

University of California

Statement No. 49 of the Governmental Accounting Standards Board, *Accounting and Financial Reporting for Pollution Remediation Obligations*, November 2006

Issues Resolution Memorandum No. 49.2

Recording the Pollution Remediation Obligation—Procedural Guidance on Recording the Obligation

Introduction

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, issued in November 2006, addresses accounting and financial reporting standards for pollution and hazardous materials contamination remediation obligations, i.e., obligations to address the current or potential detrimental effects of *existing* pollution and contamination by participating in remediation activities such as site assessments and cleanups. These obligations will generally require the recognition and reporting of remediation liabilities and, in certain instances, will result in recognition and reporting of capital asset transactions at the time those assets are acquired. Remediation activities, as defined, are different from prevention or control activities.

Issues Resolution Memorandum (IRM) No. 49.1, *Approach to Implementing GASB No. 49*, was reissued by UCOP Financial Management on February 25, 2009. It summarizes the requirements of the Statement and establishes the University's approach to its implementation. This IRM introduces new accounting codes and provides guidance on their use in preparing entries to record pollution remediation obligations.

This IRM also provides the entries that must be recorded by campuses to restate previously issued financial statements, worksheets detailing the restatement of 2007–2008 financial statements and the footnote information that will be disclosed in our annual financial report.

Identification of the Expense and Liability

IRM 49.1 contains several Appendices designed to identify existing sites with pollution remediation obligations. The information in these Appendices has been provided to UCOP by campuses. The data contained in campus responses are the basis for the restatement entries contained in this IRM.

Annually Recording the Expense and Liability

New accounting codes have been established to record the expense and liability for Pollution Remediation Obligations and to record revenue and the receivable for recoveries. The criteria for determining whether an obligation exists and the details for the calculation of any asset, liability, expense, or revenue are discussed in IRM 49.1. The exhibits to this IRM provide the following:

- **Exhibit 1: Accounting Codes**

Exhibit 1 lists the new Corporate Financial System (CFS) codes that are necessary to provide information for financial reporting of the Pollution Remediation Obligation activity.

- **Exhibit 2: Accounting Entries**

Exhibit 2 provides sample accounting entries that must be made for various activities related to pollution remediation.

- **Exhibit 3: Reclassification Entries**

Exhibit 3 provides the entries that campuses must record to correctly restate UC's financial statements through June 30, 2008. The entries are divided into sections:

- Section 1 contains entries necessary to restate June 30, 2007 balances.
- Section 2 contains entries necessary to restate June 30, 2008 balances and activity.
- Section 3 is a summary of the above 2 sections; in order to prevent duplication, *no entries are to be recorded from this section*. The information is to be used for reconciliation purposes only.

- **Exhibit 4: Detail for Reclassification Entries**

Exhibit 4 contains worksheets that provide, by campus and by project, the detail for the reclassification entries in Exhibit 3. The data was obtained by the detailed worksheets submitted by campuses.

- **Exhibits 5, 6 and 7: Restatement Worksheets**

Exhibits 5, 6 and 7 provide the adjustments and reclassifications that restate UC's primary statements for fiscal year 2008: the Statement of Net Assets, the Statement of Revenues, Expenses and Changes in Net Assets, and the Statement of Cash Flows. The columns that relate to the implementation of GASB 49 are highlighted.

- **Exhibit 8: Primary Statements Restated**

Exhibit 8 contains a draft of our 3 primary statements with restated fiscal year 2008 amounts.

- **Exhibit 9: Footnote Information**

Exhibit 9 provides a draft of the disclosures which we will include in our footnotes for fiscal year 2009.

EXHIBIT 1: ACCOUNTING CODES

New accounting codes need to be established in the general ledgers and Corporate Financial Systems to enable mapping to our financial statements. At this time, codes in the Current Funds and Unexpended Plant Funds groups are being established. If a review of transactions indicates that codes are needed in other fund groups, contact UCOP Financial Management. The new codes will roll up into the financial statements as follows:

STATEMENT OF NET ASSETS

	<u>Current Funds</u>	<u>Unexpended Plant Funds</u>
Roll up in <i>Accounts Receivable-Other</i> :		
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	
CA-Pollution Remediation Obligation Recovery Receivable- Settlement	AGC 160852	
Roll up in <i>Other Noncurrent Assets</i> :		
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	
Roll up in <i>Other Current Liabilities</i> :		
CL-Pollution Remediation Obligation Liability	AGC 164775	
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	
Roll up in <i>Other Noncurrent Liabilities</i> :		
NL- Pollution Remediation Obligation Liability	AGC 165591	
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

	<u>Current Funds</u>	<u>Unexpended Plant Funds</u>
Roll up in <i>Other Operating Revenue</i> :		
Pollution Remediation Cost Recovery-Prior Year Cost	AGC 208460	
Roll up in <i>Other Operating Expense</i> :		
Pollution Remediation Cost	Object 7170	
Pollution Remediation Cost Recovery-Current Year Cost	Object 7175	
Roll up in <i>Other Changes in Net Assets (Impairment/Remediation costs and recoveries)</i> :		
Special Pollution Remediation Cost	Object 7181	
Extraordinary Pollution Remediation Cost	Object 7182	
Special Pollution Remediation Recovery-Current Year Cost	Object 7183	
Extraordinary Pollution Remediation Recovery-Current Year Cost	Object 7184	
Special Pollution Remediation Recovery-Prior Year Cost	AGC 208438	
Extraordinary Pollution Remediation Recovery-Prior Year Cost	AGC 208439	

