

GASB 35 Financial Reporting Implementation Task List (as of October 22, 2002)

Task No.	IRM	Responsibility (C, MC, OP)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
1	126	C	18-Aug-00	Calculate Pledges —Complete Attachment 3 of the May 12, 2000 memo by calculating the amount of pledges outstanding and the present value of those pledges and identifying the fund source.				BK DV IR LA RV SD SF SB SC	
2	200	OP	1-Feb-01	Modify Existing Exhibits/Appendices —Modify the existing Capital Asset and Debt exhibits and appendices (refer to IRM No. 102, Required Changes to Support the Capital Assets Disclosure and No. 103, Required Changes to Support the Indebtedness Disclosure) in order to accumulate the required information to develop the MD&A.				OP	
3	200	OP	1-Feb-01	Develop MD&A Requirements —Develop the MD&A requirements.				OP	
4	126	OP	16-Feb-01	Provide Accounting Entries —Provide campuses with accounting entries to adopt the changes in accounting principles based on information received from campuses on August 18, 2000 (refer to IRM No. 126, Addendum A).				OP	
5	126A	OP	16-Feb-01	Develop June 30, 2000 Balances for Pledges —Develop the entries for campuses to record the June 30, 2000 balances for pledges as of July 1, 2000 (see Attachment 1 to IRM 126, Addendum A).				OP	
6	126A	OP	28-Feb-01	Establish New Transaction Codes —Establish new transaction codes to record pledge activity.				OP	
7	125	OP	2-Mar-01	Develop Template for June 30, 2000 Reclassification —Develop an Excel file format for use by the campuses to reclassify the June 30, 2000 balances. A draft format is provided in Exhibit 2 of IRM 125.				OP	
8	125	OP	7-Mar-01	Create New Account Group Codes —Convert the current balance sheet reporting structure to comply with the GASB-required financial reporting structure for the Statement of Net Assets. UCOP will replace the current CFS account group codes with an entirely new CFS account group code structure to support the new reporting requirements. Exhibit 1 of IRM 125 provides an outline of the new Statement of Net Assets reporting structure, including the newly established account group codes.				OP	
9	150	OP	7-Mar-01	Establish New General Ledger Coding Structure —Complete the mapping of the current Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures, and Other Changes reporting structure to comply with the GASB-required financial reporting structure for the Statement of Revenues, Expenses, and Changes in Net Assets. Identify account group codes, accounts, object codes, and transaction codes to use in preparing the new reporting structure and identify the implementation dates for the new codes.				OP	
10	102	OP	8-Mar-01	Finalize Capital Asset Templates —Finalize the capital asset appendices templates.				OP	
11	102	OP	8-Mar-01	Incorporate Templates into Annual Closing Process —Modify annual closing process to incorporate capital asset templates.				OP	
12	103	OP	8-Mar-01	Finalize Indebtedness Templates —Finalize the indebtedness appendices templates.				OP	
13	103	OP	8-Mar-01	Incorporate Templates into Annual Closing Process —Modify annual closing process to incorporate indebtedness templates.				OP	
14	104	OP	8-Mar-01	Incorporate Audit Dates into Annual Closing Process —Modify annual closing process to incorporate audit dates for medical center and revenue bond statements.				OP	

