

This document reflects the result of analyses, discussions and review by UCOP staff and PricewaterhouseCoopers (PwC) to date. The document is subject to change pending additional discussions with PwC however, it represents the best information available to date.

**University of California
GASB 35 Depreciation Reporting**

**Addendum D to
Issues Resolution Memo No. 1**

Consistency in Calculation Methodology – Depreciation of Buildings

At the July 2000, North/South meetings, campuses were asked to review the Room Use and Program Code (Disciplines) tables provided in Addendum B that define “laboratory” buildings. On July 26, 2000, OP distributed an electronic mail message requesting campuses to review the definition to ensure that the codes listed in Addendum B to IRM No. 1 captured the intensively used scientific space and to provide campus-specific additions and deletions. Four campuses responded with their suggested additions and deletions.

The tables provided on the following pages list the Room Use and Program data elements for the definition of “laboratory buildings” and incorporate the suggestions received from the campuses. These tables are provided for discussion purposes and will be finalized after the September 7, 2000, North/South meeting at the Irvine campus.

Add to or Delete from Definition	Room Use Codes	Adopted by OP for Lab Definition	Additional Discussion with Campuses
	210 Research Laboratory or Studio or	✓	
	225 Research Laboratory or Studio Services or	✓	
	260 Class Laboratory or	✓	
	261 Special Class laboratory or	✓	
	265 Class Laboratory Services or	✓	
	270 Open Laboratory or	✓	
	275 Open Laboratory Service or	✓	
	580 Animal Quarters or	✓	
	585 Animal Quarters Service or	✓	
+	590 Greenhouse or	✓	
+	595 Greenhouse Service or	✓	
-	710 Shop – General and Research or		✓
-	711 Shop – Teaching Laboratory or		✓
-	715 Shop Services – General and Research or		✓
-	716 Shop Services – Teaching Laboratory or		✓
+	740 Support Facilities–Miscellaneous or		✓
+	840-848 Surgical Rooms or	✓	
+	855-859 Radiological Service Rooms or	✓	
	860 Diagnostic Service Laboratory or	✓	
	862 Diagnostic Service Laboratory Support	✓	

Add to or Delete from Definition	Program Codes (Disciplines)	Adopted by OP for Lab Definition	Additional Discussion with Campuses
–	1101, 2101, 3101 – Agricultural Business and Production or	✓	
	1102, 2102, 3102 – Agricultural Sciences or	✓	
	1103, 2103, 3103 – Conservation and Renewable Natural Resources or	✓	
–	1111, 2111, 3111 – Computer and Information Sciences or	✓	
	1114, 2114, 3114 – Engineering or	✓	
	1115, 2115, 3115 – Engineering-Related Technologies or	✓	
	1126, 2126, 3126 – Biological Sciences and Life Sciences or	✓	
+	1127, 2127, 3127 – Mathematics or		✓
+	113001 – Multi/Interdisciplinary Studies: Biological and Physical Sciences or	✓	
+	113011 – Multi/Interdisciplinary Studies: Environmental Science or	✓	
+	113012 – Multi/Interdisciplinary Studies: Environmental Studies or	✓	
+	113099 – Multi-Disciplinary Studies: Other or		✓
	1140, 2140, 3140 – Physical Sciences or	✓	
	1141, 2141, 3141 – Science Technologies or	✓	
+	1142, 2142, 3142 – Psychology or		✓
+	1145, 2145, 3145 – Social Sciences or		✓
–	1204, 2204, 3204 – Architecture and Environmental Design or	✓	
–	1209, 2209, 3209 – Communications or	✓	
+	1225, 2225, 3225 – Library Science or		✓
	1301, 2301, 3301 – Medicine or	✓	
	1302, 2302, 3302 – Veterinary Medicine or	✓	
	1303, 2303, 3303 – Dentistry or	✓	
	1304, 2304, 3304 – Nursing or	✓	
	1305, 2305, 3305 – Pharmacy or	✓	
	1306, 2306, 3306 – Public Health or	✓	
	1307, 2307, 3307 – Optometry or	✓	
–	1309, 2309, 3309 – General and Unclassified Health Science Academic Subjects or	✓	
–	1390, 2390, 3390 – General Assignment/Support: Health Sciences or	✓	
+	2130 – Multi/Interdisciplinary Studies: Chemical Biodynamics, Energy Research, LBL or		✓
	3400 – Agricultural Field Stations or	✓	
	3500 – Natural Reserve System or	✓	
+	5501, 5502, 5503 – Vivaria	✓	