EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.															
Campus:	Berkeley														
Data Source:	L. Vanderfin	Due 28-Feb-08	l												
Date:	16-Dec-08	As of 30-Jun-0	7												
			FAS 5		GASB 49										
			Total Liability			Total Liability			Liability Recovery	7		Recovery Receivabl	e	Actual Cas	h Activity
Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Receipts
For Sites Where an Obligating Event Occur	red Before June 30, 2007														
1 Richmond Field Station 2 Warren Hall Demolition 3 6701 San Pablo Ave 4 Gill Tract Demolition 5 Omega Chemical Superfund Site 6 7 8	Post from Appendix B, Part 12 & 13			: : : :		38,264,000 350,000 1,680,000	38,264,000 - 350,000 1,680,000 - -			:		1,177,000	1,177,000 - - - - - - -		
Total estimated liabilities and recoveries		-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000	-	

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

	· · · · · · · · · · · · · · · ·	ca between dary 1, 2007 and dance co, 2000	
1	None	Post from Appendix B, Part 12 & 13	
2			
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
	Total estimated liabilities and recoveries	

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: Berkeley														
Data Source: L. Vanderfin	Due 28-Feb-08													
Date: 16-Dec-08	As of 30-Jun-07	7												
		FAS 5		GASB 49										→
		Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable	e	Actual Casi	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008					40,294,000	40,294,000					1,177,000	1,177,000		
An Obligating Event Occurred Between July 1, 2007 and June 30, 2009 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and Recoveries	-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-		-	-	-	-	-	<u>-</u>			-		
Difference Restatement Amounts	-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000		

Post from Appendix B, Parts 8 & 9.

rost from rippendin B, runs o co y.															
Campus:	Berkeley														
Data Source:	L. Vanderfin	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08													
			FASB 5		GASB 49 —										
			Total Liability			Total Liability			Liability Recovery		F	Recovery Receivable	е	Actual Casi	h Activity
S	ite	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occur	red Before June 30, 2007														
1 Richmond Field Station 2 Warren Hall Demolition	Post from Appendix B, Part 12 & 13	1,000,000	7,000,000	8,000,000	1,000,000	29,305,000	30,305,000			-		1,177,000	1,177,000		
3 6701 San Pablo Ave				-		350,000	350,000			-			-		
4 Gill Tract Demolition5 Omega Chemical Superfund Site			2,248	2,248		1,680,000 2,248	1,680,000 2,248			-			-		
6 7 8			2,240	-		2,240	-			-			-		
				-			-			-			-		
Total estimated liabilities and recoveries		1,000,000	7,002,248	8,002,248	1,000,000	31,337,248	32,337,248	-	-	-	-	1,177,000	1,177,000	-	-
For Sites Where an Obligating Event Occur															
1 None	Post from Appendix B, Part 12 & 13			-			-			-			-		
2				-			-			-			-		
4				-			-			-			-		
5				-			-			-			-		
6				-			-			-			-		
7															

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Add more sites, as necessary

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: Berkeley

Data Source: L. Vanderfin Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-08													
·		FASB 5		GASB 49 —										—
		Total Liability			Total Liability			Liability Recovery		F	Recovery Receivable	•	Actual Cas	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008	1,000,000	7,002,248	8,002,248	1,000,000	31,337,248	32,337,248	-	- -	-	-	1,177,000	1,177,000	-	-
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Campus Total Estimated Liabilities and Recoveries	1,000,000	7,002,248	8.002.248	1,000,000	31,337,248	32,337,248					1,177,000	1,177,000		
Actual balances recorded in General Ledger before restatement adjustments	1,000,000	7,002,246	-	1,000,000	31,337,240	52,337,246	_		<u> </u>	_	1,177,000			
Difference Restatement Amounts	1,000,000	7,002,248	8,002,248	1,000,000	31,337,248	32,337,248	-	-	-	-	1,177,000	1,177,000		

Post from Appendix B, Parts 8 & 9. Campus: Berkeley Data Source: L. Vanderfin Due 15-Aug-09 Date: <u>16-Dec-08</u> As of 30-Jun-09 FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Total Expenditures Current Noncurrent Total Current Current Noncurrent Total Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Richmond Field Station Post from Appendix B, Part 12 & 13 2 Warren Hall Demolition 3 6701 San Pablo Ave 4 Gill Tract Demolition 5 Omega Chemical Superfund Site Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Berkeley

Data Source: L. Vanderfin

Date: 16-Dec-08

Site
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009
Campus Total Estimated Liabilities and Recoveries
Actual balances recorded in General Ledger before restatement adjustments Difference Restatement Amounts

	Due 15-Aug-09)												
	As of 30-Jun-0	9												
		FASB 5		GASB 49										
		Total Liability			Total Liability			Liability Recover	y	1	Recovery Receivabl	e	Actual Cas	sh Activity
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
	_	_	_	_	_	_	_	_	_	_	_	_	_	_
	-	-	-	-	-	-	-	-	-	-	-	-	-	-
_		-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			_			_			_			_		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Total estimated liabilities and recoveries

	Campus:	Davis														
	Data Source:	S. Moore	Due 28-Feb-08	3												
	Date:	16-Dec-08	As of 30-Jun-0	17												
				FAS 5		GASB 49										
				Total Liability			Total Liability			Liability Recovery	у	I	Recovery Receivable	e	Actual Casl	h Activity
	Sit	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Receipts
Foi	r Sites Where an Obligating Event Occur	red Before June 30, 2007														
1	LEHR Landfill	Post from Appendix B, Part 12 & 13			-		11,013,642	11,013,642			-			-		
2	Landfill Burn-Pit Groundwater Plume				-		672,500	672,500			-			-		
3	Pesticide Applicator Facility				-		82,000	82,000			-			-		
	Bodega Marine Lab Diesel Release				-		157,523	157,523			-			-		
5	Kerosene Release in CNPRC				-		55,000	55,000			-			-		
6					-			-			-			-		
7																
8																
	Add more sites, as necessary				-			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

1 None	Post from Appendix B, Part 12 & 13	
2		
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 200

For	Sites where an Obligating Event Occurr	ed Between July 1, 2008 and June 30, 2009
1		Post from Appendix B, Part 12 & 13
2		(Part 13 not required after 2008)
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
·=	Total estimated liabilities and recoveries	