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15	105, 128	OP	12-Apr-01	Finalize Closing Schedule Appendix —Finalize the Other Noncurrent Liability Activity closing schedule appendix.				OP	
16	125	OP	30-Apr-01	Send Template to Campuses —Provide campuses with June 30, 2000 final balances under the old CFS account group code structure.				OP	
17	126	OP	30-Apr-01	Develop IRM No. 126, Addendum B —Develop and implement the processes to adopt the change in accounting principles for state capital claims (IRM No. 126, Addendum B).				OP	
18	126	OP	30-Apr-01	Develop IRM No. 126, Addendum C —Develop and implement the processes to adopt the change in accounting principles for restricted receipts in excess of expenditures (IRM No. 126, Addendum C).				OP	
19	126A	C	30-Apr-01	Modify Local Closing Process —Modify local annual closing process to incorporate changes in accounting principles for pledge activity.				BK DV IR LA RV SD SF SB SD	
20	126B	C	30-Apr-01	Modify Local Closing Process —Modify local annual closing process to incorporate changes in the accounting principle for State capital appropriations activity.				BK DV IR LA RV SD SF SB SD	
21	128	OP	1-May-01	Requirements Definition to Modify PPS —Develop the requirements to be used to modify PPS to produce reports that will generate information needed to complete the Other Noncurrent Liability Activity closing schedule.				OP	
22	130	OP	15-May-01	Incorporate the Approach to STIP into the Financial Statement Presentation Template —Incorporate the approach outlined in IRM 130 into the financial statement templates that are being developed in IRMs 125, 150, and 175.				OP	
23	130	OP	30-May-01	Communicate the Change in Accounting Policy for STIP —Communicate the change in accounting policy for STIP to medical centers and CEB for implementation for the year ending June 30, 2001.				OP	
24	125	OP	31-May-01	Modify CAFP and CFS —Modify CAFP and CFS edits, tables, existing reports, and defines to accommodate the new account group codes required for the Statement of Net Assets.				OP	
25	150	C/OP	31-May-01	Identify New Accounts or Transaction Codes and Review Mapping of All Accounts to New Account Group Codes —Review revenue and expenditure accounts and fund balance transactions to determine whether new accounts or transaction codes are needed for changes which are to be effective for the June 30, 2001 close. Map general ledger accounts (old and new) to the new CFS account group codes. The new structure must be approved locally by the campus Controller and will be subject to review by PricewaterhouseCoopers.				BK DV IR LA RV SD SF SB SD OP	

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Task No.	IRM	Responsibility (C, MC, OP)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
26	150	C/OP	31-May-01	Establish New Accounts and New Mapping —Open new general ledger accounts required for the June 30, 2001 close. Map general ledger accounts (old and new) to the new CFS account group codes for the June 30, 2001 close. The May CFS submission must include an Account Fund Profile that incorporates the new CFS account group codes. Campuses and OP may begin to reclassify account balances to the new general ledger accounts that are required for the Jun 30, 2001 close. Some balances may not be determined until after the June prelim file, but the accounts for the FY 2001 close should be established in May.				BK DV IR LA RV SD SF SB SD OP	
27	150	OP	31-May-01	Modify CAFR and CFS —Modify CAFR and CFS (edits, tables, reports, defines) to accommodate the new general ledger coding structure required for the Statement of Revenues, Expenses and Changes in Net Assets.				OP	
28	152	C	31-May-01	Assure Medical Center Revenue Accounts Map to New Account Group Codes —Review medical center revenue accounts and map to the new account group codes as indicated in this IRM. The May CFS submission must include an Account Fund Profile that incorporates the new CFS account group codes.				DV IR LA SD SF	
29	176	OP	31-May-01	Incorporate the Approach to Cash Flow into the Financial Statement Presentation Template —Incorporate the approach outlined in IRM 176 into the Statement of Cash Flows (IRM No. 175).				OP	
30	105, 128	OP/C	31-May-01	Complete Analysis of Liabilities Accounts —Complete the analysis that categorizes liability accounts into Account Group Codes. Campus Controllers must approve accounts that roll up into Other Noncurrent Liabilities Account Group Codes.				BK DV IR LA RV SD SF SB SD SC OP	
31	125, 129	C/OP	31-May-01	Identify New Accounts and Review Mapping of All Accounts to New Account Group Codes —Compare the existing general ledger accounts to the new CFS account structure to identify new general ledger accounts that should be established and map the general ledger accounts (old and new) to the new CFS account group codes. The new structure must be approved locally by the campus Controller and will be subject to review by PricewaterhouseCoopers.				BK DV IR LA RV SD SF SB SD SC OP	
32	125, 129	C/OP	31-May-01	Establish New Accounts and New Mapping —Open new general ledger accounts and map general ledger accounts (old and new) to the new CFS account group codes. The May CFS submission must include an Account Fund Profile that incorporates the new CFS account group codes. Campuses and OP may begin to reclassify account balances to the new general ledger accounts. Some balances may not be able to be determined until after the June prelim file, but the accounts should be established in May.				BK DV IR LA RV SD SF SB SD SC OP	

