

**University of California
GASB 35 Depreciation Reporting**

Issues Resolution Memo No. 12—Part 1

Specifications for Electronic Files Required by UCOP—Historical Data

Define Issues

The University must define the data specifications and format necessary to accumulate campus data to establish the balance of accumulated depreciation for the following categories as of June 30, 2000.

- Buildings & Structures (including Fixed Equipment if separately recorded)
- Infrastructure Assets
- General Improvements
- Equipment

Background

GASB Statement No. 35 will require the University to report depreciation in its annual consolidated financial statements for the fiscal year beginning July 1, 2001, with comparative information for the prior year. To implement this requirement, the University must establish the balance of accumulated depreciation for its depreciable assets at June 30, 2000.

In April and May 2000, UCOP issued IRM No. 3 and Addendum A to IRM No. 3. These memos described the approach the University will use to establish the accumulated depreciation balance at June 30, 2000.

- IRM No. 3 outlined the recommended methodology to develop an index to estimate the annual depreciation expense for each building, from the original year of acquisition and occupancy through June 30, 2000.
- Addendum A to IRM No. 3 required campuses to provide building specific data for all buildings for the past five years. In addition, Addendum A encouraged campuses to provide additional campus-specific data for years 6 through 32, either building specific data for all buildings, or year-end total balances to develop campus-specific indices.

In order to collect the campus-specific data required to calculate the accumulated depreciation balance, UCOP Financial Management will provide electronic files to campuses for their review and/or completion.

Data Elements Required for Calculating Accumulated Depreciation as of June 30, 2000

Buildings & Structures (including Fixed Equipment)

Attachment 1 is a sample of the file that will be used to gather the historical asset values for buildings and structures (including fixed equipment) and will include the following:

- Instructions describing the Excel worksheets and data elements;
- Worksheet to accumulate total buildings and structures values by fiscal year; and
- Worksheet to accumulate detailed buildings and structures values by CAAN. A section will be provided for each CAAN at your campus.

Note: UCOP will provide acquisition values (by total and by CAAN) for the fiscal years 1995 through 2000. Campuses should verify the OP-provided data and complete the worksheets for the additional years for which they choose to provide supplementary data.

Infrastructure Assets and General Improvements

Attachment 2 is a sample of the file that will be used to gather the historical asset values for infrastructure assets and general improvements.

- Instructions describing the Excel worksheets and data elements;
- Worksheet to accumulate total infrastructure assets and general improvements values by fiscal year; and
- Worksheet to accumulate detailed infrastructure assets and general improvements values by CAAN. A section will be provided for each CAAN at your campus.

Note: UCOP will provide acquisition values (by total and by CAAN) for the fiscal years 1995 through 2000. Campuses should verify the OP-provided data and complete the worksheets for the additional years for which they choose to provide supplementary data.

Next Steps—Required Actions

- UCOP will provide campuses with Excel worksheets with data for FY 1995 through FY 2000 by September 15, 2000.
- Campuses to review and/or complete the worksheets and submit to UCOP by November 1, 2000. UCOP will accept updated worksheets through April 1, 2000.

- UCOP will begin processing data based on campus data.

Additional Data Specifications to be Developed

Historical Data

- UCOP will develop the data specifications for establishing the balance of accumulated depreciation for equipment.

Future Data

- UCOP will develop the data specifications for submission of future data.

Asset Values for Buildings and Structures, Fiscal Years 1968-2000

Instructions: The purpose of this Excel workbook is to obtain information that will be used to calculate and report depreciation on buildings and structures in the University of California's financial statements, as required by GASB Statements 34 and 35. The workbook consists of three worksheets (tabs at lower left of the computer screen) entitled: "Instructions," "Total Asset Values by FY," and "Asset Values by CAAN." **Campuses are asked to complete the workbook as described below by November 1, 2000. The workbook should be accessed and returned via FTP using the Corporate Accounting file server at K:\ftpserv\acctoff\gasb35\.** (Note to workgroup: Specify file name of the files returned by campuses?) The data received by November 1 will be used in preliminary calculations and the results made available to the campuses. Campuses may submit updated information through April 1, 2001.

