

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
1	1, 3	C	15-Jun-00	Building Depreciation Method: Determine building depreciation method for laboratory buildings and all other buildings. As of 1/25/01 campuses selected the following depreciation methods (lab/all other): BK--3B/2 LA--3B/3A SF--3B/3A DV--2/2 RV--2/2 SB--2/2 IR--2/2 SD--3B/3A SC--1/1				BK DV IR LA RV SD SF SB SC	
2	4	C	1-Jul-00	Record Proceeds: Begin recording proceeds from disposal of assets.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
3	7	C	1-Jul-00	Special Collections: Establish a new account for Special Collections (mapped to account group code 102091 for campuses and 102092 for medical centers) and reclassify the balance of campus special collections from account 101888 (Libraries and Collections) to the new Special Collections account.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
4	15	C	1-Jul-00	Capital Asset Expenditures in Current Funds: Begin recording capital asset expenditures in Current Funds using the object codes referenced in the IRM.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
5	3, 12 Part 1	C	15-Nov-00	Historical Data File: Complete and submit Excel worksheets provided by OP with CAAN acquisition values for FY 1995 through FY 2000. <u>OP will accept updated worksheets through April 1, 2001.</u>				BK DV IR LA RV SD SF SB SC	
6	1E	C	14-Dec-00	Fall 2000 Facilities File: Submit Fall 2000 Facilities file to OP.				BK DV IR LA RV SD SF SB SC	BK: Files approved 2/13/01 DV: Files approved 2/8/01 IR: Files approved 5/23/01 LA: Files approved 4/13/01 RV: Files approved 5/23/01 SD: Files approved 2/23/01 SF: Files approved 2/23/01 SB: Files approved 4/3/01 SC: Files approved 2/1/01

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
7	2	C	31-Dec-00	Data Files: Implement procedures necessary to provide the data files CFSAST, CFSBAL, EFA100, and reconciliation schedules for December 31, 2000.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
8	21	C	31-Dec-00	Write-Off: Write-off Leasehold Improvements less than \$35,000 as of December 31, 2000.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task. LA: No leasehold improvements less than \$35,000.
9	1, 5, 8, 17, 21	C	31-Dec-00	Capitalization: Capitalize 12/31/00 acquisition values for Buildings & Structures (including Fixed Equipment), Leasehold Improvements, Infrastructure Assets, General Improvements, Intangible Assets, and Equipment.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
10	12, Part 2	C	31-Dec-00	Account Group Codes: Begin recording capitalization by location (campus or medical center) and asset type. Campus accounts should map to the assigned account group codes.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
11	12, Part 2	C	31-Dec-00	Fund Source Identification: Capitalize by fund source for CAAN-identified assets (Building & Structures, Leasehold Improvements, Infrastructure Assets, General Improvements, Intangible Assets): federally sponsored, non-federally sponsored, and all other sources.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
12	6C	C	31-Dec-00	Libraries Expenditures Historical Analysis: Libraries should perform an analysis of prior years' accounts to allocate the total value of library books and materials to the "general" and "rare" categories and report the results to local accounting offices.				BK DV IR LA RV SD SF SB SC	Completion will be identified in Task 17.

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
13	8B	C	31-Dec-00	General Improvements Historical Review: Review assets currently assigned to General Improvements (as of 6/30/00) and reassign to the appropriate account (e.g., Infrastructure Assets, Buildings & Structures, Fixed Equipment, Equipment), as necessary.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
14	8B	C	31-Dec-00	Write-Off: Write-off Infrastructure Assets and General Improvements expenditures less than \$35,000.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
15	21	C	15-Jan-01	Leasehold Improvements Historical Review: Review list of Leasehold Improvements provided by OP and verify the accuracy of the data. Data corrections should be made by the campus in the Fall 2001 Facilities file (due to OP December 2001).				BK DV IR LA RV SD SF SB SC	
16	1E	C	15-Jan-01	List of Laboratory Buildings: If campus has elected Building Depreciation Methods 2 through 4, campus must review and approve the list of laboratory buildings included in IRM No. 1E (lists are based on Fall 1999 data).				BK DV IR LA RV SD SF SB SC	SC: Elected Method 1; approval not required.