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Task No.	IRM	Responsibility (C, MC, OP)	Complete By	Action Item/Task	SU	SO	RO	TC	Comments
33	126A	C	31-May-01	Open New Accounts —Open new accounts as outlined in the Recommended Approach section of IRM 126, Addendum A.	RV SF SB			BK DV IR LA RV SD SF SB SD SC OP	
34	126A	C	31-May-01	Record June 30, 2000 Entries —Record the June 30, 2000 balances for pledges entries provided by UCOP (see Attachment 1 IRM 126, Addendum A).				BK DV IR LA RV SD SF SB SD SC	
35	126B	C	31-May-01	Open New Accounts —Open new accounts and funds as outlined in the Recommended Approach section of IRM 126, Addendum B.				BK DV IR LA RV SD SF SB SD SC	
36	126B	C	31-May-01	Record June 30, 2000 Entries —Record the entries for the June 30, 2000 balances for deferred or accrued State capital appropriations. Report the amount to be recorded to UCOP—Financial Management.				BK DV IR LA RV SD SF SB SD SC	
37	104	OP	11-Jun-01	Finalize Revenue Bond Audit Templates —Finalize the revenue bond audit worksheet templates and FTP to campuses.				OP	
38	128	OP	30-Jun-01	Complete Programming Changes to PPS —Complete the programming changes to PPS in order to produce the reports necessary to complete the Other Noncurrent Liability Activity closing schedule.				OP	
39	130	OP/MC	30-Jun-01	Implement the Change in Accounting Policy for STIP —Implement the change in accounting policy in the University's financial statements and the separately-issued medical center financial statements for the year ending June 30, 2001.				DV IR LA SD SF OP	
40	126A	OP	30-Jun-01	Restate Prior-Year Financial Statements —Restate FY 1999-2000 financial statements to include pledge activity to prepare comparative statements for the FY 2000-2001 Annual Report.				OP	

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41	126B	OP	30-Jun-01	Restate Prior-Year Financial Statements —Restate FY 1999-2000 financial statements to include deferred or accrued State capital appropriations to prepare comparative statements for the FY 2000-2001 Annual Report.				OP	
42	150	C/OP	1-Jul-01	Use All New General Ledger Coding —Beginning with the July 2001 general ledger, use all the new general ledger coding as indicated in Exhibits 1 and 2 of IRM 150. All Current Funds additions and deductions will be recorded as revenues and expenditures.				BK DV IR LA RV SD SF SB SD SC OP	
43	126C	C	1-Jul-01	Open New Accounts and Funds —Open new accounts and funds as outlined in the Recommended Approach section of IRM 126, Addendum C.				BK DV IR LA RV SD SF SB SD SC	
44	105, 128	C	3-Aug-01	Record in the General Ledger —Record other noncurrent liabilities, as well as the current portion associated with other noncurrent liabilities on reversing journals.				BK DV IR LA RV SD SF SB SD SC	
45	126A	C	3-Aug-01	Record June 30, 2001 Pledge Balance —Record the June 30, 2001 balance for pledge activity using the format provided in Attachment 3 of the May 12, 2000 memo included in IRM 126, Addendum A.				BK DV IR LA RV SD SF SB SD SC	SC: No qualifying pledges.
46	126B	C	3-Aug-01	Record June 30, 2001 Deferred or Accrued Balance —Record the June 30, 2001 balance for deferred or accrued State capital appropriations.				BK DV IR LA RV SD SF SB SD SC	

