

Matt Blunt
Governor



Larry W. Schepker
Commissioner

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Thomas J. Sadowski
Director

MEMORANDUM

TO: All Agencies
FROM: OA/Accounting
DATE: June 10, 2008
RE: Software Capitalization

In order to comply with Federal guidelines, all software that costs at least \$5,000 should be entered as a fixed asset in SAM II. Please refer to the capital asset policies and procedures for additional guidance on fixed assets. The updated policy will be available online approximately June 30.