## SAM Revision Summary

## AUGUST 2024

## Department of Finance

Section #	Description	Summary of Change
<u>6603</u>	CHANGE: Economic Impact Statement	<ul> <li>Removed four underscores</li> <li>Removed some words</li> <li>Added in some new wording</li> <li>Added in a new link</li> </ul>
<u>6604</u>	CHANGE: Contents Of Fiscal Impact Statement (FIS)	<ul> <li>Updated a section number that's referenced from its outdated section number to its revised section number with its updated link as well.</li> </ul>
<u>6614</u>	CHANGE: Signature Required for Fiscal Impact Statement (FIS)	<ul> <li>Removed a single underscore.</li> <li>Removed two broken links</li> <li>Updated broken links with the correct link</li> </ul>
7625	CHANGE: Intangible Assets	<ul> <li>Language and content updates to reflect GASB 96</li> <li>Other minor language and content updates</li> </ul>
<u>7977</u>	CHANGE: Year-End Report No. 18, Statement of Changes in Capital Assets Group of Accounts	<ul> <li>Language and content updates to reflect GASB 96</li> <li>Other minor language and content updates</li> </ul>
<u>7978</u>	CHANGE: Year-End Report 19, Statement of Capital	<ul> <li>Language and content updates to reflect GASB 96</li> <li>Other minor language and content updates</li> </ul>

	Assets Group of Accounts	
<u>8422.113</u>	CHANGE: Training Invoices	<ul> <li>Minor language and content updates</li> </ul>
<u>8601</u>	CHANGE: Classifying Property – Major Classes	<ul> <li>Language and content updates to reflect GASB 96</li> </ul>
<u>8602</u>	CHANGE: Classifying Property - Capitalized Property	<ul> <li>Language and content updates to reflect GASB 96</li> <li>Other minor language and content updates</li> </ul>
<u>8615.1</u>	CHANGE: Intangible Assets - Computer Software	<ul> <li>Minor language and content updates</li> </ul>
<u>8615.5</u>	ADD: Intangible Assets – Right-To-Use Subscription- Based IT Arrangements (SBITA)	<ul> <li>New section added to reflect GASB 96. INTANGIBLE ASSETS – RIGHT-TO-USE SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA) ASSET</li> </ul>
<u>8632.1</u>	ADD: Accounting For Property Acquisitions – Right-To-Use Subscription- Based IT Arrangements (SBITA)	<ul> <li>New section added to reflect GASB 96. ACCOUNTING FOR PROPERTY ACQUISITIONS – RIGHT-TO-USE SUBSCRIPTION-BASED INFORMATION TECHNOLOGY ARRANGEMENTS (SBITA)</li> </ul>
<u>19464</u>	CHANGE: Securities	Minor language and content updates

## Department of Technology

Section #	Description	Summary of Change
<u>4854</u>	CHANGE: Information Technology Training and Employee Development	<ul> <li>Added a new section for FAQs and a link to the FAQ page.</li> </ul>