



# *County of El Dorado*

OFFICE OF AUDITOR-CONTROLLER

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**JOE HARN**  
Auditor-Controller

**BOB TOSCANO**  
Assistant Auditor-Controller

June 18, 2015

El Dorado County  
Board of Supervisors  
330 Fair Lane  
Placerville, CA 95667

Subject: Capitalization of Equipment

Dear Board Members:

The State Controller's Accounting Standards and Procedures for Counties grants the authority to the County Auditor/Board to establish a minimum threshold level for the capitalization of equipment between \$100 and \$5,000. The county's current threshold of \$1,500 was established in 1997. Effective July 1, 2015, the threshold will be increased to \$5,000.

Sincerely,

A handwritten signature in black ink, appearing to read "Joe Harn", is written over a faint, illegible stamp or watermark.

Joe Harn, CPA  
Auditor-Controller