



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

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**COUNTY OF RIVERSIDE
AUDITOR-CONTROLLER**
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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