

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

Purpose

The Year-End 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.

FI\$Cal departments shall submit system-generated Excel Report No. 18 for each fund, except Fiduciary Funds, in the fund's year-end financial reports package submission to the State Controller's Office (SCO). This report will detail the changes in capital account balances from the prior year's ending period to the current period, which the SCO needs to prepare the Annual Comprehensive Financial Report in conformity with the Generally Accepted Accounting Principles.

Reference Documents

- SAM Section [7977](#)
- Report No. 18 - State of Changes in Capital Assets Group of Accounts (Prior Year)
- Report No. 19 - Statement of Capital Assets Group of Accounts (Current Year)
- SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal Basis)
- Year-End Financial Reports Checklist

How to Prepare

To generate the report, follow the steps in Job Aid FISCAL.231 - Statement of Changes in Capital Assets Report (Year End Report 18). Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Changes in Capital Asset
- **Report Request Parameters:** Business Unit, Fund, and As of Date (06/30/20XX)
- **Process Scheduler Request:** Description (Changes in Capital Assets), Process Name (ZZ_GL_ASTRT) and Format (XLS)
- SCO requires Report No. 18 in Excel format. The Excel format is identical to the PDF format, and departments are encouraged to keep the original PDF copy for their departmental records.

Samples of Report No. 18 Governmental and Non-Governmental Cost Fund (NGCF) are shown in the illustrations below:

[Illustration 1 – Governmental/General Fund](#)

[Illustration 2 – NGCF/Trust and Agency Funds – Federal](#)

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Illustration 1 – Governmental/General Fund

<p>REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS Department of Training - 1234 Fund 0001 Fiscal Year 20XX-XX As of 06/30/20XX</p>

Business Unit:	1234 - Department of Training
Fund:	2 0001 - General Fund
Subfund:	

Report ID: RPTGL075
Run Date: 08/15/20XX
Run Time: 13:59:40 3

4 Account – Description	5 Beginning Balance	Additions	Deductions	6 Ending Balance
Tangible Assets				
2341 - Equipment	3,846,131.48	260,068.10	88,553.26	4,017,646.32
Intangible Assets				
2411 - Computer Software - Amortizabl	11,867,776.48	3,239,146.04	68,529.25	15,038,393.27
2416 - Rights Leased Buildgs-Amortiz	554,335.86	0.00	0.00	554,335.86
2418 - Right-to-use SBITA - Amortizab	271,540.00	0.00	0.00	271,540.00
Fund: 0001	<u>16,539,783.82</u>	<u>3,499,214.14</u>	<u>157,082.51</u>	<u>19,881,915.45</u>
Sub Fund: 000				

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Illustration 2 – NGCF/Trust and Agency Funds – Federal

<p>REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS Department of Training - 1234 Fund 0890 Fiscal Year 20XX-XX As of 06/30/20XX</p>

Business Unit:	1234 - Department of Training
Fund:	0890 - Federal Trust Fund
Subfund:	

Report ID: RPTGL075
Run Date: 08/15/20XX
Run Time: 13:59:40

Account – Description	Beginning Balance	Additions	Deductions	Ending Balance
Tangible Assets				
2341 - Equipment	1,965,073.73	0.00	546,825.31	1,418,248.42
Intangible Assets				
2411 - Computer Software - Amortizabl	3,158,794.43	1,680,559.70	0.00	4,839,354.13
2416 - Rights Leased Buildgs-Amortiz	3,056,972.68	0.00	0.00	3,056,972.68
Fund: 0890	<u>8,180,840.84</u>	<u>1,680,559.70</u>	<u>546,825.31</u>	<u>9,314,575.23</u>
Sub Fund:				

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How to Validate

The references below correspond to the numbered fields on Illustrations 1 and 2.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate the business unit, department name, fund number, and fund title.
3	Report ID (RPTGL075)
4	Capital asset account beginning balances are listed in General Ledger Account Number (GLAN) order (e.g., land, buildings, computer software, etc.). The GLAN is at the lowest level of the Uniform Codes Manual, Legacy General Ledger Account Codes .
5	Beginning balances must agree with the prior year's ending balances.
6	The Ending Balance column for each asset type (tangible and intangible assets) are debit amounts and must agree with Report No. 19, Debit Balance column. Note: Report No. 18 provides the capital assets for each fund, whereas Report No. 19 consolidates all capital assets of a department.

Important Notes/Tips

- Report No. 18 must still be submitted if there is a beginning balance and no current year activity (additions or deductions).
- If there are no capital assets to report, note "no capital assets to report" next to the Report No. 18 title on the Certification Letter.
- Only submit one Report No. 18 for the same fund. Do not submit multiple Report No. 18s for the same fund.
- The number of Report No. 18s a department submits must equal the number of funds reported in the department's Report No. 19.
- If there is a variance between the capital asset account beginning balance and the prior year ending balance, departments must submit Report No. 18, Statement of Changes in Capital Assets Group of Accounts, Beginning Balance Differential Report.
 - Footnote that the differences are documented and explained in the Beginning Balance Differential Report.
 - A sample report is shown in SAM Section [7977 Illustration 2](#).
- To research capital assets account balances and discrepancies, refer to the Month-End Property Reconciliation Training procedures on the Department of Finance's website at: <https://dof.ca.gov/accounting/fiscal-resources-for-accounting/>.
- For additional detailed information in Report No. 18, see SAM Section [8670.2](#) – Financial Statement Reporting Requirements.