



## Memorandum

To: All Agencies

From: Paula Vrana [SIGNATURE ON FILE]  
Commissioner

Date: September 25, 2023

Subject: **STATE ADMINISTRATIVE MANUAL – TRANSMITTAL NUMBER 107**

The following sections within the Alaska Administrative Manual are being revised with this transmittal memo effective October 1, 2023.

### Capital Assets

**AAM 55.020 – Valuation of Capital Assets.** Updated language to include dams.

**AAM 55.030 – Acquisition of Capital Assets.** Removed capital lease language.

**AAM 55.070 – Capital Assets Useful Life Table.** Updated language to include dams.

**AAM 55.080 – Leases.** New section to address new reporting requirements for leases.

Questions or concerns about these updates may be directed to the Division of Finance at (907) 465-2240 or [doa.dof@alaska.gov](mailto:doa.dof@alaska.gov).