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47	150, 152	C/OP	3-Aug-01	Close at June 30, 2001 Using the Account Group Codes and Transaction Codes as Indicated in Exhibit 1 —Close at June 30, 2001 using the new CFS account group structure and transaction codes as indicated in Exhibit 1 of IRM 150. All appropriate reclassifications of financial balances to new general ledger accounts must be completed in the June 30, 2001 final file submission to CFS.				BK DV IR LA RV SD SF SB SD SC OP	
48	125, 129	C/OP	8-Aug-01	Close at June 30 Using the New CFS Account Group Structure —All reclassifications of financial balances to new general ledger accounts must be completed in the June 30, 2001 final file submission to CFS.				BK DV IR LA RV SD SF SB SD SC OP	
49	102	C	13-Aug-01	Complete Capital Asset Appendix —Complete the Summary of Capital Asset Original Cost Activity appendix and submit to UCOP (Exhibit 1 of IRM 102).				BK DV IR LA RV SD SF SB SD SC	
50	103	C	13-Aug-01	Complete Indebtedness Appendix —Complete the Detail of Current and Noncurrent Financing Activity (for June 30, 2001) appendix and submit to UCOP (Exhibit 2A of IRM 103).				BK DV IR LA RV SD SF SB SD SC	
51	103	C	14-Aug-01	Complete Indebtedness Appendix —Complete the Future Debt Service for Leases and Mortgages, and Equipment Capital Leases Detail appendices and submit to UCOP (Exhibits 4 and 4A of IRM 103). (Note: The Current and Noncurrent Financing Activity: MD&A, Detail of Current and Noncurrent Financing Activity (for June 30, 2002), and Compensated Absences Activity appendices (Exhibits 1, 2, and 3) will not be required until FY 2001-2002.)				BK DV IR LA RV SD SF SB SD SC	

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52	105, 128	C	15-Aug-01	Submit Current and Noncurrent Ending Balances for June 30, 2001 —Submit current and noncurrent ending balances for Other Noncurrent Liability Activity for June 30, 2001 to UCOP.				BK DV IR LA RV SD SF SB SD SC	
53	104	C	20-Aug-01	Complete Revenue Bond Worksheet —Complete the revenue bond audit worksheets and FTP to UCOP.				BK DV IR LA RV SD SF SB SD SC	
54	104	C	4-Sep-01	Complete Campus Bond Audits —PricewaterhouseCoopers must complete campus bond audit worksheets testing (fieldwork).				BK DV IR LA RV SD SF SB SD SC	
55	102	C	14-Sep-01	Complete Capital Asset Appendix —Complete the Major Construction and Land Report appendix and submit to UCOP (Exhibit 3 of IRM 102). (Note: The Summary of Accumulated Depreciation Activity appendix will not be required until FY 2001-2002.)				BK DV IR LA RV SD SF SB SD SC	
56	104	MC	15-Sep-01	Provide Draft Financial Statements to UCOP —Provide draft financial statements to UCOP.				DV IR LA SD SF	
57	104	OP	15-Sep-01	Consolidate Campus Revenue Bond Information —Consolidate campuses' bond audit worksheets, including information from the medical centers' financial statements for the Pool 2 bond audit.				OP	
58	102	OP	21-Sep-01	Consolidate Capital Asset Appendices —Consolidate the information provided by campuses in the capital asset appendices to support the development of the University's Annual Report.				OP	
59	103	OP	21-Sep-01	Consolidate Indebtedness Appendices —Consolidate the information provided by campuses in the indebtedness appendices to support the development of the University's Annual Report.				OP	
60	104	OP	21-Sep-01	Complete Audits —Complete audits for each medical center and revenue bond financial statement (PricewaterhouseCoopers).				OP	