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: Davis														
Data Source: S. Moore	Due 28-Feb-08													
Date: 16-Dec-08	As of 30-Jun-07	7												
		FAS 5		GASB 49										→
		Total Liability			Total Liability			Liability Recovery			Recovery Receivabl	e	Actual Casl	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007	_	_	_	-	11,980,665	11,980,665	_	-	-	-	_	_	_	_
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and Recoveries	-	-	-	-	11,980,665	11,980,665	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-		-	_	-	-	-						
Difference Restatement Amounts	-	-	-	-	11,980,665	11,980,665	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

11															
Campus:	Davis														
Data Source:	S. Moore	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08	3												
			FASB 5		GASB 49 -										→
			Total Liability			Total Liability			Liability Recovery			Recovery Receivable	e	Actual Cash	n Activity
S	ite	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occur	rred Before June 30, 2007														
1 LEHR Landfill 2 Landfill Burn-Pit Groundwater Plume 3 Pesticide Applicator Facility 4 Bodega Marine Lab Diesel Release 5 Kerosene Release in CNPRC 6 7 8 Add more sites, as necessary Total estimated liabilities and recoveries	Post from Appendix B, Part 12 & 13	-	2,500,000	2,500,000	_	21,640,300 672,500 62,000 157,523 55,000	21,640,300 672,500 62,000 157,523 55,000	-	-	- - - - - -	-	-	- - - - - - -	-	-
For Sites Where an Obligating Event Occur	rred Between July 1, 2007 and June 30, 2008	8													
1 None	Post from Appendix B, Part 12 & 13			-			-			-			-		
2				-			-			-			-		
3				-			-			-			-		
4				-			-			-			-		
5				-			-			-			-		
6				-			-			-			-		
7															
8															

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

For Sites where an Obligating Event Occurs	red Detween July 1, 2000 and Julie 30, 2007	
1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Add more sites, as necessary

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: Davis

Data Source: S. Moore Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-08	3												
		FASB 5		GASB 49 -										
		Total Liability			Total Liability			Liability Recovery			Recovery Receivable	;	Actual Casi	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008	-	2,500,000	2,500,000	-	22,587,323	22,587,323	-	- -	- -	-	- -	-	-	- -
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009		2,500,000	2,500,000		22,587,323	22,587,323								
Campus Total Estimated Liabilities and Recoveries Actual balances recorded in General Ledger before restatement adjustments	-	2,300,000	2,500,000	_	22,387,323	22,367,323	-	-	<u>-</u>	-	-			
Difference Restatement Amounts	-	2 500 000	2 500 000		22 587 323	22 587 323	_							

Post from Appendix B, Parts 8 & 9. Campus: Davis Data Source: S. Moore Due 15-Aug-09 As of 30-Jun-09 Date: 16-Dec-08 FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Total Expenditures Noncurrent Total Current Current Noncurrent Total Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 Post from Appendix B, Part 12 & 13 2 Landfill Burn-Pit Groundwater Plume 3 Pesticide Applicator Facility 4 Bodega Marine Lab Diesel Release 5 Kerosene Release in CNPRC Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Davis

Site

An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Actual balances recorded in General Ledger before restatement adjustments

Data Source: S. Moore

Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007

Campus Total -- Estimated Liabilities and Recoveries

Date: 16-Dec-08

A

Due 15-Aug-09													
As of 30-Jun-09)												
	FASB 5		GASB 49										
	Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable		Actual Cas	h Activity
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
		_						-					

Difference -- Restatement Amounts

Retatement to Identify Pollution Remediation Sites, Page 12 of 66

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EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.	
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	Campus:	Irvine														
	Data Source:	R. Andrews	Due 28-Feb-08													
	Date:	16-Dec-08	As of 30-Jun-0	7												
				FAS 5		GASB 49										•
				Total Liability			Total Liability			Liability Recovery	<i>y</i>	I	Recovery Receivable	e	Actual Cas	sh Activity
	Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Fo	or Sites Where an Obligating Event Occur	red Before June 30, 2007														
1	North Campus Fleet Service	Post from Appendix B, Part12 & 13			-		214,589	214,589			-			-		
2	Omega Chemical Superfund Site				-			-			-			-		
3					-			-			-			-		
4					-			-			-			-		
5					-			-			-			-		
6					-			-			-			-		
7																
8	Add more sites, as necessary															
	Add more sites, as necessary				-			-			-			-		
	Total estimated liabilities and recoveries		-	-	-	-	214,589	214,589	-	-	-	-	-	-	-	-

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

Tot blees where an obligation	is Event occurred Detween July 1, 2007 and Julie 20, 2000	
1 None	Post from Appendix B, Part12 & 13	
2		
3		
4		
5		
6		
7		
8		
Add more sites, as necess	ary	
Total estimated liabilities	and recoveries	

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Fo	or Sites Where an Obligating Event Occurr	ed Between July 1, 2008 and June 30, 2009		
1		Post from Appendix B, Part12 & 13		
2		(Part 13 not required after 2008)		
3				
4				
5				
6				
7				
8				
	Add more sites, as necessary			
		_		
	Total estimated liabilities and recoveries			

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: Irvine														
Data Source: R. Andrews	Due 28-Fe	o-08												
Date: 16-Dec-08	As of 30-J	n-07												
		FAS 5		GASB 49										—
		Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable	•	Actual Cas	sh Activity
Site	Curren	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007			-	-	214,589	214,589	-	-	-	-	_	-	-	
An Obligating Event Occurred Between July 1, 2007 and June 30, 20 An Obligating Event Occurred Between July 1, 2008 and June 30, 20														
Campus Total Estimated Liabilities and Recoveries			-	-	214,589	214,589	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjusts	ments		<u>-</u>	-	-		-	-	-			-		
Difference Restatement Amounts	-		-	-	214,589	214,589	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