	<u>Current Funds</u>	<u>Unexpended Plant Funds</u>
Roll up in <i>Other Changes in Net Assets (Capital Gifts and Grants)</i> :		
Pollution Remediation Capitalizable Costs Recovery-Current Year		TC 1010
Pollution Remediation Capitalizable Costs Recovery-Prior Year		TC 1020

EXHIBIT 2: ACCOUNTING FOR POLLUTION REMEDIATION OBLIGATION – GASB STATEMENT NO. 49

Transaction	Debit (Credit)		Increase (Decrease)		
	Statement of Net Assets		SRECNA	Statement of Cash Flows	Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities
<p>1a. Determine that \$1000 is the non-capitalizable cost of a pollution remediation obligation (PRO), \$300 to be spent in the next year and \$700 thereafter. Of the \$1000, \$200 has been identified as a recovery that <u>is not yet realizable</u>, \$50 expected in the next year and \$150 thereafter.</p>			Other Operating Expense—PRO Expense	N/A – No cash involved.	Operating income (loss) (\$800)
	PRO Liability		Object Code 7170		Other liabilities
	AGC 164775 (Current) (\$300)		\$1000		
	AGC 165591 (Noncurrent) (\$700)				
	PRO Liability Recovery		Other Operating Expense—PRO Recovery		
	AGC 164776 (Current) \$50		Object Code 7175 (\$200)		
	AGC 165592 (Noncurrent) \$150				
OR					
<p>1b. Determine that \$1000 is the non-capitalizable cost of a pollution remediation obligation (PRO), \$300 to be spent in the next year and \$700 thereafter. Of the \$1000, \$200 has been identified as a recovery that <u>is realizable</u>, \$50 expected in the next year and \$150 thereafter.</p>			Other Operating Expense—PRO expense	N/A – No cash involved.	Operating income (loss) (\$800)
	PRO Liability		Object Code 7170		Other liabilities
	AGC 164775 (Current) (\$300)		\$1000		
	AGC 165591 (Noncurrent) (\$700)				
	PRO Recovery Receivable				Receivables, net (\$50)
	AGC 160851 (Current) \$50				Other Assets (150)
	AGC 161976 (Noncurrent) \$150				
			Other Operating Expense—PRO Recovery		
			Object Code 7175 (\$200)		

EXHIBIT 2: ACCOUNTING FOR A POLLUTION REMEDIATION OBLIGATION – GASB STATEMENT NO. 49

Transaction	Debit (Credit)		Increase (Decrease)		Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities	
	Statement of Net Assets	SRECNA	Statement of Cash Flows			
2. Determine that \$100 of the cost can be capitalized under the allowable circumstances.	Capital assets	\$100		Purchase of Capital Assets (\$100)	N/A – Not an operating transaction. This is a capital and related financing activity.	
	Cash	(\$100)				
3. Payment of \$300 remediation costs. (Expense will be coded according to natural class of expenditure using established object codes.)	Cash	(\$300)	Operating Expense Object Code XXXX	\$300	Payments to Suppliers and Utilities (operating activity) (\$300)	Operating income (loss) (\$300)
4. Recovery of \$50 established as recovery receivable.	Cash	\$50			Other Operating Receipts (Payments)	Receivables, net \$50
	PRO Recovery Receivable-Sttlemnt AGC 160852 ¹	(\$50)				
5. Adjustment of Liability at end of fiscal year. Determine that \$800 is the non-capitalizable cost of pollution remediation obligation (PRO), \$200 to be spent in the next year and \$600 thereafter. Of the \$800, \$230 has been identified as a recovery that is <u>not yet realizable</u> , \$60 expected in the next year and \$170 thereafter. ²	PRO Liability AGC 164775 (Current)	\$100	PRO Expense Object Code 7170	(\$200)	N/A – No cash involved.	Operating income (loss) \$230
	AGC 165591 (Noncurrent)	\$100				Other liabilities (\$230)
	PRO Liability Recovery AGC 164776 (Current)	\$10	PRO Recovery Object Code 7175	(\$30)		
	AGC 165592 (Noncurrent)	\$20				

EXHIBIT 2: ACCOUNTING FOR A POLLUTION REMEDIATION OBLIGATION – GASB STATEMENT NO. 49

Transaction	Debit (Credit)		Increase (Decrease)					
	Statement of Net Assets	SRECNA	Statement of Cash Flows	Reconciliation of Net Operating Income (Loss) to Net Cash Provided (Used) by Operating Activities				
6. Recovery of \$100 in the fiscal year after remediation activity is completed. Recovery is related to a non-capitalizable cost.	Cash	\$100	Pollution Remediation Cost Recovery-Prior Year AGC 208460	(\$100)	Other Operating Receipts (Payments)	\$100	Operating income (loss)	\$100
7. Payment of \$100 of remediation costs determined to be Special Remediation Cost.	Cash	(\$100)	Special Pollution Remediation Cost Object Code 7181	\$100	Other Noncapital Financing-Other Receipts (Payments)	(\$100)	N/A—Not an operating transaction. This is a noncapital financing activity.	
8. Recovery of \$100 in the fiscal year after remediation activity is completed. Recovery is related to a capitalizable cost.	Cash	\$100	Pollution Remediation Capitalizable Cost Recovery-Prior Year TC 1020	(\$100)	Capital Financing-Capital Gifts and Grants	\$100	N/A—Not an operating transaction. This is a capital and related financing activity.	