Total Asset Values by FY: This table records the aggregate acquisition cost for all campus buildings and structures, including fixed equipment, for fiscal years 1968-2000. The total asset values for fiscal years 1995-2000 have been filled in based on the CFS AST, and the federally paid portion of those amounts has been filled in based on annual fiscal closing data reported by Plant Accountants to UCOP Costing Policy & Analysis. **Please complete the table for fiscal years 1968-1994 to the extent data is available. Discrepancies between campus records and the totals provided by the Office of the President must be investigated by campus personnel and discussed with Jorge Ohy.**

For fiscal years where the campus does not supply actual asset values by CAAN (see below), an index based on information from this worksheet will be used to generate approximate historical asset values by CAAN. If the campus does not complete this table, an index based on system-wide values will be used to approximate historical asset values by CAAN.

Asset Values by CAAN: This worksheet is designed to collect detailed information on the values of individual buildings and structures, including fixed equipment. Assets are listed in CAAN order. Columns (A) through (J) are read-only and contain information from the CFS AST records unless otherwise noted. Columns (K) through (O) are for campus-supplied data.

Explanation of Columns (A) through (J) [read-only data]

- Column (A): numbered 1 to 33 corresponding to 33 fiscal years of potential data for each building or structure
- Column (B): the CAAN for a building or structure, including fixed equipment
- Column (C): the name of the building or structure including fixed equipment
- Column (D): the year building or structure was first occupied (from the corporate Facilities file)
- Column (E): the most recent 33 fiscal years, in reverse chronological order from 2000 through 1968
- Column (F): year-end cumulative acquisition value of the building or structure
- Column (G): year-end cumulative acquisition value of fixed equipment not included in building value (if reported by campus in a separate GL account)
- Column (H): year-end total acquisition value for the CAAN [sum of Columns (F)+(G)]
- Column (I): the change in acquisition value, i.e., this year's Column (H) minus last year's Column (H)
- Column (J): year-end cumulative federally-paid portion of the total acquisition value for the CAAN (based on annual fiscal closing data reported by Plant Accountants to UCOP Costing Policy & Analysis).

Data from the most recent six years has been filled in for Columns (F) through (J).
The notation "N/A" has been filled in for years prior to the first year of occupancy.

Explanation of Columns (K) through (O) [campus-supplied data]

Columns (K) through (O) repeat the information from Columns (F) through (J). Columns (M) and (N) are formula-driven based on data in Columns (K) and (L). **The primary purpose of these columns is for campuses to provide additional detail for years before 1995 in Columns (K), (L) and (O). If the OP supplied data in fiscal years 1995 - 2000 is correct, leave blank the corresponding cells in Columns (K) through (O). Discrepancies between campus records and the totals provided by the Office of the President must be investigated by campus personnel and discussed with Jorge Ohy.**

- Column (K): year-end cumulative acquisition value of the building or structure
- Column (L): year-end cumulative acquisition value of fixed equipment not included in building value (if reported by campus in a separate GL account)
- Column (M): year-end total acquisition value for the CAAN [sum of Columns (K)+(L)]
- Column (N): the change in acquisition value, i.e., this year's Column (M) minus last year's Column (M)
- Column (O): year-end cumulative federally-paid portion of the total acquisition value for the CAAN

Campuses can choose to provide supplementary information for any number of years before 1995. Years for which data is provided must be in reverse consecutive order with no skips or gaps between years, and data for all CAANs must be included in any year for which the campus chooses to provide data.

The expectation is that data for fiscal years 1995-2000, and data marked "N/A," will not require changes by the campus. However, campuses can introduce changes to these items if necessary.