Campus	: Irvine														-
Data Source:	R. Andrews	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08													
			FASB 5		GASB 49 —										•
			Total Liability			Total Liability			Liability Recovery	<u>, </u>	F	Recovery Receivabl	<u>e</u>	Actual Cas	h Activity
\$	Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occu	rred Before June 30, 2007														
1 North Campus Fleet Service	Post from Appendix B, Part12 & 13			-		160,000	160,000			-			-		
2 Omega Chemical Superfund Site			16,512	16,512		16,512	16,512			-			-		
3				-			-			-			-		
4				-			-			-			-		
6				-			-			-			-		
7															
8															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	16,512	16,512	-	176,512	176,512	_	-	-	-	-		-	_
			- /-	- /-		/-	/-								
For Sites Where an Obligating Event Occu	rred Between July 1, 2007 and June 30, 2008	•													
1 None	Post from Appendix B, Part12 & 13			-			-			-			-		
2				-			-			-			-		
3				-			-			-			-		
4				-			-			-			-		
6				-			-			-			_		
7															
8															
Add more sites, as necessary				-			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1	Post from Appendix B, Part12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: Irvine

Data Source: R. Andrews Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-08	2												
Date. 10-Dec-06	As 01 30-Juli-00	FASB 5		GASB 49 -										-
		Total Liability			Total Liability			Liability Recovery			Recovery Receivable		Actual Cas	sh Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where:														
An Obligating Event Occurred Before June 30, 2007	-	16,512	16,512	-	176,512	176,512	-	-	-	-	-	-	_	_
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008	-	-	_	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and Recoveries	-	16,512	16,512	-	176,512	176,512	-	-	-	-	-	-	-	
Actual balances recorded in General Ledger before restatement adjustments			-			-			-			-		
Difference Restatement Amounts	_	16 512	16 512		176 512	176 512		-	-			-		

Post from Appendix B, Parts 8 & 9. Campus: Irvine Data Source: R. Andrews Due 15-Aug-09 Date: <u>16-Dec-08</u> As of 30-Jun-09 FASB 5 GASB 49 -Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Expenditures Current Noncurrent Total Current Total Current Noncurrent Total Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 North Campus Fleet Service Post from Appendix B, Part12 & 13 2 Omega Chemical Superfund Site Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Irvine

Data Source: R. Andrews

Date: 16-Dec-08

Site Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Due 15-Aug-09	9												
As of 30-Jun-0)9												
	FASB 5		GASB 49										
	Total Liability			Total Liability			Liability Recovery	,		Recovery Receivab	le	Actual Cas	sh Activity
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
-		-	-	-	-	-	-	-	-	-	-	-	-
-		_	_	_	_	-		_	-	_	-	_	-
-		-	-	-	-	-	-	-	-	-	-	-	-
		-			-			-			-		

Campus Total -- Estimated Liabilities and Recoveries

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations Post from Appendix B, Parts 8 & 9. Campus: Los Angeles Data Source: Due 28-Feb-08 C. Squire Date: <u>16-Dec-08</u> As of 30-Jun-07 FAS 5 GASB 49 -Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Total Total Total Expenditures Noncurrent Current Noncurrent Total Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries

For S	ites Where an Obligating Event Occurred Betwee	en July 1, 2007 and June 30, 2008	
1 N	None Post fi	from Appendix B, Part 12 & 13	
2			
3			
4			
5			
6			
7			
8			
A	Add more sites, as necessary		
Т	otal estimated liabilities and recoveries	——— I	

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: Los Angeles	-													
Data Source: C. Squire	Due 28-Feb-08													
Date: 16-Dec-08	As of 30-Jun-07													
		FAS 5		GASB 49										
		Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable	e	Actual Cas	sh Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007										_				
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-	-	-	-	-	-	-	-			-		
Difference Restatement Amounts	-	-	-	-	-	-	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

Campus	: Los Angeles														
Data Source:	C. Squire	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08													
			FASB 5		GASB 49 -	T . 11.11.			T : 1 '1' D			D : 11		A . 10	1 4 4 4
			Total Liability			Total Liability			Liability Recovery	<u></u>		Recovery Receivable	<u>e</u>	Actual Cas	•
S	Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occur	rred Before June 30, 2007														
1 Omega Chemical Superfund Site	Post from Appendix B, Part12 & 13		23,876	23,876		23,876	23,876			-			-		
2				-			-			-			-		
3				-			-			-			-		
4 5				-			-			-			-		
6				-			-			-			-		
7															
8															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	23,876	23,876		23,876	23,876		_			-	-	_	
Total estimated habilities and recoveries			23,676	23,670		23,676	23,070								
For Sites Where an Obligating Event Occur	rred Between July 1, 2007 and June 30, 2008	3													
1 None	Post from Appendix B, Part 12 & 13			-			-			-			-		
2				-			-			-			-		
3				-			-			-			-		
4				-			-			-			-		
6				-			-			-			-		
7															
8															
Add more sites, as necessary				-			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1 of Sites where an Obligating Event Occurs	rea Detween dary 1, 2000 and danc 50, 2007	
1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: Los Angeles

Data Source: C. Squire Due 15-Aug-08

Duta Bouree.	C. Equite	Due 15 Trug 00													
Date:	16-Dec-08	As of 30-Jun-08													
			FASB 5		GASB 49 —										>
			Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable		Actual Cas	h Activity
Sit	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries	for Sites Where:														
An Obligating Event Occurred Before Ju	une 30, 2007	-	23,876	23,876	-	23,876	23,876	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between	July 1, 2007 and June 30, 2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between	July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and	Recoveries	-	23,876	23,876	-	23,876	23,876	-	-	-	-	-	-		-
Actual balances recorded in General Ledg	ger before restatement adjustments			<u> </u>			<u> </u>						-		
Difference Restatement Amounts		-	23,876	23,876	-	23,876	23,876	-	-	-	-	-	-		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: Los Angeles Data Source: C. Squire Due 15-Aug-09 Date: 16-Dec-08 As of 30-Jun-09 FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Total Current Noncurrent Total Total Total Expenditures Current Noncurrent Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 12 & 13 1 None Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Los Angeles Data Source: C. Squire