¹ PRO Recovery Receivable-Settlement (AGC 160852) represents cash received in payment of receivables for PRO recovery for the fiscal year. At the beginning of the new fiscal year balances in AGC 160852 must be closed into PRO Recovery Receivable (AGC 160851).

² This entry will record the adjustment of the liability or receivable at fiscal year-end. Campuses will analyze the amount of PRO Liability (AGC 164775 and AGC 165591), Liability Recovery (AGC 164776 and AGC 165592) and Recovery Receivable if appropriate (AGC 160851, AGC 160852 and AGC 161976) at year end and adjust their existing account balances to reflect the June 30 balances, using the object codes provided to record the expense or reduction of expense. Assume prior year balances per 1a, above.

EXHIBIT 3 - Pollution Remediation Reclassification Entries

1. **Entries to Restate June 30, 2007**
Debit(Credit)

	BK	SF	DV	LA	RV	SD*	SC	SB	IR	MR	TOTAL
Journal Entries to Record 2007 Activity	Local	Local	Local	Local	Local	Local	Local	Local	Local	Local	
Debit NA-Pollution Remediation Obligation Recovery Receivable (AGC 161976)											-
Credit CL-Pollution Remediation Obligation Liability (AGC 164775)		(435,000)									(435,000)
Credit NL-Pollution Remediation Obligation Liability (AGC 165591)	(24,500,000)	(3,325,000)	(11,980,665)		(339,875)	(1,022,250)			(214,589)		(41,382,379)
Debit Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost	24,500,000	3,760,000	11,980,665		339,875	1,022,250			214,589		41,817,379
Credit Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost Recovery											-
Total	-	-	-	-	-	-	-	-	-	-	-

2. **Entries to Restate June 30, 2008**
Debit(Credit)

	BK	SF	DV	LA	RV	SD*	SC	SB	IR	MR	TOTAL
Journal Entries to Record 2008 Activity	Local	Local	Local	Local	Local	Local	Local	Local	Local	Local	
Debit CL-Other Current Liabilities-Other-Miscellaneous (AGC 164760)	1,000,000								98,824		1,098,824
Debit NL-Other Noncurrent Liabilities-Other-Miscellaneous (AGC 165510)	7,002,248		2,500,000	23,876		266,500		50,853	16,512		9,859,989
Credit Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Other Operating Expense	(8,002,248)	(435,000)	(2,500,000)	(23,876)		(266,500)		(50,853)	(115,336)		(11,393,813)
Credit CL-Pollution Remediation Obligation Liability (AGC 164775)	(1,000,000)										(1,000,000)
Debit NL-Pollution Remediation Obligation Liability (AGC 165591)	8,956,752	435,000			29,875				38,077		9,459,704
Credit NL-Pollution Remediation Obligation Liability (AGC 165591)			(10,606,658)	(23,876)		(6,512)		(50,853)			(10,687,899)
Debit Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost-Other Operating Expense			10,606,658	23,876		6,512		50,853			10,687,899
Credit Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost-Other Operating Expense	(7,956,752)				(29,875)				(38,077)		(8,024,704)
Total	-	-	-	-	-	-	-	-	-	-	-

3. **Cumulative Balance of 2007 and 2008 entries - Information Only-DO NOT RECORD**
Debit(Credit)

	BK	SF	DV	LA	RV	SD*	SC	SB	IR	MR	TOTAL
Cumulative Balance of 2007 and 2008 - Information Only-DO NOT RECORD	Local	Local	Local	Local	Local	Local	Local	Local	Local	Local	
NA-Pollution Remediation Obligation Recovery Receivable (AGC 161976)	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous (AGC 164760)	1,000,000	-	-	-	-	-	-	-	98,824	-	1,098,824
CL-Pollution Remediation Obligation Liability (AGC 164775)	(1,000,000)	(435,000)	-	-	-	-	-	-	-	-	(1,435,000)
NL-Other Noncurrent Liabilities-Other-Miscellaneous (AGC 165510)	7,002,248	-	2,500,000	23,876	-	266,500	-	50,853	16,512	-	9,859,989
NL-Pollution Remediation Obligation Liability (AGC 165591)	(15,543,248)	(2,890,000)	(22,587,323)	(23,876)	(310,000)	(1,028,762)	-	(50,853)	(176,512)	-	(42,610,574)
Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost	16,543,248	3,760,000	22,587,323	23,876	310,000	1,028,762	-	50,853	176,512	-	44,480,574
Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Pollution Remediation Cost Recovery	-	-	-	-	-	-	-	-	-	-	-
Fund Balance (TC 0991 - Cumulative Effect of a Change in Accounting Principle) - Other Operating Expense	(8,002,248)	(435,000)	(2,500,000)	(23,876)	-	(266,500)	-	(50,853)	(115,336)	-	(11,393,813)
Total	-	-	-	-	-	-	-	-	-	-	-

* Note: Included in the San Diego column are amounts which relate to the Medical Center for the Thornton Hospital Service Yard and the Hillcrest Central Plant. These adjustments need to be recorded in the Medical Center accounts. See detailed worksheets for individual project information.