17	6C	C	15-Jan-01	Libraries Historical Analysis: Complete the library expenditures allocation worksheet provided in IRM No. 6, Addendum C and provide to OP.				BK DV IR LA RV SD SF SF SC	
18	6	MC	22-Jan-01	OP Request for Information: Provide information to OP whether medical centers capitalize library materials and collections.				DV IR LA SD SF	
19	11	MC	22-Jan-01	OP Request for Information: Respond to OP whether the useful lives recommended in IRM No. 11 for software is acceptable to medical centers (3 years and 7 years).				DV IR LA SD SF	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
20	16	MC	22-Jan-01	OP Request for Information: Respond to OP whether the draft Useful Life table is complete.				DV IR LA SD SF	
21	18	MC	22-Jan-01	OP Request for Information: Respond to OP whether medical centers carry intangible assets and identify the accounts used to record such assets.				DV IR LA SD SF	
22	21	MC	22-Jan-01	OP Request for Information: Indicate to OP whether \$35,000 capitalization threshold is acceptable to medical centers.				DV IR LA SD SF	
23	1, 1E	C	1-Feb-01	List of Surveyed Buildings: If campus has elected to conduct building surveys, campus should provide list of all buildings to be surveyed to OP and PwC.				BK LA SD SF	
24	15	C	2-Feb-01	Campus Input: Campus Controllers to provide responses on IRM No. 15--DRAFT based on discussion at 1/25/01 meeting in Los Angeles. Responses will be part of discussion at the February Controllers' Meeting and will be used to finalize the IRM.				BK DV IR LA RV SD SF SB SC	RV: No response provided SF: No response provided
25	12, Parts 1 and 2	C/MC	5-Feb-01	Medical Center Custody Codes: Review and verify the file provided by UCOP of custody codes that will be redefined as Medical Center (i.e., Loc 2 in the depreciation database derived from the custody codes provided in the EFA100).				DV LA IR SD SF	
26	5	C	9-Feb-01	Capitalization: Confirm to OP that the 12/31/01 files submitted to OP will include transactions for 12 months (i.e., January 1 through December 31, 2001), even for campuses that elect to capitalize at June 30, 2001.				BK DV IR LA RV SD SF SB SC	SF: No confirmation provided
27	3	OP	23-Feb-01	FY 2000 Balance of Accumulated Depreciation: Begin working with campus data to calculate FY 2000 depreciation expense and balance of accumulated depreciation.				OP	
28	6	OP/C	28-Feb-01	Reclassification Entries: Coordinate reclassification entries to reflect balances for Rare Books and Materials and Special Collections as of 6/30/00, or 12/31/00 for updated values.				BK DV IR LA RV SD SF SB SC	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
29	1E, 18, 21	OP	1-Mar-01	Electronic Files for Useful Life Overrides: Provide campuses with electronic files to supply useful life data for surveyed buildings, leasehold improvements, and intangible assets.				OP	
30	18	C	30-Mar-01	Intangible Assets Identification: Identify existing campus intangible assets and, if necessary, reclassify the assets to account group 10207 by the time campuses submit their December 31, 2000 files to OP in April 2001.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
31	18	MC/C	30-Mar-01	Intangible Assets Identification: Identify existing medical center intangible assets and, if necessary, reclassify the assets to account group 10207 by the time campuses submit their December 31, 2000 files to OP in April 2001.				DV IR LA SD SF	ALL CAMPUSES WITH MEDICAL CENTERS: Please provide confirmation that campus has completed this action item/task.