Due 15-Aug-09

Date: 16-Dec-08	As of 30-Jun-	09												
		FASB 5		GASB 49										
		Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable	<u> </u>	Actual Cash	n Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where:														
An Obligating Event Occurred Before June 30, 2007			-	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008			-	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009			-	-	-	-	-	-	-	-	-	-	-	-
Campus Total Estimated Liabilities and Recoveries			-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments			-			<u>-</u>								
Difference Restatement Amounts			-	-	-	-	-	-	-	-	-	-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations Post from Appendix B, Parts 8 & 9. Campus: Merced Data Source: S. Dolmseth Due 28-Feb-08 16-Dec-08 Date: As of 30-Jun-07 FAS 5 GASB 49 -Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Expenditures Noncurrent Total Current Noncurrent Total Current Noncurrent Total Current Noncurrent Total Receipts

For Sites Where an Obligating Event Occurred Before June 30, 2007

None
Post from Appendix B, Part 8 & 9

Post from Appendix B, Part 8 & 9

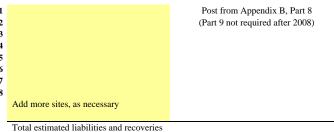
Add more sites, as necessary

Total estimated liabilities and recoveries

T			
For Sites Where an Obligating	Event Occurred Between	July 1, 2007 and June 3	io, 200

1	None	Post from Appendix B, Part 8 & 9
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
	Total estimated liabilities and recoveries	

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009



Retatement to Identify Pollution Remediation Sites, Page 25 of 66

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus:	Merced														
Data Source:	S. Dolmseth	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-0	7												
			FAS 5		GASB 49										→
			Total Liability			Total Liability			Liability Recovery		F	Recovery Receivable		Actual Casl	h Activity
Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries An Obligating Event Occurred Before J		-	-	-	_	-	-	_	-	-	-	-	-	-	-
An Obligating Event Occurred Between An Obligating Event Occurred Between															
Campus Total Estimated Liabilities and	Recoveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Led	ger before restatement adjustments	-	-	-	-	-	-	-	-	-			-		
Difference Restatement Amounts		-	-	-	-	-	-	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

Campus:	Merced	ı													
Data Source:	S. Dolmseth	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-0													
			FASB 5		GASB 49 -										
			Total Liability			Total Liability			Liability Recovery		F	Recovery Receivable	e	Actual Cas	h Activity
Sit	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Receipts
Sites Where an Obligating Event Occurr	red Before June 30, 2007														
None	Post from Appendix B, Part 8 & 9			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	-	-	-	-	<u> </u>	-	-		-	-	-	-	
	red Between July 1, 2007 and June 30, 20	08													
None	Post from Appendix B, Part 8 & 9			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
Add more sites, as necessary				_			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1		Post from Appendix B, Part 8	
2		(Part 9 not required after 2008)	
3			
4			
5			
6			
7		·	
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

Post from Appendix B, Parts 8 & 9.

Campus Total -- Estimated Liabilities and Recoveries

Actual balances recorded in General Ledger before restatement adjustments

Difference -- Restatement Amounts

Campus:	Merced														
Data Source:	S. Dolmseth	Due 15-Aug-08	ie 15-Aug-08												
Date:	16-Dec-08	As of 30-Jun-08	08												
			GASB 49												
	Total Liability		Total Liability		Liability Recovery			Recovery Receivable			Actual Cash Activity				
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009				-	-	:	-	-		-	-	-	-	:	

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: Merced Data Source: S. Dolmseth Due 15-Aug-09 16-Dec-08 As of 30-Jun-09 Date: FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Total Expenditures Noncurrent Total Current Current Noncurrent Total Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 8 (Part 9 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Merced

Data Source: S. Dolmseth

Date: 16-Dec-08

Due 15-Aug-09

Date:	16-Dec-08														
_			FASB 5		GASB 49										
			Total Liability			Total Liability			Liability Recovery		Recovery Receivable			Actual Cas	sh Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for An Obligating Event Occurred Before Ju				_	_	_	_	_	_	_	_	_	_	_	_
An Obligating Event Occurred Between . An Obligating Event Occurred Between .	July 1, 2007 and June 30, 2008	-		-	-	-	-	-	-	-	-	-	-	-	-
Campus Total Estimated Liabilities and I	Recoveries	-		-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledge Difference Restatement Amounts	er before restatement adjustments	_		-	-	-	-	-	-	<u>-</u>	-	-	-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9. Campus: Riverside Data Source: B. McCraken Due 28-Feb-08 As of 30-Jun-07 Date: 16-Dec-08 FAS 5 GASB 49 -Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Total Total Expenditures Noncurrent Total Current Noncurrent Total Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Pesticide Pits Post from Appendix B, Part 12 & 13 339,875 339,875 Add more sites, as necessary Total estimated liabilities and recoveries 339,875 339,875

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

	0 0			
1	None	Post from Appendix B, Part 12 & 13		
2				
3				
4				
5				
6				
7				
8				
	Add more sites, as necessary			
	Total estimated liabilities and recoveries			

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

FU	Sites where an Obligating Event Occurr	ed Between July 1, 2000 and Julie 30, 2009	
1		Post from Appendix B, Part 12 & 13	
2		(Part 13 not required after 2008)	
3			
4			
5			
6			
7			
8	Add more sites, as necessary		
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: Riverside														
Data Source: B. McCraken	Due 28-Feb-08													
Date: 16-Dec-08	As of 30-Jun-0	7												
		FAS 5		GASB 49										>
	Total Liability				Total Liability			Liability Recovery	Recovery Receivable			Actual Cash Activity		
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007	-	-	-	_	339,875	339,875	-	-	-	_	_	-	-	_
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009														
Campus Total Estimated Liabilities and Recoveries	-	-	-	-	339,875	339,875	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-	-	-	-	-	-	-	-			-		
Difference Restatement Amounts	-	-	-	-	339,875	339,875	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

