

SAM—RECONCILIATIONS AND REPORTS

YEAR-END REPORT NO. 19, STATEMENT OF CAPITAL ASSETS GROUP OF ACCOUNTS (Revised 6/14)

7978

This report accounts for the total capital assets of a department 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 financial 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

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.

7978 Illustration