# ILLUSTRATION 7978

(Revised: 08/2024)

# Agency/Department Name and Number

**Report No. 19 - Statement of Capital Assets Group of Accounts As of June 30, 20XX**

|  |  |  |
| --- | --- | --- |
| **Capital Assets** | **Debit Balance** | **Credit Balance** |
| **Tangible Assets1** |  |  |
| (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) Depreciable Infrastructure |  |  |
| **Intangible Assets** |  |  |
| (2411) Computer Software--Amortizable | 125,000.00 |  |
| (2412) Land Use Rights--Amortizable | 100,000.00 |  |
| (2413) Patents, Copyrights, 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 |  |
| (2418) Right-to-Use Subscription-Based Information  Technology Arrangements (SBITA) - Amortizable |  |  |
| (2422) Land Use Rights--Non-Amortizable |  |  |
| (2423) Patents, Copyrights, Trademarks--Non- Amortizable |  |  |
| (2424) Other Intangible Assets--Non-Amortizable |  |  |
| (2430) Internally Generated Intangible Assets in Progress | 867,602.00 |  |
| **TOTAL CAPITAL ASSETS** | $6,664,202.00 | **2** |
|  |  |  |
| **Investment in Capital Assets from:3** |  |  |
| General Fund (0001) |  | $4,864,202.00 |
| Capital Outlay Funds (specify fund name and number) |  | 704,855.80 |
| Other Funds (specify fund name and number) |  | 1,095,144.20 |
| **TOTAL INVESTMENT IN CAPITAL ASSETS** | **2** | $6,664,202.00 |

1. 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](https://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?sectionNum=11011.15.&lawCode=GOV) and SAM Section [1311.3](https://www.dgs.ca.gov/Resources/SAM/TOC/1300/1311-3).
2. Agencies/Departments will make a physical count of all capital assets at least once every three years.
3. Subsidiary capital asset records must agree with the general ledger control accounts shown above.