

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		
Tangible Assets		
Land (2310)	\$ 1,225,000.88	
Buildings (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 (specify fund name and number)		654,856.80
Other Funds (specify fund name and number)		802,541.22
TOTAL INVESTMENT IN CAPITAL ASSETS		\$ 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.