

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 Financial Statement Presentation

Issues Resolution Memo No. 131

(Issued in Final Format March 6, 2003)

Summary of Accounting/Journal Entries for the Implementation of GASB Statement No. 34 Reporting Requirements (Excluding Depreciation)

Define Issues

The University must identify the financial reporting disclosure approach and journal entries required for the implementation of the GASB Statement No. 34 financial reporting requirements.

Background

During 1999, the Government Accounting Standards Board (GASB) introduced GASB Statements 34 and 35. In order to implement financial reporting requirements outlined in these statements, the University must make a series of entries to adjust the General Ledgers and Corporate Financial System to produce the financial statements in the required format for FY 2001-2002, with comparative statements for FY 2000-2001.

Recommended Approach

The University has identified the entries that must be made to implement the financial reporting requirements provided in GASB Statement No. 34. A complete summary of the disclosure approach and entries necessary to implement the reporting requirements prescribed in both GASB Statements No. 33 and 34 is outlined in Attachment 1. Specific financial reporting entries are provided in the exhibits referenced in the table under the GASB 34 section, items 5 through 9. The entries outlined in Attachment 1 will be the basis for the planned financial statement footnote provided in Attachment 2.

Note: The entries provided in this IRM are those necessary to record the financial reporting requirements prescribed in GASB Statements No. 34 and 35 (entries necessary to implement the depreciation reporting requirements are provided in IRM No. 22). Throughout the GASB

implementation process, other accounting entries and/or approaches were identified and have been discussed in separately issued IRMs. They include the following:

- *GASB Statement No. 33*
GASB Statement No. 33 established reporting requirements for nonexchange transactions beginning in the fiscal year ended June 30, 2001. IRM No. 126, Addenda A and B (including Addendum B.1) provide the campus entries for pledges and state capital appropriations.
- *Financial Reporting Reclassifications*
The GASB Statements No. 34 and 35 new reporting standards are required for the fiscal year ended June 30, 2002, with comparative information for the prior-year. As a result, reclassifications are necessary to support the classified balance sheet (Statement of Net Assets) and to prepare the June 30, 2001 Statement of Cash Flows. These reclassifications are discussed in IRM No. 125.
- *Other Changes*
As a result of the GASB implementation process, other accounting issues have been identified and discussed in separate IRMs. These include:
 - Reclassification from Construction in Progress to Plant Asset accounts for financial reporting purposes (IRM No. 5)
 - Approach to software (IRM No. 11)
 - Classification of investments and investment of cash collateral (IRM No. 129)
 - Treatment of deposits in the short-term investments pool (STIP) (IRM No. 130)
 - Categorization of various medical center revenues (IRM No. 152)
 - Definition of the activities that generate cash flow (IRM No. 176)

Next Steps—Required Actions

Responsibility (C, OP)	Required Completion Date	Action Item/Task
C	31-Oct-01	Submit the FY 1999-2000 Deferred or Accrued Revenue Amounts Related to Restricted Funds —Submit the June 30, 2000 deferred or accrued revenue balances related to Restricted Funds to UCOP (see Exhibit 1 of IRM No. 126, Addendum C) in order to restate the June 30, 2000 Statement of Net Assets.
C	31-Oct-01	Submit FY 2000-2001 Deferred or Accrued Revenue Amounts Related to Restricted Funds —Submit the June 30, 2001 deferred or accrued revenue balances related to Restricted Funds to UCOP (see Exhibit 2 of IRM No. 126, Addendum C) in order to restate the June 30, 2001 financial statements.

Responsibility (C, OP)	Required Completion Date	Action Item/Task
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.
C	31-Oct-01	Submit the FY 2000-2001 Interest Expense Accrual Amounts —Submit the June 30, 2001 interest expense accrual amounts to UCOP (see IRM No. 127) in order to restate the June 30, 2001 financial statements.
OP	5-Nov-01	Complete Exhibits for FY 2000 and FY 2001 Financial Reporting Entries —Complete Exhibits 1a, 2a, 3a, 4, 6a, 8a, 9a, 10a, and 11 of this IRM and provide to PricewaterhouseCoopers (PwC) and Internal Audit for review.
OP	31-Dec-01	Complete Journal Entries Review —Complete the PwC and Internal Audit review of the June 30, 2000 and June 30, 2001 journal entries.
OP	31-Jan-02	Provide Journal Entries to Campuses —Provide the journal entries to campuses as outlined in Exhibits 4 and 11 of this IRM for campuses to record in their General Ledgers.
OP	31-Jan-02	Update CFS —Update CFS for the adjustments outlined in Exhibits 1a, 2a, 3a, 6a, 8a, 9a, and 10a of this IRM.
OP/C	28-Feb-02	Record Journal Entries —Record the General Ledger entries outlined in Exhibits 4 and 11 of this IRM.
OP/C	31-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.
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 this IRM.
OP/C	2-Aug-02	Record Journal Entries —Record the General Ledger entries outlined in Exhibits 5, 7, and 12 of this IRM as part of the closing process.

List of Exhibits

- **Exhibit 1**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2000 in the FY 2002 General Ledgers
- **Exhibit 1a**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2000 in CFS
- **Exhibit 2**—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2000 in the General Ledgers at July 1, 2000
- **Exhibit 2a**—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2000 in CFS at July 1, 2000
- **Exhibit 3**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2001 in the General Ledgers
- **Exhibit 3a**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2001 in CFS
- **Exhibit 4**—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in the FY 2002 General Ledger
- **Exhibit 4a**—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in CFS at July 1, 2001
- **Exhibit 5**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2002 in the General Ledgers
- **Exhibit 5a**—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2002 in CFS
- **Exhibit 6**—Reclassify Student Financial Aid from an Expense to Contra Revenue for June 30, 2001 in the General Ledgers
- **Exhibit 6a**—Reclassify Student Financial Aid from an Expense to Contra Revenue for June 30, 2001 in CFS
- **Exhibit 7**—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2002 in the General Ledgers
- **Exhibit 7a**—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2002 in CFS
- **Exhibit 8**—Record Accrued Interest Payable at June 30, 2000 in the General Ledgers
- **Exhibit 8a**—Record Accrued Interest Payable at June 30, 2000 in CFS
- **Exhibit 9**—Reverse Accrued Interest Payable at June 30, 2000 in the General Ledgers
- **Exhibit 9a**—Reverse Accrued Interest Payable at June 30, 2000 in CFS
- **Exhibit 10**—Record Accrued Interest Payable at June 30, 2001 in the General Ledgers
- **Exhibit 10a**—Record Accrued Interest Payable at June 30, 2001 in CFS

- **Exhibit 11**—Reverse Accrued Interest Payable at June 30, 2001 in the FY 2002 General Ledgers
- **Exhibit 11a**— Reverse Accrued Interest Payable at June 30, 2001 in CFS
- **Exhibit 12**—Record Accrued Interest Payable at June 30, 2002 in the General Ledgers
- **Exhibit 12a**—Record Accrued Interest Payable at June 30, 2002 in CFS
- **Exhibit 13**—Reclassify Federal Refundable Loans at June 30, 2000 in the FY 2002 General Ledgers
- **Exhibit 13a**—Reclassify Federal Refundable Loans at June 30, 2000 in CFS
- **Exhibit 14**—Reclassify Federal Loan Contribution Activity at June 30, 2001 in the FY 2002 General Ledgers
- **Exhibit 14a**—Reclassify Federal Loan Contribution Activity at June 30, 2001 in CFS
- **Exhibit 15**—Correct the Beginning Balance of Federal Refundable Loan Liability at July 1, 2001 in the FY 2002 General Ledgers
- **Exhibit 15a**—Correct the Beginning Balance of Federal Refundable Loan Liability at July 1, 2001 in CFS
- **Exhibit 16**—Eliminate Current Year Activity in Federal Loan Programs by Reclassifying Activity to Federal Refundable Loans for FYE June 30, 2002 in the General Ledgers
- **Exhibit 16a**—Eliminate Current Year Activity in Federal Loan Programs by Reclassifying Activity to Federal Refundable Loans for FYE June 30, 2002 in CFS
- **Exhibit 17**—Reclassify Miscellaneous Additions and Deductions at June 30, 2001 in the FY 2002 General Ledgers
- **Exhibit 17a**—Reclassify Miscellaneous Additions and Deductions at June 30, 2001 in CFS
- **Exhibit 18**—Reclassify Commercial Paper at June 30, 2001 in the General Ledgers
- **Exhibit 18a**—Reclassify Commercial Paper at June 30, 2001 in CFS

IRM 131—Attachment 1

Accounting and Disclosure Treatment for GASB Statements No. 33 and 34

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure	
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets		
GASB 33															
1)	Pledges of private gifts	IRM 126A, Attachment 1	6/30/00	C	C	OP	7/1/01	6/30/00	No restatement	No restatement	Display the <u>cumulative effect</u> as of 6/30/00 on 7/1/00 <u>Reverse</u> the 6/30/00 revenue on 7/1/00 <u>Record</u> the revenue in the FYE 6/30/01 SRECNA	effect →	<u>Reverse</u> the 6/30/01 revenue on 7/1/01 <u>Record</u> the 6/30/02 revenue in the FYE 6/30/02 SRECNA	effect →	Disclose the cumulative effect Disclose the effect on revenue for the FYE 6/30/01 and 6/30/02
2)	Accrual of state capital appropriations	IRM 126B.1, Attachment 1	6/30/00	C	C	OP	7/1/01	6/30/00	No restatement	No restatement	Display the <u>cumulative effect</u> as of 6/30/00 on 7/1/00 <u>Reverse</u> the 6/30/00 revenue or deferral on 7/1/00 <u>Record</u> the FYE 6/30/01 revenue or deferral of revenue in the SRECNA	effect →	<u>Reverse</u> the 6/30/01 revenue or deferral of revenue on 7/1/01 <u>Record</u> the revenue or deferral of revenue in the FYE 6/30/02 SRECNA	effect →	Disclose the cumulative effect Disclose the effect on revenue for the FYE 6/30/01 and 6/30/02
3)	Reclassify private gifts and investment income on private gifts	n/a	6/30/01	OP	n/a	n/a	n/a	n/a			Reclassify private gifts and investment income on private gifts from "Restricted receipts in advance of expenditures" to "Revenue"	n/a - already in Fund Balance	<u>Record</u> private gifts and investment income on private gifts as "Revenue"	n/a - already in Fund Balance	Disclose the effect of the reclassification on revenue for FYE 6/30/01 and 6/30/02
GASB 34															
1)	Record the initial accumulated depreciation on capital assets	IRM 22, Exhibits 1 and 1a	6/30/00	OP	C	OP	7/1/01	6/30/00 and 6/30/01		<u>Restate</u> the 6/30/00 Statement of Net Assets as of 6/30/00					Disclose and reconcile the 6/30/00 previously reported net assets to the adjusted opening net assets
2)	Record depreciation expense	IRM 22, Exhibits 2 and 2a	6/30/01	OP	C	OP	7/1/01	6/30/01			<u>Restate</u> the 6/30/01 SRECNA by adding the annual depreciation expense to operating expenses	effect →			Disclose the effect of depreciation expense for FYE 6/30/01 and 6/30/02
		IRM 22, Exhibits 3 and 3a	6/30/02	OP	C	n/a	6/30/02	n/a					<u>Record</u> the annual depreciation expense in the FYE 6/30/02 SRECNA	effect →	

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	
3) Record the write-off of accumulated depreciation on asset disposals	IRM 22, Exhibits 4 and 4a	6/30/01	OP	C	OP	7/1/01	6/30/01			Restate the FYE 6/30/01 SRECNA by adding the net book value of disposed assets to the disposal of capital assets line	→ effect			Disclose the effect on the SRECNA from removing the net book value of disposed assets for FYE 6/30/01 and FYE 6/30/02
	IRM 22, Exhibits 5 and 5a	6/30/02	OP	C	n/a	6/30/02	n/a					Record the removal of the net book value of disposed assets on the disposal of capital assets line in the 6/30/02 SRECNA	→ effect	
4) Reclassify capital expenditures recorded in Current Funds	IRM 22, Exhibits 6 and 6a	6/30/01	C	n/a	OP	n/a	6/30/01			Reclassify capital expenditures out of Current Fund expenditures and into nonmandatory transfers	n/a - already in Fund Balance			No effect on SRECNA or Net Assets, so no disclosure
	IRM 22, Exhibits 7 and 7a	6/30/02	C	C	n/a	6/30/02	n/a					Reclassify the capital expenditures in Current Funds out of Current Fund expenditures and into nonmandatory transfers		
5) Record capitalization of non-University owned equipment	IRM 22, Exhibits 8 and 8a	6/30/00	OP	C	OP	7/1/01	6/30/00 and 6/30/01		Restate the 6/30/00 Statement of Net Assets as of 6/30/00	Restate the 6/30/01 SRECNA by adding the annual depreciation expense to operating expense	→ effect			Disclose and reconcile the 6/30/00 previously reported net assets to the adjusted opening net assets Disclose the effect of depreciation expense for FYE 6/30/01 and 6/30/02
	IRM 22, Exhibits 9 and 9a	6/30/01	OP	C	OP	7/1/01	6/30/01				Restate the 6/30/01 Statement of Net Assets for non-University owned equipment acquired between 7/1/00 and 12/31/00	→ effect		
	IRM 22, Exhibits 10 and 10a	6/30/2002 (1/1/01 through 12/31/01)	OP	C	n/a	6/30/02	n/a					Record the 6/30/02 SRECNA by adding the annual depreciation expense to operating expense	→ effect	
	IRM 22, Exhibits 11 & 11a	6/30/2002 (1/1/02 through 6/30/02)	C	C	n/a	6/30/02	n/a					Capitalize non-University owned equipment acquired between 1/1/01 and 12/31/01 Capitalize non-University owned equipment acquired between 1/1/02 and 6/30/02		

