

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
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000	-	-
-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	40,294,000	40,294,000	-	-	-	-	1,177,000	1,177,000	-	-

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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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

1	Richmond Field Station	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	-	-
2	Warren Hall Demolition				-		350,000	350,000	-	-	-			-	-
3	6701 San Pablo Ave				-		1,680,000	1,680,000	-	-	-			-	-
4	Gill Tract Demolition				-		2,248	2,248	-	-	-			-	-
5	Omega Chemical Superfund Site				-				-	-	-			-	-
6					-				-	-	-			-	-
7					-				-	-	-			-	-
8					-				-	-	-			-	-
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 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, 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															

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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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated Liabilities and Recoveries for Sites Where:														
An Obligating Event Occurred Before June 30, 2007	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, 2007 and June 30, 2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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			-			-			-			-		
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		

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Campus: Berkeley

Data Source: L. Vanderfin

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	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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	
6		
7		
8		
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
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		

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		

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Post from Appendix B, Parts 8 & 9.

Campus: Berkeley

Data Source: L. Vanderfin

Date: 16-Dec-08

Site

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

Total Estimated 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

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Post from Appendix B, Parts 8 & 9.

Campus: Davis
 Data Source: S. Moore
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

1	LEHR Landfill	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	
6		
7		
8		
	Add more sites, as necessary	
Total estimated liabilities and recoveries		

		-		11,013,642	11,013,642			-			-		
		-		672,500	672,500			-			-		
		-		82,000	82,000			-			-		
		-		157,523	157,523			-			-		
		-		55,000	55,000			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		
		-		-	-			-			-		

For Sites Where an Obligor 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		

(This table area is shaded grey in the original document.)

For Sites Where an Obligor 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		

(This table area is shaded grey in the original document.)

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Post from Appendix B, Parts 8 & 9.

Campus: Davis
 Data Source: S. Moore
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability									Expenditures	Recovery Receipts
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

Total Estimated 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

-	-	-	-	11,980,665	11,980,665	-	-	-	-	-	-	-	-
-	-	-	-	11,980,665	11,980,665	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	11,980,665	11,980,665	-	-	-	-	-	-	-	-

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Campus: Davis

Data Source: S. Moore

Due 15-Aug-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

1	LEHR Landfill	Post from Appendix B, Part 12 & 13		2,500,000	2,500,000		21,640,300	21,640,300							
2	Landfill Burn-Pit Groundwater Plume				-		672,500	672,500							
3	Pesticide Applicator Facility				-		62,000	62,000							
4	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				-			-							
Total estimated liabilities and recoveries				-	2,500,000	2,500,000	-	22,587,323	22,587,323	-	-	-	-	-	-

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, 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															

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Campus: Davis

Data Source:

S. Moore

Due 15-Aug-08

Date:

16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated Liabilities and Recoveries for Sites Where:														
An Obligating Event Occurred Before June 30, 2007	-	2,500,000	2,500,000	-	22,587,323	22,587,323	-	-	-	-	-	-	-	-
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	-	2,500,000	2,500,000	-	22,587,323	22,587,323	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference -- Restatement Amounts	-	2,500,000	2,500,000	-	22,587,323	22,587,323	-	-	-	-	-	-	-	-

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Campus: Davis

Data Source: S. Moore

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	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

1	LEHR Landfill	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	
6		
7		
8		
	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
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 t

Post from Appendix B, Parts 8 & 9.

Campus: Davis

Data Source: S. Moore

Date: 16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability									Expenditures	Recovery Receipts
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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Post from Appendix B, Parts 8 & 9.

Campus: Irvine
 Data Source: R. Andrews
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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	
3		
4		
5		
6		
7		
8		
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

1	None	Post from Appendix B, Part12 & 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, 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		

--	--	--	--	--	--	--	--	--	--	--	--	--	--

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Post from Appendix B, Parts 8 & 9.

Campus: Irvine
 Data Source: R. Andrews
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	214,589	214,589	-	-	-	-	-	-	-	-
-	-	-	-	214,589	214,589	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	214,589	214,589	-	-	-	-	-	-	-	-

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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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

For Sites Where an Obligating Event Occurred 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	16,512								
3															
4															
5															
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 Occurred Between July 1, 2007 and June 30, 2008

1	None	Post from Appendix B, Part12 & 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, 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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Irvine

Data Source: R. Andrews

Date: 16-Dec-08

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

Site

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	
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	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
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	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, Part12 & 13 (Part 13 not required after 2008)
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	Total estimated liabilities and recoveries	

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Irvine

Data Source: R. Andrews

Date: 16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability									Expenditures	Recovery Receipts
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

1	Omega Chemical Superfund Site	Post from Appendix B, Part12 & 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, 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, 2009

1		Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)
2		
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: Los Angeles
 Data Source: C. Squire
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

1	Omega Chemical Superfund Site	Post from Appendix B, Part 12 & 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	-	-	-	-	-

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, 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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated Liabilities and Recoveries for Sites Where:														
An Obligating Event Occurred Before June 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 Ledger before restatement adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

Date: 16-Dec-08

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

Site

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

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

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Los Angeles

Data Source: C. Squire

Date: 16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability									Expenditures	Recovery Receipts
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

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, 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 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: Merced
 Data Source: S. Dolmseth
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

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, 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		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 t

Post from Appendix B, Parts 8 & 9.