Exhibit 4 - Detail of Reclassification Entries

Consolidated
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Berkeley			Davis			Irvine			Los Angeles		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100	-	-	-	-	-	-	-	-	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	-	-	-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	-	-	-	-	-	-	-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-	-	-	-	-	-	-	-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-	-	-	-	-	-	-	-	-	-	-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-	-	-	-	-	-	-	-	-	-	-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-	-	-	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-	-	-	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-	-	-	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-	-	-	-	-	-	-	-	-	-	-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	-	(24,500,000)	(24,500,000)	-	(11,980,665)	(11,980,665)	-	(214,589)	(214,589)	-	-	-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-	-	-	-	-	-	-	-	-	-	-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-	24,500,000	24,500,000	-	11,980,665	11,980,665	-	214,589	214,589	-	-	-
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-	-	-	-	-	-	-	-	-	-	-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-	-	-	-	-	-	-	-	-	-	-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 4 - Detail of Reclassification Entries

Consolidated
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Merced			Riverside			San Diego			San Francisco		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100	-	-	-	-	-	-	-	-	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	-	-	-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	-	-	-	-	-	-	-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-	-	-	-	-	-	-	-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-	-	-	-	-	-	-	-	-	-	-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-	-	-	-	-	-	-	-	-	-	-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-	-	-	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-	-	-	-	-	-	-	-	-	(435,000)	(435,000)	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-	-	-	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-	-	-	-	-	-	-	-	-	-	-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	-	-	-	-	(339,875)	(339,875)	-	(1,022,250)	(1,022,250)	-	(3,325,000)	(3,325,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-	-	-	-	-	-	-	-	-	-	-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-	-	-	-	-	-	-	-	-	-	-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-	-	-	-	339,875	339,875	-	1,022,250	1,022,250	-	3,760,000	3,760,000
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-	-	-	-	-	-	-	-	-	-	-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-	-	-	-	-	-	-	-	-	-	-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-	-	-	-	-	-	-	-	-	-	-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 4 - Detail of Reclassification Entries

Consolidated
GASB 49
Pollution Remediation
Restatement and Adjustment
Fiscal Year 2006-2007
DR (CR)

Account	CFR Coding	Santa Barbara			Santa Cruz			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-	-	-	-	-	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	-	-	-	-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-	-	-	-	-	-	-	-	-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-	-	-	-	-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-	-	-	-	-	-	-	-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-	-	-	-	-	-	-	-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-	-	-	-	-	-	-	(435,000)	(435,000)
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-	-	-	-	-	-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-	-	-	-	-	-	-	-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	-	-	-	-	-	-	-	(41,382,379)	(41,382,379)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-	-	-	-	-	-	-	-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-	-	-	-	-	-	-	-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-	-	-	-	-	-	-	41,817,379	41,817,379
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-	-	-	-	-	-	-	-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-	-	-	-	-	-	-	-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-	-	-	-	-	-	-	-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-	-	-	-	-	-	-	-	-

Exhibit 4 - Detail of Reclassification Entries

Consolidated
GASB 49
Pollution Remediation
Restatement and Adjustment
Fiscal Year 2007-2008
DR (CR)

Account	CFR Coding	Berkeley				Davis				Irvine			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100	-	-	-	-	-	-	-	-	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	(1,000,000)	1,000,000	-	-	-	-	-	-	(98,824)	98,824	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	(7,002,248)	7,002,248	-	-	(2,500,000)	2,500,000	-	-	(16,512)	16,512	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200	-	8,002,248	(8,002,248)	-	-	2,500,000	(2,500,000)	-	-	115,336	(115,336)	-
Depreciation Expense	TC 2XXX	-	-	-	-	-	-	-	-	-	-	-	-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-		-	-	-		-	-	-		-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-		-	-	-		-	-	-		-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-		(1,000,000)	(1,000,000)	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-		-	-	-		-	-	-		-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	(24,500,000)		8,956,752	(15,543,248)	(11,980,665)		(10,606,658)	(22,587,323)	(214,589)		38,077	(176,512)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-		-	-	-		-	-	-		-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-		-	-	-		-	-	-		-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	24,500,000		(7,956,752)	16,543,248	11,980,665		10,606,658	22,587,323	214,589		(38,077)	176,512
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-		-	-	-		-	-	-		-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-		-	-	-		-	-	-		-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-		-	-	-		-	-	-		-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-		-	-	-		-	-	-		-	-
		-				-				-			

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Consolidated
GASB 49
Pollution Remediation
Restatement and Adjustment
Fiscal Year 2007-2008
DR (CR)

Account	CFR Coding	Los Angeles				Merced				Riverside			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100	-	-	-	-	-	-	-	-	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	-	-	-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	(23,876)	23,876	-	-	-	-	-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200	-	23,876	(23,876)	-	-	-	-	-	-	-	-	-
Depreciation Expense	TC 2XXX	-	-	-	-	-	-	-	-	-	-	-	-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-		-	-	-		-	-	-		-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-		-	-	-		-	-	-		-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-		-	-	-		-	-	-		-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	-		(23,876)	(23,876)	-		-	-	(339,875)		29,875	(310,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-		-	-	-		-	-	-		-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-		-	-	-		-	-	-		-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-		23,876	23,876	-		-	-	339,875		(29,875)	310,000
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-		-	-	-		-	-	-		-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-		-	-	-		-	-	-		-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-		-	-	-		-	-	-		-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-		-	-	-		-	-	-		-	-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Consolidated
GASB 49
Pollution Remediation
Restatement and Adjustment
Fiscal Year 2007-2008
DR (CR)