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	
6)	Record the transfer of accumulated depreciation	IRM 22, Exhibits 12 & 12a	6/30/01	OP	C	OP	7/1/01	6/30/01				Reclassify within the accumulated depreciation accounts		
		IRM 22 Exhibits 13 & 13a	6/30/02	OP	C	n/a	6/30/02	n/a					Reclassify within the accumulated depreciation accounts	
7)	Record the value of capital assets at DOE laboratories	IRM 22, Exhibits 14 & 14a	6/30/00	Lab	OP	OP	7/1/01	6/30/00 and 6/30/01		Restate the 6/30/00 Statement of Net Assets as of 6/30/00				
		IRM 22, Exhibits 15 & 15a	6/30/01	Lab	OP	OP	7/1/01	6/30/01		Restate the 6/30/01 SRECNA by adding the annual depreciation expense to operating expense	effect →			
		IRM 22, Exhibits 16 & 16a	6/30/02	Lab	OP	n/a	7/1/02	n/a			Restate the 6/30/01 Statement of Net Assets for DOE equipment acquired between 7/1/00 and 12/31/00		No entry in FY 2002. Entry to reverse the prior year accumulated depreciation made in FY 2003.	
8)	Record the initial accumulated depreciation of capital assets at DOE laboratories	IRM 22, Exhibits 17 & 17a	6/30/00	Lab	OP	OP	7/1/01	6/30/00 and 6/30/01		Restate the 6/30/00 Statement of Net Assets as of 6/30/00				
9)	Record the net depreciation expense of capital assets at DOE laboratories	IRM 22, Exhibits 18 & 18a	6/30/01	Lab	OP	OP	7/1/01	6/30/01		Record the annual depreciation expense in the 6/30/01 SRECNA	effect →			
		IRM 22, Exhibits 19 & 19a	6/30/02	Lab	OP	n/a	7/1/02	n/a					No entry in FY 2002. Entry to reverse the prior year accumulated depreciation made in FY 2003.	
10)	Record the entry to add transaction codes to Investment in Plant	IRM 22, Exhibits 20 and 20a	6/30/01	OP	n/a	OP	n/a	6/30/01			Reclassification only	Reclassification only		

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	
11) Record the entry to write-off accumulated depreciation on capital assets disposed between January 1 and June 30	IRM 22, Exhibits 21 and 21a	6/30/01	OP	n/a	OP	n/a	6/30/01			Record the accumulated depreciation associated with disposed assets between 1/1/01 and 6/30/01	→ effect			
	IRM 22, Exhibits 22 and 22a	6/30/01	OP	C	n/a	7/1/01	n/a					Reverse the prior year accumulated depreciation associated with disposed assets between 1/1/01 and 6/30/01	→ effect	
	IRM 22, Exhibits 23 and 23a	6/30/02	OP	C	n/a	6/30/02	n/a					Record the accumulated depreciation associated with disposed assets between 1/1/02 and 6/30/02	→ effect	
	IRM 22, Exhibits 24 and 24a	6/30/02	OP	C	n/a	7/1/02						No entry in FY 2002. Entry to reverse the prior year accumulated depreciation made in FY 2003.		
12) Record the initial deferred or restricted receipts in excess of restricted expenditures, or restricted expenditures in excess of restricted receipts (post-GASB 33 related to grants and contracts)	IRM 131, Exhibits 1, 1a, 2 and 2a	6/30/00	C	n/a	OP	n/a	6/30/00 and 6/30/01		Restate the 6/30/00 Statement of Net Assets as of 6/30/00 (post-GASB 33 perspective)	Reverse the 6/30/00 deferral or accrual of revenue on 7/1/01	→ effect			Disclose and reconcile the 6/30/00 previously reported net assets to the adjusted opening net assets
13) Deferral of restricted receipts in excess of restricted expenditures, or restricted expenditures in excess of restricted receipts (post-GASB 33 related to grants and contracts)	IRM 131, Exhibits 3 and 3a	6/30/01	C	n/a	OP	n/a	6/30/01			Restate for the deferral or accrual of revenue in the FYE 6/30/01 SRECNA (reverse the 6/30/00 amount and accrue or defer 6/30/01)	→ effect			Disclose the effect on revenue for the FYE 6/30/01 and 6/30/02
	IRM 131, Exhibits 4 and 4a	6/30/01	C	C	n/a	7/1/01	n/a					Reverse the 6/30/01 accrual or deferral of revenue on 7/1/01	→ effect	
	IRM 131, Exhibits 5 and 5a	6/30/02	C	C	n/a	6/30/02	n/a					Record the deferral or accrual of revenue in the FYE 6/30/02 SRECNA	→ effect	

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	
14) Reclassification of scholarship allowances to contra revenue accounts	IRM 131, Exhibits 6 and 6a	6/30/01	C	n/a	OP	n/a	6/30/01			Reclassify the scholarship allowances from expense to contra revenue for FYE 6/30/01				Disclose the effect on revenue and expense for the FYE 6/30/01 and 6/30/02
	IRM 131, Exhibits 7 and 7a	6/30/02	C	C	n/a	6/30/02	n/a				Record the scholarship allowances as contra revenue for FYE 6/30/02			
15) Record the initial accrual of interest expense	IRM 131, Exhibits 8 and 8a	6/30/00	OP	C	OP	7/1/01	6/30/00 and 6/30/01		Restate the 6/30/00 Statement of Net Assets as of 6/30/00					Disclose and reconcile the 6/30/00 previously reported net assets to the adjusted opening net assets
	IRM 131, Exhibits 9 and 9a	6/30/00	OP	n/a	OP	n/a	6/30/01		Reverse the 6/30/00 accrual of interest expense on 7/1/01	effect →				
16) Record interest expense on the accrual basis	IRM 131, Exhibits 10 and 10a	6/30/01	C	C	OP	7/1/01	6/30/01			Restate the 6/30/01 SRECNA to accrue interest expense (reverse 6/30/00 accrual and accrue	effect →			Disclose the effect on interest expense for the FYE 6/30/01 and 6/30/02
	IRM 131, Exhibits 11 and 11a	6/30/01	C	C	n/a	7/1/01	n/a				Reverse the 6/30/01 accrual of interest on 7/1/01	effect →		
	IRM 131, Exhibits 12 and 12a	6/30/02	C	C	n/a	6/30/02	n/a				Record interest expense on the accrual basis for FYE 6/30/02	effect →		
17) Reclassify federal refundable loans at June 30, 2000	IRM 131, Exhibits 13 and 13a	6/30/00	C	n/a	OP	n/a	6/30/02		Restate the 6/30/00 Statement of Net Assets					Disclose the cumulative effect as of 6/30/00
18) Reclassify federal loan contribution activity at June 30, 2001	IRM 131, Exhibits 14 and 14a	6/30/01	C	n/a	OP	n/a	6/30/02			Restate the 6/30/01 SRECNA to record federal loan contribution activity as an adjustment to the liability account				
19) Correct the beginning balance of federal refundable loan liability	IRM 131, Exhibits 15 and 15a	6/30/01	C	C	n/a	7/1/01	n/a				Restate the 6/30/01 Statement of Net Assets			

	Exhibit Reference	Data as of FYE	Who Calculates (OP, C or Lab)	Who Records		Date Recorded		June 30, 2000		June 30, 2001		June 30, 2002		Note Disclosure
				GL	CFS	GL	CFS ¹	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	SRECNA	Statement of Net Assets	
20)	Eliminate current year activity in federal loan programs by reclassifying activity to federal refundable loans	IRM 131, Exhibits 16 and 16a	6/30/02	C	C	n/a	6/30/02	n/a					Record federal loan activity through the liability accounts	
21)	Reclassify miscellaneous additions and deductions	IRM 131, Exhibits 17 and 17a	6/30/01	C	n/a	OP	n/a	6/30/01			Reclassify the other additions and deductions to specific line items			
22)	Reclassify commercial paper	IRM 131, Exhibits 18 and 18a	6/30/01	C	n/a	OP	n/a	6/30/01			Eliminate commercial paper activity between UC's agent and purchaser			

Notes:
1 CFS postings made by Corporate Accounting. Dates shown reflect the CFS file to be adjusted. CFS worksheets are not applicable to campus.

IRM No. 131—Attachment 2

University of California Notes to Financial Statements Years ended June 30, 2002 and 2001

ORGANIZATION

The University of California (the University) was founded in 1868 as a public, state-supported institution. The California State Constitution provides that the University shall be a public trust administered by the corporation, “The Regents of the University of California,” which is vested with full powers of organization and government, subject only to such legislative control necessary to ensure the security of its funds and compliance with certain statutory and administrative requirements. The majority of the 26-member independent governing board (The Regents) are appointed by the governor and approved by the State Senate. Various University programs and capital outlay projects are funded through appropriations from the State’s annual Budget Act. The University’s financial statements are discretely presented in the State’s general purpose financial statements as a component unit.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the University have been prepared in accordance with generally accepted accounting principles, including all applicable effective statements of the Governmental Accounting Standards Board (GASB) and all statements of the Financial Accounting Standards Board through November 30, 1989, using the economic resources measurement focus and the accrual basis of accounting.

GASB Statement No. 35, *Basic Financial Statements—and Management’s Discussion and Analysis—for Public Colleges and Universities*, an amendment of Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, was adopted by the University on July 1, 2001. Statement No. 35 establishes a fundamentally new financial reporting model for all public colleges and universities. Financial reporting requirements include a management’s discussion and analysis; basic financial statements consisting of a statement of net assets, a statement of revenues, expenses and changes in net assets and a statement of cash flows; and notes to the financial statements. In addition, the University of California Retirement System’s statements of plans’ fiduciary net assets and changes in plans’ fiduciary net assets are discretely presented within the University’s financial statements.

Statement No. 35 requires the recording of depreciation on capital assets, accrual or deferral of revenue associated with certain grants and contracts, accrual of interest expense, accounting for certain scholarship allowances as a reduction of revenue, classification of federal refundable loans as a liability, and capitalization and depreciation of equipment with a sponsor reversionary interest. Previously, capital assets were not depreciated, but maintained at original cost, excess restricted receipts were included in net assets when received, interest expense was recorded on a cash basis, all scholarship allowances were classified as an operating expense, federal refundable loans were included in net assets, and equipment with a sponsor reversionary interest was expensed.

In accordance with Statement No. 35, the cumulative effect of the accounting changes described above was recorded as an adjustment to the June 30, 2000 net assets as follows (in thousands of dollars):

	<u>University of California</u>	<u>University of California Retirement System</u>
June 30, 2000 fund balances, as previously reported	\$ 21,753,099	\$ 50,580,077
Cumulative effect of:		
Accumulated depreciation	(7,685,227)	
Deferral of restricted receipts in excess of expenditures	(191,945)	
Accrued interest expense	(53,289)	
Reclassification of federal refundable loans	(181,284)	
Equipment with a sponsor reversionary interest (\$71,454 net book value)	164,941	
Reduction in net assets	(7,946,804)	-
June 30, 2000 net assets, restated	<u>\$ 13,806,295</u>	<u>\$ 50,580,077</u>

Statement No. 35 also requires the University's net assets to be classified into net asset categories rather than by fund group. The effect of reclassifying the June 30, 2000 fund balances into net asset categories, including the cumulative effect of the accounting changes described above, is as follows (in thousands of dollars):

	<u>June 30, 2000 Fund Balances, as Previously Reported</u>	<u>Cumulative Effect of Accounting Changes</u>	<u>Reclassification</u>	<u>June 30, 2000 Net Assets, Restated</u>		
				<u>Invested in Capital Assets, Net</u>	<u>Restricted</u>	<u>Unrestricted</u>
				<u>Nonexpendable</u>	<u>Expendable</u>	
Current:						
Unrestricted	\$ 2,023,343		\$ (11,445)			\$ 2,011,898
Restricted	977,361	\$ (191,945)	6,804		\$ 792,220	
Loan	339,288	(181,284)			118,784	39,220
Endowment	4,995,163			\$ 758,143	3,076,020	1,161,000
Plant	13,417,944	(7,573,575)	4,641	\$ 4,728,724	377,221	743,065
Total	<u>\$ 21,753,099</u>	<u>\$ (7,946,804)</u>	<u>\$ -</u>	<u>\$ 4,728,724</u>	<u>\$ 758,143</u>	<u>\$ 4,364,245</u>
				<u>\$ 4,364,245</u>	<u>\$ 3,955,183</u>	

There were no reclassifications associated with the University of California Retirement System net assets, previously reported as fund balances.

