Capital Assets
Annual Certification

Robert E. Byrd, CGFM
County Auditor-Controller

Presentation Agenda

Annual Capital Asset Certification
- Certification Letter
- Public Query

Year-End Reminders
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

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 & Capital Leases)
AM-6 - Capital Asset Transfer
AM-7 - Capital Asset Disposition

SPM Forms are available at the ACO web site www.auditorcontroller.org
Annual Capital Asset Certification

Capital Asset Inventory Certification
- Submit capital assets documentation to ACO (adjustments, betterments, transfers, recategorizations, and retirements) by May 20

- Continue to process asset acquisitions in PS AM

- AP accrual will run in July and August

Annual Capital Asset Certification

- Department will run an asset inventory thru public query for certification

- Submit capital asset inventory certification to ACO by July 8 per Government Code, Section 24051

- For due dates and more information, refer to the “ACO Year-end Calendar”
Annual Capital Asset Certification

Using the standard Capital Asset Physical Inventory public query

- Path
- Query Contents
Annual Capital Asset Certification
Capital Asset Physical Inventory Query

County of Riverside ■ Office of the Auditor-Controller
Annual Capital Asset Certification
Capital Asset Physical Inventory Query

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Capital Asset Physical Inventory Query
PeopleSoft Asset Management (AM)
Depreciation Calculation

- Calculated Monthly
- Journal Generated to Sub-ledgers
- Supplemental Ledgers
  GOV_AC_GRP (Governmental Fund)
  PROP_CP_AS (Proprietary Fund)

Year-End Reminders
Physical Asset Inventory
Year-End Reminders

• May 20 (Thursday)
  Deadline to submit documentation for Capital Asset listing corrections, betterments, transfers, surplus/disposal of capital assets to ACO for review and approval.

Year-End Reminders (cont)

• June 30 (Wednesday)
  Run Capital Asset Inventory query.
Year-End Reminders (cont)

• Continue to key in assets that were received in FY2010.

• AP accrual will pick up cost for FY2010.

Year-End Reminders (cont)

• July 8 (Thursday)

  Capital Asset Certification must be received by the ACO on or before this date.
# Contact List for Capital Asset

<table>
<thead>
<tr>
<th>Name</th>
<th>Phone</th>
</tr>
</thead>
<tbody>
<tr>
<td>Henry Johnson</td>
<td>(951) 955-8569</td>
</tr>
<tr>
<td>Lisette Rose</td>
<td>(951) 955-3821</td>
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<tr>
<td>Echel Ybanez</td>
<td>(951) 955-3556</td>
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<td>Reggie Arhin</td>
<td>(951) 955-8134</td>
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<tr>
<td>Russell Dominski</td>
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</tr>
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Mail Stop #1051

The End