

## Year-End Report No. 18 - Statement of Changes in Capital Assets Group of Accounts

### Purpose

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Report No. 18, Statement of Changes in Capital Assets Group of Accounts, accounts for changes resulting from capital asset acquisitions and dispositions during the fiscal year. Report No. 18 is submitted to the State Controller's Office (SCO) for each fund, except fiduciary funds, within an agency/department with other year-end financial reports. Report No. 18 will detail the changes from the prior-year ending period to the current period capital asset account balances.

### Reference Documents

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- ★ Job Aid FISCal.231 – Year End Report No. 18 - Statement of Changes in Capital Assets
- ★ GL Trial Balance Report (ZGL061) for the Departmental Adjustment Ledger
- ★ Asset History Sheet Summary report from the Asset Management (AM) module
- ★ Report No. 18, Statement of Changes in Capital Assets Group of Accounts (Prior Year)
- ★ [Finance Year-End Training – Presentation - Session 2, Report No. 18](#)
- ★ SAM Sections [7977](#), [8652](#), and [8670.2](#)
- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FISCal Resources for Accounting web page)
- ★ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal)
- ★ Year-End Reporting Checklist

### How to Prepare

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Report No. 18 is generated in FISCal. Follow the steps in Job Aid FISCal.231 to generate the report. Below is a summary of the criteria to run the report.

**Navigation:** Main Menu → FISCal Processes → FISCal Report → GL Reports → Changes in Capital Asset

**Parameters:** Business Unit and As of Date

**Process List:** “Changes in Capital Assets” check the box for UCM values

Note: Do not select the “SCO M5” versions of these reports. The SCO M5 report versions are for SCO use only.

### How to Validate

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Validate the completeness and accuracy of the Report No. 18:

- 1 - Review report header information, including the As of Date.
- 2 - Validate the Business Unit, Fund number, and Fund name.
- 3 - Account numbers and titles must be in Legacy UCM general ledger account values.

## Report Preparation Guide

- 4 - Use the AM History Sheet Summary Report to validate Report No. 18. The Asset History Sheet Summary report from AM module provides asset detail data for total additions, deductions, and beginning balances reported on the Report No. 18.
  - **Load the Asset History Table** before running the Asset History Sheet Summary Report
    - **Navigation:** Main Menu→Asset Management→Financial Reports →Load Reporting Tables→Asset History Report Tbl
    - **Parameters:** Business Unit, Book Name, From Fiscal Year, and Thru Fiscal Year
    - **Book Name:** CAPITAL
    - **Process List:** "Load Asset History Table"
  - **Run the Asset History Sheet Summary report** after the Asset History Table is loaded:
    - **Navigation:** Main Menu→Asset Management→Financial Reports→Asset Details→History
    - **Process Scheduler Request:** Click on the box "Asset History Sheet Summary" report
  - **Validate Report No. 18** to Asset History Sheet Summary report
- 5 - The Beginning Balance on Report No. 18 must match the Ending Balance of the prior year's Report No. 18. Any differences must be documented and explained in Report No. 18, Beginning Balance Differential Report which can be found at:  
[https://www.sco.ca.gov/ard\\_reporting.html](https://www.sco.ca.gov/ard_reporting.html)
- 6 - Reconcile Report No. 18 to the Trial Balance (ZGL061). Run the Trial Balance using the DEPTADJ Ledger.
  - **Navigation:** Main Menu→FI\$Cal Process→FI\$Cal Report→GL Reports→Trial Balance Reports
  - **Parameters:** Unit, Fiscal Year, Fund, DEPTADJ Ledger, To Period, and select 998 Adjustment Period

### Important Notes/Tips

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- 7 -If you need additional information regarding asset additions and deductions, run the following queries:
  - DFQ\_AM\_01\_ASSET\_ACCTG\_ENTRY - query for asset accounting entries
  - DFQ\_AM\_02\_ASSET\_DETAIL query for asset information detail
- 8 -Footnote that any differences between the beginning asset balances and prior year ending balances are documented and explained in the Report No. 18, Beginning Balance Differential Report per SAM Section [8670.2](#).
- 9 -Footnote that the asset ending balances equal the debit balances on Report No. 19 for each asset type per SAM Section [8670.2](#).