The University has also restated prior periods for purposes of presenting comparative information for the year ended June 30, 2002. The effect of changes from the adoption of Statements No. 34 and No. 35 on the University's financial statements for the year ended June 30, 2001 is as follows (in thousands of dollars):

	<u>Operating</u>		<u>Nonoperating</u>	<u>Net Assets</u>
	<u>Revenues</u>	<u>(Expenses)</u>	<u>Revenues (Expenses)</u>	
Year Ended June 30, 2001				
Effect of:				
Depreciation expense		\$ (715,497)		\$ (715,497)
Accumulated depreciation on asset disposals			\$ 188,837	188,837
Scholarship allowances reclassification	\$ (262,596)	262,596		
Other, net	10,845		(3,462)	7,383
Total	<u>\$ (251,751)</u>	<u>\$ (452,901)</u>	<u>\$ 185,375</u>	<u>\$ (519,277)</u>

GASB Statement No. 37, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments: Omnibus*, and Statement No. 38, *Certain Financial Statement Note Disclosures*, were also adopted by the University on July 1, 2001. Statement No. 37 clarifies guidance to be used in preparing management’s discussion and analysis and Statement No. 38 modifies, adds and deletes various note disclosure requirements. The implementation of these two statements had no effect on the University’s net assets or changes in net assets for the year ended June 30, 2002.

Exhibit 1—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2000 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 1a—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Balance for <u>Deferred</u> Restricted Revenue at 6/30/00 in CFS¹																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)	1,230.55	5,757,152.96	-	10,243.52	111,679.05	-	-	6,458.00	22,311.48	-	-	-	-	-	-	-	-	5,909,075.56
<i>Debit</i> Revenue-US Government Grants (AGC 203200)	-	-	-	1,156,813.68	19,167.82	2,375,290.22	-	-	-	-	-	-	-	1,170,909.43	-	-	-	4,722,181.15
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)	5,432,570.75	19,311.79	-	3,753,632.89	2,390.56	7,399,597.41	15,024.29	226,615.94	-	-	-	-	-	2,058,494.79	-	1,074,258.00	-	19,981,896.42
<i>Debit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	10,932,043.81	4,528,613.67	9,438,089.24	3,721,844.70	1,251,648.73	514,352.58	-	356,222.10	-	-	-	-	-	1,363,216.23	-	57,874.29	-	32,163,905.35
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)	42,878,295.33	6,500,015.26	66,446,755.59	26,106,487.66	1,764,913.15	43,608,698.43	-	4,308,579.18	23,261.83	26,549,305.88	-	4,437,774.61	-	7,207,179.92	-	16,632,767.00	-	246,464,033.84
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	1,103,394.63	961,690.35	1,733,900.38	278,336.72	121,566.78	18,298,366.01	-	630,809.41	-	-	-	65,288.38	-	44,012.55	-	48,725.00	-	23,286,090.21
<i>Credit</i> CL-Deferred Revenues-Grants & Contracts (AGC 164330)	(60,347,535.07)	(17,766,784.03)	(77,618,745.21)	(35,027,359.17)	(3,271,366.09)	(72,196,304.65)	(15,024.29)	(5,528,684.63)	(45,573.31)	(26,549,305.88)	-	(4,503,062.99)	-	(11,843,812.92)	-	(17,813,624.29)	-	(332,527,182.53)
Record Balance for <u>Accrued</u> Restricted Revenue at 6/30/00 in CFS¹																		
<i>Debit</i> CA-A/R-State Appropriations (AGC 160511)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> CA-A/R-State Grants & Contracts (AGC 160512)	2,746,126.01	171,915.85	9,667,650.85	2,015,696.52	166,906.70	2,452,118.72	-	327,921.76	0.02	1,095,333.91	-	135,648.59	-	93,977.79	-	313,913.64	13,003.97	19,200,214.33
<i>Debit</i> CA-A/R-Federal Appropriations (AGC 160513)	44,943.45	99,085.12	-	75,334.69	3,366,990.35	-	-	2,301.75	72,054.34	-	-	-	-	-	-	-	-	3,660,709.70
<i>Debit</i> CA-A/R-Federal Grants & Contracts (AGC 160514)	13,731,979.65	35,114.02	17,136,403.35	4,246,664.41	136,767.59	15,933,503.83	-	1,454,381.31	1,666.50	13,585,365.85	-	1,618,546.83	-	1,224,677.02	-	1,826,350.91	-	70,931,421.27
<i>Debit</i> CA-A/R-Other-Local & Private Grants & Contracts (AGC 160567)	6,080,430.44	1,591,216.74	19,838,548.13	948,737.74	-	16,225,797.61	-	987,381.40	6,767.89	73,033.40	-	-	-	437,709.86	-	600,095.47	-	46,789,718.68
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)	(44,943.45)	(99,085.12)	-	(75,334.69)	(3,366,990.35)	-	-	(2,301.75)	(72,054.34)	-	-	-	-	-	-	-	-	(3,660,709.70)
<i>Credit</i> Revenue-US Government Grants (AGC 203200)	(5,902,666.18)	(6,444.60)	(14,068,845.71)	-	(136,767.59)	-	-	(1,180,810.95)	(1,666.50)	(12,689,219.05)	-	(1,098,509.30)	-	-	-	(881,025.75)	-	(35,965,955.63)
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)	(7,829,313.47)	(28,669.42)	(3,067,557.64)	(4,246,664.41)	-	(15,933,503.83)	-	(273,570.36)	-	(896,146.80)	-	(520,037.53)	-	(1,224,677.02)	-	(945,325.16)	-	(34,965,465.64)
<i>Credit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	(2,746,126.01)	(171,915.85)	(9,667,650.85)	(2,015,696.52)	(166,906.70)	(2,452,118.72)	-	(327,921.76)	(0.02)	(1,095,333.91)	-	(135,648.59)	-	(93,977.79)	-	(313,913.64)	(13,003.97)	(19,200,214.33)
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)	(6,033,150.42)	(1,227,915.26)	(14,140,655.26)	(948,737.74)	-	(15,269,387.00)	-	(686,409.30)	(6,767.89)	-	-	-	-	(422,381.22)	-	(590,529.15)	-	(39,325,933.24)
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	(47,280.02)	(363,301.48)	(5,697,892.87)	-	-	(956,410.61)	-	(300,972.10)	-	(73,033.40)	-	-	-	(15,328.64)	-	(9,566.32)	-	(7,463,785.44)

Notes:

¹ CFS hand posting will be dated 6/30/00.

Total Deferral DR	60,347,535.07	17,766,784.03	77,618,745.21	35,027,359.17	3,271,366.09	72,196,304.65	15,024.29	5,528,684.63	45,573.31	26,549,305.88	-	4,503,062.99	-	11,843,812.92	-	17,813,624.29	-	332,527,182.53
Total Deferral CR	(60,347,535.07)	(17,766,784.03)	(77,618,745.21)	(35,027,359.17)	(3,271,366.09)	(72,196,304.65)	(15,024.29)	(5,528,684.63)	(45,573.31)	(26,549,305.88)	-	(4,503,062.99)	-	(11,843,812.92)	-	(17,813,624.29)	-	(332,527,182.53)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Accrual DR	22,603,479.55	1,897,331.73	46,642,602.33	7,286,433.36	3,670,664.64	34,611,420.16	-	2,771,986.22	80,488.75	14,753,733.16	-	1,754,195.42	-	1,756,364.67	-	2,740,360.02	13,003.97	140,582,063.98
Total Accrual CR	(22,603,479.55)	(1,897,331.73)	(46,642,602.33)	(7,286,433.36)	(3,670,664.64)	(34,611,420.16)	-	(2,771,986.22)	(80,488.75)	(14,753,733.16)	-	(1,754,195.42)	-	(1,756,364.67)	-	(2,740,360.02)	(13,003.97)	(140,582,063.98)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Private G&C	36,845,144.91	5,272,100.00	52,306,100.33	25,157,749.92	1,764,913.15	28,339,311.43	-	3,622,169.88	16,493.94	26,549,305.88	-	4,437,774.61	-	6,784,798.70	-	16,042,237.85	-	207,138,100.60
Fed Grants	(5,902,666.18)	(6,444.60)	(14,068,845.71)	1,156,813.68	(117,599.77)	(1,180,810.95)	-	(117,599.77)	(1,666.50)	(12,689,219.05)	-	(1,098,509.30)	-	1,170,909.43	-	(881,025.75)	-	(31,243,774.48)
Fed Contracts	(2,396,742.72)	(9,357.63)	(3,067,557.64)	(493,031.52)	2,390.56	(8,533,906.42)	15,024.29	(46,954.42)	-	(896,146.80)	-	(520,037.53)	-	833,817.77	-	128,932.84	-	(14,983,569.22)
State G&C	8,185,917.80	4,356,697.82	(229,561.61)	1,706,148.18	1,084,742.03	(1,937,766.14)	-	28,300.34	(0.02)	(1,095,333.91)	-	(135,648.59)	-	1,269,238.44	-	(256,039.35)	(13,003.97)	12,963,691.02
Local G&C	1,056,114.61	598,388.87	(3,963,992.49)	278,336.72	121,566.78	17,341,955.40	-	329,837.31	-	(73,033.40)	-	65,288.38	-	28,683.91	-	39,158.68	-	15,822,304.77
Federal Approp	(43,712.90)	5,658,067.84	-	(65,091.17)	(3,255,311.30)	-	-	4,156.25	(49,742.86)	-	-	-	-	-	-	-	-	2,248,365.86
State Approp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Reconciliation of Reclassification of 6/30/00 Balance Sheet to Statement of Net Assets worksheets

Exhibit 2—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2000 in the General Ledgers at July 1, 2000

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 2a—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2000 in CFS at July 1, 2000 ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Reverse the <u>Deferred</u> Restricted Revenue Recorded at 6/30/00 in CFS ¹																		
<i>Debit</i> Fund Balance (TC 0990-Current Funds)	60,347,535.07	17,766,784.03	77,618,745.21	35,027,359.17	3,271,366.09	72,196,304.65	15,024.29	5,528,684.63	45,573.31	26,549,305.88	-	4,503,062.99	-	11,843,812.92	-	17,813,624.29	-	332,527,182.53
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 203100)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)	(1,230.55)	(5,757,152.96)	-	(10,243.52)	(111,679.05)	-	-	(6,458.00)	(22,311.48)	-	-	-	-	-	-	-	-	(5,909,075.56)
<i>Credit</i> Revenue-US Government Grants (AGC 203200)	-	-	-	(1,156,813.68)	(19,167.82)	(2,375,290.22)	-	-	-	-	-	-	-	(1,170,909.43)	-	-	-	(4,722,181.15)
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)	(5,432,570.75)	(19,311.79)	-	(3,753,632.89)	(2,390.56)	(7,399,597.41)	(15,024.29)	(226,615.94)	-	-	-	-	-	(2,058,494.79)	-	(1,074,258.00)	-	(19,981,896.42)
<i>Credit</i> Revenue-State of California-State Agencies (AGC 201300)	(10,932,043.81)	(4,528,613.67)	(9,438,089.24)	(3,721,844.70)	(1,251,648.73)	(514,352.58)	-	(356,222.10)	-	-	-	-	-	(1,363,216.23)	-	(57,874.29)	-	(32,163,905.35)
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)	(42,878,295.33)	(6,500,015.26)	(66,446,755.59)	(26,106,487.66)	(1,764,913.15)	(43,608,698.43)	-	(4,308,579.18)	(23,261.83)	(26,549,305.88)	-	(4,437,774.61)	-	(7,207,179.92)	-	(16,632,767.00)	-	(246,464,033.84)
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	(1,103,394.63)	(961,690.35)	(1,733,900.38)	(278,336.72)	(121,566.78)	(18,298,366.01)	-	(630,809.41)	-	-	-	(65,288.38)	-	(44,012.55)	-	(48,725.00)	-	(23,286,090.21)
Reverse the <u>Accrued</u> Restricted Revenue Recorded at 6/30/00 in CFS ¹																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)	44,943.45	99,085.12	-	75,334.69	3,366,990.35	-	-	2,301.75	72,054.34	-	-	-	-	-	-	-	-	3,660,709.70
<i>Debit</i> Revenue-US Government Grants (AGC 203200)	5,902,666.18	6,444.60	14,068,845.71	-	136,767.59	-	-	1,180,810.95	1,666.50	12,689,219.05	-	1,098,509.30	-	-	-	881,025.75	-	35,965,955.63
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)	7,829,313.47	28,669.42	3,067,557.64	4,246,664.41	-	15,933,503.83	-	273,570.36	-	896,146.80	-	520,037.53	-	1,224,677.02	-	945,325.16	-	34,965,465.64
<i>Debit</i> Revenue-State of California-State Agencies (AGC 201300)	2,746,126.01	171,915.85	9,667,650.85	2,015,696.52	166,906.70	2,452,118.72	-	327,921.76	0.02	1,095,333.91	-	135,648.59	-	93,977.79	-	313,913.64	13,003.97	19,200,214.33
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)	6,033,150.42	1,227,915.26	14,140,655.26	948,737.74	-	15,269,387.00	-	686,409.30	6,767.89	-	-	-	-	422,381.22	-	590,529.15	-	39,325,933.24
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	47,280.02	363,301.48	5,697,892.87	-	-	956,410.61	-	300,972.10	-	73,033.40	-	-	-	15,328.64	-	9,566.32	-	7,463,785.44
<i>Credit</i> Fund Balance (TC 0990-Current Funds)	(22,603,479.55)	(1,897,331.73)	(46,642,602.33)	(7,286,433.36)	(3,670,664.64)	(34,611,420.16)	-	(2,771,986.22)	(80,488.75)	(14,753,733.16)	-	(1,754,195.42)	-	(1,756,364.67)	-	(2,740,360.02)	(13,003.97)	(140,582,063.98)

Notes:
¹ CFS hand posting will be dated 7/1/00.

