

SCHOOL DISTRICT
SCHEDULE OF CHANGES IN FIXED ASSETS, DEPRECIATION AND NET FIXED ASSETS
FOR THE FISCAL YEAR ENDED JUNE 30, 20XX

	Beginning Balance	Additions	Removals	Ending Balance
GOVERNMENTAL ACTIVITIES: *				
Land				
Land improvements				
Buildings				
Machinery & equipment				
Construction in progress				
Totals at historical cost				
Less accumulated depreciation for:				
Land improvements				
Buildings				
Machinery & equipment				
Total accumulated depreciation				
Governmental activities, capital assets, net				
BUSINESS-TYPE ACTIVITIES: **				
Land				
Land improvements				
Buildings				
Machinery & equipment				
Construction in progress				
Totals at historical cost				
Less accumulated depreciation for:				
Land improvements				
Buildings				
Machinery & equipment				
Total accumulated depreciation				
Business-type activities, capital assets, net				

Depreciation by Function for FY20XX	Governmental Activities	Business-type Activities
Instruction (1XXX)		
Support services (22XX)		
General administration (23XX)		
School administration (24XX)		
Financial administration (25XX)		
Operations and maintenance (26XX)		
Transportation (27XX)		
Food Service (31XX)		
Extracurricular (34XX, 35XX)		
Unallocated		
Total depreciation for FY20XX		

***Governmental activities** are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** **Business-type activities** are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.