Reporting User Guide

LeaseAccelerator

Version 25.2

Document Information

Notices

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This guide is designed to help you to use the LeaseAccelerator applications effectively and efficiently. All data shown in graphics are provided as examples only. The example companies and calculations herein are fictitious. No association with any real company or organization is intended or should be inferred.

Contents

Reporting

LeaseAccelerator provides a suite of reports that meet ASC842 and IFRS16 disclosure reporting requirements, as well as allow you to analyze and manage your portfolio. Reports in LeaseAccelerator provide portfolio, schedule, and asset level detail. In some reports, schedule and asset level detail can be combined.

There are two report types in LeaseAccelerator; Legacy Excel-based reports, also known as Canned Reports, and Business Intelligence or BI, which include our BYOR or Build Your Own Reports and Design Studio reports.

Legacy Excel-Based Reports

Legacy Excel-based reports include pre-defined columns, filtering and totals. You must export these reports to Excel to perform sorting, filtering, or any other data manipulation. Some are exportable to PDF format for viewing only. The report output is static and cannot be viewed until exported to Excel.

## Business Intelligence (BI) Reports

BI reports display data directly in the user interface once you filter your initial data set. They allow you to perform functions against that defined data set similar to Excel, including filtering, formulas, cross-tabs, and charts. This allows you to drill-down and perform analyses directly within the user interface and not be required to download files and open them in Excel, although the option to export to Excel, CSV, or PDF is available. The report output is visible in the UI and can be refined prior to export.

LeaseAccelerator's BYOR functionality provides all the above BI reporting capabilities while additionally allowing you full flexibility over attribute selection and graphical presentation, all within the user interface.

Availability of Reports

LeaseAccelerator is deployed with a basic set of reports available to each client. Access to reports is based on Access Level and may be defined in the Access Control workspace. Power Users or System Admin Users have the ability to determine which reports are available to be generated by each Access Level within the system.
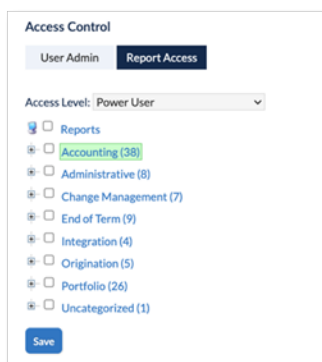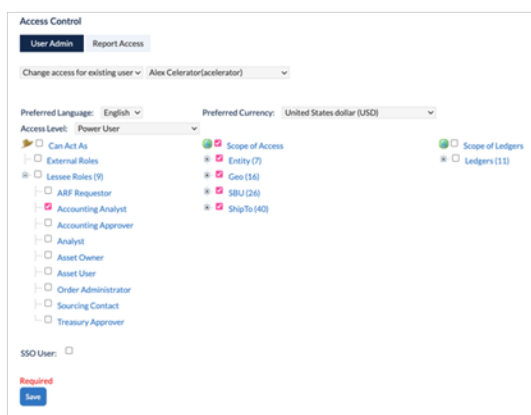
Data Contained in Reports

The ability to query and retrieve data in reports is based on a user's scope of access. A user's scope determines their access to information relative to their assignment within a client's hierarchy. Scope can be configured in many ways, depending on the complexity of a client's internal setup in the applications.

Report Categories

In the Reporting workspace, there are several tiles that provide access to the various reports available.
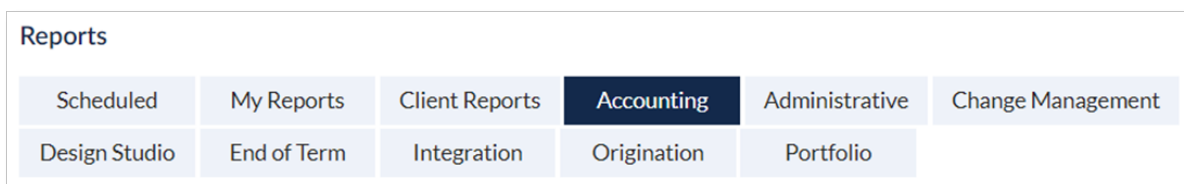
- **Scheduled:** Displays a list of all reports that you have scheduled.

- **My Reports:** Displays a list of reports that a user has saved from the Design Studio workspace for themselves to view.

- **Client Reports:** Displays a list of reports that a user has saved from the Design Studio workspace for any user in the company to view.

- **Accounting:** Includes reports that provide accounting activity and/or balances, as well as the new ASC842 and IFRS16 disclosure reporting requirements.

