

**SAM – GENERAL LEDGER ACCOUNTS**

**ACCOUNT NO. 5200 –  
INVESTMENT IN CAPITAL ASSETS**  
(Revised 09/2010)

**10459**

Normal Balance: Credit

Purpose: This account shows the accountability of the department for the amount invested in tangible assets and intangible assets under its jurisdiction. The purpose of this account is to exclude from the fund balance the amounts invested in tangible assets and intangible assets. This account is contra to Account Nos. 2310, 2321, 2331, 2333, 2341, 2350, 2361, 2362, 2411, 2412, 2413, 2414, 2422, 2423, and 2424.

Subsidiaries: None

Normal Entries:

<u>Entry No.</u>	<u>Debits</u>	<u>Entry No.</u>	<u>Credits</u>
21.	Capital assets are disposed of.	18.	Expenditures on uncompleted capital outlay projects are reported.
A-7	Adjustment is made for surveyed equipment not yet sold as of June 30.	18A.	Expenditures on uncompleted capital assets in progress are reported.
		19.	Capital outlay project is completed.
		20.	Capital assets are acquired.
		22.	Capital assets are acquired by an installment purchase or capital lease ( <i>lease-purchase</i> ) contract.
		28.	Real property is acquired by claim against agency fund and appropriation in condemnation proceedings.
		30.	Real property is acquired by State Treasurer's claim against the Condemnation Deposit Fund.
		A-7R	Is semi-reversed as of July 1 of the new fiscal year.