

STATE OF VERMONT
SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS
(SBITA's)
DEVELOPMENT in PROCESS FORM
JUNE 30, 2024

ACFR-5 Form: Complete this form to report the implementation expenditures related to designing the chosen path, such as configuration, coding, testing, and installation associated with department or agency's SBITA projects prior to placing the SBITA into service.

SBITA Rules require the State to identify all SBITA's applicable under GASB Statement 96. A SBITA is a contract that conveys the control of the right to use another party's (vendor's) IT software, alone or in combination with tangible capital assets or other service type arrangements. Reporting requirements for SBITA Contracts are included with the ACFR-13 form and instructions. If applicable, the costs for the initial Implementation Stage of development are reportable using the ACFR-5 SBITA Form. These are outlays required prior to placing the SBITA into service.

Please note departments and agencies will be responsible for reporting all SBITA projects currently approved and managed by the Agency of Digital Services (ADS), Enterprise Project Management Office **on their behalf** that are currently under development.

SBITA implementation projects should be recorded as depreciable assets following the in service (go-live) date which is also defined as when the right-to-use the IT module is put into "production". Special attention should be given to major SBITA projects that may have multiple layers of development. It is possible for one SBITA module/component of the project to be placed in service, while another SBITA module/component of the same project is still under development. SBITA projects that have multiple module/components that have different "go-live" dates for the separate modules/components should be tracked and reported separately on the ACFR-5 form.

SBITA project costs do not get entered in the VISION's Asset Management Module, they are tracked by Finance & Management in a separate system.

Columns on ACFR-5 form: Include any new contract with implementation costs and/or update prior year reporting.

- **Description** – Name of vendor-provided IT Solution
- **Contract ID** – VISION Contract Number assigned to the IT solution development project
- **Parties (Held by ADS)** – Select Yes or No
- **VISION Supplier ID** - Number
- **VISION Supplier** - Name
- **Start Date** – Contractor's initiation phase of implementation (kick-off date of project)
- **Beginning Balance** – Implementation rolled forward from prior year. The amount will be provided by F&M. See DIP Beginning. Balance Tab. BU's with a beginning balance must submit a form.
- **Current Year Expenditures** – Include project costs related to initiation, requirements gathering, implementation, mapping, testing, legacy data migration, hosting, and deployment. Exclude training, post implementation support & maintenance. Must provide supporting details on CY SBITA Expenditures Tab.
- **Adjustments** – any corrections to the beginning balance

- **Ending Balance** – Calculated (BB plus CY expenditures plus Adjustments)
- **Moved to Production** – Select Yes or No
 - In Service Date – If Yes, Date placed in service
 - Planned go-live date – If No, Estimated in service date

CY SBITA Expenditures Tab. Must provide voucher detail for CY expenditures on SBITA Tab. If the contract query includes costs that should not be included such as training, please provide an invoice or other supporting detail to breakout cost of implementation only.

Include: Initial implementation Cost – the installation and implementation of the IT Software including any hosting. Report separately if the platform has multiple modules/components that are implemented and completed at different times. Exclude training costs which do not require functionality of IT software.

Exclude: Preliminary project stage activities. For example, the costs leading up to selecting a vendor should not be included. Feasibility studies, evaluating alternatives, and the final selection process are considered preliminary stage costs, and should be excluded.

Exclude: Operation and additional implementation activities. Exclude support and maintenance, troubleshooting, and other activities associated with on-going access to the underlying IT assets.

If there are any questions, please Vision.ACFR@vermont.gov

The completed form with a copy of the contracts and any amendments should be e-mailed to Vision.ACFR@vermont.gov