



OFFICE OF THE SENIOR VICE PRESIDENT –  
BUSINESS AND FINANCE

OFFICE OF THE PRESIDENT  
1111 Franklin Street  
Oakland, California 94607-5200

August 10, 2006

## ITLC MEMBERS

Subject: Input Specifications for Annual Plant Asset File (CFSAST)

Dear Colleagues:

Two changes are being made to the specifications for the annual plant asset file (CFSAST) described at [http://www.ucop.edu/irc/campus\\_specs/cfs/#1.3](http://www.ucop.edu/irc/campus_specs/cfs/#1.3). These changes will improve the University's compliance with requirements of the Governmental Accounting Standards Board (GASB), and have been previously discussed with campuses in separate communications from members of UCOP's GASB task force.

The first change, effective with the CFSAST.DEC06 file due in February 2007, is that all "Plant Asset Balance" type records (Record Type = 12) should include a fund number mapped to the Corporate Account Fund Profile (CAFP). This will enable a reconciliation of UCOP Depreciation System asset balances with campus records at the fund category level of Federal, Nonfederal Sponsored, and Other. The use of "dummy" funds is acceptable, provided they are mapped in the CAFP to valid fund group codes in the foregoing categories.

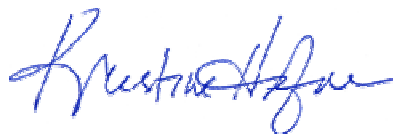
The second change, effective with the CFSAST.DEC07 file due in February 2008, is the inclusion of records pertaining to the following account groups:

- 120440, Software > \$10 Million – Campus
- 120445, Software > \$10 Million – Third Party Activities
- 120450, Software > \$10 Million – Medical Center
- 120460, Software < \$10 Million – Campus
- 120465, Software < \$10 Million – Third Party Activities
- 120470, Software < \$10 Million – Medical Center
- 120510, Library Material and Library Collections
- 120515, Library Material and Library Collections – Third Party Activities

Both "Plant Asset Balance" type records (Record Type = 12) and "Plant Asset Transaction" type records (Record Type = 13) are affected. Incorporating the above account groups in the CFSAST will provide better tracking of activities involving these assets. One unique asset number per location/sublocation/account group is generally sufficient, although campuses may assign additional asset numbers if desired for local tracking purposes.

Please share this information with the appropriate campus personnel. If you have questions, please contact Robert Baum at 510-987-0396 or [Robert.Baum@ucop.edu](mailto:Robert.Baum@ucop.edu).

Sincerely,



Kristine A. Hafner  
Associate Vice President  
Information Resources & Communications

cc: Campus Controllers  
Robert Baum, IR&C Data Warehouse and Corporate Systems  
Chet Burgess, IR&C Data Warehouse and Corporate Systems  
Barbara Lester, Financial Management  
Helena Leung, Financial Management  
Jorge Ohy, Financial Management  
Peggy Rogers, IR&C Data Warehouse and Corporate Systems  
Brandon Wong, IR&C Data Warehouse and Corporate Systems