

Schedule N-2 Note 2, Capital Assets

AFR Fund Group 87

Each row defined to include specific GL's in the 089xxx range

GL Accounts Controls defined by COLUMN, and can vary for each SECTION

Section/ Acct Ctrl	Schedule N-2 Row Title	FAMIS GL (defined by row)	GL Account Controls by Column							Balance 08-31-xx
			Balance 09-01-xx	Adjustments	Completed CIP	Increase - Interagency	Decrease - Interagency	Additions	Deletions	
<b>1</b>	<b>Non-Depreciable/Non-Amortizable Assets</b>									
1700	Land and Land Improvements	089700	2710	4620	4410	4415	5415	4400	5400-5413	Sum
1755	Construction in Progress	089755	3800	5620-5622	5447	4615	5615	4405-4407	5416-5419	Columns 1-7
1741	Other Tangible Capital Assets	089741	4200			4701-4730	5701-5730	4452	5450	
1744	"	089744	5200					4495	5495	
1746	"	089746						4799	5799	
1770	"	089770						5650		
1760	Land Use Rights	089760								
	<b>Depreciable Assets</b>									
1705	Buildings	089705	2710	4620	4410	4415	5415	4400	5400-5413	Sum
1715	Infrastructure	089715	3800	5620-5622	5447	4615	5615	4405-4407	5416-5419	Columns 1-7
1710	Facilities and Other Improvements	089710	4200			4701-4730	5701-5730	4452	5450	
1712	"	089712	5200					4495	5495	
1730-1732	Furniture and Equipment	089730-089732						4799	5799	
1736	Vehicles, Boats, and Aircraft	089735-089736						5650		
1720	Other Capital Assets	089720								
1740	"	089740								
1745	"	089745								
1750	"	089750								
<b>2</b>	<b>Less Accumulated Depreciation for</b>									
1780	Buildings	089805	2710	4620	4410	4415	5415	4495	5400-5413	Sum
1780	Infrastructure	089815	3800	5620-5622		4615	5615	5650	5416-5419	Columns 1-7
1780	Facilities and Other Improvements	089810	4200			4701-4730	5701-5730		5450	
1780	"	089812	5200						5495	
1780	Furniture and Equipment	089830-089832							5799	
1780	Vehicles, Boats, and Aircraft	089835-089836								
1780	Other Capital Assets	089820								
1780	"	089840								
1780	"	089845-089846								
1780	"	089850								

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			Balance 09-01-xx	Adjustments	Completed CIP	Increase - Interagency	Decrease - Interagency	Additions	Deletions	Balance 08-31-xx
<b>3</b>	<b><u>Amortizable Assets - Intangible</u></b>									
1761	Land Use Rights	089761	2710	4620	4410	4415	5415	4400	5400-5413	Sum
1765	Computer Software	089765	3800	5620-5622	5447	4615	5615	4405-4407	5416-5419	Columns 1-7
1777	Other Intangible Capital Assets	089777	4200			4701-4730	5701-5730	4452	5450	
			5200					4495	5495	
								4799	5799	
								5652		
<b>4</b>	<b><u>Less Accumulated Amortization for</u></b>									
1790	Land Use Rights	089861	2710	4620	4410	4415	5415	4495	5400-5413	Sum
1790	Computer Software	089865	3800	5620-5622		4615	5615	5652	5416-5419	Columns 1-7
1790	Other Intangible Capital Assets	089877	4200			4701-4730	5701-5730		5450	
			5200						5495	
									5799	
<b>5</b>	<b><u>Lease/Right-to-Use Assets</u></b>									
1650	Lease/RTU-Land and Land Improvements	089780	3800	4620	4410	4415	5415	4401	5403	Sum
1651	Lease/RTU-Building and Building Improvements	089781	4200	5620-5622	5447	4615	5615	4495	5495	Columns 1-7
1652	Lease/RTU-Equipment	089782	5200			4701-4730	5701-5730	5653		
1653	RTU-Software Subscription Asset	089783								
<b>6</b>	<b><u>Less Accum Amort for Lease/Right-to-Use Assets</u></b>									
1792	Lease/RTU-Land and Land Improvements	089880	3800	4620	4410	4415	5415	4401	5403	Sum
1792	Lease/RTU-Building and Building Improvements	089851	4200	5620-5622		4615	5615	4495	5495	Columns 1-7
1792	Lease/RTU-Equipment	089852	5200			4701-4730	5701-5730	5653		
1793	RTU-Software Subscription Asset	089853								