- **Administrative:** Includes reports to see user-level activity such as number of logins, activation or deactivation for a specific date range, and access levels. *Access to this tile is based on access level within LeaseAccelerator.*

- **Change Management:** Provides reports on changes made to environment-level settings. This includes original versus new settings, as well as the username of who made the change. *Access to this tile is also restricted by access level.*

- **Design Studio:** Provides Business Views and Templates for users to customize reports.

- **End of Term:** Provides reports that summarize lease information to aid decision-makers in evaluating end of term options.

- **Integration:** Includes the Ledger Export report, which is used in ERP integration. The Ledger Export is a key report, providing a listing of journal entries for each schedule, and can be generated at the portfolio, schedule, or asset level.

- **Origination:** Provides reports associated with the Lease versus Buy feature within LeaseAccelerator along with other reports on deals in the pre-origination phase.

- **Portfolio:** Provides reports that display portfolio, schedule, and asset level detail such as transactions, asset information, and validations.

Scheduled

Reports may be scheduled using the schedule feature available on each report's parameter workspace. A summary of scheduled Reports is available through the Scheduled tile.

Accounting

The Accounting tile contains reports to assist users by providing accounting activity and/or balances for a given ledger at a given time or over a given timeframe. Relevant disclosure reports are also available on this tile. Any report with an asterisk (*) is recommended for use in month-end processes.

ARO Disclosure Report

The ASC 820 and IAS 37 Accounting Standards require disclosures of a Lessee's Asset Retirement Obligations (ARO) which the Lessee must present in their quarterly and annual financial statements.

LeaseAccelerator has created an ARO Disclosure Report to assist in providing the information required for disclosure. While other disclosure reports focus on either a forward-looking (Maturity Analysis/Contractual Obligations) or backward-looking (Quantitative Analysis) view, this report has been designed to provide a combination of both. The report output includes the prior year, current year, and estimated subsequent years.

For more information on this report, see Product Advisory - Asset Retirement Obligations (ARO) Disclosure Report.

Accounting Roll Forward -FX Report *

The Accounting Roll Forward report is a summary comparison of each accounts balance between selected periods. This shows from opening balance to closing balance what activity occurred between periods. The report allows for drill through to the specific list of general ledger journal entries that are posted between the selected months. This report can be run in Transactional, Functional, or Reporting currency. It is available in Excel and CSV.

For more information, please see Product Advisory – Accounting Roll Forward Report-FX.

Accounting Workbook *

The Accounting Workbook is a complete amortization schedule for the selected Schedule Number and Set of Books. The report shows all impacted accounts and activity for the selected periods.

Adjusting Entries Analysis Report *

This report provides insight into the nature of adjusting entries and differentiates between backdated activity and corrective adjustments. This report may be very informative during an audit to confirm which adjusting entries were due to accounting corrections as opposed to schedules not being entered in a timely basis. This report has a corresponding Macro template to be used in conjunction with the report to help with assessment of the adjustments. For more information, see User Guide - Variance Analysis Process and using the AEAR Pivot Template.

BYOR for Accounting

This report utilizes LeaseAccelerator's Build Your Own Report functionality to provide specific data pertaining to the following:

- Closing Ledger Balance

- Deal Summary Information

- IBR Data

- Ledger Activity

- Ledger Balances

- Opening Ledger Balance

- Portfolio Level Detail

- Prevailing Ledger Source

- Schedule Level Detail

Cause of Change Report

The Cause of Change report shows the change in an Account Balance based on various business drivers such as new leases, lease retirements, or other event driven activity. This report is typically used to support month end variance analyses. It can only be run in transactional currency.

For more information, please see Product Advisory – Cause of Change Report.

This report was superseded by the Accounting Roll Forward – FX, which can be run in Transactional, Functional, and Reporting currency.

Contractual Obligations

This is primarily intended to provide the detail information required lease note disclosure obligations under ASC840 or IAS17. It returns lease obligations as at a specified date and starting from a specified date. It provides Interest/Principal/Guaranteed payment breakdown by year for capital leases and lease expense by year for operating leases.

Contractual Obligations Report

This is a BI version of the Contractual Obligations, providing required information for lease note disclosure obligations under ASC840 or IAS17. This report is currently 'under construction' and will be updated with our reporting modernization process.

ConObs Summary

This report is a summary of the required footnote disclosure information aggregated by year.

Deal Analysis Report

Shows support for all key calculations, including amortization schedules based on payment periods and fiscal calendar configuration, as a key audit support tool. This report is meant to be generated for a single schedule. This is a snapshot of calculations as of a specific inflection (remeasurement) point.

