

GASB 96 RIGHT-TO-USE SBITA ASSET CALCULATION

Instructions: Use this calculation to determine which types of payments made or expected to be made should or should not be included in the calculation of the RTU SBITA asset.

Type of Payment Included	
SBITA liability	YES
Payment made to the SBITA Vendor at or before commencement (less any incentives ¹ received)	YES
Capitalized initial implementation costs ²	YES

¹SBITA incentives are payments made to, or on behalf of, the government, for which the government has a right of offset with its obligation to the SBITA vendor. SBITA incentives reduce the amount that a government is required to pay for a SBITA. SBITA incentives receivable by the government (payable by SBITA vendor) after SBITA commencement are ordinarily a reduction (offset) in the calculation of the subscription payments.

²Capitalized initial implementation costs are payments associated with activities in the initial implementation stage, such as configuration, coding, testing, data migration (minimum data conversion needed to make underlying assets operational), and installation.

To determine SBITA stages and accounting treatment for costs, refer to the "[GASB 96 SBITA Stages of Implementation](#)" published on the SCO website.