

**THE CALIFORNIA STATE UNIVERSITY**  
**Office of the Chancellor**  
**401 Golden Shore, 5<sup>th</sup> Floor**  
**Long Beach, California 90802-4210**  
**(562) 951-4610**

**Date:** July 2, 2008

**Code: AD NOAT 08-067**

**To:** Financial Managers  
Accounting Officers  
Budget Officers

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

**Subject: Statement of Capitalization/ITRP FY 07-08**

**Legal Posting FY2007-08**  
**GAAP Posting FY2007-08**  
**(When GAAP year = Legal year, no GAAP entry is needed)**

Attached are capitalization statements for the infrastructure terminal resources 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 07/08 legal basis records.

If you have any questions, please refer to Chapter 5 of the GAAP manual or contact Ben Cheng at (562) 951-4548 or via e-mail at [bcheng@calstate.edu](mailto:bcheng@calstate.edu).

GVA:DG:td

AD NOAT 08-067  
Attachment



TRUSTEES OF THE CALIFORNIA STATE UNIVERSITY AND COLLEGES  
CSU SYSTEMWIDE FINANCIAL OPERATIONS OFFICE

STATEMENT OF EXPENDITURES FOR CAPITALIZATION

PROJECT NO.: N/A      PROJECT TITLE: INFRASTRUCTURE TERMINAL RESOURCES PROJ  
HARDWARE & SOFTWARE

CAMPUS: CHANNEL ISLANDS      DATE: 6/30/08

FUND DESCRIPTION -----	APPROPRIATION -----	AMOUNT -----
0948 CSU TRUST FUND	NA	395,639.00
0001 GENERAL FUND	NA	68,749.00
	TOTAL EXPENDITURES	464,388.00 =====

DR FIRMS object code 110009  
CR FIRMS object code 110008

I CERTIFY THESE FUNDS WERE EXPENDED FOR THIS PROJECT.

THE CAMPUS SHOULD RECLASSIFY THE AMOUNTS REPORTED FROM CONSTRUCTION WORK IN  
PROGRESS TO THE APPROPRIATE ASSET CLASSIFICATION.

SENIOR DIRECTOR/CONTROLLER OF FINANCIAL SERVICES, ACCOUNTING  
CSU FINANCIAL SERVICES, ACCOUNTING









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STATEMENT OF EXPENDITURES FOR CAPITALIZATION

PROJECT NO.: N/A      PROJECT TITLE: INFRASTRUCTURE TERMINAL RESOURCES PROJ  
HARDWARE & SPFTWARE

CAMPUS: FULLERTON      DATE: 6/30/08

FUND DESCRIPTION -----	APPROPRIATION -----	AMOUNT -----
0948 CSU TRUST FUND	NA	1,766,280.00
0001 GENERAL FUND	NA	1,165,911.00
	TOTAL EXPENDITURES	2,932,191.00 =====

DR FIRMS object code 110009  
CR FIRMS object code 110008

I CERTIFY THESE FUNDS WERE EXPENDED FOR THIS PROJECT.

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PROGRESS TO THE APPROPRIATE ASSET CLASSIFICATION.

SENIOR DIRECTOR/CONTROLLER OF FINANCIAL SERVICES, ACCOUNTING  
CSU FINANCIAL SERVICES, ACCOUNTING









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STATEMENT OF EXPENDITURES FOR CAPITALIZATION

PROJECT NO.: N/A      PROJECT TITLE: INFRASTRUCTURE TERMINAL RESOURCES PROJ  
HARDWARE & SOFTWARE

CAMPUS: MONTEREY BAY      DATE: 6/30/08

FUND DESCRIPTION -----	APPROPRIATION -----	AMOUNT -----
0948 CSU TRUST FUND	NA	344,066.00
0001 GENERAL FUND	NA	1,299,965.00
	TOTAL EXPENDITURES	1,644,031.00 =====

DR FIRMS object code 110009  
CR FIRMS object code 110008

I CERTIFY THESE FUNDS WERE EXPENDED FOR THIS PROJECT.

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PROGRESS TO THE APPROPRIATE ASSET CLASSIFICATION.

SENIOR DIRECTOR/CONTROLLER OF FINANCIAL SERVICES, ACCOUNTING  
CSU FINANCIAL SERVICES, ACCOUNTING