	Campus:	Riverside																
	Data Source:	B. McCraken	Due 15-Aug-08	,														
	Date:	16-Dec-08	As of 30-Jun-08															
				FASB 5		GASB 49 -												
			-	Total Liability			Total Liability	Liability Recovery			<u> </u>	Recovery Receivable			Actual Cash Activity			
	Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts		
For Sites Where an Obligating Event Occurred Before June 30, 2007																		
1	Pesticide Pits	Post from Appendix B, Part 12 & 13			-		310,000	310,000			-			-				
2					-			-			-			-				
3					-			-			-			-				
4					-			-			-			-				
6					-			-			-			-				
7																		
8																		
	Add more sites, as necessary				-			-			-			-				
	Total estimated liabilities and recoveries		-	-	-	-	310,000	310,000	-	-		-	-	-	-	-		
Fo	Sites Where an Obligating Event Occur	red Between July 1, 2007 and June 30, 2008	8															
1	None	Post from Appendix B, Part 12 & 13			-			-			-			-				
2					-			-			-			-				
3					-			-			-			-				
5					-			-			-			-				
6					-			-			-			-				
7																		
8																		
	Add more sites, as necessary				-			-			-			-				

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1 of Sites where an Obligating Event Occurs	rea Detween dary 1, 2000 and danc 50, 2007	
1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

Data Source: B. McCraken Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-08														
		FASB 5											_		
	Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity		
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts	
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007					310,000	310,000									
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009		-	-	-		310,000	-	-	-	-	-	-	-		
Campus Total Estimated Liabilities and Recoveries Actual balances recorded in General Ledger before restatement adjustments	-	-	-	-	310,000	310,000	-	-	-	-	-	-			
Difference Restatement Amounts	-	-	-	-	310,000	310,000	-	-	-	-	-	-			

Post from Appendix B, Parts 8 & 9. Campus: Riverside Data Source: B. McCraken Due 15-Aug-09 Date: <u>16-Dec-08</u> As of 30-Jun-09 FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Total Noncurrent Total Total Total Expenditures Noncurrent Current Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Pesticide Pits Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 12 & 13 1 None Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

Data Source:	B. McCraken	Due 15-Aug-09	15-Aug-09														
Date:	16-Dec-08	As of 30-Jun-09)														
			FASB 5		GASB 49										•		
			Total Liability			Total Liability			Liability Recovery		R	tecovery Receivable		Actual Casl	n Activity		
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts		
Total Estimatd Liabilities and Recoveries	for Sites Where:																
An Obligating Event Occurred Before J		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
An Obligating Event Occurred Between		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
An Obligating Event Occurred Between	1 July 1, 2008 and June 30, 2009		-	-	-	-	-	-	-	-	-	-	-	-	_		
Campus Total Estimated Liabilities and		-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Actual balances recorded in General Led	ger before restatement adjustments									-							
Difference Restatement Amounts		-	-	-	-	-	-	-	-	-	-	-	-				

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Add more sites, as necessary

Total estimated liabilities and recoveries

Campus:	San Diego														
Data Source:	D. Larson	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-0	7												
			FAS 5		GASB 49										
			Total Liability			Total Liability			Liability Recover	y	1	Recovery Receivable	e	Actual Casi	h Act
Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	R R
For Sites Where an Obligating Event Occur	red Before June 30, 2007														
1 Omega Chemical Superfund Site 2 Thornton Hospital Service Yard 3 East Campus Parking Lot 4 Medical Center - Hilcrest Central Plant 5 SIO Building T42 6 7	Post from Appendix B, Part 12 & 13			-		30,750 71,250 560,250 360,000	30,750 71,250 560,250 360,000			- - - - -			- - - -		

1,022,250

1,022,250

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

- 01	Sites Where an Obligating Event Occur	ea Detween vary 1, 2007 and value 00, 2000	
1	None	Post from Appendix B, Part 12 & 13	
2			
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

101	Sites where an Obligating Event Occurr	ca between July 1, 2000 and Julie 30, 2007	
1		Post from Appendix B, Part 12 & 13	
2		(Part 13 not required after 2008)	
3			
4			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus: San Diego															
Data Source: D. Larson		Due 28-Feb-08													
Date: <u>16-Dec-08</u>		As of 30-Jun-07													
			FAS 5		GASB 49										
			Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable		Actual Cas	h Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Wh An Obligating Event Occurred Before June 30, 2007			-	-	-	1,022,250	1,022,250	-	-	-	-	-	-	-	
An Obligating Event Occurred Between July 1, 2007 An Obligating Event Occurred Between July 1, 2008															
Campus Total Estimated Liabilities and Recoveries		-	-	-	-	1,022,250	1,022,250	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before res	tatement adjustments	-	-		-	-		-	-	<u>-</u>			_		
Difference Restatement Amounts		-	-	-	-	1,022,250	1,022,250	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

Campus	San Diego														
Data Source:	D. Larson	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08	3												
			FASB 5		GASB 49 -										>
			Total Liability			Total Liability			Liability Recovery]	Recovery Receivable	·	Actual Cas	h Activity
S	ite	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occu	rred Before June 30, 2007														
Omega Chemical Superfund Site Thornton Hospital Service Yard East Campus Parking Lot	Post from Appendix B, Part 12 & 13		6,512	6,512		6,512 30,750 71,250	6,512 30,750 71,250			- - -			- - -		
 Medical Center - Hilcrest Central Plant SIO Building T42 Add more sites, as necessary			260,000	260,000		560,250 360,000	560,250 360,000 -			- - -			- - -		
				-			-			-			-		
Total estimated liabilities and recoveries For Sites Where an Obligating Event Occu	rred Between July 1, 2007 and June 30, 2008	- }	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	-	-	-
1 None	Post from Appendix B, Part 12 & 13			-			-			-			-		
2 3				-			-			-			-		
3				_			-			-			-		
5				_			_			-			-		
6				-			-			-			-		
8															
Add more sites, as necessary				-			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Tor Sites where an obligating Event occurr	rea Detween dary 1, 2000 and danc 50, 2007	
1	Post from Appendix B, Part 12 & 13	
2	(Part 13 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: San Diego

Data Source: D. Larson Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-0	3												
		FASB 5		GASB 49 -										—
		Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable	:	Actual Casi	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007	_	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	_	-	_
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009	-	-	-		<u> </u>	-	-		-	-	-	-		
Campus Total Estimated Liabilities and Recoveries Actual balances recorded in General Ledger before restatement adjustments	-	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	-		
Difference Restatement Amounts	_	266 512	266 512		1 028 762	1 028 762		_			_			