Campus: Merced

Data Source: S. Dolmseth

Due 15-Aug-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Merced

Data Source: S. Dolmseth

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	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

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, 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		Post from Appendix B, Part 8 (Part 9 not required after 2008)
2		
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 t

Post from Appendix B, Parts 8 & 9.

Campus: Merced

Data Source: S. Dolmseth

Date: 16-Dec-08

Site

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

Total Estimated 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

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. McCracken**
 Date: **16-Dec-08**

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
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

Site	
1 Pesticide Pits	Post from Appendix B, Part 12 & 13
2	
3	
4	
5	
6	
7	
8	
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

Site	
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

Site	
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: Riverside
 Data Source: B. McCracken
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	339,875	339,875	-	-	-	-	-	-	-	-
-	-	-	-	339,875	339,875	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	339,875	339,875	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

Data Source: B. McCracken

Due 15-Aug-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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															
5															
6															
7															
8															
	Add more sites, as necessary														
Total estimated liabilities and recoveries			-	-	-	-	310,000	310,000	-	-	-	-	-	-	-

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, 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 t

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

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

Date: 16-Dec-08 As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity		
	Total Liability			Total Liability									Expenditures	Recovery Receipts	
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total			
Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Campus Total -- Estimated Liabilities and Recoveries	-	-	-	-	310,000	310,000	-	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments															
Difference -- Restatement Amounts	-	-	-	-	310,000	310,000	-	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

Data Source: B. McCracken

Date: 16-Dec-08

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

Site

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

1	Pesticide Pits	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, 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, 2009

1		Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)
2		
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 t

Post from Appendix B, Parts 8 & 9.

Campus: Riverside

Data Source: B. McCracken

Date: 16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability									Expenditures	Recovery Receipts
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY -- GASB Statement No. 49 Restatement Worksheet to Identify Sites Where Obligor 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
Date:	16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

For Sites Where an Obligor 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 - Hillcrest Central Plant	
5	SIO Building T42	
6		
7		
8		
	Add more sites, as necessary	
	Total estimated liabilities and recoveries	

			-		-								
			-	30,750	30,750				-				
			-	71,250	71,250				-				
			-	560,250	560,250				-				
			-	360,000	360,000				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				
			-		-				-				

For Sites Where an Obligor 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 Obligor 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: San Diego
 Data Source: D. Larson
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	1,022,250	1,022,250	-	-	-	-	-	-	-	-
-	-	-	-	1,022,250	1,022,250	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	1,022,250	1,022,250	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

1	Omega Chemical Superfund Site	Post from Appendix B, Part 12 & 13		6,512	6,512		6,512	6,512							
2	Thornton Hospital Service Yard			-	-		30,750	30,750							
3	East Campus Parking Lot			-	-		71,250	71,250							
4	Medical Center - Hillcrest Central Plant			260,000	260,000		560,250	560,250							
5	SIO Building T42			-	-		360,000	360,000							
6				-	-		-	-							
7				-	-		-	-							
8				-	-		-	-							
	Add more sites, as necessary			-	-		-	-							
	Total estimated liabilities and recoveries			-	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	-

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, 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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Campus Total -- Estimated Liabilities and Recoveries	-	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	-	-	-
Actual balances recorded in General Ledger before restatement adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Difference -- Restatement Amounts	-	266,512	266,512	-	1,028,762	1,028,762	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: San Diego

Data Source: D. Larson

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	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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 - Hillcrest Central Plant	
5	SIO Building T42	
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	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
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	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	
<hr/>		
	Total estimated liabilities and recoveries	

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: San Diego

Data Source: D. Larson

Date: 16-Dec-08

Site

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

Total Estimated 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

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Total Liability			Total Liability										
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

1	Mission Bay Buildout	Post from Appendix B, Part 12 & 13
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	Total estimated liabilities and recoveries	

		-	435,000	3,325,000	3,760,000			-			-	435,000	
		-			-			-			-		
		-			-			-			-		
		-			-			-			-		
		-			-			-			-		
		-			-			-			-		
		-			-			-			-		
		-			-			-			-		
		-	435,000	3,325,000	3,760,000			-			-		

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	
<hr/>		
	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 (Part 13 not required after 2008)
2		
3		
4		
5		
6		
7		
8		
	Add more sites, as necessary	
<hr/>		
	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
Date:	16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-	-	-
-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	435,000	3,325,000	3,760,000	-	-	-	-	-	-	-	-