Summary of Buildings & Structures (Including Fixed Equipment)

Campus: Berkeley

Year Ended June 30	Total Campus Acquisition Value at Fiscal Year End -- Buildings and Structures	Total Campus Federally Paid Acquisition Value at Fiscal Year End -- Buildings and Structures
2000	[TBD]	[TBD]
1999	1,112,887,230	14,769,661
1998	1,054,042,679	14,046,250
1997	1,003,456,039	14,041,670
1996	925,032,637	13,735,585
1995	856,110,959	13,595,890
1994		
1993		
1992		
1991		
1990		
1989		
1988		
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1974		
1973		
1972		
1971		
1970		
1969		
1968		

Buildings & Structures (including fixed equipment): assets with assigned CAAN

Berkeley					According to UCOP Records					According to Campus Records (if different from UCOP Records)				
Current Year = 2000					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
(A)	(B)	(C)	(D)	(E)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (bldg & fixed equip.)	Annual Increment of Acquisition Value (bldg & fixed equip.)	Year-end Balance of Values in Column (H) paid from Federal funds (bldg & fixed equip.)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (building & fixed equip.)	Annual Increment of Acquisition Value (building & fixed equip.)	Year-end Balance of Values in Column (M) paid with Federal funds (bldg & fixed equip.)
1	1001	Haste Channi	1980	2000								0	0	
2	1001	Haste Channi	1980	1999	871,200	0	871,200	0	0			0	0	
3	1001	Haste Channi	1980	1998	871,200	0	871,200	0	0			0	0	
4	1001	Haste Channi	1980	1997	871,200	0	871,200	0	0			0	0	
5	1001	Haste Channi	1980	1996	871,200	0	871,200	0	0			0	0	
6	1001	Haste Channi	1980	1995	871,200	0	871,200		0			0	0	
7	1001	Haste Channi	1980	1994								0	0	
8	1001	Haste Channi	1980	1993								0	0	
9	1001	Haste Channi	1980	1992								0	0	
10	1001	Haste Channi	1980	1991								0	0	
11	1001	Haste Channi	1980	1990								0	0	
12	1001	Haste Channi	1980	1989								0	0	
13	1001	Haste Channi	1980	1988								0	0	
14	1001	Haste Channi	1980	1987								0	0	
15	1001	Haste Channi	1980	1986								0	0	
16	1001	Haste Channi	1980	1985								0	0	
17	1001	Haste Channi	1980	1984								0	0	
18	1001	Haste Channi	1980	1983								0	0	
19	1001	Haste Channi	1980	1982								0	0	
20	1001	Haste Channi	1980	1981								0	0	
21	1001	Haste Channi	1980	1980				N/A				0	N/A	
22	1001	Haste Channi	1980	1979	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	1001	Haste Channi	1980	1978	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	1001	Haste Channi	1980	1977	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	1001	Haste Channi	1980	1976	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	1001	Haste Channi	1980	1975	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	1001	Haste Channi	1980	1974	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	1001	Haste Channi	1980	1973	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	1001	Haste Channi	1980	1972	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	1001	Haste Channi	1980	1971	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	1001	Haste Channi	1980	1970	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	1001	Haste Channi	1980	1969	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	1001	Haste Channi	1980	1968	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Berkeley					According to UCOP Records					According to Campus Records (if different from UCOP Records)				
Current Year = 2000					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
(A)	(B)	(C)	(D)	(E)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (bldg & fixed equip.)	Annual Increment of Acquisition Value (bldg & fixed equip.)	Year-end Balance of Values in Column (H) paid from Federal funds (bldg & fixed equip.)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (building & fixed equip.)	Annual Increment of Acquisition Value (building & fixed equip.)	Year-end Balance of Values in Column (M) paid with Federal funds (bldg & fixed equip.)
1	1002	CLEARY	1993	2000										
2	1002	CLEARY	1993	1999	7,240,211	0	7,240,211	8,434	0					
3	1002	CLEARY	1993	1998	7,231,777	0	7,231,777	0	0					
4	1002	CLEARY	1993	1997	7,231,777	0	7,231,777	0	0					
5	1002	CLEARY	1993	1996	7,231,777	0	7,231,777	0	0					
6	1002	CLEARY	1993	1995	7,231,777	0	7,231,777		0					
7	1002	CLEARY	1993	1994										
8	1002	CLEARY	1993	1993				N/A					N/A	
9	1002	CLEARY	1993	1992	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
10	1002	CLEARY	1993	1991	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
11	1002	CLEARY	1993	1990	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
12	1002	CLEARY	1993	1989	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
13	1002	CLEARY	1993	1988	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
