



UNIVERSITY OF South Carolina

Office of the Controller Lessor Details Form GASB 87: Leases of Property or Equipment

Complete this form to provide information for all lease agreements that include tangible assets with a term greater than 12 months, such as building/office space, parking garages/lots, and equipment.

Note: Only include tangible assets the University (the Lessor) is leasing to outside entities.

Please attach a copy of the signed Lease Agreement and complete one form per lease agreement. Submit the completed form and signed agreements to lease@sc.edu.

Department Information

Business Manager: _____

Department Name: _____

Description of Property or
Equipment Leased: _____

Accounting Details

Enter the chartfields below to include the Revenue Account.

Operating Unit	Department	Fund	Account	Class	PC Business Unit	Project	Activity	Cost Share

Lease Terms

Start Date: _____

End Date: _____

Is it a Renewal? Yes No

Is a Termination Clause Included? Yes No

If yes, Renewal Period: _____

Payment Information

Lease Payment Amount: _____

Other Payments to Lessor: _____