Account	CFR Coding	San Diego				San Francisco				Santa Barbara			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100	-	-	-	-	-	(435,000)	-	(435,000)	-	-	-	-
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	-	-	-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	(266,500)	266,500	-	-	-	-	-	-	(50,853)	50,853	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200	-	266,500	(266,500)	-	-	435,000	(435,000)	-	-	50,853	(50,853)	-
Depreciation Expense	TC 2XXX	-	-	-	-	-	-	-	-	-	-	-	-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-		-	-	-		-	-	-		-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-		-	-	-		-	-	-		-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-		-	-	(435,000)		-	(435,000)	-		-	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-		-	-	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-		-	-	-		-	-	-		-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	(1,022,250)		(6,512)	(1,028,762)	(3,325,000)		435,000	(2,890,000)	-		(50,853)	(50,853)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-		-	-	-		-	-	-		-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-		-	-	-		-	-	-		-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	1,022,250		6,512	1,028,762	3,760,000		-	3,760,000	-		50,853	50,853
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-		-	-	-		-	-	-		-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-		-	-	-		-	-	-		-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-		-	-	-		-	-	-		-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-		-	-	-		-	-	-		-	-
		-				-				-			

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Consolidated
GASB 49
Pollution Remediation
Restatement and Adjustment
Fiscal Year 2007-2008
DR (CR)

Account	CFR Coding	Santa Cruz				Total			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:									
Cash	AGC 160100	-	-	-	-	-	(435,000)	-	(435,000)
CA-A/R-Other	AGC 160571	-	-	-	-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-	-	-	-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-	-	-	-	-	-	-	-
CL-A/P General	AGC 164111	-	-	-	-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-	-	-	-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-	-	-	-	-	(1,098,824)	1,098,824	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-	-	-	-	-	(9,859,989)	9,859,989	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-	-	-	-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-	-	-	-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-	-	-	-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200	-	-	-	-	-	11,393,813	(11,393,813)	-
Depreciation Expense	TC 2XXX	-	-	-	-	-	-	-	-
GASB 49 ENTRIES:									
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-		-	-	-		-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-		-	-	-		-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability	AGC 164775	-		-	-	(435,000)		(1,000,000)	(1,435,000)
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-		-	-	-		-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-		-	-	-		-	-
NL-Pollution Remediation Obligation Liability	AGC 165591	-		-	-	(41,382,379)		(1,228,195)	(42,610,574)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-		-	-	-		-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-		-	-	-		-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-		-	-	41,817,379		2,663,195	44,480,574
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-		-	-	-		-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-		-	-	-		-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-		-	-	-		-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-		-	-	-		-	-
		-				-			

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Berkeley
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Richmond Field Station			Warren Hall Demolition			6701 San Pablo		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591		(22,770,000)	(22,770,000)			-	(50,000)	(50,000)	
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-		-	
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460			-			-		-	
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170		22,770,000	22,770,000			-	50,000	50,000	
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175			-			-		-	
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180			-			-		-	
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-		-	
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-		-	

Exhibit 4 - Detail of Reclassification Entries

Campus: Berkeley
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Gill Tract Demolition			Omega Chemical Superfund Site			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-	-	-
CA-A/R-Other	AGC 160571	-		-	-		-	-	-	-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-	-	-
CL-A/P General	AGC 164111	-		-	-		-	-	-	-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-	-	-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-	-	-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-	-	-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-	-	-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-	-	-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777			-			-	-	-	-
NL-Pollution Remediation Obligation Liability	AGC 165591		(1,680,000)	(1,680,000)			-	(24,500,000)	(24,500,000)	-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-	-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460			-			-	-	-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170		1,680,000	1,680,000			-	24,500,000	24,500,000	-
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175			-			-	-	-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180			-			-	-	-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-	-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-	-	-

Exhibit 4 - Detail of Reclassification Entries

**Campus: Berkeley
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)**

Account	CFR Coding	Richmond Field Station				Warren Hall Demolition				6701 San Pablo Ave.			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760		(1,000,000)	1,000,000	-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(7,000,000)	7,000,000	-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		8,000,000	(8,000,000)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-		(1,000,000)	(1,000,000)	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(22,770,000)		8,959,000	(13,811,000)	-			-	(50,000)			(50,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	22,770,000		(7,959,000)	14,811,000	-			-	50,000			50,000
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Berkeley
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Gill Tract Demolition				Omega Chemical Superfund Site				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-		(1,000,000)	1,000,000	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-		(2,248)	2,248	-		(7,002,248)	7,002,248	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-		2,248	(2,248)	-		8,002,248	(8,002,248)	-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-	(1,000,000)	(1,000,000)	-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(1,680,000)			(1,680,000)	-		(2,248)	(2,248)	(24,500,000)	8,956,752	(15,543,248)	-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	1,680,000			1,680,000	-		2,248	2,248	24,500,000	(7,956,752)	16,543,248	-
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Davis
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	LEHR Landfill			Landfill Burn-Pit Groundwater Plume			Pesticide Applicator Facility		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591		(11,013,642)	(11,013,642)		(672,500)	(672,500)		(82,000)	(82,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		11,013,642	11,013,642		672,500	672,500		82,000	82,000
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: Davis
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Bodega Marine Lab Diesel Release			Kerosene Release in CNPRC			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591		(157,523)	(157,523)		(55,000)	(55,000)	-	(11,980,665)	(11,980,665)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		157,523	157,523		55,000	55,000	-	11,980,665	11,980,665
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Davis
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	LEHR Landfill				Landfill Burn-Pit Groundwater Plume				Pesticide Applicator Facility			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(2,500,000)	2,500,000	-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		2,500,000	(2,500,000)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(11,013,642)		(10,626,658)	(21,640,300)	(672,500)			(672,500)	(82,000)		20,000	(62,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	11,013,642		10,626,658	21,640,300	672,500			672,500	82,000		(20,000)	62,000
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Davis
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Bodega Marine Lab Diesel Release				Kerosene Release in CNPRC				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	(2,500,000)	2,500,000		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-		2,500,000	(2,500,000)	-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(157,523)			(157,523)	(55,000)			(55,000)	(11,980,665)			(10,606,658) (22,587,323)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	157,523			157,523	55,000			55,000	11,980,665			10,606,658 22,587,323
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Irvine
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	North Campus Fleet Service			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			-
NL-Pollution Remediation Obligation Liability	AGC 165591		(214,589)	(214,589)			-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		214,589	214,589			-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			-