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61	150	OP	15-Oct-01	Finalize Reclassification Template —Finalize template for reclassification of the current FY 2000-2001 Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures and Other Changes statements in order to produce the new FY 2000-2001 Statement of Revenues, Expenses and Changes in Net Assets and provide to campuses.				OP	
62	151	C	15-Oct-01	Calculate FY 2000-2001 Scholarship Allowance and Submit to UCOP —Calculate the FY 2000-2001 scholarship allowance using one of the alternative methodologies provided in IRM 151 (see Exhibits 1 and 2) and report it to UCOP using Exhibit 3. Campuses will <u>not</u> record the FY 2000-2001 scholarship allowance in their General Ledger since it only involves a reclassification.				BK DV IR LA RV SD SF SB SC	
63	125	C	31-Oct-01	Submit Completed Template to UCOP —Submit Excel files to OP that reclassify the June 30, 2000 final balances using the new CFS account group codes supporting the Statement of Net Assets.				BK DV IR LA RV SD SF SB SC OP	
64	126C, 131	C	31-Oct-01	Submit FY 1999-2000 Deferred or Accrued Revenue Amounts —Submit the June 30, 2000 deferred or accrued revenue balances to UCOP, as information (see Exhibit 1 of IRM 126, Addendum C), in order to restate the June 30, 2001 financial statements in FY 2001-2002. The information will be used to determine actual revenues for FY 2000-2001 in order to prepare comparative statements for FY 2001-2002.				BK DV IR LA RV SD SF SB SC OP	
65	126C, 131	C	31-Oct-01	Submit FY 2000-2001 Deferred or Accrued Revenue Amounts —Submit the June 30, 2001 deferred or accrued revenue balances to UCOP, as information (see Exhibit 2 of IRM 126, Addendum C), in order to restate the June 30, 2001 financial statements in FY 2001-2002. <u>These amounts will not be recorded in campus General Ledgers at June 30, 2001.</u> The information will be used to prepare entries to be made during FY 2001-2002 as prior-period adjustments.				BK DV IR LA RV SD SF SB SC	
66	127, 131	OP	31-Oct-01	Calculate the FY 1999-2000 Interest Expense Accrual Amounts —Calculate the June 30, 2000 interest expense accrual amounts (see IRM No. 127, Addendum A) in order to restate the June 30, 2000 financial statements.				IR OP	
67	127, 131	OP/C	31-Oct-01	Submit FY 2000-2001 Interest Expense Accrual Amounts —Submit the June 30, 2001 interest expense accrual amounts to UCOP, as information, in order to restate the June 30, 2001 financial statements in FY 2001-2002 (see Exhibit 1 of IRM 127). These amounts will not be recorded in campus General Ledgers at June 30, 2001. The information will be used to prepare entries to be made during FY 2001-2002 as prior-period adjustments.				BK DV IR LA RV SD SF SB SC OP	RV: n/a