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-08

Date: 16-Dec-08

As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

1	Mission Bay Buildout	Post from Appendix B, Part 12 & 13				435,000	2,890,000	3,325,000							435,000	
2																
3																
4																
5																
6																
7																
8																
	Add more sites, as necessary															
	Total estimated liabilities and recoveries					435,000	2,890,000	3,325,000							435,000	

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, 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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity		
	Total Liability			Total Liability									Expenditures	Recovery Receipts	
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total			
Total Estimated Liabilities and Recoveries for Sites Where:															
An Obligating Event Occurred Before June 30, 2007	-	-	-	435,000	2,890,000	3,325,000	-	-	-	-	-	-	-	435,000	-
An Obligating Event Occurred Between July 1, 2007 and June 30, 2008	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
An Obligating Event Occurred Between July 1, 2008 and June 30, 2009	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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

Date: 16-Dec-08

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

Site

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

1	Mission Bay Buildout	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, 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, 2009

1		Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)
2		
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 t

Post from Appendix B, Parts 8 & 9.

Campus: San Francisco

Data Source: S. Zimmerman

Date: 16-Dec-08

Site

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

Total Estimated 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

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

1	Omega Chemical Superfund Site	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, 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, 2009

1		Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)
2		
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:	Santa Barbara
Data Source:	T. Garvin / J. Corkill
Date:	16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-08
Date:	16-Dec-08	As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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							
2						-		-							
3						-		-							
4						-		-							
5						-		-							
6						-		-							
7						-		-							
8						-		-							
	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

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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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 Ledger 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
Date:	16-Dec-08

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

Site

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

1	Omega Chemical Superfund Site	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, 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, 2009

1		Post from Appendix B, Part 12 & 13 (Part 13 not required after 2008)
2		
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 t

Post from Appendix B, Parts 8 & 9.

Campus:	Santa Barbara
Data Source:	T. Garvin / J. Corkill
Date:	16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity		
Total Liability			Total Liability									Expenditures	Recovery Receipts	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Estimated 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

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

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, 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		Post from Appendix B, Part 8 (Part 9 not required after 2008)
2		
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:	Santa Cruz
Data Source:	K. Lew
Date:	16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-08
Date:	16-Dec-08	As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

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, 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		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 t

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

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: **Santa Cruz**
 Data Source: **K. Lew**
 Date: **16-Dec-08**

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

Site

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

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		

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
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					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		

For Sites Where an Obligating Event 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		

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
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					-			-			-		
					-			-			-		
					-			-			-		

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

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

					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
					-			-			-		
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					-			-			-		
					-			-			-		

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus:	Santa Cruz
Data Source:	K. Lew
Date:	16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity		
Total Liability			Total Liability									Expenditures	Recovery Receipts	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Estimated 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

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
 Date: 16-Dec-08

Due 28-Feb-08													
As of 30-Jun-07													
FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Site

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

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		

		-		-		-		-		-		-	
		-		-		-		-		-		-	
		-		-		-		-		-		-	
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		-		-		-		-		-		-	
		-		-		-		-		-		-	
		-		-		-		-		-		-	
		-		-		-		-		-		-	
		-		-		-		-		-		-	

For Sites Where an Obligating Event 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		Post from Appendix B, Part 8 (Part 9 not required after 2008)
2		
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
 Date: 16-Dec-08

Due 28-Feb-08

As of 30-Jun-07

Site

FAS 5			GASB 49										
Total Liability			Total Liability			Liability Recovery			Recovery Receivable			Actual Cash Activity	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Expenditures	Recovery Receipts

Total Estimated 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

-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-08
Date:	16-Dec-08	As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		

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

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, 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		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 t

Post from Appendix B, Parts 8 & 9.

Campus:	ANR	
Data Source:	Jake McGuire	Due 15-Aug-08
Date:	16-Dec-08	As of 30-Jun-08

Site	FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity	
	Total Liability			Total Liability									Expenditures	Recovery Receipts
	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total		
Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus: ANR
 Data Source: Jake McGuire
 Date: 16-Dec-08

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

Site

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

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

					-			-			-		
					-			-			-		
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					-			-			-		

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

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

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

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

					-			-			-		
					-			-			-		
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EXHIBIT C -- SUMMARY --GASB Statement No. 49 Restatement Worksheet t

Post from Appendix B, Parts 8 & 9.

Campus:	ANR
Data Source:	Jake McGuire
Date:	16-Dec-08

Site

Due 15-Aug-09

As of 30-Jun-09

FASB 5			GASB 49			Liability Recovery			Recovery Receivable			Actual Cash Activity		
Total Liability			Total Liability									Expenditures	Recovery Receipts	
Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total	Current	Noncurrent	Total			
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Total Estimated 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	-	-	-	-	-	-	-	-	-	-	-	-	-	-