32	18	C	11-Apr-01	Intangible Assets: Assign CAANs to Intangible Assets for inclusion in the CFSAST file.				BK DV IR LA RV SD SF SF SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
33	12, Part 2	C	11-Apr-01	Data Specificatons: Develop/modify current campus systems to meet data specifications issued by OP (JOG Member letters dated 10/23/00 and 10/24/00).				BK DV IR LA RV SD SF SF SC	
34	12, Part 2	C	11-Apr-01	Data Specifications: Expand the field for CAANs to accommodate five characters. CAANs <u>must</u> match in the CFSAST, EFA Facilities and EFA Inventory files.				BK DV IR LA RV SD SF SF SC	
35	2, 12 Part 2	C	11-Apr-01	CFSAST File Submission: Submit CFSAST file (as of 12/31/00) and required general ledger reconciliation worksheet to OP. The reconciliation must be approved by the campus Controller.				BK DV IR LA RV SD SF SF SC	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments	
36	2, 12 Part 2	C	11-Apr-01	<p>CFSBAL File Submission: The <u>April</u> CFSBAL file (due on 5/10/01) should reflect the Investment in Plant Asset accounts balances as of the 12/31/00 capitalization.</p> <p>Note: Campuses submitted March CFSBAL files as originally requested. However, campuses are making AST and/or AFP changes that will be reflected in the April CFSBAL files.</p>					BK DV IR LA RV SD SF SF SC	
37	2, 12 Part 2	C	11-Apr-01	<p>EFA100 File Submission: Submit EFA100 file (as of 12/31/00) and required general ledger reconciliation worksheet to OP (Note: Local campus inventory systems and general ledgers are required to be adjusted prior to submitting the information to OP). The reconciliation must be approved by the campus Controller.</p>					BK DV IR LA RV SD SF SB SC	BK: Files approved 4/20/01 DV: Files approved 4/25/01 IR: Files approved 4/26/01 LA: Files approved 5/10/01 RV: Files approved 4/25/01 SD: Files approved 5/7/01 SF: Files approved 4/25/01 SB: Files approved 2/26/01 SC: Files approved 5/3/01
38	1E, 18, 21	C	16-Apr-01	<p>Useful Life Overrides Electronic File Submission: Submit electronic files to OP indicating final useful lives for surveyed buildings, leasehold improvements, and intangible assets for historical data (as of 6/30/00) and for the increments capitalized at 12/31/00, as necessary.</p>					BK DV IR LA RV SD SF SB SC	SB: No overrides expected.
39	5	OP	1-May-01	<p>Campuses File Submissions: Review campus reconciliation worksheets and edit the CFSAST and EFA100 data files.</p>					OP	
40	12, Part 2	OP	7-May-01	<p>Depreciation Data Base (Historical): Design and develop University depreciation data base to determine the June 30, 2000 balance of accumulated depreciation (historical data).</p>					OP	
41	4	OP	1-Jun-01	<p>Disposed Assets Book Value: Determine book value for all disposed assets on a campus by campus basis by comparing 6/30/00 to 12/31/00 equipment inventory files.</p>					OP	
42	6	C	30-Jun-01	<p>Capitalization: Capitalize Library Materials & Collections (General and Rare) acquisition values for the period July 1, 2000 through June 30, 2001. The capitalization may be based on library estimates. Estimates must be updated at December 31, 2001.</p>					BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
43	7	C	30-Jun-01	<p>Capitalization: Capitalize Special Collection acquisition values for the period January 1, 2001 through June 30, 2001.</p>					BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
44	15	OP	30-Jun-01	IRM Development: Finalize IRM 15--DRAFT based on input from campuses, including the processes to identify the value of University-titled assets to be eliminated from Current Fund expenditures and the value of non-University-titled assets to remain in Current Fund expenditures.				OP	
45	5A	C	30-Jun-01	CIP: Record Construction in Progress.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
46	5A	C	30-Jun-01	Adjusting Entries: Make adjusting entries to recognize materially significant capital items (Building & Structures, Infrastructure Assets, General Improvements) that have come on-line since December 31, 2000 (reconciliation schedules must be developed and maintained by campus to support the reclassification). These entries should be reversed on July 1, 2001.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
47	5A	C	30-Jun-01	Capitalization: Capitalize equipment acquired between 1/1/01 and 6/30/01.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
48	11	C	1-Jul-01	Software: Implement procedures to capitalize software costs.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task.
49	11	MC	1-Jul-01	Software: Implement procedures to capitalize software costs in accordance with IRM No. 11.				DV IR LA SD SF	ALL CAMPUSES WITH MEDICAL CENTERS: Please provide confirmation that campus has completed this action item/task.
