LOSS) ON LEASE RECEIVABLE	New
2347	AMORT DEFERRED INFLOW-LEASE RECEIVABLE	New	0700	0750	RENTS AND ROYALTIES	