

SAM—STANDARD ENTRIES

ENTRY NO. 20 [CAPITAL ASSETS ARE ACQUIRED]
(Revised 09/10)

10520

Nature of Transaction:

Capital Assets (other than those that are internally generated or obtained through project prepayments to the Office of the State Architect, the Department of Transportation, or the Department of Water Resources) are acquired.

Journal Entry for General Ledger Accounts:

Debit:

2310 Land
2321 Buildings
2331 Improvements Other than Buildings
2333 Utility Plant in Service
2341 Equipment
2361 Infrastructure-Non-depreciable
2362 Infrastructure-Depreciable
2411 Computer Software—Amortizable
2412 Land Use Rights—Amortizable
2413 Patents, Copyrights, Trademarks—Amortizable
2414 Other Intangible Assets—Amortizable
2422 Land Use Rights—Non-Amortizable
2423 Patents, Copyrights, Trademarks—Non-Amortizable
2424 Other Intangible Assets—Non-Amortizable

Credit:

5200 Investment in Capital Assets