Capital Assets
Annual Certification

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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 & Modifications)
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 21
- 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 10 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

PeopleSoft Asset Management (AM)
Depreciation Calculation
- Calculated Monthly
- Journal Generated to GL
- Supplemental Ledgers
  GOV_AC_GRP (Governmental Fund)
  PROP_CP_AS (Proprietary Fund)

Year-End Reminders
Physical Asset Inventory
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.

Year-End Reminders (cont)

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

Year-End Reminders (cont)

• Continue to key in assets that were received in FY2009.

• AP accrual will pick up cost for FY2009.
Year-End Reminders (cont)

- July 10 (Friday)

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

Contact List for Capital Asset

<table>
<thead>
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<tbody>
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