Total DR-Deferred	60,347,535.07	17,766,784.03	77,618,745.21	35,027,359.17	3,271,366.09	72,196,304.65	15,024.29	5,528,684.63	45,573.31	26,549,305.88	-	4,503,062.99	-	11,843,812.92	-	17,813,624.29	-	332,527,182.53
Total CR-Deferred Difference	(60,347,535.07)	(17,766,784.03)	(77,618,745.21)	(35,027,359.17)	(3,271,366.09)	(72,196,304.65)	(15,024.29)	(5,528,684.63)	(45,573.31)	(26,549,305.88)	-	(4,503,062.99)	-	(11,843,812.92)	-	(17,813,624.29)	-	(332,527,182.53)
Total DR-Accrual	22,603,479.55	1,897,331.73	46,642,602.33	7,286,433.36	3,670,664.64	34,611,420.16	-	2,771,986.22	80,488.75	14,753,733.16	-	1,754,195.42	-	1,756,364.67	-	2,740,360.02	13,003.97	140,582,063.98
Total CR-Accrual Difference	(22,603,479.55)	(1,897,331.73)	(46,642,602.33)	(7,286,433.36)	(3,670,664.64)	(34,611,420.16)	-	(2,771,986.22)	(80,488.75)	(14,753,733.16)	-	(1,754,195.42)	-	(1,756,364.67)	-	(2,740,360.02)	(13,003.97)	(140,582,063.98)

Exhibit 3—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2001 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 3a—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Balance for <u>Deferred</u> Restricted Revenue at 6/30/01 in CFS¹																		
Debit Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Revenue-US Government Appropriations (AGC 203100)	5,558.17	113,221.32	-	2,243.28	61,707.30	-	2,146,528.60	109,103.93	22,311.48	-	-	-	-	-	-	-	-	2,460,674.08
Debit Revenue-US Government Grants (AGC 203200)	-	78,721.95	-	4,532,675.50	-	-	276,799.59	459,992.59	-	2,502,730.41	-	-	-	5,158,479.70	-	1,781,677.10	-	14,791,076.84
Debit Revenue-US Government Contracts (AGC 203300)	31,771,310.22	46,161.12	-	305,125.26	-	3,571,562.29	26,408.70	-	-	-	-	-	-	418,090.58	-	-	-	36,138,658.17
Debit Revenue-State of California-Grants & Contracts (AGC 201300)	20,534,086.96	331,325.64	-	7,421,680.63	741,251.03	-	5,111,606.95	664,195.92	-	-	-	329,479.16	-	2,264,551.38	-	2,199,641.93	-	39,597,819.60
Debit Revenue-Private-Restricted Grants (AGC 206300)	-	69,639.85	61,663,836.55	17,624,468.17	554,426.48	33,616,266.54	7,197,341.98	1,416,728.59	7,268.20	12,628,208.60	-	7,659,248.50	-	5,250,178.19	-	7,003,620.84	-	154,691,232.49
Debit Revenue-Private-Restricted Contracts (AGC 206400)	42,978,980.85	469,903.65	12,968,218.60	14,177,473.84	1,269,828.97	8,945,191.68	321,740.31	2,159,939.48	-	8,479,290.46	-	163,023.08	-	3,430,963.26	-	12,242,847.05	-	107,607,401.23
Debit Revenue-Local Government Grants & Contracts (AGC 202200)	907,454.44	75,187.89	-	490,520.95	184,118.97	12,306,882.17	1,728,883.24	917,689.34	-	-	-	50,586.28	-	121,320.95	-	810,205.46	-	17,592,849.69
Credit CL-Deferred Revenues-Grants & Contracts (AGC 164330)	(96,197,390.64)	(1,184,161.42)	(74,632,055.15)	(44,554,187.63)	(2,811,332.75)	(58,439,902.68)	(16,809,309.37)	(5,727,649.85)	(29,579.68)	(23,610,229.47)	-	(8,202,337.02)	-	(16,643,584.06)	-	(24,037,992.38)	-	(372,879,712.10)
Record Balance for <u>Accrued</u> Restricted Revenue at 6/30/01 in CFS¹																		
Debit CA-A/R-State Appropriations-Operating (AGC 160511)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit CA-A/R-State Grants & Contracts (AGC 160512)	27,430,401.98	984,344.01	1,745,153.03	-	-	2,030,192.92	1,053,718.43	319,926.23	-	2,558,641.32	-	-	-	124,498.65	-	242,148.66	16,718.64	36,505,743.87
Debit CA-A/R-Federal Appropriations (AGC 160513)	297,647.33	92,028.33	-	1,604,204.06	6,640,092.43	-	181,985.05	-	-	-	-	-	-	-	-	-	-	8,815,957.20
Debit CA-A/R-Federal Grants & Contracts (AGC 160514)	42,696,379.77	619,352.73	19,182,039.16	-	6,343.66	13,017,053.48	179,983.42	858,271.89	-	13,277,416.46	-	571,821.63	-	1,673,129.90	-	2,999,366.58	-	95,081,158.68
Debit CA-A/R-Other-Local & Private Grants & Contracts (AGC 160567)	45,147,762.50	579,228.32	22,741,708.70	-	-	-	466,472.15	304,481.25	480.36	322,067.38	-	-	-	469,857.99	-	958,587.15	-	70,990,645.80
Credit Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Revenue-US Government Appropriations (AGC 203100)	(297,647.33)	(92,028.33)	-	(1,604,204.06)	(6,640,092.43)	-	(181,985.05)	-	-	-	-	-	-	-	-	-	-	(8,815,957.20)
Credit Revenue-US Government Grants (AGC 203200)	(23,436,337.60)	(66,133.77)	(18,208,113.93)	-	(6,343.66)	(13,017,053.48)	(179,983.42)	(828,120.09)	-	(12,929,795.14)	-	(544,113.39)	-	(32,361.30)	-	(2,877,712.24)	-	(72,126,068.02)
Credit Revenue-US Government Contracts (AGC 203300)	(19,260,042.17)	(553,218.96)	(973,925.23)	-	-	-	-	(30,151.80)	-	(347,621.32)	-	(27,708.24)	-	(1,640,768.60)	-	(121,654.34)	-	(22,955,090.66)
Credit Revenue-State of California-Grants & Contracts (AGC 201300)	(27,430,401.98)	(984,344.01)	(1,745,153.03)	-	-	(2,030,192.92)	(1,053,718.43)	(319,926.23)	-	(2,558,641.32)	-	-	-	(124,498.65)	-	(242,148.66)	(16,718.64)	(36,505,743.87)
Credit Revenue-Private-Restricted Grants (AGC 206300)	(3,092,678.89)	(11,684.88)	(13,039,626.80)	-	-	-	(368,229.86)	(260,614.28)	(480.36)	(257,889.72)	-	-	-	(469,605.14)	-	(209,953.94)	-	(17,710,763.87)
Credit Revenue-Private-Restricted Contracts (AGC 206400)	(41,068,007.68)	(508,424.00)	-	-	-	-	(13,408.62)	-	-	-	-	-	-	-	-	(650,030.90)	-	(42,239,871.20)
Credit Revenue-Local Government Grants & Contracts (AGC 202200)	(987,075.93)	(59,119.44)	(9,702,081.90)	-	-	-	(84,833.67)	(43,866.97)	-	(64,177.66)	-	-	-	(252.85)	-	(98,602.31)	-	(11,040,010.73)

Notes:

1 CFS hand posting will be dated 6/30/01.

Private Grants	115,572,191.58	2,274,953.39	43,668,900.89	1,604,204.06	6,646,436.09	15,047,246.40	1,882,159.05	1,482,679.37	480.36	16,158,125.16	-	571,821.63	-	2,267,486.54	-	4,200,102.39	16,718.64	211,393,505.55
Private Contracts	(3,092,678.89)	57,954.97	48,624,209.75	17,624,468.17	554,426.48	33,616,266.54	6,829,112.12	1,156,114.31	6,787.84	12,370,318.88	-	7,659,248.50	-	4,780,573.05	-	6,793,666.90	-	136,980,468.62
Fed Grants	1,910,973.17	(38,520.35)	12,968,218.60	14,177,473.84	1,269,828.97	8,945,191.68	308,331.69	2,159,939.48	-	8,479,290.46	-	163,023.08	-	3,430,963.26	-	11,592,816.15	-	65,367,530.03
Fed Contracts	(23,436,337.60)	12,588.18	(18,208,113.93)	4,532,675.50	(6,343.66)	(13,017,053.48)	96,816.17	(368,127.50)	-	(10,427,064.73)	-	(544,113.39)	-	5,126,118.40	-	(1,096,035.14)	-	(57,334,991.18)
State G&C	12,511,268.05	(507,057.84)	(973,925.23)	305,125.26	-	3,571,562.29	26,408.70	(30,151.80)	-	(347,621.32)	-	(27,708.24)	-	(1,222,678.02)	-	(121,654.34)	-	13,183,567.51
Local G&C	(6,896,315.02)	(653,018.37)	(1,745,153.03)	7,421,680.63	741,251.03	(2,030,192.92)	4,057,888.52	344,269.69	-	(2,558,641.32)	-	329,479.16	-	2,140,052.73	-	1,957,493.27	(16,718.64)	3,092,075.73
Federal Approp	(79,621.49)	16,068.45	(9,702,081.90)	490,520.95	184,118.97	12,306,882.17	1,644,049.57	873,822.37	-	(64,177.66)	-	50,586.28	-	121,068.10	-	711,603.15	-	6,552,838.96
State Approp	(292,089.16)	21,192.99	-	(1,601,960.78)	(6,578,385.13)	-	1,964,543.55	109,103.93	22,311.48	-	-	-	-	-	-	-	-	(6,355,283.12)

Exhibit 4—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in the FY 2002 General Ledger