14	1002	CLEARY	1993	1987	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	1002	CLEARY	1993	1986	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	1002	CLEARY	1993	1985	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	1002	CLEARY	1993	1984	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	1002	CLEARY	1993	1983	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	1002	CLEARY	1993	1982	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	1002	CLEARY	1993	1981	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	1002	CLEARY	1993	1980	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	1002	CLEARY	1993	1979	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	1002	CLEARY	1993	1978	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	1002	CLEARY	1993	1977	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	1002	CLEARY	1993	1976	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	1002	CLEARY	1993	1975	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	1002	CLEARY	1993	1974	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	1002	CLEARY	1993	1973	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	1002	CLEARY	1993	1972	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	1002	CLEARY	1993	1971	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	1002	CLEARY	1993	1970	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	1002	CLEARY	1993	1969	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	1002	CLEARY	1993	1968	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Berkeley					According to UCOP Records					According to Campus Records (if different from UCOP Records)				
Current Year = 2000					(F)	(G)	(H)	(I)	(J)	(K)	(L)	(M)	(N)	(O)
(A)	(B)	(C)	(D)	(E)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (bldg & fixed equip.)	Annual Increment of Acquisition Value (bldg & fixed equip.)	Year-end Balance of Values in Column (H) paid from Federal funds (bldg & fixed equip.)	Year-end Balance of Total Acquisition Value (building)	Year-end Balance of Total Acquisition Value (fixed equip.)	Year-end Balance of Total Acquisition Value (building & fixed equip.)	Annual Increment of Acquisition Value (building & fixed equip.)	Year-end Balance of Values in Column (M) paid with Federal funds (bldg & fixed equip.)
1	1225	LSB ADDITION	1988	2000										
2	1225	LSB ADDITION	1988	1999	45,531,717	6,606,146	52,137,863	295,628	28,836					
3	1225	LSB ADDITION	1988	1998	45,236,089	6,606,146	51,842,235	243,946	28,836					
4	1225	LSB ADDITION	1988	1997	44,992,143	6,606,146	51,598,289	334	28,836					
5	1225	LSB ADDITION	1988	1996	44,991,809	6,606,146	51,597,955	0	28,502					
6	1225	LSB ADDITION	1988	1995	44,991,809	6,606,146	51,597,955		334					
7	1225	LSB ADDITION	1988	1994								0	0	
8	1225	LSB ADDITION	1988	1993								0	0	
9	1225	LSB ADDITION	1988	1992								0	0	
10	1225	LSB ADDITION	1988	1991								0	0	
11	1225	LSB ADDITION	1988	1990								0	0	
12	1225	LSB ADDITION	1988	1989								0	0	
13	1225	LSB ADDITION	1988	1988				N/A				0	N/A	
14	1225	LSB ADDITION	1988	1987	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
15	1225	LSB ADDITION	1988	1986	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
16	1225	LSB ADDITION	1988	1985	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
17	1225	LSB ADDITION	1988	1984	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
18	1225	LSB ADDITION	1988	1983	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
19	1225	LSB ADDITION	1988	1982	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
20	1225	LSB ADDITION	1988	1981	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
21	1225	LSB ADDITION	1988	1980	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
22	1225	LSB ADDITION	1988	1979	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
23	1225	LSB ADDITION	1988	1978	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
24	1225	LSB ADDITION	1988	1977	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
25	1225	LSB ADDITION	1988	1976	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
26	1225	LSB ADDITION	1988	1975	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	1225	LSB ADDITION	1988	1974	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
28	1225	LSB ADDITION	1988	1973	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
29	1225	LSB ADDITION	1988	1972	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
30	1225	LSB ADDITION	1988	1971	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
31	1225	LSB ADDITION	1988	1970	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
32	1225	LSB ADDITION	1988	1969	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
33	1225	LSB ADDITION	1988	1968	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Asset Values for General Improvements, Fiscal Years 1975-2000