Exhibit 4 - Detail of Reclassification Entries

Campus: Irvine
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	(214,589)		(214,589)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	214,589		214,589
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Irvine
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	North Campus Fleet Service				Omega Chemical Superfund Site				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760		(98,824)	98,824	-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-		(16,512)	16,512	-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		98,824	(98,824)	-		16,512	(16,512)	-				-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(214,589)		54,589	(160,000)	-		(16,512)	(16,512)	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	214,589		(54,589)	160,000	-		16,512	16,512	-			-
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Irvine
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-	-	-
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	(98,824)	98,824	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	(16,512)	16,512	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	115,336	(115,336)	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery-Settlement	AGC 164777	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			(214,589)		38,077	(176,512)	-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-		-	-	-
Recovery of Prior Year Pollution Remediation Costs (Fund Balance TC 0991)	AGC 208460	-			-	-			-		-	-	-
Pollution Remediation Cost (Fund Balance TC 0991)	OC 7170	-			-	-			214,589		(38,077)	176,512	-
Pollution Remediation Cost Recovery (Fund Balance TC 0991)	OC 7175	-			-	-			-		-	-	-
Tfr to Special or Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7180	-			-	-			-		-	-	-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-		-	-	-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-		-	-	-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Los Angeles
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-			
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-			
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: Los Angeles
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	-		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	-		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Los Angeles
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(23,876)	23,876	-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		23,876	(23,876)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-		(23,876)	(23,876)	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-		23,876	23,876	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Los Angeles
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-	-	-
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	(23,876)	23,876	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	23,876	(23,876)	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	(23,876)	(23,876)		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	23,876	23,876		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Merced
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			-

Exhibit 4 - Detail of Reclassification Entries

Campus: Merced
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	-		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	-		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Merced
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Merced
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-		-
CA-A/R-Other	AGC 160571				-				-	-	-		-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-		-
CL-A/P General	AGC 164111				-				-	-	-		-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-		-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	-	-		-
Depreciation Expense	TC 2XXX				-				-	-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Riverside
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Pesticide Pits			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591		(339,875)	(339,875)			-			
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		339,875	339,875			-			
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: Riverside
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	(339,875)		(339,875)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	339,875		339,875
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Riverside
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Pesticide Pits				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(339,875)		29,875	(310,000)	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	339,875		(29,875)	310,000	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Riverside
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-	-	-
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	-	-	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			(339,875)		29,875		(310,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-		-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-		-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			339,875		(29,875)		310,000
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-		-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-		-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-		-		-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: San Diego
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site			Thornton Hospital Service Yard			East Campus Parking Lot		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591			-		(30,750)	(30,750)		(71,250)	(71,250)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-		30,750	30,750		71,250	71,250
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: San Diego
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Medical Center-Hillcrest Central Plant			SIO Building T42			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591		(560,250)	(560,250)		(360,000)	(360,000)	-	(1,022,250)	(1,022,250)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		560,250	560,250		360,000	360,000	-	1,022,250	1,022,250
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: San Diego
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site				Thornton Hospital Service Yard				East Campus Parking Lot			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(6,500)	6,500	-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		6,500	(6,500)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-		(6,512)	(6,512)	(30,750)			(30,750)	(71,250)			(71,250)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-		6,512	6,512	30,750			30,750	71,250			71,250
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: San Diego
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Medical Center-Hillcrest Central Plant				SIO Building T42				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(260,000)	260,000	-				-		(266,500)	266,500	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		260,000	(260,000)	-				-		266,500	(266,500)	-
Depreciation Expense	TC 2XXX				-				-				-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(560,250)			(560,250)	(360,000)			(360,000)	(1,022,250)		(6,512)	(1,028,762)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	560,250			560,250	360,000			360,000	1,022,250		6,512	1,028,762
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: San Francisco
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Mission Bay Buildout			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775		(435,000)	(435,000)			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591		(3,325,000)	(3,325,000)			-			
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170		3,760,000	3,760,000			-			
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: San Francisco
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	(435,000)		(435,000)
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	(3,325,000)		(3,325,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	3,760,000		3,760,000
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: San Francisco
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Mission Bay Buildout				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100		(435,000)		(435,000)				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		435,000	(435,000)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	(435,000)		-	(435,000)	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	(3,325,000)		435,000	(2,890,000)	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	3,760,000			3,760,000	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: San Francisco
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	(435,000)	-	(435,000)
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	-	(435,000)	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	(435,000)			(435,000)
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-				-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	(3,325,000)	435,000		(2,890,000)
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-				-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-				-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	3,760,000			3,760,000
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-				-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-				-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Barbara
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-		-	
CA-A/R-Other	AGC 160571	-		-	-		-		-	
CA-Other Current Assets-Other	AGC 160900	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-		-	
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-		-	
CL-A/P General	AGC 164111	-		-	-		-		-	
CL-A/P-Capital Assets	AGC 164150	-		-	-		-		-	
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-		-	
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-		-	
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-		-	
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-		-	
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-		-	
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-		-	
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-		-	