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68	131	OP	5-Nov-01 29-Mar-02	Complete Exhibits for FY 2000 and FY 2001 Financial Reporting Entries —Complete Exhibits 1a, 2a, 3a, 4, 6a, 8a, 9a, 10a, and 11 of IRM 131 and provide to PwC and Internal Audit for review.				OP	
69	125	OP	15-Nov-01 15-Feb-02	Review Submissions —Review and revise, as necessary, the campus file submissions to reclassify the June 30, 2000 balances to ensure that all amounts are reclassified into the new CFS account groups.				OP	
70	151	OP	30-Nov-02 15-Apr-02	Restate Prior Year Financial Statements —Use the scholarship allowance information (Exhibit 3 of IRM 151) provided by the campuses to restate FY 2000-2001 Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures and Other Changes into the new Statement of Revenues, Expenditures and Changes in Net Assets in order to prepare comparative statements for FY 2001-2002 Annual Report.				OP	
71	126C	OP	30-Nov-02 15-Apr-02	Restate Prior-Year Financial Statements —Restate FY 2000-2001 financial statements to include deferred or accrued restricted revenue to prepare comparative statements for the FY 2001-2002 Annual Report.				OP	
72	150, 152	OP/C	30-Nov-02 15-Apr-02	Restate FY 2001 Statements for Comparative Purposes —Restate FY 2000-2001 Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures and Other Changes into the new Statement of Revenues, Expenditures and Changes in Net Assets in order to prepare comparative statements for the FY 2001-2002 Annual Report. Campuses will be required to provide OP with the transaction code translations to account group codes in Current Funds, and new transaction codes in all funds.				BK DV IR LA RV SD SF SB SC OP	
73	125, 129	OP	15-Dec-01 29-Mar-02	Prepare June 30, 2001 Statement of Cash Flows —Reclassify the June 30, 2000 Balance Sheet using the new reporting structure to develop the Statement of Net Assets for FY 2000-2001 (refer to IRM No. 175).				OP	
74	101	OP	31-Dec-01	Develop Additional Footnotes —Continue to develop additional footnotes to support additional disclosure requirements.				OP	
75	125	OP	31-Dec-01 28-Feb-02	Develop Statement of Net Assets —Develop Statement of Net Assets from CFS.				OP	
76	131	OP	31-Dec-01 15-May-02	Complete Journal Entries Review —Complete the PwC and Internal Audit review of the June 30, 2000 and June 30, 2001 financial reporting journal entries.				OP	
77	200	OP	31-Dec-01 15-May-02	Develop Remaining Exhibits/Appendices —Develop the exhibits to support the remaining aspects of the MD&A.				OP	
78	127	OP	31-Jan-02 15-May-02	Provide Information for Recording Prior-Year Adjustment —Provide campuses with information for recording prior-year adjustment to recognize accrued interest expense as of June 30, 2001.				OP	
79	131	OP	31-Jan-02 15-May-02	Provide Journal Entries to Campuses —Provide the journal entries to campuses as outlined in Exhibits 4 and 11 of IRM 131 for campuses to record in their General Ledgers.				OP	
80	131	OP	31-Jan-02 29-Mar-02	Update CFS —Update CFS for the adjustments outlined in Exhibits 1a, 2a, 3a, 6a, 8a, 9a, and 10a of IRM 131.				OP	
81	126C	OP	31-Jan-02 15-May-02	Provide Information for Recording Prior-Year Adjustment —Provide campuses with the information for recording prior-year adjustment to recognize deferred or restricted revenue.				OP	

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82	127	C	28- Feb -02 31-May-02	Record Prior-Year Adjustment —Record prior-year adjustment to recognize accrued interest expense as of June 20, 2001.				BK DV IR LA RV SD SF SB SC	
83	131	OP/C	28- Feb -02 31-May-02	Record Journal Entries —Record the General Ledger entries outlined in Exhibits 4 and 11 of IRM 131.				BK DV IR LA RV SD SF SB SC OP	
84	126C	C	28- Feb -02 31-May-02	Record Prior-Year Adjustment —Record the entries provided by UCOP for the June 30, 2001 balances for deferred or accrued restricted revenue as a FY 2001-2002 entry.				BK DV IR LA RV SD SF SB SC	
85	100	OP	1-Mar-02	Finalize Financial Statement Templates —Update and finalize draft template of the financial statement to be used by the University beginning in the FY 2001-2002 Annual Report.				OP	
86	101	OP	1-Mar-02	Finalize Footnote Exhibits —Update and finalize the footnote exhibits (Investments, Capital Assets, Indebtedness, Segments) to be used by the University beginning in the FY 2001-2002 Annual Report.				OP	
87	131	OP/C	1- Mar -02 29-Mar-02	Modify Fiscal Closing Schedule —Add fiscal closing steps to 1) defer restricted receipts in excess of restricted expenditures or accrue restricted expenditures in excess of restricted receipts, 2) accrue interest expense payable at year end, and 3) reclassify student tuition allowances and fee waivers from scholarship expense to contra revenue accounts.				BK DV IR LA RV SD SF SB SC OP	
88	200	OP	1- Mar -02 29-Mar-02	Finalize Exhibits/Appendices —Ensure modified exhibits/appendices package for MD&A is in place for the June 30, 2002 close.				OP	
89	105, 128	OP	1- Mar -02 29-Mar-02	Incorporate Closing Schedule Appendix into FY 2002 Annual Closing Process —Modify FY 2002 annual closing process to incorporate the Other Noncurrent Liability Activity closing schedule appendix.				OP	