## Report Preparation Guide

For illustration purposes, below is a sample of Report No. 18 reconciled to the Asset History Sheet Summary Report.

### Report No. 18

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
<b>Tangible Assets</b>				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
<b>Intangible Assets</b>				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
<b>Fund:</b> 4321	<u>4,759,873.78</u>	<u>545,837.59</u>	<u>0.00</u>	<u>5,305,711.37</u>
<b>Sub Fund:</b>				

### Asset History Sheet Summary

<b>Business Unit:</b> 1234	<b>From Fiscal:</b> 20XX	<b>Period:</b> 1								
<b>Asset Book:</b> CAPITAL	<b>Thru Fiscal:</b> 20XX	<b>Period:</b> 12								
<b>Account:</b> 1605000 Equipment										
<u>Asset</u>	<u>Description</u>	<u>In Serv</u>	<u>Depr. Mth</u>	<u>U L</u>	<u>Cost</u>	<u>Additions</u>	<u>Retirements</u>	<u>Recat egor</u>	<u>Appr ec</u>	<u>Acc.Depr</u>
000000001544	HP VC Flx Fbrc 10/24 ENT Ed BL	06/30/2011	Strt Line	60	5,706.00	0.00	0.00	0.00	0.00	5,706.00
000000001545	HP VC Flx Fbrc 10/24 ENT Ed BL	06/30/2011	Strt Line	60	7,858.57	0.00	0.00	0.00	0.00	7,858.57
000000001546	HP VC Flx Fbrc 10/24 ENT Ed BL	06/30/2011	Strt Line	60	6,423.53	0.00	0.00	0.00	0.00	6,423.53
000000001548	HP VC Flx Fbrc 10/24 ENT Ed BL	06/30/2011	Strt Line	60	8,063.56	0.00	0.00	0.00	0.00	8,063.56
000000001549	HP VC Flx Fbrc 10/24 ENT Ed BL	06/30/2011	Strt Line	60	6,116.02	0.00	0.00	0.00	0.00	6,116.02
<b>Total Account:</b>	1605000 Equipment					<u>2,033,432.55</u>	<u>452,067.51</u>	<u>0.00</u>	0.00	1,772,061.63

## Report Preparation Guide

For illustration purposes, below is a sample of Current Year's Report No. 18 reconciled to Prior Year's Report No. 18.

### Report No. 18 (Current Year)

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
	5			
<b>Tangible Assets</b>				
2341 - Equipment	2,033,432.55	452,067.51	0.00	2,485,500.06
<b>Intangible Assets</b>				
2411 - Computer Software - Amortizabl	2,726,441.23	93,770.08	0.00	2,820,211.31
<b>Fund:</b> 4321	4,759,873.78	<u>545,837.59</u>	<u>0.00</u>	<u>5,305,711.37</u>
<b>Sub Fund:</b>				

### Report No.18 (Prior Year)

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
				5
<b>Tangible Assets</b>				
2341 - Equipment	1,781,371.30	252,061.25	0.00	2,033,432.55
<b>Intangible Assets</b>				
2411 - Computer Software - Amortizabl	2,650,667.04	75,774.19	0.00	2,726,441.23
<b>Fund:</b> 4321	4,432,038.34	<u>327,835.44</u>	<u>0.00</u>	<u>4,759,873.78</u>
<b>Sub Fund:</b>				

## Report Preparation Guide

For illustration purposes, below is a sample of Report No. 18 reconciled to the Trial Balance ordered in DEPTADJ Ledger.

