

THE CALIFORNIA STATE UNIVERSITY
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Date: June 29, 2005

Code: AD NOAT 05-97

To: Financial Managers
Accounting Officers
Budget Officers

From: Mr. George V. Ashkar
Senior Director, Controller
Financial Services, Accounting

Subject: Statement of Capitalization/CPDC FY 04-05
(Channel Islands)

Legal Posting FY2004-05
GAAP Posting FY2004-05
(When GAAP year = Legal year, no GAAP entry is needed)

Attached are capitalization statements for the **CPDC non-delegated projects** completed on your campus during the last year. **These projects must be reclassified from construction work in progress to the appropriate asset classification in FY 04/05 legal basis records.**

If you have any questions, please refer to Chapter 5 of the GAAP manual or contact Lily Wang at (562) 951-4628 or via e-mail at lwang@calstate.edu.

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Attachment