50	11, 12, Part 2	C	1-Jul-01	Software: Begin recording software capitalization and depreciation by location (campus or medical center) and asset type. Campus accounts should map to the assigned account group codes.				BK DV IR LA RV SD SF SB SC	ALL CAMPUSES: Please provide confirmation that campus has completed this action item/task. SD: In progress

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
51	12, Part 2	OP	1-Jul-01	Reports and Entries: Develop F&A proposal feedback reports and journal entries to provide campuses with annual depreciation expense and accumulated depreciation data.				OP	
52	17	OP	31-Jul-01	IRM Development: Develop approach to University-owned equipment at DOE laboratories.				OP	
53	12, Part 2	OP	22-Aug-01	Depreciation Data Base (Prospective): Design and develop University depreciation data based to calculate annual depreciation expense and balance of accumulated depreciation (prospective data).				OP	
54	1, 16	OP	15-Oct-01	Default Useful Lives: Finalize default useful lives for laboratory buildings, all other buildings, and library materials and collections (general).				OP	
55	22	OP	5-Nov-01 29-Mar-02	Complete Exhibits for FY 2000 and FY 2001 Depreciation Entries —Complete Exhibits 1, 1a, 2, 2a, 4, and 6a of IRM 22 and provide to PricewaterhouseCoopers (PwC) and Internal Audit for review.				OP	
56	15	C	30-Nov-01 28-Feb-02	Capital Asset Expenditures in Current Funds: Determine the amount to be eliminated from Current Funds for the restatement of the 6/30/01 financial statements (for comparative purposes).				BK DV IR LA RV SD SF SB SC	
57	3	OP	10-Dec-01 15-Mar-02	Depreciation Calculation: Finalize FY 2000 balance of accumulated depreciation and FY 2001 depreciation expense.				OP	
58	1E	C	14-Dec-01	Fall 2001 Facilities File: Submit Fall 2001 Facilities file to OP.				BK DV IR LA RV SD SF SB SC	
59	All	OP	15-Dec-01	Accounting Manual: Complete first draft of capitalization and depreciation Accounting Manual chapters.			OP		OP: In process.
60	22	OP	31-Dec-01 30-Apr-02	Complete System and Journal Entries Review —Complete the PwC and Internal Audit review of the system and the June 30, 2000 and June 30, 2001 depreciation journal entries.				OP	OP: System review complete
61	1, 5, 8, 17, 21	C	31-Dec-01	Capitalization: Capitalize 12/31/01 acquisition values for Buildings & Structures (including Fixed Equipment), Leasehold Improvements, Infrastructure Assets, General Improvements, Intangible Assets, and Equipment.				BK DV IR LA RV SD SF SB SC	LA: Waiting for Medical Center data

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
62	16, 20	C	31-Dec-01	Additions to University Useful Life Table: Submit requests for additions to University Useful Life table for equipment in order that requests may be considered for the University Useful Life table for the FY 2001-02 depreciation calculation.				BK DV IR LA RV SD SF SB SC	No requests received
63	22	OP	31-Jan-02 15-May-02	Provide Journal Entries to Campuses —Provide the depreciation reporting entries (2000 balance of accumulated depreciation, 2001 depreciation expense, and 2001 write-off of accumulated depreciation for disposed assets) to campuses as outlined in Exhibits 1, 2, and 4 of IRM 22 for campuses to record in their General Ledgers.				OP	
64	22	OP	31-Jan-02 15-Apr-02	Update CFS and Reclassify Current Fund Expenditures —Update CFS for the adjustment required in Exhibits 1a, 2a, 4a, and 6a of IRM 22, and reclassify the capital expenditures recorded in Current Funds at June 30, 2001 as outlined in Exhibit 6a.				OP	
65	16, 20	OP	31-Jan-02	Additions to University Useful Life Table: Finalize updates to University Useful Life table for equipment to be used for the FY 2001-02 depreciation calculation.				OP	
66	3, 22	OP/C	28-Feb-02 31-May-02	Record Journal Entries —Record the balance of accumulated depreciation as of June 30, 2000, depreciation expense for the FYE June 30, 2001, accumulated depreciation associated with the disposal of capital assets for the FYE June 30, 2001, and reclassify FY 2001 Current Fund expenditures for capital assets to Plant Funds. The General Ledger and CFS entries will be provided as outlined in Exhibits 1,1a, 2, 2a, 4, 4a, and 6a of IRM 22.				BK DV IR LA RV SD SF SB SC OP	