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90	127	C	1- AP -02 15-Apr-02	Modify FY 2001-2002 Local Annual Closing Process —Modify FY 2001-2002 local annual closing process to record in the General Ledger the interest expense payable at June 30, 2002 on all outstanding debt.				BK DV IR LA RV SD SF SB SC OP	
91	151	C	1- AP -02 15-Apr-02	Incorporate Scholarship Allowance Entry in FY 2002 Annual Closing Process —Incorporate the scholarship allowance accounting entry into the campus fiscal closing schedule.				BK DV IR LA RV SD SF SB SC	
92	126C	C	1- AP -02 15-Apr-02	Modify FY 2001-2002 Annual Closing Process —Modify the FY 2001-2002 annual closing process to record deferred or accrued restricted revenue in the General Ledger at June 30, 2002.				BK DV IR LA RV SD SF SB SC OP	
93	131	OP/C	15-Jul-02	Complete Procedures Required to Record the June 30, 2002 Entries —Complete the procedures outlined in IRM No. 126, Addendum C, <i>Adopting the Change in Accounting Principle for Restricted Receipts in Excess of Restricted Expenditures or Expenditures in Excess of Restricted Receipts (Overdrafts)</i> , IRM No. 127, <i>Recording Accrued Interest Expense Payable</i> , and IRM No. 151, <i>Changes in Accounting and Reporting Required for Scholarship Allowances</i> , in order to record the June 30, 2002 journal entries required in Exhibits 5, 7, and 12 of IRM 131.				BK DV IR LA RV SD SF SB SC OP	
94	131	OP/C	2-Aug-02	Record Journal Entries —Record the General Ledger entries outlined in Exhibits 5, 7, and 12 of IRM 131 as part of the closing process.				BK DV IR LA RV SD SF SB SC OP	

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95	127	C/OP	2-Aug-02	Record FY 2001-2002 Interest Expense —Record FY 2001-2002 amount of interest expense accrued.				BK DV IR LA RV SD SF SB SC OP	
96	151	C	2-Aug-02	Calculate and Record the FY 2001-2002 Scholarship Allowance —Calculate and record the FY 2000-2001 scholarship allowance in appropriate contra revenue account that maps to account group code 200500, 207320, or 208220.				BK DV IR LA RV SD SF SB SC	
97	126C	C	2-Aug-02	Record June 30, 2002 Deferred or Accrued Balance —Record the June 30, 2002 balance for deferred or accrued restricted revenue in the campus General Ledger as part of the fiscal closing process.				BK DV IR LA RV SD SF SB SC	
98	127	C/OP	15-Aug-02	Report the FY 2001-2002 Amount of Interest Expense —Report the FY 2001-2002 amount of the interest expense accrued on Exhibit 2 (of IRM 103) of the financial reporting package submitted to UCOP.				BK DV IR LA RV SD SF SB SC OP	
99	105, 128	C	16-Aug-02	Complete Other Noncurrent Liability Activity Appendix —Complete the Other Noncurrent Liability Activity closing schedule appendix and submit to UCOP (Exhibit 1 of this IRM).				BK DV IR LA RV SD SF SB SC	
100	105, 128	OP	2-Sep-02	Consolidate Other Noncurrent Liability Activity Appendices —Consolidate the information provided by campuses in the Other Noncurrent Liability Activity appendices to support the development of the University's FY 2001-2002 Annual Report.				OP	

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