**SAM Revision Summary**

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| Section No. | Section Description | Summary of Changes |
| 7951 | List of Year-End Reports and their Distribution | Minor update to include acceptance of electronic signature |
| 7951 Illustration | List of Required Year-End Financial Reports | Minor update to hyperlink to SCO website |
| 7952 | Year-end Report No. 1, Report of Accruals to Controller's Accounts | Updated content for clarity. |
| 7952 Illustration 1 (Form 571 A) | Report of Accruals to Controller's Accounts | Deleted the certification requirement and updated the report to demonstrate relationship with other reports. |
| 7952 Illustration 2 (Form 571 B) | Report of Accruals to Controller's Accounts | Updated report content to remove asset accounts, and updated the numbers to tie to other reports.  |
| 7952 Illustration 3 (Form 571 A/B) | Report of Accruals to Controller's Accounts | Added Report No. 1 Form 571 A/B for items not included in Forms A or B. This was necessary to capture information on Subsidiary on File. This is now Illustration 3 |
| 7952 Illustration 4 (Form 571 C) | Report of Accruals to Controller's Accounts | Updated the report information to tie to other reports and to show information close enough to reality. This was formerly Illustration 3. |
| 7953 | Year-end Report No. 2, Accrual Worksheet | Minor update to content. |
| 7953 Illustration | Accrual Worksheet | Updated the report format for ease of readability, and updated the numbers to show relationship to other reports. Added new columns to display additional relevant GL accounts.  |
| 7955 | Year-end Report No. 3, Adjustments to Controller’s Accounts | Minor updates to the content for clarity. |
| 7955 Illustration 1 (Form 576 A) | Adjustments to Controller's Accounts | Minor update to notations.  |
| 7955 Illustration 2 (Form 576 B) | Adjustments to Controller's Accounts | Converted report from pdf to word format to meet DGS’s requirement.  |
| 7957 | Year-End Report No. 5, Final Reconciliation of Controller’s Accounts with Final Budget Report | Minor edits for clarity. |
| 7956 | Year-End Report No. 4, Statement of Revenue | Minor language updates.Moved illustration to a separate page. |
| 7956 Illustration | Statement of Revenue | Moved to a separate page. Deleted the certification and signature lines.Updated the layout for ADA compliance. |
| 7557 Illustration | Final Reconciliation of Controller’s Accounts with Final Budget Report/Agency Record | Updated content to match other reports. |
| 7962 | Year-End Reports No. 7 and 8, Pre and Post Closing Trial Balances | Updated content for clarity. |
| 7962 Illustrations | Pre-Closing Trial Balance, Post-Closing Trial Balance, and Subsidiaries on File | Updated contents of Report 7 and Report 8 and included the Subsidiaries on File Reports for clarity.  |
| 7976 | Year-End Report No. 15, Reconciliation of Agency Accounts with Transactions Per State Controller | Updated content for clarity. |
| 7976 Illustration | Reconciliation of Agency Accounts with Transactions Per State Controller | Updated the content and added a column for Supplemental Pension Assessment. |
| 7979 | Year-End Report No. 20, Statement of Financial Condition | Updated content for clarity. |
| 7979 Illustration | Statement of Financial Condition | Updated the content and deleted embedded certification. |
| 7980 | Year-End Report No. 22, Statement of Contingent Liabilities | Updated certification language and other minor edits.  |
| 7981 | Reporting Changes in Accruals – Subsequent Events | Minor update to content for clarity. |
| 7981.1 | Change in Method of Accrual | New section. Renumbered from 8793 with minor update for clarity.  |
| 8793 | Change in Method of Accrual | Renumbered to 7981.1 |

SAM Revision Summary

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| Section 7975 | Removed requirement for SCO copy of Report No. 14.Removed sample of 7975 illustration.Other minor updates |
| Section 19462 | Removed requirement for SCO copy of Report No. 14.Due date for Report No.14 changed from August 20 to August 31Other minor updates  |

**SAM Revision Summary**

| **Section #** | **Description** | **Summary of Change** |
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| 8632 | Accounting for Property Acquisitions – Leases and Contracts That Transfer Ownership (Financed Purchase) | * Section title name changed from “Accounting for Property Acquisitions – Installment Purchase/ Capital Lease Contracts” to “Accounting for Property Acquisitions – Leases and Contracts That Transfer Ownership (Financed Purchase)”
* Added information in the introduction on GASB 87
* Added information on Short-Term Lease
* Added information on Leases
* Added information on Contracts That Transfer Ownership/ Financed Purchase
* Removed information on Installment Purchase
* Removed Capital Lease information
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| 8615.4 | Intangible Assets - Right-To-Use Lease Asset  | New Section – Added information on Right-To-Use Lease Assets |