

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) Infrastructure – Depreciable				
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, and 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				
(2422) Land Use Rights – Non-Amortizable				
(2423) Patents, Copyrights, and 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 for each asset type.
3. Legacy Account No. 2350 and 2430 must be reported in Report No. 18 and Report No. 19.