

**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)
<b>Tangible Assets</b>									
(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) Infrastructure Depreciable									
<b>Intangible Assets</b>									
(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, and 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									
(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	847,602	867,602	20,000	20,000					20,000
<b>TOTAL CAPITAL ASSETS</b>	<b>4,828,202</b>	<b>4,764,202</b>	<b>(64,000)</b>	<b>520,000</b>	<b>(5,000)</b>	<b>5,000</b>	<b>(550,000)</b>	<b>(34,000)</b>	<b>(64,000)</b>

- (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 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.