Account – Description		Beginning Balance	Additions	Deductions	Ending Balance
			<b>6</b>		
<b>Tangible Assets</b>					
2341 - Equipment		2,033,432.55	452,067.51	0.00	2,485,500.06
<b>Intangible Assets</b>					
2411 - Computer Software - Amortizabl		2,726,441.23	93,770.08	0.00	2,820,211.31
Fund:	4321	<u>4,759,873.78</u>	<u>545,837.59</u>	<u>0.00</u>	<u>5,305,711.37</u>
Sub Fund:					

  

ACCOUNT	ACCOUNT_TITLE	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
1605000	Equipment	\$2,033,432.55	\$452,067.51	\$0.00	\$2,485,500.06
1605900	Accum Depreciation - Equipment	(\$1,525,608.75)	\$0.00	\$245,700.15	(\$1,771,308.90)
1620200	Computer Software - Amortizabl	\$2,726,441.23	\$93,770.08	\$0.00	\$2,820,211.31
1620290	Accum Amorti - Comp Software	(\$1,665,386.16)	\$0.00	\$418,675.86	(\$2,084,062.02)
3903000	Fund Balance - Clearing	\$611,102.52	\$0.00	\$0.00	\$611,102.52
5362399	Capitalized Equipment Purchase	\$0.00	\$0.00	\$452,067.51	(\$452,067.51)
5362549	Cap Amortiza Intangi Asset Exp	\$0.00	\$0.00	\$93,770.08	(\$93,770.08)
5424400	Depreciation - Equipment	\$0.00	\$245,700.15	\$0.00	\$245,700.15
5424900	Amortization -Intangible Asset	\$0.00	\$418,675.86	\$0.00	\$418,675.86

## Report Preparation Guide

For illustration purposes, below is a Report No. 18 Beginning Balance Differential Report sample.

Agency Name and Number									
5 Statement of Changes in Capital Assets Group of Accounts (Report 18)									
Beginning Balance Differential Report									
Fund Name and Number									
As of June 30, 20xx									
Breakdown of Difference:									
	(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 historical cost/book value)	(7) Other amounts that make up the difference (provide description): <u>prior year asset classification was incorrect</u>	(8) <u>Other amounts that make up the difference (provide description):</u> <u>balance</u>	(9) Restatement Amount  (should agree to the difference calculated)
<b>Tangible Assets</b>			\$ -						\$ -
Land (2310)	1,200,000	1,000,000	(200,000.00)				(200,000)		(200,000)
Buildings (2321)	1,661,000	1,861,000	200,000.00				200,000		200,000
Improvements Other Than Buildings (2331)	505,000	535,000	30,000.00					30,000	30,000
Equipment (2341)	335,600	325,600	(10,000.00)		(1,000)	5,000		(14,000)	(10,000)
Construction Work in Progress (2350)			-						-
Infrastructure - Depreciable (2362)			-						-
<b>Intangible Assets</b>			-						-
Computer Software - Amortizable (2411)	129,000	125,000	(4,000.00)		(4,000)				(4,000)
Land Use Rights - Amortizable (2412)	100,000	100,000	-						-
Patents, Copyrights, and Trademarks - Amortizable (2413)	50,000	50,000	-						-
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)	847,602	867,602	20,000.00	20,000					20,000
<b>Total</b>	<b>4,828,202</b>	<b>4,864,202</b>	<b>36,000</b>	<b>20,000</b>	<b>(5,000)</b>	<b>5,000</b>	<b>0</b>	<b>16,000</b>	<b>36,000</b>
Report Instructions:									
Col. 1 - Enter Ending Balance from Prior Year Report 18.									
Col. 2 - Enter Beginning Balance from Current Year Report 18.									
Col. 3 - Compute difference between current year beginning balance and prior year ending balance. Research posting and source documents to identify and explain the difference.									
Col. 4 - 8 Breakdown and categorize the differences in columns 4 to 8.									
Col. 9 - Compute the sum of columns 4 to 8. The amount should agree with the computed difference in column 3.									

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