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Reverse the <u>Deferred</u> Restricted Revenue Recorded at 6/30/01 in the GL																		
<i>Debit</i> Fund Balance By Fund Group (TC 0990-Hand Posted Entries-Current Funds)	96,197,390.64	1,184,161.42	74,632,055.15	44,554,187.63	2,811,332.75	58,439,902.68	16,809,309.37	5,727,649.85	29,579.68	23,610,229.47	-	8,202,337.02	-	16,643,584.06	-	24,037,992.38	-	372,879,712.10
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)	(5,558.17)	(113,221.32)	-	(2,243.28)	(61,707.30)	-	(2,146,528.60)	(109,103.93)	(22,311.48)	-	-	-	-	-	-	-	-	(2,460,674.08)
<i>Credit</i> Revenue-US Government Grants (AGC 203200)	-	(78,721.95)	-	(4,532,675.50)	-	-	(276,799.59)	(459,992.59)	-	(2,502,730.41)	-	-	-	(5,158,479.70)	-	(1,781,677.10)	-	(14,791,076.84)
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)	(31,771,310.22)	(46,161.12)	-	(305,125.26)	-	(3,571,562.29)	(26,408.70)	-	-	-	-	-	-	(418,090.58)	-	-	-	(36,138,658.17)
<i>Credit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	(20,534,086.96)	(331,325.64)	-	(7,421,680.63)	(741,251.03)	-	(5,111,606.95)	(664,195.92)	-	-	-	(329,479.16)	-	(2,264,551.38)	-	(2,199,641.93)	-	(39,597,819.60)
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)	-	(69,639.85)	(61,663,836.55)	(17,624,468.17)	(554,426.48)	(33,616,266.54)	(7,197,341.98)	(1,416,728.59)	(7,268.20)	(12,628,208.60)	-	(7,659,248.50)	-	(5,250,178.19)	-	(7,003,620.84)	-	(154,691,232.49)
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)	(42,978,980.85)	(469,903.65)	(12,968,218.60)	(14,177,473.84)	(1,269,828.97)	(8,945,191.68)	(321,740.31)	(2,159,939.48)	-	(8,479,290.46)	-	(163,023.08)	-	(3,430,963.26)	-	(12,242,847.05)	-	(107,607,401.23)
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	(907,454.44)	(75,187.89)	-	(490,520.95)	(184,118.97)	(12,306,882.17)	(1,728,883.24)	(917,689.34)	-	-	-	(50,586.28)	-	(121,320.95)	-	(810,205.46)	-	(17,592,849.69)
Reverse the <u>Accrued</u> Restricted Revenue Recorded at 6/30/01 in the GL																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)	297,647.33	92,028.33	-	1,604,204.06	6,640,092.43	-	181,985.05	-	-	-	-	-	-	-	-	-	-	8,815,957.20
<i>Debit</i> Revenue-US Government Grants (AGC 203200)	23,436,337.60	66,133.77	18,208,113.93	-	6,343.66	13,017,053.48	179,983.42	828,120.09	-	12,929,795.14	-	544,113.39	-	32,361.30	-	2,877,712.24	-	72,126,068.02
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)	19,260,042.17	553,218.96	973,925.23	-	-	-	-	30,151.80	-	347,621.32	-	27,708.24	-	1,640,768.60	-	121,654.34	-	22,955,090.66
<i>Debit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	27,430,401.98	984,344.01	1,745,153.03	-	-	2,030,192.92	1,053,718.43	319,926.23	-	2,558,641.32	-	-	-	124,498.65	-	242,148.66	16,718.64	36,505,743.87
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)	3,092,678.89	11,684.88	13,039,626.80	-	-	-	368,229.86	260,614.28	480.36	257,889.72	-	-	-	469,605.14	-	209,953.94	-	17,710,763.87
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)	41,068,007.68	508,424.00	-	-	-	-	13,408.62	-	-	-	-	-	-	-	-	650,030.90	-	42,239,871.20
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	987,075.93	59,119.44	9,702,081.90	-	-	-	84,833.67	43,866.97	-	64,177.66	-	-	-	252.85	-	98,602.31	-	11,040,010.73
<i>Credit</i> Fund Balance By Fund Group (TC 0990-Current Funds)	(115,572,191.58)	(2,274,953.39)	(43,668,900.89)	(1,604,204.06)	(6,646,436.09)	(15,047,246.40)	(1,882,159.05)	(1,482,679.37)	(480.36)	(16,158,125.16)	-	(571,821.63)	-	(2,267,486.54)	-	(4,200,102.39)	(16,718.64)	(211,393,505.55)
Total DR	96,197,390.64	1,184,161.42	74,632,055.15	44,554,187.63	2,811,332.75	58,439,902.68	16,809,309.37	5,727,649.85	29,579.68	23,610,229.47	-	8,202,337.02	-	16,643,584.06	-	24,037,992.38	-	372,879,712.10
Total CR	(96,197,390.64)	(1,184,161.42)	(74,632,055.15)	(44,554,187.63)	(2,811,332.75)	(58,439,902.68)	(16,809,309.37)	(5,727,649.85)	(29,579.68)	(23,610,229.47)	-	(8,202,337.02)	-	(16,643,584.06)	-	(24,037,992.38)	-	(372,879,712.10)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	115,572,191.58	2,274,953.39	43,668,900.89	1,604,204.06	6,646,436.09	15,047,246.40	1,882,159.05	1,482,679.37	480.36	16,158,125.16	-	571,821.63	-	2,267,486.54	-	4,200,102.39	16,718.64	211,393,505.55
Total CR	(115,572,191.58)	(2,274,953.39)	(43,668,900.89)	(1,604,204.06)	(6,646,436.09)	(15,047,246.40)	(1,882,159.05)	(1,482,679.37)	(480.36)	(16,158,125.16)	-	(571,821.63)	-	(2,267,486.54)	-	(4,200,102.39)	(16,718.64)	(211,393,505.55)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 4a—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in CFS at July 1, 2001

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 5—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2002 in the General Ledgers¹
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Balance for <u>Deferred</u> Restricted Revenue at 6/30/02 in the GL¹																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)																		-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)																		-
<i>Debit</i> Revenue-US Government Grants (AGC 203200)																		-
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)																		-
<i>Debit</i> Revenue-State of California-Grants & Contracts (AGC 201300)																		-
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)																		-
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)																		-
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)																		-
<i>Credit</i> CL-Deferred Revenues-Grants & Contracts (AGC 164330)																		-
Record Balance for <u>Accrued</u> Restricted Revenue at 6/30/02 in the GL¹																		
<i>Debit</i> CA-A/R-State Appropriations-Operating (AGC 160511)																		-
<i>Debit</i> CA-A/R-State Grants & Contracts (AGC 160512)																		-
<i>Debit</i> CA-A/R-Federal Appropriations (AGC 160513)																		-
<i>Debit</i> CA-A/R-Federal Grants & Contracts (AGC 160514)																		-
<i>Debit</i> CA-A/R-Other-Local & Private Grants & Contracts (AGC 160567)																		-
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)																		-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)																		-
<i>Credit</i> Revenue-US Government Grants (AGC 203200)																		-
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)																		-
<i>Credit</i> Revenue-State of California-Grants & Contracts (AGC 201300)																		-
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)																		-
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)																		-
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)																		-

Notes:

1 These entries will be on-going beginning in FY 2001-2002.

Exhibit 5a—Record the Balances for Deferred or Accrued Restricted Funds at June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 6—Reclassify Student Financial Aid from an Expense to Contra Revenue for June 30, 2001 in the General Ledgers

Journal Entry	Berkeley	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
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No entries in the General Ledger because there is no effect on net assets and the reclassification will be recorded in CFS.

Exhibit 6a—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2001 in CFS¹

Journal Entry	Berkeley	San Francisco	Davis	Los Angeles	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Reclassify Student Financial Aid for FYE 6/30/01 in CFS¹										
<i>Debit</i> Student Tuition & Fees-Contra-Student Financial Aid (AGC 200500)	42,675,410.00	9,447,199.00	21,894,578.00	45,554,781.00	9,700,198.00	24,628,001.00	14,578,229.00	9,393,571.00	19,033,390.00	196,905,357.00
<i>Credit</i> Scholarships and Fellowships (OC 7770)	(42,675,410.00)	(9,447,199.00)	(21,894,578.00)	(45,554,781.00)	(9,700,198.00)	(24,628,001.00)	(14,578,229.00)	(9,393,571.00)	(19,033,390.00)	(196,905,357.00)
<i>Debit</i> Sales & Service-Contra-Auxiliary Enterprise Student Financial Aid (AGC 207330)	12,915,977.00	-	5,163,406.00	16,450,337.00	3,676,052.00	5,028,431.00	10,319,949.00	4,256,462.00	-	57,810,614.00
<i>Credit</i> Scholarships and Fellowships (OC 7770)	(12,915,977.00)	-	(5,163,406.00)	(16,450,337.00)	(3,676,052.00)	(5,028,431.00)	(10,319,949.00)	(4,256,462.00)	-	(57,810,614.00)
<i>Debit</i> Other Sources-Contra-Student Financial Aid (AGC 208290)	2,378,280.00	-	318,107.00	-	389,987.00	26,631.00	682,039.00	587,098.00	3,497,498.00	7,879,640.00
<i>Credit</i> Scholarships and Fellowships (OC 7770)	(2,378,280.00)	-	(318,107.00)	-	(389,987.00)	(26,631.00)	(682,039.00)	(587,098.00)	(3,497,498.00)	(7,879,640.00)

Notes:

- 1 CFS hand posting will be dated 6/30/01.

Exhibit 7—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2002 in the General Ledgers ¹
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	San		Davis	Davis-L	Los Angeles	Los		San Diego	Santa	Santa	Irvine	Total
	Berkeley	Francisco				Angeles-M	Riverside		Cruz	Barbara		
<i>Reclassify Student Financial Aid for FYE 6/30/02 in the GL ¹</i>												
<i>Debit</i> Student Tuition & Fees-Contra-Student Financial Aid (AGC 200500)												
<i>Credit</i> Scholarships and Fellowships (OC 7770)												
<i>Debit</i> Sales & Service-Contra-Auxiliary Enterprise Student Financial Aid (AGC 207330)												
<i>Credit</i> Scholarships and Fellowships (OC 7770)												
<i>Debit</i> Other Sources-Contra-Student Financial Aid (AGC 208290)												
<i>Credit</i> Scholarships and Fellowships (OC 7770)												

Notes:

1 These entries will be on-going beginning in FY 2001-2002.

Exhibit 7a—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2002 in CFS

Journal Entry	Berkeley	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 8—Record Accrued Interest Payable at June, 30, 2000 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 8a—Record Accrued Interest Payable at June, 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Accrued Interest Payable Expense at 6/30/00 in CFS¹																		
<i>Debit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)	-	65,643.72	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	65,643.72
<i>Debit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)	-	2,032,816.20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,032,816.20
<i>Debit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)	-	38,352,635.84	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38,352,635.84
<i>Debit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)	-	2,803,594.24	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,803,594.24
<i>Debit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2290-Other-Payment of Interest State Capital Leases)	-	9,404,586.41	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,404,586.41
<i>Debit</i> Fund Balance (TC 2291-Other-Payment of Interest on State Energy Efficiency Bonds)	-	450,431.26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	450,431.26
<i>Debit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)	-	179,555.83	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	179,555.83
<i>Credit</i> CL-Other-A/P LTD -Interest Expense (AGC 114770-Retirement of Indebtedness)	-	(51,256,447.30)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(51,256,447.30)
<i>Credit</i> CL-Other A/P Commercial Paper-Interest Expense (AGC 114780-Retirement of Indebtedness)	-	(2,032,816.20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,032,816.20)
<i>Credit</i> CL-Other Miscellaneous (AGC 144760-Loan Funds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

1 CFS hand posting will be dated 6/30/00.

Total DR	-	53,289,263.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,289,263.50
Total CR	-	(53,289,263.50)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(53,289,263.50)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 9—Reverse Accrued Interest Payable Recorded at June, 30, 2000 in the FY 2001 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 9a—Reverse Accrued Interest Payable Recorded at June, 30, 2000 in CFS ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Reverse Accrued Interest Payable Expense at 6/30/00 in CFS ¹																		
<i>Debit</i> Fund Balance (TC 6100-Retirement of Indebtedness)	-	53,289,263.50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	53,289,263.50
<i>Debit</i> Fund Balance (TC 8600-Loan Fund)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)	-	(65,643.72)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(65,643.72)
<i>Credit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)	-	(2,032,816.20)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,032,816.20)
<i>Credit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)	-	(38,352,635.84)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(38,352,635.84)
<i>Credit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)	-	(2,803,594.24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(2,803,594.24)
<i>Credit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2290-Other-Payment of Interest State Capital Leases)	-	(9,404,586.41)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,404,586.41)
<i>Credit</i> Fund Balance (TC 2291-Other-Payment of Interest on State Energy Efficiency Bonds)	-	(450,431.26)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(450,431.26)
<i>Credit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)	-	(179,555.83)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(179,555.83)

Notes:

1 CFS hand posting will be dated 7/1/00.

Total DR	53,289,263.50	53,289,263.50
Total CR	(53,289,263.50)	(53,289,263.50)

