

General Capital Assets Worksheet

Column Name	<u>Prior Year Balances</u>	<u>Prior Period Adjustments</u>	<u>Adjusted Prior Year Balances</u>	<u>Additions</u>	<u>Deletions</u>	<u>Depreciation</u>	<u>Capitalized Interest</u>	<u>Audit Adjustments</u>	<u>Calculate Net Assets</u>	<u>Current Year Balances and Activity</u>
Column Number	1010	1020	1030	1040	1050	1060	1070	1080	1085	1090
Column Source	General Capital Assets Journal	General Capital Assets Journal	Column 1010 + 1020	General Capital Assets Journal	General Capital Assets Journal	General Capital Assets Journal	General Capital Assets Journal	General Capital Assets Journal	Column 1030 + (1040 thru 1080) - Hidden	Column 1030 + (1040 thru 1080)
Transaction Type	Prior Year Balance	Prior Period Adjustment		Addition	Deletion	Depreciation	Capitalized Interest	Audit Adjustment		
	Note: The balances entered into the Initial Year Governmental Consolidation Trial Balance do NOT flow to this worksheet.						Note: GASB 37 eliminated this GASB 34 requirement for capital assets used in governmental activities.			Note: This column flows to column 3030, General Capital Assets Balances and Activity on the Governmental Consolidation Trial Balance.