Instructions: The purpose of this Excel workbook is to obtain information that will be used to calculate and report general improvements in the University of California's financial statements, as required by GASB Statements 34 and 35. The workbook consists of three worksheets (tabs at lower left of the computer screen) entitled: "Instructions," "Total Asset Values by FY," and "Asset Values by CAAN." ***The workbook should be accessed and returned via FTP using the Corporate Accounting file server at K:\ftpserv\acctoff\gasb35\.*** ****** File names to be determined ****** ***The data received by November 1 will be used in preliminary calculations and the results made available to the campuses.***

Total Asset Values by FY: This table records the aggregate acquisition cost for all campus general improvements and infrastructure assets for fiscal years 1975-2000, as well as the aggregate federally-paid portion. The totals for fiscal years 1990-2000 have been filled in based on CFS AST and the federally paid portion of those amounts has been filled in based on annual fiscal closing data reported by Plant Accountants to UCOP Costing Policy & Analysis. ***Please complete the table for fiscal years 1975-1989 to the extent that data is available. Discrepancies between campus records and the totals provided by the Office of the President must be investigated by campus personnel and discussed with Jorge Ohy.***

For fiscal years where the campus does not supply actual asset values by CAAN (see below), an index based on information from this worksheet will be used to generate approximate historical asset values by CAAN. If the campus does not complete this table, an index based on system-wide values will be used to approximate historical asset values by CAAN.

Asset Values by CAAN: This worksheet is designed to collect detailed information on the values of individual general improvements and infrastructure assets. Assets are listed in CAAN order.

Explanation of Columns (A) through (H)

Column (A): numbered 1 to 26 corresponding to 26 fiscal years of potential data for each asset

Column (B): the CAAN for the asset

Column (C): the name of the asset

Column (D): the most recent 26 fiscal years, in reverse order from 2000 through 1975

Column (E): the year-end cumulative acquisition value of the asset, according to UCOP records (FY96 - FY 2000)

Column (F): the year-end cumulative acquisition value of the asset, according to campus records (FY95 mandatory)

Column (G): the first fiscal year in which the asset was capitalized

Column (H): the asset type ("GI" for general improvement or "IA" for infrastructure asset), which will determine the useful life

Note: The asset values for fiscal years 1996 through 2000 have been filled in for Column (E) based on CFS AST, and the notation "N/A" will be filled in for years prior to the first year of capitalization based on the campus' entry in Column (G). ***Discrepancies between campus records and the totals provided by the Office of the President must be investigated by campus personnel and discussed with Jorge Ohy.***

Campuses must provide supplementary information for fiscal year 1995. Campuses may provide additional data back to fiscal year 1985 for General Improvements, and fiscal year 1975 for Infrastructure Assets. Years for which data is provided must be in reverse consecutive order with no skips or gaps between years. Data for all CAANs in the same category (e.g. GI) must be included in any year for which the campus provides data.

For purposes of completing this workbook, Infrastructure Assets are defined as: Roads, Pathways and Parking Lots (but not Parking Structures), Bridges and Tunnels, Drainage Systems, Water and Sewage Systems, and Lighting Systems (campus road and pathway lighting systems). General Improvements are defined as all other assets identified by CAAN and not categorized as buildings and structures.

Summary of General Improvements and Infrastructure Assets

Campus: Berkeley

(The campus should verify and complete the table to the extent data is available.)

Year Ended June 30	Total Campus Acquisition Value at Fiscal Year End -- General Improvements and Infrastructure Assets	Total Campus Federally-paid Acquisition Value at Fiscal Year End -- General Improvements and Infrastructure Assets
2000	[TBD]	[TBD]
1999	63,223,608	554,892
1998	60,217,247	554,892
1997	59,514,519	550,356
1996	56,467,999	527,262
1995	55,851,741	68,725
1994	52,732,854	68,725
1993	46,744,808	68,725
1992	41,199,041	68,725
1991	39,446,668	68,725
1990	27,971,389	68,725
1989		
1988		
1987		
1986		
1985		
1984		
1983		
1982		
1981		
1980		
1979		
1978		
1977		
1976		
1975		

General Improvements and Infrastructure Assets with assigned CAAN
(The campus should verify and complete the shaded portion of the table.)