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-			
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-			
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Barbara
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	-		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	-		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Barbara
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Omega Chemical Superfund Site				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510		(50,853)	50,853	-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200		50,853	(50,853)	-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-		(50,853)	(50,853)	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-		50,853	50,853	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Barbara
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-	-	-
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	(50,853)	50,853	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	50,853	(50,853)	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	(50,853)	(50,853)		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	50,853	50,853		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Cruz
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Project		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-			-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-			-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-			-

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Cruz
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2006-2007
 DR (CR)

Account	CFR Coding	Project			Project			Total Campus		
		As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49	As Recorded	Reclass	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:										
Cash	AGC 160100	-		-	-		-	-		-
CA-A/R-Other	AGC 160571	-		-	-		-	-		-
CA-Other Current Assets-Other	AGC 160900	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920	-		-	-		-	-		-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940	-		-	-		-	-		-
CL-A/P General	AGC 164111	-		-	-		-	-		-
CL-A/P-Capital Assets	AGC 164150	-		-	-		-	-		-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760	-		-	-		-	-		-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510	-		-	-		-	-		-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX	-		-	-		-	-		-
NA-Accumulated Depreciation	AGC 121XXX	-		-	-		-	-		-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210	-		-	-		-	-		-
Other Operating Expense (Fund Balance TC 0991)	OC XXXX	-		-	-		-	-		-
Depreciation Expense (Fund Balance 6301)	TC 2XXX	-		-	-		-	-		-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851			-			-	-		-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852			-			-	-		-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976			-			-	-		-
CL-Pollution Remediation Obligation Liability	AGC 164775			-			-	-		-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776			-			-	-		-
NL-Pollution Remediation Obligation Liability	AGC 165591			-			-	-		-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592			-			-	-		-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460			-			-	-		-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170			-			-	-		-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175			-			-	-		-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181			-			-	-		-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182			-			-	-		-

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Cruz
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Project			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-				-
CA-A/R-Other	AGC 160571				-				-				-
CA-Other Current Assets-Other	AGC 160900				-				-				-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-				-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-				-
CL-A/P General	AGC 164111				-				-				-
CL-A/P-Capital Assets	AGC 164150				-				-				-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-				-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-				-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-				-
NA-Accumulated Depreciation	AGC 121XXX				-				-				-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-				-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-				-
Depreciation Expense	TC 2XXX				-				-				-
GASB 49 ENTRIES:													
CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-
					-				-				-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 4 - Detail of Reclassification Entries

Campus: Santa Cruz
 GASB 49
 Pollution Remediation
 Restatement and Adjustment
 Fiscal Year 2007-2008
 DR (CR)

Account	CFR Coding	Project				Project				Total Campus			
		*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49	*Beginning Balance 7/1/07	Activity Fiscal Year 2008	Reclass Entries	Per GASB 49
PREVIOUSLY RECORDED ENTRIES:													
Cash	AGC 160100				-				-	-	-	-	-
CA-A/R-Other	AGC 160571				-				-	-	-	-	-
CA-Other Current Assets-Other	AGC 160900				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-General	AGC 161920				-				-	-	-	-	-
NA-Other Noncurrent Assets-Other Assets-A/R	AGC 161940				-				-	-	-	-	-
CL-A/P General	AGC 164111				-				-	-	-	-	-
CL-A/P-Capital Assets	AGC 164150				-				-	-	-	-	-
CL-Other Current Liabilities-Other-Miscellaneous	AGC 164760				-				-	-	-	-	-
NL-Other Current Liabilities-Other-Miscellaneous	AGC 165510				-				-	-	-	-	-
NA-Land, Buildings, Equipment, Libraries and Collections	AGC 120XXX				-				-	-	-	-	-
NA-Accumulated Depreciation	AGC 121XXX				-				-	-	-	-	-
Other Operating Revenue-Other Sources-Other (Fund Balance TC 0991)	AGC 208210				-				-	-	-	-	-
Other Operating Expense (Fund Balance TC 0991)	OC 7200				-				-	-	-	-	-
Depreciation Expense	TC 2XXX				-				-	-	-	-	-

GASB 49 ENTRIES:

CA-Pollution Remediation Obligation Recovery Receivable	AGC 160851	-			-	-			-	-			-
CA-Pollution Remediation Obligation Recovery Receivable-Settlement	AGC 160852	-			-	-			-	-			-
NA-Pollution Remediation Obligation Recovery Receivable	AGC 161976	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability	AGC 164775	-			-	-			-	-			-
CL-Pollution Remediation Obligation Liability Recovery	AGC 164776	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability	AGC 165591	-			-	-			-	-			-
NL-Pollution Remediation Obligation Liability Recovery	AGC 165592	-			-	-			-	-			-
Recovery of Pollution Remediation Costs-Prior Year (Fund Balance TC 0991)	AGC 208460	-			-	-			-	-			-
Pollution Remediation Cost (Other Oper. Expense) (Fund Balance TC 0991)	OC 7170	-			-	-			-	-			-
Pollution Remediation Cost Rec. (Other Oper. Expense) (Fund Balance TC 0991)	OC 7175	-			-	-			-	-			-
Special Pollution Remediation Cost (Fund Balance TC 0991)	OC 7181	-			-	-			-	-			-
Extraordinary Pollution Remediation Cost (Fund Balance TC 0991)	OC 7182	-			-	-			-	-			-

* Already reflects 2007 adjusting entries.

Note: Reclass Entries reflect activity for current year only. Per GASB 49 column is cumulative.