Post from Appendix B, Parts 8 & 9. Campus: San Diego Data Source: D. Larson Due 15-Aug-09 Date: <u>16-Dec-08</u> As of 30-Jun-09 FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Expenditures Current Noncurrent Total Current Total Current Noncurrent Total Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part 12 & 13 2 Thornton Hospital Service Yard 3 East Campus Parking Lot 4 Medical Center - Hllcrest Central Plant 5 SIO Building T42 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: San Diego

Site

An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Data Source: D. Larson

Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007

Campus Total -- Estimated Liabilities and Recoveries

arson

Date: 16-Dec-08

Due 15-Aug-09)												
As of 30-Jun-09	9												
	FASB 5		GASB 49										
	Total Liability			Total Liability			Liability Recovery		F	tecovery Receivable	2	Actual Casl	h Activity
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
-	-	-	-	-	-	-	-	-	-	-	-	-	•
-	-	-	-	-	-	-	-	-	-	-	-	-	
	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	-	-	
		-			-			-			-		

Actual balances recorded in General Ledger before restatement adjustments

Difference -- Restatement Amounts

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus:	San Francisco														
Data Source:	S. Zimmerman	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-0	7												
			FAS 5		GASB 49 -										
			Total Liability			Total Liability			Liability Recover	y	I	Recovery Receivable	e	Actual Cash	Activity
Sit	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
For Sites Where an Obligating Event Occur	red Before June 30, 2007														
1 Mission Bay Buildout	Post from Appendix B, Part 12 & 13			-	435,000	3,325,000	3,760,000			-			-	435,000	
2				-			-			-			-		
3				-			-			-			-		
4				-			-			-			-		
5				-			-			-			-		
6				-			-			-			-		
8															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-		

For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008

None	Post from Appendix B, Part 12 & 13		
A 4.4			
Add more sites, as necessary			
Total estimated liabilities and recoveries			

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1.01	Sites where an Obligating Event Occurr	ed Detween July 1, 2000 and Julie 30, 2009	
1		Post from Appendix B, Part 12 & 13	
2		(Part 13 not required after 2008)	
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.

Campus:	San Francisco														
Data Source:	S. Zimmerman	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-0	7												
			FAS 5		GASB 49 —										
			Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable	•	Actual Cas	h Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries f An Obligating Event Occurred Before Ju	nne 30, 2007		-	-	435,000	3,325,000	3,760,000	-	-	-	-	. <u>-</u>	-	-	
An Obligating Event Occurred Between An Obligating Event Occurred Between															
Campus Total Estimated Liabilities and	Recoveries	-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledg	er before restatement adjustments	-	-		-	-	-	-	-	<u>-</u>			-		
Difference Restatement Amounts		-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9.

Campus	San Francisco														
Data Source:	S. Zimmerman	Due 15-Aug-08	3												
Date:	16-Dec-08	As of 30-Jun-0	8												
			FASB 5		GASB 49 —										
			Total Liability			Total Liability			Liability Recovery	7		Recovery Receivabl	e	Actual Cas	sh Activity
s	ite	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recov Recei
Sites Where an Obligating Event Occur	rred Before June 30, 2007														
Mission Bay Buildout	Post from Appendix B, Part 12 & 13			-	435,000	2,890,000	3,325,000			-			-	435,000	
•	••			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
A 11															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	_		435,000	2,890,000	3,325,000	-	_		_	-	-	435,000	
Total estimated nationals and recoveries					155,000	2,070,000	3,525,000							122,000	
Sites Where an Obligating Event Occur	rred Between July 1, 2007 and June 30, 200	8													
None	Post from Appendix B, Part 12 & 13			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
Add more sites, as necessary				-			-			-			-		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

101	Sites Where an Obligating Event Occurs	ca between only 1, 2000 and oane 50, 2005	
1		Post from Appendix B, Part 12 & 13	
2		(Part 13 not required after 2008)	
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus:	San	Francisco

Data Source: S. Zimmerman

Due 15-Aug-08

Date: 16-Dec-08	As of 30-Jun-08	8												
		FASB 5		GASB 49 —										
		Total Liability			Total Liability		1	Liability Recovery			Recovery Receivable	•	Actual Cas	h Activity
Site	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009		:	:	435,000	2,890,000	3,325,000		:	:		Ī	:	435,000	:
Campus Total Estimated Liabilities and Recoveries	-	-	-	435,000	2,890,000	3,325,000	-	-	-	-	-	-	435,000	-
Actual balances recorded in General Ledger before restatement adjustments						-			-			-		
Difference Restatement Amounts	-	-	-	435,000	2,890,000	3,325,000	-	-	-	-	-	-		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: San Francisco Data Source: S. Zimmerman Due 15-Aug-09 16-Dec-08 As of 30-Jun-09 Date: FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Total Noncurrent Total Total Total Expenditures Current Noncurrent Current Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Mission Bay Buildout Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 12 & 13 1 None Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Site

An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Actual balances recorded in General Ledger before restatement adjustments

Post from Appendix B, Parts 8 & 9.

Campus: San Francisco

Data Source: S. Zimmerman

Date: 16-Dec-08

Due 15-Aug-09 As of 30-Jun-09 FASB 5 GASB 49 — Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Recovery Total Noncurrent Total Total Total Expenditures Current Noncurrent Current Current Noncurrent Current Noncurrent Receipts

Difference -- Restatement Amounts

Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007

Campus Total -- Estimated Liabilities and Recoveries

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations Post from Appendix B, Parts 8 & 9. Campus: Santa Barbara Data Source: T. Garvin / J. Corkill Due 28-Feb-08 16-Dec-08 As of 30-Jun-07 Date: FAS 5 GASB 49 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Total Total Expenditures Current Noncurrent Total Current Noncurrent Total Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 12 & 13

None Post from Appendix B, Part 12 & 13 None Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.															
Campus: Sa	anta Barbara														
Data Source: T.	. Garvin / J. Corkill	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-07													
			FAS 5		GASB 49										—
			Total Liability			Total Liability			Liability Recovery			Recovery Receivable	<u> </u>	Actual Cas	sh Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for An Obligating Event Occurred Before June		-	-	-	-		-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between Jul An Obligating Event Occurred Between Jul															
Campus Total Estimated Liabilities and Re-	coveries	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger	before restatement adjustments	-	-	-	-	-		-	-	_					
Difference Restatement Amounts		-	-	-	-	-	-	-	-	-	-	-	-		