For more information, please see Product Advisory – Deal Analysis Report.

Lease Classification Report

This report is a summary report grouping schedule information by Lease Classification at lease inception. This report contains drill through capability to show the Lease Classification test results and the underlying information driving the test results.

- With lease start date parameters <= 12 fiscal months, the report output is the Dashboard View.

- With lease start date parameters > 12 fiscal months, the report output is the Analysis View.

Leasing Efficacy

Primarily, this report tracks the present value of all lease payments from inception to effective end date, applying a user specified WACC (Weighted Average Cost of Capital) for all active schedules as at a

specified date and for schedules terminated since a specified date. It also provides other relevant information on end-of-term events that have been recorded on every schedule.

Maturity Analysis Report

This report provides the data required to meet the disclosure requirements under the new accounting standards including the future obligations and reconciliation to the Lease Obligation Liability balance as of the report date. This report can be run in Transactional, Functional, or Reporting currency.

For more information, please see Product Advisory – Maturity Analysis Report.

Payment Adjustment Report

This report is designed to provide a list of all payment adjustments made in a given time frame by type and amount along with audit-trailing of who made the adjustments and when.

The report will show an audit trail of all payment adjustments recorded by the user. The report can be generated by specifying a date range of System Date for when payment adjustments were recorded. Report output includes the same input data upon recording the payment adjustment from the UI or Payment Adjustment tab of PIW.

For more information on this report, see Product Advisory – Payment Adjustment Report.

Payment Report

This is a BI schedule level report that provides listing of lease payments due in the future by selected reporting frequency (Month/Quarter/Year). Payments are allocated to periods on Cash basis.

Payment Schedule

This report is similar to the Payment Report but is a legacy excel version.

Portfolio: Trial Balance Report

This report shows the ending balance by account for the selected parameters, which can include multiple fiscal month ends. Balance Sheet accounts will show balances from lease inception, while P&L accounts will show only the balances for the fiscal year. There is drilldown capability to determine balances by lease. This report can be run in Transactional, Functional, or Reporting currency.

Quantitative Analysis Report

This report provides the required information to support the quantitative analysis disclosure under ASC842 and IFRS16. It provides a summary of the activity for the fiscal quarter(s) or fiscal year selected. It includes information like expenses, cash outflow, new and remeasured ROU Asset values, as well as the weighted averages for both remaining lease term and discount rate. This report can be run in Transactional, Functional, or Reporting currency.

For more information, please see Product Advisory – Quantitative Analysis Report.

Reconciliation

Returns various reports as tabs of one workbook as well as reconciliation between various reports with respect to current amount financed and current rent as at a specified date.

Schedule: Trial Balance by Account for a Single Month Only

This report lists by schedule the ending balance for each account included in a portfolio as of a single fiscal month end. Balance Sheet accounts will show balances from lease inception, while P&L accounts will show only the balances for the fiscal year. This report can be run in Transactional, Functional, or Reporting currency.

Schedule: Account Activity Trend Report

This report shows the activity for the lease portfolio for a given period of time. This information is provided at a summary level, by account, or can be further drilled down to the activity by schedule. It will show a trend in activity over the period of time selected in parameters. This report can be run in Transactional, Functional, or Reporting currency.

Schedule: Account Balance Trend Report

This report shows the trend of ending account balances by schedule over the period of time selected in the parameters. Balance Sheet accounts will show balances from lease inception, while P&L accounts will show only the balances for the fiscal year. This information is provided at a summary level, by account, or can be further drilled down to the balances by schedule. This report can be run in Transactional, Functional, or Reporting currency.

Transition Asset Recordation Report

This report shows the activity associated with transition on the Date of Initial Adoption (DOIA), specifically the ROU Asset and Liability associated with leases transitioning off balance sheet to on balance sheet.

Administrative

The Administrative tile includes reports to see user-level activity such as number of logins, activation or deactivation for a specific date range, and access levels. Access to this tile is based on access level within LeaseAccelerator.

For more information on some of the Administrative Reports, please see User Guide – Change Management and Audit Reports and Product Advisory – Change Management Reports.

BYOR for User Administration

Lists Active/Inactive system users, including the date/time a user was created and/or deleted, and by whom. The BYOR report summarizes the system user access information since the beginning of the LA environment creation until a selected date. The report can be run for all Active users or Inactive users based on user status equal to the date parameter. Options also exist to include or exclude LA Staff users.

