



**RIVERSIDE COUNTY  
OFFICE OF THE  
AUDITOR-CONTROLLER**

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**COUNTY OF RIVERSIDE  
AUDITOR-CONTROLLER**  
**Robert E. Byrd, CGFM**  
AUDITOR-CONTROLLER  
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ASSISTANT  
AUDITOR-CONTROLLER

**GASB Statement No. 51**

***Accounting and Financial Reporting for Intangible Assets***

**Questionnaire due March 30, 2010**

Based on the attached GASB Statement No. 51 Summary (attached), **please fill out this questionnaire and return to mail stop 1051.** The questionnaire should be prepared by the department's fiscal or administrative manager. Please explain any "yes" answers. Use additional sheets and attach supplementary documentation as necessary.

**Circle**

**Department Name:** \_\_\_\_\_

**Yes or No**

- 1) Based on the list of "common types" of intangible assets, is your department planning to purchase any intangible assets?

**Yes No**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 2) Does your department plan to or has internally generated any intangible assets?

**Yes No**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 3) Does your department plan to or is in the process of internally generating computer software?

**Yes No**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- 4) If answer to question 3 is yes, at what stage of the process are you in?

- Preliminary Project Stage
- Application Development Stage \*
- Post-Implementation/Operation Stage

**Yes No**  
**Yes No**  
**Yes No**

**Circle**

**Department Name:** \_\_\_\_\_

**Yes or No**

5) Does your department plan to internally upgrade or enhance any computer software with a cost greater than \$150,000?

**Yes    No**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

6) Does your department have existing intangible assets that have not been entered into the PeopleSoft Asset Management module?

**Yes    No**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

7) If answer to question 6 is yes, please provide a list with date of acquisition if known.

\* Note: The threshold for capitalizing cost that occur in the Application Development Stage is greater than or equal to \$150,000.

\_\_\_\_\_  
**Signature of Fiscal or Administrative Manager**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Print Name**

\_\_\_\_\_  
**Title**