Statement of Capital Asset Group of Accounts
Year End Report 19

Purpose	Report 19, Statement of Capital Asset Group of Accounts, summarizes the information contained in Report 18, Statement of Changes in Capital Asset Group of Accounts. Report 19 provides the capital assets of a department and Report 18 provides the capital assets for a fund.
Reference Documents (and Tie Points)	✶ Job Aid FI$Cal.230 – Statement of Capital Assets Report (Year End Report 19) 1.0 ✶ Statement of Changes in Capital Asset Group of Accounts, Report 18 ✶ SCO Year-End Financial Reports Procedure Manual (Budgetary/Legal) ✶ SAM sections 7978 and 8660 ✶ Chart of Accounts Crosswalk (Finance, FI$Cal Resources web page) ✶ Year-end Report Checklist for FI$Cal Departments
How to Prepare	The Statement of Capital Asset Group of Accounts is generated from FI$Cal. Follow the steps in Job Aid FI$Cal.230 to generate the report. Below is a summary of the criteria to run the report. Navigation: Main Menu ➔ FI$Cal Processes ➔ FI$Cal Report ➔ GL Reports ➔ Statement of Capital Assets Parameters: Business Unit and Reporting Date.
How to Validate	Validate the completeness and accuracy of the Statement of Capital Asset Group of Accounts: **1** - Review report header information, including the As of Date. **2** - Validate the Business Unit **3** - Account numbers and titles must be in UCM values **4** - Reconcile the balance of Capital Assets and Investment in Capital Assets to Report 18, Statement of Changes in Capital Asset Group of Accounts.
Important Notes/Tips	✶ The State Controller's Office website has a checklist of departments required to submit Report 18 and 19. The checklist is located at http://www.sco.ca.gov/Files-ARD/BudLeg/Checklist_for_Report_18_and_19.pdf ✶ Footnote that inventories of property were conducted in accordance with SAM section 8652

REPORT 19 - STATEMENT OF CAPITAL ASSETS
Department of Training - 1234 Fiscal Year 2017-18 1
As of 06/30/2018

Business Unit: 1234 - Department of Training 2

Report ID: RPTGL076
Run Date: 08/10/2018
Run Time: 08:10:32

CAPITAL ASSETS: 3	**DEBIT BALANCE** 4	**CREDIT BALANCE**
Tangible Assets		
2341 - Equipment	2,485,500.06	0.00
Intangible Assets		
2411 - Computer Software - Amortizabl	2,820,211.31	0.00
TOTAL CAPITAL ASSETS	5,305,711.37[1]	0.00
INVESTMENT IN CAPITAL ASSETS FROM:[2]		
Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37[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.

Fund: 4321	0.00	5,305,711.37
Sub Fund:		
TOTAL INVESTMENT IN CAPITAL ASSETS	0.00	5,305,711.37[1]

1. Physical inventories of capital assets are made at least once every three years.
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