

## SAM—STANDARD ENTRIES

### ENTRY NO. 20 - [CAPITAL ASSETS ARE ACQUIRED] (Revised 10/2015)

10520

This entry is made to record capital assets that are acquired.

#### **Information:**

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

#### **Journal Entry for capitalized assets acquired:**

##### **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