**ILLUSTRATION 7978**

**Agency Name and Number**

**Statement of Capital Assets Group of Accounts – Report 19**

**As of June 30, 20XX**

| **Capital Assets** | **Debit Balance** | **Credit Balance** |
| --- | --- | --- |
| **Tangible Assets3** | $1,225,000.88 |  |
| (2310) Land | 2,861,000.00 |  |
| (2321) Buildings | 535,000.00 |  |
| (2331) Improvements Other Than Buildings | 425,600.00 |  |
| (2341) Equipment |  |  |
| (2350) Construction Work in Progress |  |  |
| (2362) Infrastructure – Depreciable |  |  |
| **Intangible Assets** |  |  |
| (2411) Computer Software – Amortizable | 125,000.00 |  |
| (2412) Land Use Rights – Amortizable | 100,000.00 |  |
| (2413) Patents, Copyrights, and Trademarks – Amortizable | 50,000.00 |  |
| (2414) Other Intangible Assets – Amortizable |  |  |
| (2422) Land Use Rights – Non-Amortizable |  |  |
| (2423) Patents, Copyrights, and Trademarks – Non-Amortizable |  |  |
| (2424) Other Intangible Assets – Non-Amortizable |  |  |
| (2430) Internally Generated Intangible Assets in Progress | 1,000,000.00 |  |
| **TOTAL CAPITAL ASSETS** | $6,321,600.88 | **1** |
|  |  |  |
| **Investment in Capital Assets from:2** |  |  |
| General Fund (0001) |  | $4,864,202.86 |
| Capital Outlay Funds (specify fund name and number) |  | 654,856.80 |
| Other Funds (specify fund name and number) |  | 802,541.22 |
| **TOTAL INVESTMENT IN CAPITAL ASSETS** | **1** | $6,321,600.88 |

1. Physical inventories of capital assets are made at least once every three years.
2. Subsidiary capital asset records are in agreement with the general ledger control accounts shown above.
3. All amounts reported for real property (except 2350) have been reported to the Statewide Property Inventory system per Government Code section 11011.15 and SAM section 1310.7.