Booked Schedules List

The Booked Schedules list will show a full listing of all schedules that have been booked to the selected ledger. The results will include schedule level information for each lease.

Bulk Import List Report

This BI report lists all bulk imports successfully performed during a given date range.

Lessee Default Rates Report

This report provides rate values for the following rate types:

- IBR

- AMT

- Equity

- Debt

- Federal Tax

- State Tax

Also notes a flag as to whether the rate is currently available for use in the system.

Reporting Metrics

The Reporting Metrics Dashboard shows a variety of graphics reflecting Reporting Activity within the selected time period.

Scope of Access – Current

Lists all Active users with access to each Entity, Geo, and BU in single report with three tabs as of the AsAt date selected on the report.

User Activity Report

The User Activity Report is a Legacy Excel-based report that will show some very basic User login Information for a specified dates range.

This report has been superseded by the User Activity Log listed below.

Change Management

The Change Management tile provides reports on changes made to environment-level settings. This includes original versus new settings, as well as the username of who made the change. Access to this tile is also restricted by access level.

Asset Change Report

This report lists all assets that underwent an asset attribute change during the selected date range. Includes date changed and by whom.

Audit History Report

This report includes all changes made to the Settings items during the selected time frame. This includes:

- Asset Types

- Cost Centers

- Exchange Rates

- Financials

- Fiscal Calendar

- Ledger Number

- Lessee Info

- Lessee Rates

- Notifications

- Tags

- Tax Rates

- Templates

- Transition

Contact Change Management

This report includes changes made to Companies, Addresses, and People during a specified date range. These are changes to the contact record.

Deal Level Participant Change Report

This report includes changes made to deal level participants for a schedule during a specified date range.

Exchange Rate Current State

This legacy report returns results that include the exchange rate(s) in effect on the AsAt date for all loaded currency types.

> **Note:** Note: If both Weighted Average and Spot rates are loaded, one of each would be included for each currency type.

Scope of Access – Change

This BI report identifies the Entities, Business Units and Geos that an individual user has access to. Date range is required while the Username parameter is not.

> **Note:** Note: Username parameter is the user who made the change – not the "Person" changed.

User Activity Log

This BI report lists all data changes entered by a specified user during a given date range.

Design Studio

The Design Studio tile includes our unique reporting tool that allows users to add, remove, rename, sort and filter numerous data elements and subsequently save the customized report. This customized version can be viewed/generated strictly by the creator or shared with other users within the company. Reports can be viewed within the UI or exported via various formats.

Account Activities Trend

The Business Views **Account Activities Trend** is a 3-page template including the account activities for a selected time period for a specified ledger at schedule level, a summary of account activities by selected reporting period (monthly, quarterly, annually), and a parameters page. This template provides the same financial data as the Schedule Account Activity Trend report but with the option to customize the output.

Account Balance Trend

The Business Views **Account Balance Trend** is a 3-page template including the account balances for a selected time period for a specified ledger at schedule level, a summary of account balances by selected reporting period (monthly, quarterly, annually), and a parameters page. This template provides the same financial data as the Portfolio Trial Balance reports but with the option to customize the output.

Journal Entries Report

The Business Views **Ledger Export** is a key report, providing a listing of journal entries for each schedule, and can be generated at the portfolio or schedule level.

End of Term

The End of Term tile provides reports that summarize lease information to aid decision-makers in evaluating end of term options.

EOT Activity

This provides a summary of end-of term events that have occurred on all schedules over a selected date range.

EOT Notification

Returns a template that the user can complete to communicate EOT decision(s) to LeaseAccelerator. This is the report that is attached to an EOT Notification email and may be used in the EOT Mailback workflow.

EOT Options

This is schedule level report that returns all end-of-term options available that have not lapsed as at a specified date for each schedule.

EOT Pipeline

This provides a snapshot of lease portfolio with pending/upcoming EOT events within a specified date range complete with current status updates to enable tracking of all deals approaching EOT. The report is sorted by effective end date. While the report defaults to schedule level, split events and split EOT attestations are broken out on separate lines.

EOT Recordation

Returns a template that the user can complete to record EOT Event(s) in LeaseAccelerator. This report is also used in the EOT Mailback workflow to automatically record EOT events.

Evergreen Transactions

The Evergreen Transactions report is a legacy transaction report that helps keep you aware of leases going into Evergreen status.

Scheduled Notifications

Returns a listing of EOT Notifications at schedule level between two dates where an action is due.

Integration

The Integration tile includes the reports used for any integrations that a client may have with LeaseAccelerator.

