YEAR-END REPORT NO. 19, **7978**
STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS
(Revised 09/10)

This report accounts for the total capital assets of an agency and identifies the fund that purchased the capital assets. Report No. 19 summarizes the information contained in Report No. 18 as of June 30. Submit this report with other year-end reports to the SCO. See SAM Sections 7463 and 8660 for additional information.

A sample of Report No. 19, Statement of Capital Assets Group of Accounts, is shown in the 7978 Illustration.

SAM - RECONCILIATIONS AND REPORTS

(Revised 09/10)

Agency Name and Number
STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS - REPORT NO. 19
As of June 30, 20XX

	Debit Balance	Credit Balance
CAPITAL ASSETS ACCOUNT: 1/		
Tangible Assets		
Land (2310)	$1,225,000.88	
Building (2321)	2,861,000.00	
Improvements Other Than Buildings (2331)	535,000.00	
Equipment (2341)	425,600.00	
Construction Work in Progress (2350)	-	
Infrastructure - Depreciable (2362)	-	
Intangible Assets		
Computer Software - Amortizable (2411)	125,000.00	
Land use rights - Amortizable (2412)	100,000.00	
Patents, Copyrights, and Trademarks - Amortizable (2413)	50,000.00	
Other Intangible Assets - Amortizable (2414)	-	
Land use rights - Non-Amortizable (2422)	-	
Patents, Copyrights, and Trademarks - Non-Amortizable (2423)	-	
Other Intangible Assets - Non-Amortizable (2424)	-	
Internally Generated Intangible Assets In Progress (2430)	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 (specificy fund name and number)		654,856.80
Other Funds (specificy name and number)		802,541.22
TOTAL INVESTMENT IN CAPITAL ASSETS		**$6,321,600.88** 1/

1. Physical inventories of capital assets are made at lease once every three years.
2. Subsidiary capital asset records are in agreement with the general ledger control accounts as show above.

I certify (or declare) under penalty of perjury that the foregoing is true and correct and that I have not violated any of the provisions of Article 4, Chapter 1, Division 4, Title 1, Government Code (commencing with section 1090).

Subscribed and executed this _____ day of _____, 20XX, at _____, California.

_____
Signature of Officer

_____
Type or print name of Officer

_____
Title of Officer

1/ Capital Assets Group of Accounts is self-balancing. Total Capital Assets Group of Accounts must equal Total Investments in Capital Assets.

2/ Investments in Capital Assets is a credit account used to offset the reported Capital Assets. Investment indicates the sources of the monies from which the Capital Assets are acquired.

7978 Illustration

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