67	17B	OP	8-Mar-02	Update IRM No. 2 and 22 —Update IRM No. 2, <i>Data Quality and Reconciliation Issues</i> , and IRM No. 22, <i>Summary of Accounting/Journal Entries for Recording the Depreciation of Capital Assets</i> , to reflect the changes resulting from the GASB requirement to capitalize, depreciate and report non-University-owned equipment.				OP	
68	1E, 18, 21	C	12-Mar-02	Useful Life Override Electronic Files Submission: Submit electronic files to OP indicating useful lives for surveyed buildings, leasehold improvements, and intangible assets for the increments capitalized at 12/31/01.				BK DV IR LA RV SD SF SB SC	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
69	2, 12 Part 2	C	12-Mar-02	CFSAST File Submission: Submit CFSAST file (as of 12/31/01) and required general ledger reconciliation worksheet to OP. The reconciliation must be approved by the campus Controller.				BK DV IR LA RV SD SF SB SC	
70	2, 12 Part 2	C	12-Mar-02	CFSBAL File Submission: The <u>February</u> CFSBAL file (due on 3/12/02) should reflect the Investment in Plant Asset accounts balances as of the 12/31/01 capitalization.				BK DV IR LA RV SD SF SB SC	
71	2, 12 Part 2	C	12-Mar-02	EFA100 File Submission: Submit EFA100 file (as of 12/31/01) and required general ledger reconciliation worksheet to OP (Note: Local campus inventory systems and general ledgers are required to be adjusted prior to submitting the information to OP). The reconciliation must be approved by the campus Controller.				BK DV IR LA RV SD SF SB SC	
72	17B	OP	15-Mar-02	Modify the Equipment Depreciation Database —Modify the Equipment Depreciation Database to include non-University owned equipment and finalize the depreciation calculations for 2000 and 2001.				OP	
73	17B	OP/C	29-Mar-02	Modify Fiscal Closing Schedule —Add fiscal closing step to capitalize non-University-owned equipment at June 30, 2002.				BK DV IR LA RV SD SF SB SC OP	
74	17B	OP/Labs	29-Mar-02	Record University-Owned Equipment at DOE Labs —Record University-owned equipment at DOE laboratories.				OP	
75	22	OP/C	29-Mar-02	Modify Fiscal Closing Schedule —Add a fiscal closing step to reclassify FY 2002 Current Fund expenditures for capital assets to Plant Funds beginning with the June 30, 2002 fiscal close. The journal entry is outlined in Exhibit 7 of IRM 22.				BK DV IR LA RV SD SF SB SC OP	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
76	22	OP/C	29-Mar-02	Modify Fiscal Closing Schedule —Add fiscal closing steps to 1) record the annual depreciation and 2) write-off accumulated depreciation associated with the disposal of capital assets beginning with the June 30, 2002 fiscal close.				BK DV IR LA RV SD SF SB SC OP	
77	All	C	29-Mar-02 31-Dec-02	Accounting Manual: Review draft Accounting Manual chapters and provide campus comments to OP.	BK DV IR LA RV SD SF SB SC				
78	22	OP	30-Apr-02	Complete Exhibits for FY 2002 Depreciation Entries —Complete Exhibits 3 and 5 of IRM 22 and provide to PwC and Internal Audit for review.				OP	
79	5	OP	1-May-02 2-Apr-02	Campuses File Submissions: Review campus reconciliation worksheets and edit the CFSAST and EFA100 data files.				OP	
80	17B	OP	15-May-02	Provide Journal Entries to Campus —Provide the entries to capitalize non-University-owned equipment at June 30, 2000, June 30, 2001, and December 31, 2001.				OP	
81	17B	C	31-May-02	Record Journal Entries —Record the non-University-owned capitalization entries provided by OP (June 30, 2000, June 30, 2001, and December 31, 2001).				BK DV IR LA RV SD SF SB SC	
82	22	OP	31-May-02 15-May-02	Complete Journal Entries Review —Complete the PwC and Internal Audit review of the June 30, 2002 journal entries.				OP	
83	4	OP	1-Jun-02 2-Apr-02	Disposed Assets Book Value: Determine book value for all disposed assets on a campus by campus basis by comparing 12/31/00 to 12/31/01 equipment inventory files.				OP	
84	22	OP	15-Jun-02 15-May-02	Calculate Depreciation Expense and Provide Journal Entries to Campuses —Calculate FY 2002 depreciation expense and determine accumulated depreciation associated with disposed assets. Provide the depreciation reporting entries to campuses as outlined in Exhibits 3 (2002 depreciation expense) and 5 (accumulated depreciation associated with disposed assets for 2002) of IRM 22 for campuses to record in their General Ledgers.				OP	