Ledger Export

The Ledger Export is a key report, providing a listing of journal entries for each schedule, and can be generated at the portfolio, schedule, or asset level.

Ledger Export for Functional Currency

This report returns journal entries provided in functional currency. It also does the initial conversion from transactional currency to functional currency using the exchange rate designated for that type of journal entry. The report also includes the remeasurement entries along with the portions recorded to Gain/Loss on FX Remeasurement and/or Gain/Loss on FX Remeasurement-AP Clearing through the AsAt date of the report.

Payables Export

This report shows the payment information to be transferred to the AP system. This is a subset of the Ledger Export but for the Accounts Payable Clearing account only.

Weekly Payables Export

This report shows the same information as the Payables Export, but on a weekly basis.

Origination

The Origination tile provides reports associated with the Lease versus Buy feature within LeaseAccelerator along with other reports on deals in the pre-origination phase.

Ordered Items Report

This is a listing of all assets for which the PR process has been initiated but for which the lease schedule has not been booked, as at a specified date. It is a report of the executed contracts in the pipeline.

Quarterly Metrics Report

The Quarterly Metrics report provides detailed information about asset utilization, LvB activity, transactions, and portfolio load for a user-defined date span.

Portfolio

The Portfolio tile provides reports that display portfolio, schedule, and asset level detail such as transactions, asset information, and validations.

ARF Booking Report

The ARF Booking report is for clients who are using the Asset Request Form feature within LeaseAccelerator's Lease vs Buy Analytics. This report provides details about ARFs submitted and the subsequent LvBs generated. This report enables a user to know if the LvB continued on to be a lease and if that lease has been executed and booked in LeaseAccelerator.

Anomalies Report

The Anomalies report provides warnings for scenarios that may cause issues for clients. While the scenario could be problematic for one client, it may not be pertinent to another, based on client configuration preferences. It is recommended to use the current date for the As At and the date of the last known system sweep for the Anomalies Detected Since date.

Asset ID Report

Returns an asset level snapshot of the lease portfolio as at a specified date, with unique Asset ID (assigned by system) for each asset.

BU Asset Report

The BU Asset report is an asset level snapshot of the lease portfolio as at a specified date. It returns all relevant asset level information.

BYOR for Portfolio

The BYOR For Portfolio is both a deal level and asset level snapshot of the lease portfolio as at a specified date. It returns all relevant information based on the parameters selected. This report allows users to select Asset, Deal, EOT Event, EOT Option, and Lessee Role level attributes. Users may create their own report from the available data and save it under a new name that will be available to them in the future. Other users may be granted access to these saved reports through the Access Control feature.

Dashboard

This tracks performance of the lease portfolio as at a fiscal close date and over the fiscal quarter under review, by returning the savings vis-a-vis outright purchase, both in present value dollars and as a percentage of original amount financed using a user specified WACC (Weighted Average Cost of Capital). Drill-down is possible by BU, Lessor or lease schedule.

Portfolio Deal Attribute and Event Activity Report

This BI report allows the user to track changes and events at the portfolio level. A user can select from the following four report options:

- **Deal Attribute Change:** Includes deal level changes along with the date/time of the change and by whom.

- **Portfolio Event History:** Equivalent to the individual Deal History compiled at Portfolio level for a specified date range.

- **Event Info Change:** Includes changes made to Mid-Term/EOT Options including the date/time of the change and by whom.

- **Event Option Change:** Provides a list of schedules where the EOT Options have changed as well as the date/time of the change and by whom.

LvB Report

The LvB Report allows users to see the results for any lease versus buy analysis generated within a specific time frame.

Leasing Summary

This is a listing of lessee's portfolio and lease orders in pipeline as at a specified date, with each schedule summarized by Asset Type.

Ledger Configuration Validation Report

The Ledger Configuration Validation Report contains all ledger setup, including segments and coding conventions with the account numbers used.

Participant Validation Report

Lists current state of all Companies, Addresses, and People active in the environment on a single report with three tabs.

Portfolio Transactions

Returns information at schedule level on all schedules for the selected client portfolio based on the selected Ledger.

Transactions Report

This is a BI version of the Portfolio Transactions, returning information at the schedule level on all schedules for the selected ledger.

Version Summary

Version	Changes/Updates	Date
21R3	Guide updated to new formatting. Added missing reports and definitions.	10/04/2021
23R2	Updated guide with current reports. Added Design Studio. Indicated reports recommended for MEC.	04/20/2023
24R1	Updated Design Studio reports and added Account Activity and Account Balance Trends. Replaced customer with client.	01/02/2024