Exhibit 10—Record Accrued Interest Payable at June, 30, 2001 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 10a—Record Accrued Interest Payable at June, 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Accrued Interest Payable Expense at 6/30/01 in CFS¹																		
<i>Debit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)	-	-	-	-	-	5,756.18	60,775.12	-	-	-	-	-	-	-	-	-	-	66,531.30
<i>Debit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	20,538.00	-	-	-	-	-	-	-	20,538.00
<i>Debit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	1,275.00	-	-	-	-	-	-	-	1,275.00
<i>Debit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)	-	-	-	-	-	-	1,045,064.58	-	-	-	-	-	-	-	-	-	-	1,045,064.58
<i>Debit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)	-	-	-	8,043.98	-	-	42,179,540.84	-	-	-	-	-	-	-	-	-	-	42,187,584.82
<i>Debit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)	-	-	633,432.20	-	-	498,691.35	-	-	-	-	-	-	-	-	-	-	-	1,132,123.55
<i>Debit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)	-	-	-	-	-	1,670,340.83	-	-	-	-	-	-	-	-	-	-	-	1,670,340.83
<i>Debit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)	31,856.00	-	-	41,215.28	-	-	-	12,922.73	-	12,604.00	-	387.97	-	-	-	2,911.00	-	101,896.98
<i>Debit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	7,274.25	-	-	-	-	-	-	-	-	-	-	-	-	-	7,274.25
<i>Debit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)	214,248.00	-	12,539.22	11,213.78	-	-	-	2,933.78	-	10,196.00	-	205.77	-	5,644.00	-	19,739.00	-	276,719.55
<i>Debit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)	-	-	-	-	-	3,959.17	1,072,842.29	-	-	-	-	-	-	-	-	-	-	1,076,801.46
<i>Debit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2290-Other-Payment of Interest State Capital Leases)	36,266.67	-	-	-	-	-	8,589,336.87	-	-	369,589.50	-	-	-	11,015.63	-	46,464.00	-	9,052,672.67
<i>Debit</i> Fund Balance (TC 2291-Other-Payment of Interest on State Energy Efficiency Bonds)	-	-	-	-	-	-	-	116,324.90	-	117,333.86	-	-	-	17,549.58	-	65,570.00	-	316,778.34
<i>Debit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)	-	-	-	-	-	-	41,462.50	-	-	-	-	-	-	-	-	-	-	41,462.50
<i>Credit</i> CL-Other-A/P LTD -Interest Expense (AGC 114770-Retirement of Indebtedness)	(282,370.67)	-	(645,971.42)	(67,747.29)	-	(2,178,747.53)	(51,902,495.12)	(132,181.41)	-	(531,536.36)	-	(593.74)	-	(34,209.21)	-	(134,684.00)	-	(55,910,536.75)
<i>Credit</i> CL-Other A/P Commercial Paper-Interest Expense (AGC 114780-Retirement of Indebtedness)	-	-	-	-	-	-	(1,045,064.58)	-	-	-	-	-	-	-	-	-	-	(1,045,064.58)
<i>Credit</i> CL-Other Miscellaneous (AGC 144760-Loan Funds)	-	-	-	-	-	-	(41,462.50)	-	-	-	-	-	-	-	-	-	-	(41,462.50)

Notes:

¹ CFS hand posting will be dated 6/30/01.

Aux	31,856.00	-	-	49,259.26	-	9,715.35	43,313,158.25	12,922.73	-	12,604.00	-	387.97	-	-	-	2,911.00	-	43,432,814.56
MC	-	-	633,432.20	7,274.25	-	498,691.35	-	-	-	20,538.00	-	-	-	-	-	-	-	1,159,935.80
Other	250,514.67	-	12,539.22	11,213.78	-	1,670,340.83	9,675,863.95	119,258.68	-	498,394.36	-	205.77	-	34,209.21	-	131,773.00	-	12,404,313.47
Total Dr	282,370.67	-	645,971.42	67,747.29	-	2,178,747.53	52,989,022.20	132,181.41	-	531,536.36	-	593.74	-	34,209.21	-	134,684.00	-	56,997,063.83
Total Cr	(282,370.67)	-	(645,971.42)	(67,747.29)	-	(2,178,747.53)	(52,989,022.20)	(132,181.41)	-	(531,536.36)	-	(593.74)	-	(34,209.21)	-	(134,684.00)	-	(56,997,063.83)

Exhibit 11—Reverse Accrued Interest Payable at June, 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Reverse Accrued Interest Payable Expense at 6/30/01 in the GL																		
<i>Debit</i> Fund Balance (TC 6100-Hand Posted Entries-Retirement of Indebtedness)	282,370.67	-	645,971.42	67,747.29	-	2,178,747.53	52,947,559.70	132,181.41	-	531,536.36	-	593.74	-	34,209.21	-	134,684.00	-	56,955,601.33
<i>Debit</i> Fund Balance (TC 8600-Loan Fund)	-	-	-	-	-	-	41,462.50	-	-	-	-	-	-	-	-	-	-	41,462.50
<i>Credit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)	-	-	-	-	-	(5,756.18)	(60,775.12)	-	-	-	-	-	-	-	-	-	-	(66,531.30)
<i>Credit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	(20,538.00)	-	-	-	-	-	-	-	(20,538.00)
<i>Credit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	(1,275.00)	-	-	-	-	-	-	-	(1,275.00)
<i>Credit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)	-	-	-	-	-	-	(1,045,064.58)	-	-	-	-	-	-	-	-	-	-	(1,045,064.58)
<i>Credit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)	-	-	-	(8,043.98)	-	-	(42,179,540.84)	-	-	-	-	-	-	-	-	-	-	(42,187,584.82)
<i>Credit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)	-	-	(633,432.20)	-	-	(498,691.35)	-	-	-	-	-	-	-	-	-	-	-	(1,132,123.55)
<i>Credit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)	-	-	-	-	-	(1,670,340.83)	-	-	-	-	-	-	-	-	-	-	-	(1,670,340.83)
<i>Credit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)	(31,856.00)	-	-	(41,215.28)	-	-	-	(12,922.73)	-	(12,604.00)	-	(387.97)	-	-	-	(2,911.00)	-	(101,896.98)
<i>Credit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	(7,274.25)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,274.25)
<i>Credit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)	(214,248.00)	-	(12,539.22)	(11,213.78)	-	-	-	(2,933.78)	-	(10,196.00)	-	(205.77)	-	(5,644.00)	-	(19,739.00)	-	(276,719.55)
<i>Credit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)	-	-	-	-	-	(3,959.17)	(1,072,842.29)	-	-	-	-	-	-	-	-	-	-	(1,076,801.46)
<i>Credit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2290-Other-Repayment of Interest State Capital Leases)	(36,266.67)	-	-	-	-	-	(8,589,336.87)	-	-	(369,589.50)	-	-	-	(11,015.63)	-	(46,464.00)	-	(9,052,672.67)
<i>Credit</i> Fund Balance (TC 2291-Other-Repayment of Interest on State Energy Efficiency Bonds)	-	-	-	-	-	-	-	(116,324.90)	-	(117,333.86)	-	-	-	(17,549.58)	-	(65,570.00)	-	(316,778.34)
<i>Credit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)	-	-	-	-	-	-	(41,462.50)	-	-	-	-	-	-	-	-	-	-	(41,462.50)

Total Dr	282,370.67	-	645,971.42	67,747.29	-	2,178,747.53	52,989,022.20	132,181.41	-	531,536.36	-	593.74	-	34,209.21	-	134,684.00	-	56,997,063.83
Total Cr	(282,370.67)	-	(645,971.42)	(67,747.29)	-	(2,178,747.53)	(52,989,022.20)	(132,181.41)	-	(531,536.36)	-	(593.74)	-	(34,209.21)	-	(134,684.00)	-	(56,997,063.83)

Exhibit 11a—Reverse Accrued Interest Payable at June, 30, 2001 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 12—Record Accrued Interest Payable at June, 30, 2002 in the General Ledgers ¹
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Record Accrued Interest Expense Payable at 6/30/02 in the GL ¹																		
<i>Debit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)																		-
<i>Debit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)																		-
<i>Debit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)																		-
<i>Debit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)																		-
<i>Debit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)																		-
<i>Debit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)																		-
<i>Debit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)																		-
<i>Debit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)																		-
<i>Debit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)																		-
<i>Debit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)																		-
<i>Debit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)																		-
<i>Debit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)																		-
<i>Debit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)																		-
<i>Debit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)																		-
<i>Debit</i> Fund Balance (TC 2290-Other-Repayment of Interest State Capital Leases)																		-
<i>Debit</i> Fund Balance (TC 2291-Other-Repayment of Interest on State Energy Efficiency Bonds)																		-
<i>Debit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)																		-
<i>Credit</i> CL-Other-A/P LTD -Interest Expense (AGC 114770-Retirement of Indebtedness)																		-
<i>Credit</i> CL-Other A/P Commercial Paper-Interest Expense (AGC 114780-Retirement of Indebtedness)																		-
<i>Credit</i> CL-Other Miscellaneous (AGC 144760-Loan Funds)																		-

Notes:
1 These entries will be on-going beginning in FY 2001-2002.

Exhibit 12a—Record Accrued Interest Payable at June, 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 13—Reclassify Federal Refundable Loans at June 30, 2000 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

IRM No. 131

Exhibit 13a—Reclassify Federal Refundable Loans at June 30, 2000 in CFS ¹

Journal Entry	Berkeley	San Francisco	Davis	Los Angeles	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Reclassify Federal Refundable Loans at 6/30/01 in CFS¹</i>										
<i>Debit</i> TC 8601-Prior Year Balance of Federal Loan Activity	23,253,417.64	20,668,009.52	44,708,307.44	44,734,556.24	3,228,755.09	21,595,020.80	7,504,339.78	12,559,616.22	11,138,027.03	189,390,049.76
<i>Credit</i> NL-Federal Refundable Loans (AGC 145300-Loan Funds)	(23,253,417.64)	(20,668,009.52)	(44,708,307.44)	(44,734,556.24)	(3,228,755.09)	(21,595,020.80)	(7,504,339.78)	(12,559,616.22)	(11,138,027.03)	(189,390,049.76)

Notes:

1 CFS hand posting will be dated 6/30/00 and 6/30/01.

Total 145300 CR Entry per J/E 19716	(23,423,550.54)	(20,966,163.61)	(47,078,249.26)	(45,770,655.82)	(3,236,761.64)	(22,132,200.52)	(7,700,474.94)	(12,811,836.17)	(11,264,367.32)	(194,384,259.82)
DR 8601	23,253,417.64	20,668,009.52	44,708,307.44	44,734,556.24	3,228,755.09	21,595,020.80	7,504,339.78	12,559,616.22	11,138,027.03	189,390,049.76
Net 145300	(170,132.90)	(298,154.09)	(2,369,941.82)	(1,036,099.58)	(8,006.55)	(537,179.72)	(196,135.16)	(252,219.95)	(126,340.29)	(4,994,210.06)

Exhibit 14—Reclassify Federal Loan Contribution Activity at June 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

IRM No. 131

Exhibit 14a—Reclassify Federal Loan Contribution Activity at June 30, 2001 in CFS ¹

Journal Entry	Berkeley	San Francisco	Davis	Los Angeles	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Reclassify Federal Loan Contribution Activity at 6/30/01 in CFS ¹										
<i>Debit</i> Other Operating Revenues-Interest on Notes (TC 8020)	488,081.49	528,542.75	1,769,429.15	1,127,220.67	85,703.94	391,121.76	151,183.70	296,760.64	194,655.55	5,032,699.65
<i>Debit</i> Other Operating Revenues-Recovery of Notes Written Off as Uncollectible (TC 8021)	-	-	-	1,074,463.66	-	-	-	41,567.87	-	1,116,031.53
<i>Debit</i> Other Operating Revenues-Recovery of NDEA Teaching Service Cancellation (TC 8022)	87,013.04	-	-	-	-	-	-	-	-	87,013.04
<i>Debit</i> Other Nonoperating Revenues-Other Miscellaneous Additions (TC 8023)	50,495.13	33,924.61	71,355.15	135,736.64	113,272.00	14,522.81	6,815.38	95,959.33	36,411.22	558,492.27
<i>Debit</i> Other Operating Revenues-Late Charges-Student Loans (TC 8025)	-	1,716.02	-	5,761.20	-	256.06	-	107,786.14	985.43	116,504.85
<i>Debit</i> Grants & Contracts-US Government-Federal Capital Contribution (TC 8038)	67,060.00	155,475.00	698,227.00	646,019.00	-	632,482.00	142,706.00	44,601.00	85,275.00	2,471,845.00
<i>Debit</i> Other Operating Expenses-Write Off of Notes as Uncollectible (TC 8125)	-	-	2,067,923.86	-	-	-	3,859.76	-	-	2,071,783.62
<i>Debit</i> Other Operating Expenses-Loans Assigned to Federal Government (TC 8126)	-	-	-	-	0.01	-	-	-	-	0.01
<i>Debit</i> Other Operating Expenses-Collection and Litigation Expense (TC 8127)	-	-	-	-	-	-	-	13,419.24	-	13,419.24
<i>Debit</i> Transfer CF to Loan-Mandatory Transfer to Federal Loan Programs (TC 8240)	-	-	-	-	-	40,297.00	-	-	-	40,297.00
<i>Debit</i> STIP Investment Interest on Loan to Campus (TC 8405)	-	-	187,494.90	-	14,321.85	-	60.24	-	-	201,876.99
<i>Debit</i> NL-Federal Refundable Loans (AGC 145300-Loan Funds)	1,962,399.29	1,971.40	-	-	587,960.95	975,455.28	704,057.45	734,837.99	549,262.90	5,515,945.26
<i>Credit</i> Other Operating Revenues-Late Charges-Student Loans (TC 8025)	-	-	(93.41)	-	-	-	-	-	-	(93.41)
<i>Credit</i> Other Operating Expenses-Write Off of Notes as Uncollectible (TC 8125)	(2,278,832.81)	(699,719.55)	-	(3,056.57)	(667,967.52)	(1,519,072.55)	(900,192.61)	(994,192.32)	(704,100.95)	(7,767,134.88)
<i>Credit</i> Other Operating Expenses-Loans Assigned for Federal Government (TC 8126)	(6,311.17)	(20,008.51)	-	(382,787.84)	-	-	-	(340,739.89)	-	(749,847.41)
<i>Credit</i> Other Operating Expenses-Collection and Litigation Expense (TC 8127)	(369,904.97)	(1,901.72)	(60,185.82)	(478,621.80)	(133,291.23)	(14,997.36)	(108,467.05)	-	(162,489.15)	(1,329,859.10)
<i>Credit</i> Other Operating Expenses-Cancellation due to Death (TC 8128)	-	-	(2,176,714.11)	(14,171.72)	-	-	-	-	-	(2,190,885.83)

