ILLUSTRATION 2 7977

(Revised: 08/2024)

**Agency/Department Name and Number**

**Report No. 18 - Statement of Changes in Capital Assets Group of Accounts Beginning Balance Differential Report**

**Fund Name and Number As of June 30, 20XX**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Capital Assets** | **(1)**  **Prior Year Ending Balance** | **(2)**  **Current Year Beginning Balance** | **(3)**  **Difference** | **(4)**  **Assets Unreported in the Prior Year** | **(5)**  **Non-Capitalizable Assets Reported as Capital Assets in the Prior Year** | **(6)**  **Transfers from Other Departments**  **(at historic cost/ book value)** | **(7)**  **Other Amounts that Make Up the Difference (provide description):**  **Prior year asset class was incorrect** | **(8)**  **Other Amounts that Make Up the Difference (provide description):**  **Incorrect entry was made in current year balance** | **(9)**  **Restatement Amount (should agree to the difference calculated)** |
| **Tangible Assets** |  |  |  |  |  |  |  |  |  |
| (2310) Land | 1,200,000 | 1,000,000 | (200,000) |  |  |  | (200,000) |  | (200,000) |
| (2321) Buildings | 1,661,000 | 1,361,000 | (300,000) |  |  |  | (300,000) |  | (300,000) |
| (2331) Improvements Other Than Buildings | 505,000 | 535,000 | 30,000 |  |  |  |  | 30,000 | 30,000 |
| (2341) Equipment | 335,600 | 275,600 | (60,000) |  | (1,000) | 5,000 |  | (64,000) | (60,000) |
| (2350) Construction Work in Progress |  | 500,000 | 500,000 | 500,000 |  |  |  |  | 500,000 |
| (2362) Depreciable Infrastructure |  |  |  |  |  |  |  |  |  |
| **Intangible Assets** |  |  |  |  |  |  |  |  |  |
| (2411) Computer Software--Amortizable | 129,000 | 125,000 | (4,000) |  | (4,000) |  |  |  | (4,000) |
| (2412) Land Use Rights--Amortizable | 100,000 | 100,000 |  |  |  |  |  |  |  |
| (2413) Patents, Copyrights,  Trademarks--Amortizable | 50,000 |  | (50,000) |  |  |  | (50,000) |  | (50,000) |
| (2414) Other Intangible Assets--Amortizable |  |  |  |  |  |  |  |  |  |
| (2415) Right-to-Use Leased Land - Amortizable |  |  |  |  |  |  |  |  |  |
| (2416) Right-to-Use Leased Building -  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 | 847,602 | 867,602 | 20,000 | 20,000 |  |  |  |  | 20,000 |
| **TOTAL CAPITAL ASSETS** | **4,828,202** | **4,764,202** | **(64,000)** | **520,000** | **(5,000)** | **5,000** | **(550,000)** | **(34,000)** | **(64,000)** |

1. Enter Ending Balance from Prior Year Report No. 18.
2. Enter Beginning Balance from Current Year Report No. 18.
3. Compute the difference between the Current Year Beginning Balance and the Prior Year Ending Balance. Research posting and source documents to identify and explain the difference.

(4)-(8) Breakdown and categorize the differences in columns 4 to 8.

(9) Compute the sum of columns 4 to 8. The amount should agree with the computed difference in column 3.