

Year-End Report No. 19 – Statement of Capital Assets Group of Accounts

Purpose

The Year-End Report No. 19, Statement of Capital Assets Group of Accounts, accounts for the total capital assets of a department and identifies the fund(s) that provided resources to acquire the capital assets.

Report No. 19 summarizes the information in each Year-End Report No. 18, Statement of Changes in Capital Assets Group of Accounts, as of June 30. FI\$Cal departments shall submit system-generated Excel Report No. 19 for General Fund or the main fund's year-end financial reports package submission to the State Controller's Office (SCO).

Reference Documents

- SAM Section [7978](#)
- Report No. 18 – State of Changes in 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.230 - Statement of Capital Assets Report (Year End Report 19). Below is a summary of the criteria for running the report.

- **Navigation:** Main Menu → FI\$Cal Processes → FI\$Cal Report → GL Reports → Statement of Capital Assets
- **Report Request Parameters:** Business Unit, Fund (Leave Blank), and Reporting Date (06/30/20XX)
- **Process Scheduler Request:** Description (Statement of Capital Assets), Process Name (ZZ_GL_ASTRT), and Format (XLS)
- SCO requires Report No. 19 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.

A sample of Report No. 19 is shown in the illustration below:

[Illustration – Governmental/General Fund \(Main Fund\)](#)

Report Preparation Guide
Year-End Report No. 19 – Statement of Capital Assets Group of Accounts

Illustration - Governmental/General Fund (Main Fund)

REPORT 19 - STATEMENT OF CAPITAL ASSETS 1 Department of Training - 1234 Fiscal Year 20XX-XX As of 06/30/20XX
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Business Unit: **2** 1234 - Department of Training

Report ID:	RPTGL076
Run Date:	3 08/15/XX
Run Time:	21:02:52

4	5	
CAPITAL ASSETS:	<u>DEBIT BALANCE</u>	<u>CREDIT BALANCE</u>
Tangible Assets		
2341 - Equipment	5,435,894.74	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	19,877,747.40	0.00
2416 - Rights Leased Buildgs-Amortiz	3,611,308.54	0.00
2418 - Right-to-use SBITA - Amortizab	271,540.00	0.00
TOTAL CAPITAL ASSETS	<u>29,196,490.68</u> ¹	<u>0.00</u>

INVESTMENT IN CAPITAL ASSETS FROM: ²		6
Fund: 0001 - General Fund	0.00	19,881,915.45
Sub Fund:		
Fund: 0890 - Federal Trust Fund	0.00	9,314,575.23
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	<u>0.00</u>	<u>29,196,490.68</u> ¹

1. Physical inventories of capital assets are made at least once every three years.
2. Subsidiary capital asset records are in agreement with the general ledger control accounts shown above.

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How to Validate

The references below correspond to the numbered fields on Report No. 19 Illustration.

1	Review the report header information. The 'As of Date' must be June 30, 20XX.
2	Validate the business unit and department name.
3	Report ID (RPTGL076)
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	The Debit Balance column for each asset type (tangible and intangible assets) must agree with Report No. 18, Ending Balance column. Note: Report No. 19 summarizes each fund's Report No. 18 to show the department's cumulative amount for each asset type.
6	The total of all department capital assets is reflected in the report. Under the 'Total Investment in Capital Assets', each fund's total capital asset (if there is more than one fund) must agree with Report No. 18, Ending Balance.

Important Notes/Tips

- Indicate which fund Report No. 19 is submitted with on every fund's Certification Letter other than General Fund or the main fund.
- 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, and indicate:
 - Report No. 19 – No capital assets to report.
- Report No. 19 consolidates all capital assets of a department, whereas Report No. 18 provides the capital assets for each fund. Only one Report No. 19 must be prepared and submitted to the SCO with the General Fund or main fund.
- The number of Report No. 18s a department submits must equal the number of funds reported in the department's Report No. 19.
- For additional detailed information in Report No. 19, see SAM Section [8670.2](#) – Financial Statement Reporting Requirements.