

## Year-End Report 19 - Statement of Capital Assets Group of Accounts

### Purpose

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Report No. 19, Statement of Capital Assets Group of Accounts, summarizes the information contained in each Report No. 18, Statement of Changes in Capital Assets Group of Accounts, as of June 30. Report No. 19 provides the total of all capital assets (tangible and intangible assets) of an agency/department, whereas Report No. 18 provides the capital assets for each fund. Only one Report No. 19 must be prepared and submitted to the State Controller's Office for each agency/department.

### Reference Documents

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- ★ Job Aid FISCal.230 – Statement of Capital Assets Report (Year-End Report No. 19)
- ★ Report No. 18, Statement of Changes in Capital Assets Group of Accounts
- ★ [Finance Year-End Training – Presentation - Session 2](#), Report No. 19
- ★ SAM Sections [7978](#) and [8670.2](#)
- ★ [Chart of Accounts – Crosswalk](#) of Accounts to Legacy Accounts – Department Use (Finance, FI\$Cal 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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The Report No. 19 is generated in FI\$Cal. Follow the steps in Job Aid FISCal.230 to generate the report. Below is a summary of the criteria to run the report.

**Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Statement of Capital Assets.

**Parameters:** Business Unit and Reporting Date.

**Process List:** Check the “Statement of Capital Assets” box for UCM values.

**Note:** As of July 1, 2021, the SCO M5 Statement of Capital Asset (UCM and COA) versions of the report have been added for Fiscal Year 2021-22 reporting period. It includes additional Transfer and Manual Adjustment columns and Accumulated Amortization and Accumulated Depreciation rows. These versions are for SCO use only and should not be used for year-end reporting.

## How to Validate

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Validate the completeness and accuracy of the Report No. 19:

- 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 values.
- 4 - Validate the "Total Investment in Capital Assets" from each Report No. 19 to Report No. 18's total fund ending balance.

## Important Notes/Tips

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- 5 -The State Controller's Office website has a checklist of agencies/departments required to submit Reports No. 18 and No. 19. The checklist is located at:  
[https://www.sco.ca.gov/Files-ARD/BudLeg/Checklist for Rprt 18 19.pdf](https://www.sco.ca.gov/Files-ARD/BudLeg/Checklist%20for%20Rprt%2018%2019.pdf)
- 6 -If there are no capital assets to report on Report No. 19, list the report on the General Fund's or main fund's Certification Letter under Special Reports, as required, and indicate:
  - Report No. 19 – No capital assets to report

## Report Preparation Guide

For illustration purposes, below is a sample of Report No. 19 reconciled to Report No. 18.

<b>REPORT 19 – STATEMENT OF CHANGES IN CAPITAL ASSETS</b> Department of Training - 1234 Fiscal Year 20xx-xx As Of June 30, 20xx <span style="float: right; color: red; font-weight: bold;">1</span>		
<b>Business Unit:</b> 1234 - Department of Training <span style="float: right; color: red; font-weight: bold;">2</span>	<b>Report ID:</b> RPTGL076 <b>Run Date:</b> 08/01/20xx <b>Run Time:</b> 08:10:32	
<b>CAPTIAL ASSETS:</b>	<b>DEBIT BALANCE</b>	<b>CREDIT BALANCE</b>
<b>Tangible Assets</b> <span style="color: red; font-weight: bold;">3</span>		
2341 - Equipment	2,485,500.06	0.00
<b>Intangible Assets</b>		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
<b>TOTAL CAPITAL ASSETS</b>	<u>5,305,711.37</u>	<u>0.00</u>
<b>INVESTMENT IN CAPITAL ASSETS FROM:</b>		
Fund: 4321	0.00	<u>5,305,711.37</u>
Sub Fund:		
<b>TOTAL INVESTMENT IN CAPITAL ASSETS</b>	0.00	5,305,711.37

Report No 18		<b>REPORT 18 – STATEMENT OF CHANGES IN CAPITAL ASSETS</b> Department of Training - 1234 Fund 4321 Fiscal Year 20xx-xx As of 06/30/20xx			
<b>Business Unit:</b> 1234 - Department of Training <b>Fund:</b> 4321 - Training Support Fund <b>Subfund:</b>	<b>Report ID:</b> RPTGL075 <b>Run Date:</b> 08/01/20xx <b>Run Time:</b> 15:45:00				
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>					

Prepared by Department of Finance, Fiscal Systems and Consulting Unit

08/08/2023

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