ILLUSTRATION 1 7977

(Revised: 08/2024)

**Agency/Department Name and Number**

**Report No. 18 - Statement of Changes in Capital Assets Group of Accounts Fund Name and Number**

**As of June 30, 20XX**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Capital Assets** | **Beginning Balance1** | **Additions** | **Deductions** | **Balance2****June 30, 20XX** |
| **Tangible Assets** |  |  |  |  |
| (2310) Land | 1,000,000.00 |  |  | 1,000,000.00 |
| (2321) Buildings | 1,361,000.00 | 500,000.00 |  | 1,861,000.00 |
| (2331) Improvements Other Than Buildings | 535,000.00 |  |  | 535,000.00 |
| (2341) Equipment | 275,600.00 | 100,000.00 | 50,000.00 | 325,600.00 |
| (2350) Construction Work in Progress**3** | 500,000.00 |  | 500,000.00 |  |
| (2362) Depreciable Infrastructure |  |  |  |  |
| **Intangible Assets** |  |  |  |  |
| (2411) Computer Software--Amortizable | 125,000.00 |  |  | 125,000.00 |
| (2412) Land Use Rights--Amortizable | 100,000.00 |  |  | 100,000.00 |
| (2413) Patents, Copyrights, Trademarks--Amortizable |  | 50,000.00 |  | 50,000.00 |
| (2414) Other Intangible Assets--Amortizable |  |  |  |  |
| (2415) Right-to-Use Leased Land - Amortizable |  |  |  |  |
| (2416) Right-to-Use Leased Buildings - Amortizable |  |  |  |  |
| (2417) Right-to-Use Leased Equipment - Amortizable |  |  |  |  |
| (2418) Right-to-Use Subscription - Based Information Technology Arrangements (SBITA) - Amortizable |  |  |  |  |
| (2422) Land Use Rights--Non-Amortizable |  |  |  |  |
| (2423) Patents, Copyrights, Trademarks--Non-Amortizable |  |  |  |  |
| (2424) Other Intangible Assets--Non-Amortizable |  |  |  |  |
| (2430) Internally Generated Intangible Assets in Progress**3** | 867,602.00 |  |  | 867,602.00 |
| **TOTAL CAPITAL ASSETS** | **4,764,202.00** | **650,000.00** | **550,000.00** | **4,864,202.00** |

1. Asset beginning balances must agree with the prior year ending balances. Any variances must be documented and explained in Report No. 18 - Statement of Changes in Capital Assets, Beginning Balance Differential Report.
2. The ending balances should equal the debit balances on Report No. 19, Statement of Capital Assets Group of Accounts for each asset type.
3. Legacy Account No. 2350 and 2430 must be reported in Report No. 18 and Report No. 19.