Post from Appendix B, Parts 8 & 9. Campus: Santa Barbara Data Source: T. Garvin / J. Corkill Due 15-Aug-08 16-Dec-08 As of 30-Jun-08 Date: FASB 5 GASB 49 -Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Noncurrent Total Noncurrent Total Current Noncurrent Total Current Total Expenditures Current Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part 12 & 13 50.853 50,853 50,853 50,853 Add more sites, as necessary Total estimated liabilities and recoveries 50,853 50,853 50,853 50,853 For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 12 & 13 1 None Add more sites, as necessary

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

101	Sites where an obligating Event occurs	ca Between sury 1, 2000 and sune 50, 2005	
1		Post from Appendix B, Part 12 & 13	
2		(Part 13 not required after 2008)	
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus:	Santa Barbara														
Data Source:	T. Garvin / J. Corkill	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08	3												
			FASB 5		GASB 49 —										•
			Total Liability			Total Liability			Liability Recovery		F	Recovery Receivable	e	Actual Casi	h Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
	Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007		50,853	50,853	-	50,853	50,853	_	-	-	-	-	-	_	_
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009			-	-		-		-	-	-	-	-	-	-	
Campus Total Estimated Liabilities and	Recoveries	-	50,853	50,853	-	50,853	50,853	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledg	er before restatement adjustments			-						-			-		
Difference Restatement Amounts		-	50,853	50,853	-	50,853	50,853	-	-	-	-	-	-		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: Santa Barbara Data Source: T. Garvin / J. Corkill Due 15-Aug-09 16-Dec-08 As of 30-Jun-09 Date: FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Total Noncurrent Total Total Total Expenditures Current Noncurrent Current Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 Omega Chemical Superfund Site Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 12 & 13 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Site

An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009

Post from Appendix B, Parts 8 & 9.

 Campus:
 Santa Barbara

 Data Source:
 T. Garvin / J. Corkill

 Date:
 16-Dec-08

Due 15-Aug-09													
As of 30-Jun-09)												
	FASB 5		GASB 49										
	Total Liability			Total Liability			Liability Recovery	<i>'</i>	I	Recovery Receivabl	e	Actual Cas	sh Activity
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
_	_	_			_	_	_	_	_	_	_	_	_
-	-	-		<u>-</u>	-	-	-	-	-	-	-	-	-
 	-	-		-	-	-	-	-	-	-	-	-	-
-	-	-		-	-	-	-	-	-	-	-	-	-
		_			_			_			_		

Actual balances recorded in General Ledger before restatement adjustments

Difference -- Restatement Amounts

Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007

Campus Total -- Estimated Liabilities and Recoveries

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations Post from Appendix B, Parts 8 & 9. Campus: Santa Cruz Data Source: K. Lew Due 28-Feb-08 16-Dec-08 As of 30-Jun-07 Date: FAS 5 GASB 49 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Expenditures Noncurrent Total Current Noncurrent Total Current Noncurrent Total Current Noncurrent Total Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 Post from Appendix B, Part 8 & 9 1 None Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 Post from Appendix B, Part 8 & 9

None Post from Appendix B, Part 8 & 9 Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.															
Campus:	Santa Cruz														
Data Source:	K. Lew	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-07													
			FAS 5		GASB 49										—
			Total Liability			Total Liability			Liability Recovery			Recovery Receivable	<u> </u>	Actual Cas	sh Activity
Site	,	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for An Obligating Event Occurred Before Ju		-	-	-	-	_	-	-	-	-	-	_	-	-	-
An Obligating Event Occurred Between An Obligating Event Occurred Between															
Campus Total Estimated Liabilities and I			-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledge	er before restatement adjustments	-	-	-	-	-	-	-	-	-			-		
Difference Restatement Amounts		-	-	-	-	-	-	-	-	-	-	-	-		

Campus:	Santa Cruz														
Data Source:	K. Lew	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08													
			FASB 5 Total Liability		GASB 49 -	Total Liability			Liability Recovery		1	Recovery Receivable		Actual Cas	ch Activity
Si	te	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Sites Where an Obligating Event Occur	and Defene June 20, 2007														Receipts
None															
None	Post from Appendix B, Part 8 & 9			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
A 11															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		-	-	-	-	-	-	-	-	-	-	-	-	-	
Sites Where an Obligating Event Occur	red Between July 1, 2007 and June 30, 200	8													
None	Post from Appendix B, Part 8 & 9			_			_			_			_		
Tone	rose from Appendix B, 1 are 6 to 7			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
Add more sites, as massesser,															
Add more sites, as necessary				-			-			-			-		
Total estimated liabilities and recoveries		_			-		_	-							

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1	Post from Appendix B, Part 8	
2	(Part 9 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Post from Appendix B, Parts 8 & 9.

Campus:	Santa Cruz														
Data Source:	K. Lew	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08	3												
			FASB 5		GASB 49 -										>
			Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable	,	Actual Cas	h Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries An Obligating Event Occurred Before J			_				_					_		_	_
An Obligating Event Occurred Between An Obligating Event Occurred Between	July 1, 2007 and June 30, 2008										-				
Campus Total Estimated Liabilities and Actual balances recorded in General Ledge		-	-	-	-	-	-	-	-	-	-	-		-	-
Difference Restatement Amounts	g	-	-	-	-	-	-	-	-	-	-	-	-		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: Santa Cruz Data Source: K. Lew Due 15-Aug-09 16-Dec-08 As of 30-Jun-09 Date: FASB 5 Actual Cash Activity Total Liability Total Liability Liability Recovery Recovery Receivable Site Recovery Noncurrent Total Total Total Expenditures Noncurrent Total Current Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009 Post from Appendix B, Part 8 (Part 9 not required after 2008)

Total estimated liabilities and recoveries

Add more sites, as necessary

Post from Appendix B, Parts 8 & 9.