85	All	OP	15-Jun-02 15-Jun-03	Accounting Manual: Finalize and issue capitalization and depreciation Accounting Manual chapters.				OP	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
86	6	C	6/30 2 2002 2-Aug-02	Capitalization: Capitalize Library Materials & Collections (General and Rare) acquisition values for the period July 1, 2001 through June 30, 2002. The capitalization may be based on library estimates. Estimates must be updated at December 31, 2002.				BK DV IR LA RV SD SF SB SC	
87	7	C	6/30 2 2002 2-Aug-02	Capitalization: Capitalize Special Collection acquisition values for the period July 1, 2001 through June 30, 2002.				BK DV IR LA RV SD SF SB SC	
88	11	C	6/30 2 2002 2-Aug-02	Capitalization: Capitalize Software costs for the period July 1, 2001 through June 30, 2002.				BK DV IR LA RV SD SF SB SC	
89	15	C	6/30 2 2002 2-Aug-02	Capital Asset Expenditures in Current Funds: Capitalize Current Fund expenditures for the following capital assets, as necessary: Real Estate; Buildings & Structures/Fixed Equipment; General Improvements; Infrastructure Assets; Equipment; Special Collections; Intangible Assets; Library Materials and Collections (general and rare) and Software. (Note: Campuses will be required to include the fund source, as necessary.)				BK DV IR LA RV SD SF SB SC	
90	15	C	6/30 2 2002 2-Aug-02	Capital Asset Expenditures in Current Funds: Prepare journal entries to eliminate capital expenditures in Current Funds in summary form by functions and fund group. Use the new object codes and UAS codes provided in the IRM.				BK DV IR LA RV SD SF SB SC	
91	22	OP/C	6/30 2 2002 2-Aug-02	Record Journal Entries —Record the depreciation expense for the FYE June 30, 2002 and accumulated depreciation associated with the disposal of capital assets for the FYE June 30, 2002. The General Ledger and CFS entries are provided in Exhibits 3, 3a, 5 and 5a of IRM 22.				BK DV IR LA RV SD SF SB SC OP	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
92	5A	C	6/30 2 2002 2-Aug-02	Capitalization: Capitalize equipment acquired between 1/1/02 and 6/30/02.				BK DV IR LA RV SD SF SB SC	
93	5A	C	6/30 2 2002 2-Aug-02	CIP: Record Construction in Progress.				BK DV IR LA RV SD SF SB SC	
94	5A	C	6/30 2 2002 2-Aug-02	Adjusting Entries: Make adjusting entries to recognize materially significant capital items (Building & Structures, Infrastructure Assets, General Improvements) that have come on-line since December 31, 2001 (reconciliation schedules must be developed and maintained by campus to support the reclassification). These entries should be reversed on July 1, 2002.				BK DV IR LA RV SD SF SB SC	
95	17B	C	6/30 2 2002 2-Aug-02	Capitalization —Capitalize all equipment acquired between January 1 and June 30 (in accordance with IRM No. 5, Half-Year Convention, and IRM No. 17, Approach to Depreciating Equipment), including non-University-owned items, in accordance with this addendum.				BK DV IR LA RV SD SF SB SC	
96	22	OP/C	15-Jul-02	Complete Exhibits for FY 2002 Depreciation Entries —Complete Exhibit 7 of IRM 22.				BK DV IR LA RV SD SF SB SC OP	
97	17B	Labs	26-Jul-02	Report University-Owned Equipment and Accumulated Depreciation —Report the total acquisition value and accumulated depreciation of University-owned equipment as of June 30, 2002 to OP.				Labs	
98	17B	OP	8/30 2 2002 27-Nov-02	Record Journal Entries —Record capitalization entries for FY 2001-2002 net additions of University-owned equipment at DOE laboratories.	OP				

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete

GASB 35 Depreciation Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP, Labs)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
99	22	OP/C	3-Aug-02	Record Journal Entries —Record the reclassification of FY 2002 Current Fund expenditures for capital assets to Plant Funds. The General Ledger and CFS entries are provided in Exhibits 7 and 7a of IRM 22.				BK DV IR LA RV SD SF SB SC OP	

SU = Status Unknown; SO = Submitted to OP; RO = Under Review by OP; TC = Task Complete