Berkeley

2000

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	CAAN	Asset Description	Year Ended June 30	Year-end Balance of Total Acquisition Value (UCOP Records)	Year-end Balance of Total Acquisition Value (Campus Records)	First Year of Capitalization	Asset Type: General Improvement("GI") vs. Infrastructure("IA")
1	1135	Strawberry C	2000	[TBD]		[provide data]	[provide data]
2	1135	Strawberry C	1999	1,795,446			
3	1135	Strawberry C	1998	0			
4	1135	Strawberry C	1997	0			
5	1135	Strawberry C	1996	0			
6	1135	Strawberry C	1995		[provide data]		
7	1135	Strawberry C	1994				
8	1135	Strawberry C	1993				
9	1135	Strawberry C	1992				
10	1135	Strawberry C	1991				
11	1135	Strawberry C	1990				
12	1135	Strawberry C	1989				
13	1135	Strawberry C	1988				
14	1135	Strawberry C	1987				
15	1135	Strawberry C	1986				
16	1135	Strawberry C	1985				
17	1135	Strawberry C	1984				
18	1135	Strawberry C	1983				
19	1135	Strawberry C	1982				
20	1135	Strawberry C	1981				
21	1135	Strawberry C	1980				
22	1135	Strawberry C	1979				
23	1135	Strawberry C	1978				
24	1135	Strawberry C	1977				
25	1135	Strawberry C	1976				
26	1135	Strawberry C	1975				

General Improvements and Infrastructure Assets with assigned CAAN
(The campus should verify and complete the shaded portion of the table.)

Berkeley

2000

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	CAAN	Asset Description	Year Ended June 30	Year-end Balance of Total Acquisition Value (UCOP Records)	Year-end Balance of Total Acquisition Value (Campus Records)	First Year of Capitalization	Asset Type: General Improvement("GI") vs. Infrastructure("IA")
1	1613	Telephone Sy	2000			[provide data]	[provide data]
2	1613	Telephone Sy	1999				
3	1613	Telephone Sy	1998				
4	1613	Telephone Sy	1997				
5	1613	Telephone Sy	1996				
6	1613	Telephone Sy	1995		[provide data]		
7	1613	Telephone Sy	1994				
8	1613	Telephone Sy	1993				
9	1613	Telephone Sy	1992				
10	1613	Telephone Sy	1991				
11	1613	Telephone Sy	1990				
12	1613	Telephone Sy	1989				
13	1613	Telephone Sy	1988				
14	1613	Telephone Sy	1987				
15	1613	Telephone Sy	1986				
16	1613	Telephone Sy	1985				
17	1613	Telephone Sy	1984				
18	1613	Telephone Sy	1983				
19	1613	Telephone Sy	1982				
20	1613	Telephone Sy	1981				
21	1613	Telephone Sy	1980				
22	1613	Telephone Sy	1979				
23	1613	Telephone Sy	1978				
24	1613	Telephone Sy	1977				
25	1613	Telephone Sy	1976				
26	1613	Telephone Sy	1975				

General Improvements and Infrastructure Assets with assigned CAAN
(The campus should verify and complete the shaded portion of the table.)

Berkeley

2000

(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)
	CAAN	Asset Description	Year Ended June 30	Year-end Balance of Total Acquisition Value (UCOP Records)	Year-end Balance of Total Acquisition Value (Campus Records)	First Year of Capitalization	Asset Type: General Improvement("GI") vs. Infrastructure("IA")
1	1674	Bridges	2000			[provide data]	[provide data]
2	1674	Bridges	1999				
3	1674	Bridges	1998				
4	1674	Bridges	1997				
5	1674	Bridges	1996				
6	1674	Bridges	1995		[provide data]		
7	1674	Bridges	1994				
8	1674	Bridges	1993				
9	1674	Bridges	1992				
10	1674	Bridges	1991				
11	1674	Bridges	1990				
12	1674	Bridges	1989				
13	1674	Bridges	1988				
14	1674	Bridges	1987				
15	1674	Bridges	1986				
16	1674	Bridges	1985				
17	1674	Bridges	1984				
18	1674	Bridges	1983				
19	1674	Bridges	1982				
20	1674	Bridges	1981				
21	1674	Bridges	1980				
22	1674	Bridges	1979				
23	1674	Bridges	1978				
24	1674	Bridges	1977				
25	1674	Bridges	1976				
26	1674	Bridges	1975				