Journal Entry	Berkeley	San Francisco	Davis	Los Angeles	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Transfer CF to Loan-Other Miscellaneous (TC 8219)	-	-	(187,494.90)	-	-	-	(22.87)	-	-	(187,517.77)
<i>Credit</i> Transfer CF to Loan-Mandatory Transfer to Federal Loan Programs (TC 8240)	-	-	-	-	-	(520,065.00)	-	-	-	(520,065.00)
<i>Credit</i> NL-Federal Refundable Loans (AGC 145300-Loan Funds)	-	-	(2,369,941.82)	(2,110,563.24)	-	-	-	-	-	(4,480,505.06)

Notes:

1 CFS hand posting will be dated 6/30/01.

Total DR	2,655,048.95	721,629.78	4,794,430.06	2,989,201.17	801,258.75	2,054,134.91	1,008,682.53	1,334,932.21	866,590.10	17,225,908.46
Total CR	(2,655,048.95)	(721,629.78)	(4,794,430.06)	(2,989,201.17)	(801,258.75)	(2,054,134.91)	(1,008,682.53)	(1,334,932.21)	(866,590.10)	(17,225,908.46)
Difference	-	-	-	-	-	0.00	-	-	(0.00)	-
Net 145300	(170,132.90)	(298,154.09)	(2,369,941.82)	(1,036,099.58)	(8,006.55)	(537,179.72)	(196,135.16)	(252,219.95)	(126,340.29)	(4,994,210.06)
Adjust Allowance	2,132,532.19	300,125.49	-	(1,074,463.66)	595,967.40	1,512,635.00	900,192.61	987,057.94	675,603.19	6,029,650.16
									Net	<u>1,035,440.10</u>
									Total DR 145300	5,515,945.26
									Total CR 145300	<u>(4,480,505.06)</u>
									Difference	<u>1,035,440.20</u>

IRM No. 131

Exhibit 15—Correct the Beginning Balance of Federal Refundable Loan Liability at July 1, 2001 in the FY 2002 General Ledger:

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
<i>Correct the Beginning Balance of Federal Refundable Loan Liability at 7/1/01 ¹</i>																		
<i>Debit</i> Fund Balance (TC 8600 Prior Year Hand Posted Entries-Loan Funds)	21,291,018.35	-	20,666,038.12	47,078,249.26	-	46,845,119.48	-	2,640,794.14	-	20,619,565.52	-	6,800,282.33	-	11,824,778.23	-	10,588,764.13	-	188,354,609.56
<i>Credit</i> NL-Federal Refundable Loans (AGC 145300)	(21,291,018.35)	-	(20,666,038.12)	(47,078,249.26)	-	(46,845,119.48)	-	(2,640,794.14)	-	(20,619,565.52)	-	(6,800,282.33)	-	(11,824,778.23)	-	(10,588,764.13)	-	(188,354,609.56)

Notes:

¹ Includes allowance for uncollectibles, as follows:

BK	\$2,132,532.19
SF	\$300,125.49
DV	-
LA	(\$1,074,463.66)
RV	\$595,967.50
SD	\$1,512,635.00
SC	\$900,192.61
SB	\$987,057.94
IR	\$675,603.19

Exhibit 15a—Correct the Beginning Balance of Federal Refundable Loan Liability at July 1, 2001 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 16—Eliminate Current Year Activity in Federal Loan Programs by Reclassifying Activity to Federal Refundable Loans for FYE June 30, 2002 in the General Ledger
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Eliminate Current Year Activity in Federal Loan Programs for FYE 6/30/02 in GL																		
<i>Debit or Credit, as appropriate:</i>																		
Grants & Contracts-US Government-Federal Capital Contribution (TC 8038)																		-
Sales & Service-Other Operating Revenues-Interest on Notes (TC 8020)																		-
Sales & Service-Other Operating Revenues-Recovery of Notes Written Off as Uncollectible (TC8021)																		-
Sales & Service-Other Operating Revenues-Recovery of NDEA Teaching Service Cancellation (TC 8022)																		-
Sales & Service-Other Operating Revenues-Late Charges-Student Loans (TC 8025)																		-
Sales & Service-Other Operating Revenues-Faculty Mortgage Programs-Fess (TC 8131)																		-
Other Operating Expenses-Write-Off of Notes as Uncollectible (TC 8125)																		-
Other Operating Expenses-Loans Assigned to Federal Government (TC8126)																		-
Other Operating Expenses-Collection and Litigation Expense (TC8127)																		-
Other Operating Expenses-Cancellation due to Death (TC 8128)																		-
Other Operating Expenses-Reserve for Bad Debts (TC 8139)																		-
Investment Income-Investment Income-Other (TC 8029)																		-
Investment Income-STIP Investment Income (TC 8011)																		-
Other Miscellaneous Additions (TC 8023)																		-
Refunds to Donors and Other Minor Adjustments (TC 8100)																		-
Other Miscellaneous Deductions (TC 8130)																		-
Federal Loans Received (TC 8040)																		-
Federal Loans Disbursed (TC 8140)																		-
Prior-Year Hand Posting (TC 8600)																		-
STIP Investment Income Added to Principal (TC 8211)																		-
Mandatory Transfer to Federal Loan Programs (TC 8240)																		-
Other-Miscellaneous (TC 8219)																		-
Transfer Between Loan at Same Location (TC 8300)																		-
Intercampus Transfer of Loan Balances (TC 8400)																		-
STIP Investment Interest on Loan to Campus (TC 8405)																		-
<i>The Balancing Entry Is:</i>																		
NL-Federal Refundable Loans (AGC 145300)																		-

Exhibit 16a—Eliminate Current Year Activity in Federal Loan Programs by Reclassifying Activity to Federal Refundable Loans for FYE June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 17—Reclassify Miscellaneous Additions and Deductions at June 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 17a—Reclassify Miscellaneous Additions and Deductions at June 30, 2001 in CFS¹
(Based on Campus Exhibits B and C for FY 2001)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Barbara	Irvine	Total
Reclassify Miscellaneous Additions and Deductions at 6/30/01 in CFS¹															
<i>Debit</i> Gain or Loss on Sale of Investments (TC 0130)	-	6,593,369.19	-	-	-	-	-	-	-	-	-	-	-	-	6,593,369.19
<i>Debit</i> Recovery of Admin Costs from Federal Student Aid Program (TC 0140)	431,207.00	-	-	27,900.00	-	530,147.00	-	233,713.51	-	-	-	133,787.00	-	207,628.07	1,564,382.58
<i>Debit</i> Repayment to Campus Work Cap from Sale of Svc Ent Asset (TC 0150)	-	-	-	-	-	106,641.90	-	-	-	-	-	-	10,476.00	-	117,117.90
<i>Debit</i> Net Gain or Loss on Sale of Svc Ent Asset (TC 0151)	-	-	-	70,853.62	-	-	-	-	-	-	-	-	-	-	70,853.62
<i>Debit</i> Refunds to the University and Other Minor Adjustments (TC 0160)	1,734.00	-	-	47,548.27	-	-	-	-	-	-	-	-	-	-	49,282.27
<i>Debit</i> Endowment Agency Fund Activity (TC 0198)	-	19,629,220.12	-	-	-	-	-	-	-	-	-	-	-	-	19,629,220.12
<i>Debit</i> Other Miscellaneous Additions (TC 0199)	2,720,690.16	282,081.84	19,218,574.40	8,501,104.41	83,060.57	3,084,593.50	16,434,124.13	44,341.87	-	1,831,381.92	-	388,553.65	78,532.40	3,192,542.28	55,859,581.13
<i>Debit</i> Refunds to Donors and Other Minor Adjustments (TC 0280)	200,539.19	-	-	-	-	11,216.74	-	-	-	-	-	-	-	-	211,755.93
<i>Debit</i> Other Miscellaneous Deductions (TC 0299)	-	26,025.00	-	709,652.89	-	1,427,452.50	-	-	-	-	-	-	-	-	2,163,130.39
<i>Debit</i> Current Fund-Other-Miscellaneous (TC 0799)	-	-	-	3,236,627.92	-	-	1,000.00	233,713.51	-	-	-	-	-	-	3,471,341.43
<i>Debit</i> Current Fund-Sent To/Rec'd From J-OP Location (TC 0800)	-	-	-	-	-	25,000.00	-	-	-	-	-	-	-	-	25,000.00
<i>Debit</i> GASB Insitutional Support (AGC 300120), SMSPP Accrual (OC 1970)	-	-	-	-	-	-	-	-	-	121,760.32	-	-	-	-	121,760.32
<i>Debit</i> GASB Insitutional Support (AGC 300120), Other Operating Expenses-Recharges (OC 3900)	-	-	-	10,813.79	-	-	-	-	-	-	-	-	-	-	10,813.79
<i>Debit</i> GASB Research (AGC 300120), Miscellaneous Services (OC 7200)	-	-	-	494.74	-	-	-	-	-	-	-	-	-	-	494.74
<i>Debit</i> GASB Public Service (AGC 300080), Miscellaneous Services (OC 7200)	-	-	-	-	146,073.42	-	-	-	-	-	-	-	-	-	146,073.42
<i>Debit</i> GASB OMP (AGC 300090), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	-	-	-	-	-	1,766.54	-	-	1,766.54
<i>Debit</i> GASB Student Services-Cap Eq (AGC 300110), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	-	-	-	-	-	-	-	74,020.69	74,020.69
<i>Debit</i> GASB Insitutional Support (AGC 300120), Miscellaneous Services (OC 7200)	4,084.23	17,956.00	-	197,308.59	-	-	3,872,811.40	30,156.64	-	424,594.14	2,842.04	9,590.29	-	-	4,559,343.33
<i>Debit</i> GASB Student Financial Aid (AGC 300140), Fines and Penalties (OC 7700)	-	-	-	-	-	-	-	-	-	-	-	-	7,000.00	-	7,000.00
<i>Debit</i> GASB Instruction (AGC 300010), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	144,241.50	-	-	-	-	144,241.50
<i>Debit</i> GASB Medical Center (AGC 300030), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	4,998.80	-	-	-	-	4,998.80
<i>Debit</i> GASB Academic Support (AGC 300040), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	57,797.24	-	-	-	-	57,797.24
<i>Debit</i> GASB Research (AGC 300120), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	34,894.69	-	-	-	-	34,894.69
<i>Debit</i> GASB OMP (AGC 300090), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	7,724.54	-	-	-	-	7,724.54
<i>Debit</i> GASB Student Services (AGC 300110), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	13,479.61	-	-	-	-	13,479.61

