

SAM—RECONCILIATIONS AND REPORTS

**YEAR-END REPORT NO. 18,
STATEMENT OF CHANGES IN CAPITAL ASSETS GROUP OF ACCOUNTS**
(Revised 6/14)

7977

This report accounts for changes resulting from capital asset acquisitions and dispositions during the fiscal year. Submit this report for each fund, except for Fiduciary Funds, with other year-end financial reports to the [SCO](#). See SAM sections [7463](#) and [8660](#) for additional information.

A sample of Report No. 18, Statement of Changes in Capital Assets Group of Accounts, is shown in the [7977 Illustration](#).

SAM—RECONCILIATIONS AND REPORTS

Agency Name and Number Statement of Changes in Capital Assets Group of Accounts - Report No. 18 Fund Name and Number As of June 30, 20XX				
	Balance	Additions	Deduction	Balance ¹ June 30, 20XX
CAPITAL ASSETS				
Tangible Assets				
Land (2310)	\$ 1,000,000.86	-	-	\$ 1,000,000.86
Buildings (2321)	1,361,000.00	500,000.00	-	1,861,000.00
Improvements Other Than Buildings (2331)	535,000.00	-	-	535,000.00
Equipment (2341)	275,600.00	100,000.00	50,000.00	325,600.00
Construction Work in Progress (2350)	500,000.00	-	500,000.00	-
Infrastructure - Depreciable (2362)	-	-	-	-
Intangible Assets				
Computer Software - Amortizable (2411)	125,000.00	-	-	125,000.00
Land Use Rights - Amortizable (2412)	100,000.00	-	-	100,000.00
Patents, Copyrights, and Trademarks - Amortizable (2413)	-	50,000.00	-	50,000.00
Other Intangible Assets - Amortizable (2414)	-	-	-	-
Land Use Rights - Non-Amortizable (2422)	-	-	-	-
Patents, Copyrights, and Trademarks - Non-Amortizable (2423)	-	-	-	-
Other Intangible Assets - Non-Amortizable (2424)	-	-	-	-
Internally Generated Intangible Assets In Progress (2430)	867,602.00	-	-	867,602.00
TOTAL CAPITAL ASSETS	\$ 4,764,202.86	\$ 650,000.00	\$ 550,000.00	\$ 4,864,202.86

1. The ending balances should equal the debit balances on Report No. 19 for each asset type

7977 Illustration