Campus: Santa Cruz Data Source: K. Lew Date:

Data Source:	K. Lew	Due 15-Aug-09													
Date:	16-Dec-08	As of 30-Jun-09)												
			FASB 5		GASB 49										→
			Total Liability			Total Liability			Liability Recovery		I	Recovery Receivable		Actual Cas	h Activity
Sit	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts	
Total Estimatd Liabilities and Recoveries for Sites Where:															
An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008		-	-	-	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009			-	-	-	-	-	-	-	-	-	-	-	-	_
Campus Total Estimated Liabilities and Recoveries		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments															

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations Post from Appendix B, Parts 8 & 9. Campus: ANR Data Source: Jake McGuire Due 28-Feb-08 16-Dec-08 As of 30-Jun-07 Date: FAS 5 GASB 49 -Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Total Total Expenditures Noncurrent Total Current Noncurrent Total Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries

For Sites Where an Obligating Event O	Occurred Between July 1, 2007 and June 30, 2008
---------------------------------------	---

1 None	Post from Appendix B, Part 8 & 9	
2		
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

For Sites Where an Obligating Event Occurred Between July 1, 2008 and June 30, 2009

1.01	Sites where an Obligating Event Occurr	ed between July 1, 2000 and Julie 30, 2009	
1		Post from Appendix B, Part 8	
2		(Part 9 not required after 2008)	
3			
4			
5			
6			
7			
8			
	Add more sites, as necessary		
	Total estimated liabilities and recoveries		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligating Events Require Recording of Costs, Liabilities and Recoveries of Pollution Remediation Obligations

Post from Appendix B, Parts 8 & 9.															
Campus:	ANR														
Data Source:	Jake McGuire	Due 28-Feb-08													
Date:	16-Dec-08	As of 30-Jun-07	7												
			FAS 5		GASB 49										
			Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable	ė	Actual Cas	sh Activity
Site	Site		Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries for An Obligating Event Occurred Before Jun		-	-	-	-	-	_	_	-	_	_	-	-	-	-
An Obligating Event Occurred Between J An Obligating Event Occurred Between J															
Campus Total Estimated Liabilities and R	Recoveries		-	-	-	-	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledge	r before restatement adjustments	-	-	-	-	-	-	-	-	-			-		
Difference Restatement Amounts		-	-	-	-	-	-	-	-	-	-	-	-		

Campus.	ANR														
Data Source:	Jake McGuire	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-0													
			FASB 5 Total Liability		GASB 49 -	Total Liability			Liability Recovery		т	Recovery Receivable		Actual Cas	ah A ativ
c	ite		Total Liability			Total Liability			Liability Recovery	<u></u>		Recovery Receivable		Actual Cas	
S	ne	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	R R
s Where an Obligating Event Occur	red Before June 30, 2007														
ne	Post from Appendix B, Part 8 & 9			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
d more sites, as necessary				-			-			-			-		
al estimated liabilities and recoveries		_	-	<u>-</u>	-	-	-	-	-	<u>-</u>	_	-	-	_	
a Whore on Ohligating Event Occur	red Between July 1, 2007 and June 30, 200	.0													
ne	Post from Appendix B, Part 8 & 9	0													
ic .	Tost from Appendix B, I art 8 & 9			-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				-			-			-			-		
				_			_			-			_		
f more sites, as necessary				-											
d more sites, as necessary				-			-			-			-		

1	Post from Appendix B, Part 8	
2	(Part 9 not required after 2008)	
3		
4		
5		
6		
7		
8		
Add more sites, as necessary		
Total estimated liabilities and recoveries		

Post from Appendix B, Parts 8 & 9.

Difference -- Restatement Amounts

Campus:	ANR														
•	Jake McGuire	Due 15-Aug-08													
Date:	16-Dec-08	As of 30-Jun-08	3												
			FASB 5		GASB 49 -										——
			Total Liability			Total Liability			Liability Recovery		1	Recovery Receivable		Actual Cas	sh Activity
Site		Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts
Total Estimatd Liabilities and Recoveries An Obligating Event Occurred Before J	_	_	-	_	-	_			-	_	-	_	_	-	
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009				-						-					
Campus Total Estimated Liabilities and	Recoveries	-	-	-	-	-	-			-	-	-	-	_	
Actual balances recorded in General Led	Actual balances recorded in General Ledger before restatement adjustments			-			-			-			-		

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet t Post from Appendix B, Parts 8 & 9. Campus: ANR Data Source: Jake McGuire Due 15-Aug-09 16-Dec-08 As of 30-Jun-09 Date: FASB 5 Total Liability Total Liability Liability Recovery Recovery Receivable Actual Cash Activity Site Recovery Total Noncurrent Total Total Total Expenditures Noncurrent Current Current Noncurrent Current Noncurrent Receipts For Sites Where an Obligating Event Occurred Before June 30, 2007 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries For Sites Where an Obligating Event Occurred Between July 1, 2007 and June 30, 2008 1 None Post from Appendix B, Part 8 & 9 Add more sites, as necessary Total estimated liabilities and recoveries

Fo	r Sites Where an Obligating Event Occurr	red Between July 1, 2008 and June 30, 2009					
1		Post from Appendix B, Part 8		-	-	-	
2		(Part 9 not required after 2008)		-	-	-	
3				-	-	-	
4				-	-	-	
5				-	-	-	
6				-	-	-	
7							
8							
	Add more sites, as necessary			-	-	-	
				_	_	_	

Total estimated liabilities and recoveries

Post from Appendix B, Parts 8 & 9.

Campus: ANR

Data Source: Jake McGuire

Date:

16-Dec-08

Site
Total Estimatd Liabilities and Recoveries for Sites Where: An Obligating Event Occurred Before June 30, 2007 An Obligating Event Occurred Between July 1, 2007 and June 30, 2008 An Obligating Event Occurred Between July 1, 2008 and June 30, 2009
Campus Total Estimated Liabilities and Recoveries Actual balances recorded in General Ledger before restatement adjustments
Difference Restatement Amounts

Due 15-Aug-09													
As of 30-Jun-09)												
	FASB 5		GASB 49										
	Total Liability		,	Total Liability			Liability Recovery		R	ecovery Receivable	Actual Cash Activity		
Current	Noncurrent	Total	Current Noncurrent Total		Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts	
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
<u> </u>	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-