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Barbara	Irvine	Total
<i>Debit</i> GASB Institutional Support (AGC 300120), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	115,788.39	-	-	-	-	115,788.39
<i>Debit</i> GASB Auxiliary Enterprises (AGC 300130), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	12,410.58	-	-	-	-	12,410.58
<i>Debit</i> GASB Student Financial Aid (AGC 300140), General Liability Insurance (OC 7930)	-	-	-	-	-	-	-	-	-	564.42	-	-	-	-	564.42
<i>Debit</i> GASB Institutional Support (AGC 300120), Supplies & Materials (OC 8000)	-	-	-	-	-	-	-	-	-	54,977.51	-	-	-	-	54,977.51
<i>Debit</i> GASB Other Student Fees (AGC 200190)	-	-	-	141,351.81	-	-	-	-	-	-	-	-	-	-	141,351.81
<i>Debit</i> GASB University Extension (AGC 200400)	1,141.05	-	-	-	-	-	220,000.00	-	-	1,681.09	-	-	-	-	222,822.14
<i>Debit</i> GASB State Contracts (AGC 201300)	125,587.18	-	-	43,973.27	2,016.60	52,091.33	-	14,605.58	-	-	-	-	55,412.50	-	293,686.46
<i>Debit</i> GASB Local Government Contracts (AGC 202200)	421.03	-	1,982.27	-	-	109,312.18	-	180.09	-	-	-	-	2,398.04	-	114,293.61
<i>Debit</i> GASB US Government Grants (AGC 203200)	11,054.72	-	1,042,224.09	-	-	68,181.67	-	4,930.30	-	229,446.22	-	45,017.00	15,930.03	-	1,416,784.03
<i>Debit</i> GASB US Government Contracts (AGC 203300)	-	-	-	-	-	3,984.34	-	2,122.90	-	385.86	-	-	678.61	-	7,171.71
<i>Debit</i> GASB Endowment Income (AGC 205100)	-	3,279,283.92	-	-	-	-	-	-	-	-	-	-	-	-	3,279,283.92
<i>Debit</i> GASB Unrestricted Gifts (AGC 206100)	-	-	-	-	-	1,242,290.50	-	-	-	-	-	-	-	-	1,242,290.50
<i>Debit</i> GASB Restricted Gifts (AGC 206210)	71,602.16	430,281.86	1,685,971.55	432,485.04	9,550.00	-	-	6,000.00	-	-	-	-	466,099.66	-	3,101,990.27
<i>Debit</i> GASB Private Grants (AGC 206300)	211,739.58	1,989.84	569,789.08	986,300.41	5,344.66	117,762.43	26,785.40	16,802.76	-	154,197.43	-	-	75,268.96	-	2,165,980.55
<i>Debit</i> GASB Private Contracts (AGC 206400)	33,240.07	-	23,542.27	2,612.50	26,948.57	741,098.79	-	4,809.08	-	-	-	-	18,072.81	-	850,324.09
<i>Debit</i> GASB S&S Educational Activities (AGC 207110)	978.48	-	7,258,590.69	-	983.18	-	-	-	-	-	-	-	-	-	7,260,552.35
<i>Debit</i> GASB Medical Centers (AGC 207210)	-	-	38,950,386.84	-	-	-	-	-	-	-	-	-	-	-	38,950,386.84
<i>Debit</i> GASB S&S Auxiliary Enterprises (AGC 207310)	-	-	105.22	-	-	-	-	7,929.27	-	-	-	-	-	-	8,034.49
<i>Debit</i> GASB Other Sources-Other (AGC 208210)	8,326.42	-	6,151,733.96	805,983.21	3,888.24	297,426.25	75.78	38,517.25	5,000.00	-	-	-	60,357.23	-	7,371,308.34
<i>Debit</i> GASB STIP Investment Income (AGC 208240)	-	-	-	-	-	-	2,504,388.54	-	-	-	-	-	-	-	2,504,388.54
<i>Debit</i> GASB Gain/Loss-Other Investments (AGC 208282)	39,973.41	-	-	-	-	-	-	-	-	-	-	-	-	-	39,973.41
<i>Debit</i> GASB Other Nonoperating (AGC 208410)	3,622.14	-	-	-	-	-	-	-	-	-	-	59,750.00	-	-	63,372.14
<i>Credit</i> Gain or Loss on Sale of Investments (TC 0130)	(39,973.41)	-	-	-	-	-	-	-	-	-	-	-	-	-	(39,973.41)
<i>Credit</i> Other Miscellaneous Additions (TC 0199)	-	-	(14,254.40)	(3,963,664.61)	-	-	(220,000.00)	-	-	-	-	(3,516.54)	-	-	(4,201,435.55)
<i>Credit</i> Annuity Payments (TC 0205)	-	(20,945.48)	-	-	-	-	-	-	-	-	-	-	-	-	(20,945.48)
<i>Credit</i> Refunds to Donors and Other Minor Adjustments (TC 0280)	(244,729.20)	-	(610,000.00)	(986,291.12)	(32,293.23)	(1,092,430.74)	(26,785.40)	(63,320.68)	-	(808,623.65)	-	-	(688,217.42)	-	(4,552,691.44)
<i>Credit</i> Other Miscellaneous Deductions (TC 0299)	(227,067.86)	(610,762.64)	(55,060,071.57)	(1,109,152.31)	(162,922.89)	(1,564,716.75)	(6,378,275.72)	(62,733.19)	(5,000.00)	(570,318.69)	(2,842.04)	(112,607.29)	(13,000.42)	(74,020.69)	(65,953,492.06)
<i>Credit</i> Current Fund Transfer to/from Endowment-Other-Miscellaneous-Funds Held for Other (TC 0398)	-	(19,629,220.12)	-	-	-	-	-	-	-	-	-	-	-	-	(19,629,220.12)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund-Clinical Drug Trials-Overhead Retained by Campus (TC 0753)	-	-	-	(580,009.99)	-	-	-	-	-	-	-	-	-	-	(580,009.99)
<i>Credit</i> Current Fund-Other-Miscellaneous (TC 0799)	-	-	-	(3,236,627.92)	-	-	(1,000.00)	(233,713.51)	-	-	-	-	-	-	(3,471,341.43)
<i>Credit</i> Current Fund-Sent To/Rec'd From Los Angeles Campus (TC 0804)	-	(25,000.00)	-	-	-	-	-	-	-	-	-	-	-	-	(25,000.00)
<i>Credit</i> GASB Institutional Support (AGC 300120), Other Operating Expenses-Recharges (OC 3900)	-	-	-	-	-	-	(5,547,569.45)	-	-	-	-	-	-	-	(5,547,569.45)
<i>Credit</i> GASB Instruction (AGC 300070), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	(458,130.03)	-	-	-	-	-	-	-	(458,130.03)
<i>Credit</i> GASB Academic Support (AGC 300040), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	(194,753.20)	-	-	-	-	-	-	-	(194,753.20)
<i>Credit</i> GASB Research (AGC 300120), Miscellaneous Services (OC 7200)	-	-	-	(26,889.57)	-	-	-	-	-	-	-	-	-	-	(26,889.57)
<i>Credit</i> GASB Student Services-Cap Eq (AGC 300110), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	-	-	-	-	-	-	-	(22,702.73)	(22,702.73)
<i>Credit</i> GASB Institutional Support (AGC 300120), Miscellaneous Services (OC 7200)	-	-	-	-	-	(20,327.55)	-	-	-	-	-	(329,367.66)	-	(3,169,020.34)	(3,518,715.55)
<i>Credit</i> GASB Auxiliary Enterprises (AGC 300130), Miscellaneous Services (OC 7200)	-	-	-	-	-	-	-	-	-	-	-	-	(10,476.00)	-	(10,476.00)
<i>Credit</i> GASB Student Financial Aid (AGC 300140), Miscellaneous Services (OC 7200)	-	-	-	(494.74)	-	-	-	-	-	-	-	-	-	-	(494.74)
<i>Credit</i> Payment to Beneficiaries (AGC 300159), Miscellaneous Services (OC 7200)	-	(3,097,803.50)	-	-	-	-	-	-	-	-	-	-	-	-	(3,097,803.50)
<i>Credit</i> GASB Student Financial Aid (AGC 300140), Fines and Penalties (OC 7700)	-	-	-	-	-	-	-	-	-	-	-	-	(19,000.00)	-	(19,000.00)
<i>Credit</i> GASB Research (AGC 300120), Supplies & Materials (OC 8000)	-	-	-	-	-	-	-	-	-	(0.01)	-	-	-	-	(0.01)
<i>Credit</i> GASB Student Financial Aid (AGC 300140), Supplies & Materials (OC 8000)	-	-	-	-	-	-	-	-	-	(76,381.91)	-	-	-	-	(76,381.91)
<i>Credit</i> GASB Other Student Fees (AGC 200190)	-	-	(3,802.05)	-	-	-	-	-	-	-	-	-	-	-	(3,802.05)
<i>Credit</i> GASB University Extension (AGC 200400)	(7,000.00)	-	-	(33,966.99)	-	-	-	-	-	-	-	-	-	-	(40,966.99)
<i>Credit</i> GASB State Contracts (AGC 201300)	(118,914.00)	-	-	-	(805.19)	(451.80)	-	-	-	-	-	-	-	-	(120,170.99)
<i>Credit</i> GASB Local Government Contracts (AGC 202200)	(354.45)	-	-	-	-	(11,404.81)	-	-	-	-	-	-	-	-	(11,759.26)
<i>Credit</i> GASB US Government Grants (AGC 203200)	-	-	(447,300.00)	(10,659.62)	-	(401.43)	-	-	-	-	-	-	-	-	(458,361.05)
<i>Credit</i> GASB US Government Contracts (AGC 203300)	(578.15)	-	-	-	-	-	-	-	-	-	-	-	-	-	(578.15)
<i>Credit</i> GASB Endowment Income (AGC 205100)	-	(274,061.04)	-	-	-	-	-	-	-	-	-	-	-	-	(274,061.04)
<i>Credit</i> GASB Restricted Gifts (AGC 206210)	(244,923.04)	(1,026.00)	(303,216.58)	(3,661,688.87)	-	(1,287,786.75)	-	-	-	-	-	-	(59,000.00)	(494.30)	(5,558,135.54)
<i>Credit</i> GASB Private Grants (AGC 206300)	(14,169.77)	-	(16,139.28)	(0.53)	-	-	-	-	-	-	-	-	-	-	(30,309.58)
<i>Credit</i> GASB Private Contracts (AGC 206400)	-	-	(310.90)	(21,722.00)	-	(28,765.44)	-	-	-	-	-	-	(532.40)	-	(51,330.74)
<i>Credit</i> GASB S&S Educational Activities (AGC 207110)	-	-	(649,321.13)	(729,944.00)	(79,317.26)	-	-	-	-	-	-	-	-	-	(1,458,582.39)
<i>Credit</i> GASB Medical Centers (AGC 207210)	-	-	(13,251,107.39)	-	-	-	-	-	-	-	-	-	-	-	(13,251,107.39)
<i>Credit</i> GASB S&S Auxiliary Enterprises (AGC 207310)	-	-	(243,106.98)	(47,548.27)	-	-	-	-	-	(1,755,000.00)	-	-	-	-	(2,045,655.25)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los		Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Barbara	Irvine	Total
							Angeles-M									
<i>Credit</i> GASB Service Enterprises (AGC 208110)	-	-	(14,550.19)	(70,853.62)	-	-	-	-	-	-	-	-	-	-	-	(85,403.81)
<i>Credit</i> GASB Other Sources-Other (AGC 208210)	(667,113.88)	(8,019.80)	(4,289,719.90)	(735,496.31)	(2,526.67)	(3,810,913.86)	(10,232,671.45)	(278,055.38)	-	-	-	(133,787.00)	-	(207,952.98)	(20,366,257.23)	
<i>Credit</i> GASB Gain/Loss STIP (AGC 208281)	-	(6,245,642.00)	-	-	-	-	-	-	-	-	-	-	-	-	-	(6,245,642.00)
<i>Credit</i> GASB Gain/Loss-Other Investments (AGC 208282)	-	(347,727.19)	-	-	-	-	-	-	-	-	-	-	-	-	-	(347,727.19)
<i>Credit</i> GASB Other Nonoperating (AGC 208410)	(2,301,117.06)	-	-	-	-	-	-	-	-	-	-	(59,185.99)	-	-	-	(2,360,303.05)

Notes:

1 CFS hand posting will be dated 6/30/01.

Total DR	3,865,940.82	30,260,207.77	74,902,900.37	15,215,010.47	277,865.24	7,817,199.13	23,059,185.25	637,822.76	5,000.00	3,210,324.26	2,842.04	638,464.48	790,226.24	3,474,191.04	164,157,179.87
Total CR	(3,865,940.82)	(30,260,207.77)	(74,902,900.37)	(15,215,010.47)	(277,865.24)	(7,817,199.13)	(23,059,185.25)	(637,822.76)	(5,000.00)	(3,210,324.26)	(2,842.04)	(638,464.48)	(790,226.24)	(3,474,191.04)	(164,157,179.87)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 18—Reclassify Commercial Paper at June, 30, 2001 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
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No entries required in the General Ledger.

Exhibit 18a—Reclassify Commercial Paper at June, 30, 2001 in CFS ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
Reclassify Commercial Paper for FYE 6/30/01 in CFS ¹																		
<i>Debit</i> CA-A/R-Other-Commercial Paper Investment Sales-Settlements (AGC 110573)	-	1,821,829,249.89	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,821,829,249.89
<i>Credit</i> CA-A/R-Other-Commercial Paper Investment Sales (AGC 110572)	-	(1,821,829,249.89)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,821,829,249.89)
<i>Debit</i> CL-A/P-Commercial Paper Investment Purchases (AGC 114170)	-	1,858,751,893.37	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,858,751,893.37
<i>Credit</i> CL-A/P-Commercial Paper Investment Purchases-Settlement (AGC 114180)	-	(1,858,751,893.37)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1,858,751,893.37)

Notes:

1 CFS hand posting will be dated 6/30/01.

Total DR	3,680,581,143.26
Total CR	(3,680,581,143.26)
Difference	-