

Capital Assets Annual Certification



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County Auditor-Controller



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Presentation Agenda

Annual Capital Asset Certification
- Certification Letter

- Public Query

Year-End Reminders



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Annual Capital Asset Certification

Review of the Certification Letter
(Handout)

- Requirement of annual certification (Government Code Section 24051)
- Critical dates
- Required forms and signatures
- Capital Asset Physical Inventory Query



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Annual Capital Asset Certification

SPM Form

- AM-1 - Inventory of County Property
- AM-2 - Authorized Signature for Capital Assets Certification
- AM-3 - Contact for Capital Assets
- AM-4 - Capital Asset Listing Corrections
- AM-5 - Capital Asset Form
(Acquisition, Betterment & Modifications)
- AM-6 - Capital Asset Transfer
- AM-7 - Capital Asset Disposition

SPM Forms are available at the ACO web site
www.auditorcontroller.org



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Annual Capital Asset Certification

Capital Asset Inventory Certification

- Submit capital assets documentation to ACO (adjustments, betterments, transfers, recategorizations, and retirements) by May 21
- Continue to process asset acquisitions in PS AM
- AP accrual will run in July and August



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Annual Capital Asset Certification

- Department will run an asset inventory thru public query for certification
- Submit capital asset inventory certification to ACO by July 10 per Government Code, Section 24051
- For due dates and more information, refer to the "ACO Year-end Calendar"



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Annual Capital Asset Certification

Using the standard Capital Asset Physical Inventory public query

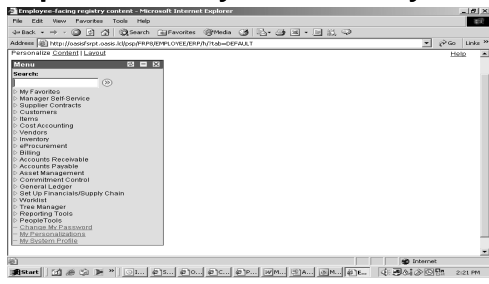
- Path
- Query Contents



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Annual Capital Asset Certification

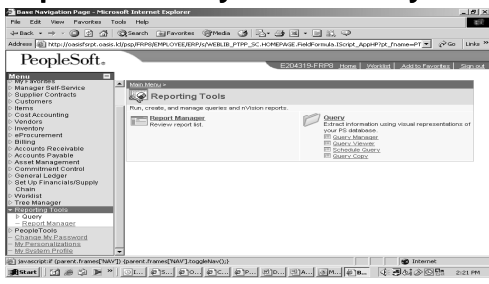
Capital Asset Physical Inventory Query



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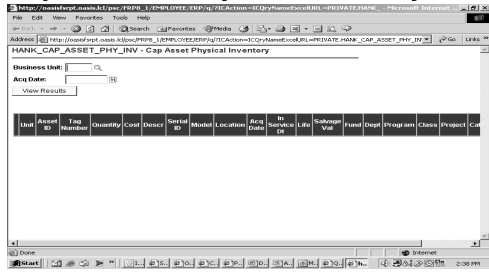
Annual Capital Asset Certification

Capital Asset Physical Inventory Query



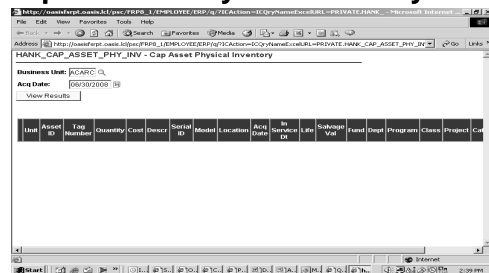
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Annual Capital Asset Certification Capital Asset Physical Inventory Query



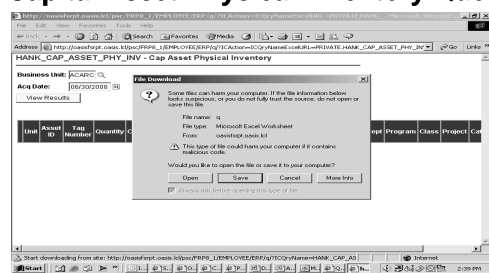
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Annual Capital Asset Certification Capital Asset Physical Inventory Query



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Annual Capital Asset Certification Capital Asset Physical Inventory Query



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Year-End Reminders

- May 21 (Thursday)
Deadline to submit documentation for Capital Asset listing corrections, betterments, transfers, surplus/disposal of capital assets to ACO for review and approval.



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Year-End Reminders (cont)

- June 30 (Tuesday)
Run Capital Asset Inventory query.



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Year-End Reminders (cont)

- Continue to key in assets that were received in FY2009.
- AP accrual will pick up cost for FY2009.



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Year-End Reminders (cont)

- July 10 (Friday)

Capital Asset Certification must be received by the ACO on or before this date.



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Contact List for Capital Asset

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The End



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