

## GASB 96 SBITA STAGES OF IMPLEMENTATION

**Instructions:** Use this table to determine SBITA stages and accounting treatment for costs. Training costs should be expensed as incurred regardless of the stage in which they are incurred.

Preliminary Project Stage (EXPENSE)	Initial Implementation Stage (CAPITALIZE)	Operational and Additional Implementation Stage (EXPENSE)
Requests for Proposals Costs	Configuration	Stabilization
Demonstration Costs	Coding	Training
Project Management Office (PMO) Costs BEFORE selection of final alternatives	Testing, Parallel Processing prior to Go Live and installation	Conversion of unneeded data/ archived/legacy data
Legal to review request for proposal (RFP)	Initial conversion to get the system to "Go Live"	Outlays after go live that do not increase functionality/efficiency
Prior System Costs	PMO Costs after Go Ahead	
<b>PERIOD TO GO AHEAD</b>	<b>PERIOD TO GO LIVE</b>	<b>AFTER GO LIVE</b>

**Note:** If the SBITA has more than one module and the modules are implemented at different times, then the asset is placed into service when the first module or first set of independent modules is implemented. Costs to implement additional modules should be capitalized if they increase the functionality of the asset (perform new tasks) or increase efficiency (an increase in the level of service provided).