

**Agency/Department Name and Number**  
**Report No. 19 – Statement of Capital Assets Group of Accounts**  
**As of June 30, 20XX**

<b>Capital Assets</b>	<b>Debit Balance</b>	<b>Credit Balance</b>
<b>Tangible Assets<sup>3</sup></b>		
(2310) Land	\$1,000,000.00	
(2321) Buildings	1,861,000.00	
(2331) Improvements Other Than Buildings	535,000.00	
(2341) Equipment	325,600.00	
(2350) Construction Work in Progress		
(2362) Infrastructure – Depreciable		
<b>Intangible Assets</b>		
(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		
(2415) Right-to-Use Leased Land– Amortizable	100,000.00	
(2416) Right-to-Use Leased Building – Amortizable	1,200,000.00	
(2417) Right-to-Use Leased Equipment – Amortizable	500,000.00	
(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	867,602.88	
<b>TOTAL CAPITAL ASSETS</b>	<b>\$6,664,202.88</b>	<sup>1</sup>
<b>Investment in Capital Assets from:<sup>2</sup></b>		
General Fund (0001)		\$5,091,744.86
Capital Outlay Funds (specify fund name and number)		704,855.80
Other Funds (specify fund name and number)		867,602.22
<b>TOTAL INVESTMENT IN CAPITAL ASSETS</b>	<sup>1</sup>	<b>\$6,664,202.88</b>

1. Agencies/Departments will make a physical count of all capital assets at least once every three years.
2. Subsidiary capital asset records must agree with the general ledger control accounts shown above.
3. All amounts reported for real property (except Legacy Account No. 2350) have been reported to the Statewide Property Inventory system per [Government Code section 11011.15](#) and SAM Section [1311.3](#).