Exhibit 5 - Statement of Net Assets Restatement Worksheet

University of California
 Statements of Net Assets
 At June 30, 2008 (in thousands of dollars)
 Debit/Credit

	2008 As Reported	Considered and Recorded					2008 Revised	Percentage Effect, Excl. Restatement	Considered and NOT Recorded				2008 Proforma	Percentage Effect	
		GASB 49 Related 7/1/2007	GASB 49 Related 6/30/2008	Restatement Subtotal GASB 49	Other Adjustments None	Other Reclassifications			Adjustments Over \$9 million individually	Adjustments Under \$9 million individually	Reclassifications Over \$9 million individually	Reclassifications Under \$9 million individually			
ASSETS															
Cash and cash equivalents	\$ 108,016			108,016			108,016							108,016	
Short-term investments	4,068,848			4,068,848			4,068,848							4,068,848	
Investment of cash collateral	2,096,106			2,096,106			2,096,106							2,096,106	
Investments held by trustees	55,345			55,345			55,345							55,345	
Accounts receivable, net	2,426,507			2,426,507			2,426,507							2,426,507	
Pledges receivable, net	55,759			55,759			55,759							55,759	
Current portion of notes and mortgages receivable, net	32,206			32,206			32,206							32,206	
Inventories	157,920			157,920			157,920							157,920	
Department of Energy receivable	82,552			82,552			82,552							82,552	
Other current assets	133,328			133,328			133,328							133,328	
Current assets	9,216,587	-	-	9,216,587	-	-	9,216,587	0.00%	-	-	-	-	-	9,216,587	0.00%
Investments	10,759,175			10,759,175			10,759,175							10,759,175	
Investment of cash collateral	1,121,617			1,121,617			1,121,617							1,121,617	
Investments held by trustees	735,104			735,104			735,104							735,104	
Pledges receivable, net	50,399			50,399			50,399							50,399	
Notes and mortgages receivable, net	287,107			287,107			287,107							287,107	
Capital assets, net	19,593,214			19,593,214			19,593,214			4,698	(3) (4)			19,597,912	
Department of Energy receivable	31,494			31,494			31,494							31,494	
Other noncurrent assets	188,104			188,104			188,104							188,104	
Noncurrent assets	32,766,214	-	-	32,766,214	-	-	32,766,214	0.00%	-	4,698	-	-	-	32,770,912	0.01%
Total assets	41,982,801	-	-	41,982,801	-	-	41,982,801	0.00%	-	4,698	-	-	-	41,987,499	0.01%
LIABILITIES															
Accounts payable	(1,332,914)			(1,332,914)			(1,332,914)							(1,332,914)	
Accrued salaries	(705,354)			(705,354)			(705,354)							(705,354)	
Employee benefits	(195,385)			(195,385)			(195,385)							(195,385)	
Deferred revenue	(968,686)			(968,686)			(968,686)							(968,686)	
Collateral held for securities lending	(3,233,514)			(3,233,514)			(3,233,514)							(3,233,514)	
Commercial paper	(550,000)			(550,000)			(550,000)							(550,000)	
Current portion of long-term debt	(546,461)			(546,461)			(546,461)							(546,461)	
Funds held for others	(270,118)			(270,118)			(270,118)							(270,118)	
Department of Energy laboratories' liabilities	(66,374)			(66,374)			(66,374)							(66,374)	
Other current liabilities	(838,953)	(435)	(2)	99	(839,289)		(839,289)							(839,289)	
Current liabilities	(8,707,759)	(435)	(2)	99	(8,708,095)	-	(8,708,095)	0.00%	-	-	-	-	-	(8,708,095)	0.00%
Federal refundable loans	(212,715)			(212,715)			(212,715)							(212,715)	
Self-insurance	(449,347)			(449,347)			(449,347)							(449,347)	
Obligations under life income agreements	(31,074)			(31,074)			(31,074)							(31,074)	
Long-term debt	(8,928,521)			(8,928,521)			(8,928,521)							(8,928,521)	
Obligations for retiree health benefits	(1,118,754)			(1,118,754)			(1,118,754)							(1,118,754)	
Obligation to UCRP	-			-			(1)							(1)	
Other noncurrent liabilities	(373,846)	(41,382)	(2)	8,632	(406,596)		(1)	(406,596)						(406,596)	
Noncurrent liabilities	(11,114,257)	(41,382)	(2)	8,632	(11,147,007)	-	(11,147,007)	0.00%	-	-	-	-	-	(11,147,007)	0.00%
Total liabilities	(19,822,016)	(41,817)	(2)	8,731	(19,855,102)	-	(19,855,102)	0.00%	-	-	-	-	-	(19,855,102)	0.00%
NET ASSETS															
Invested in capital assets, net of related debt	(10,034,663)			(10,034,663)			(10,034,663)				(4,698)	(3) (4)		(10,039,361)	
Restricted:															
Nonexpendable:															
Endowments	(952,502)			(952,502)			(952,502)							(952,502)	
Expendable:															
Endowments	(5,340,738)			(5,340,738)			(5,340,738)				54,183	(5)		(5,286,555)	
Other	(452,346)			(452,346)			(452,346)							(452,346)	
Unrestricted	(5,380,536)	41,817	(2)	(8,731)	(5,347,450)		(5,347,450)					(54,183)	(5)	(5,401,633)	
Total net assets	\$ (22,160,785)	41,817	(2)	(8,731)	(22,127,699)	-	(22,127,699)	0.00%	-	(4,698)	-	-	-	(22,132,397)	0.02%

(1) These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.

(1) - (X) corresponds to "Background information on items" detailed on the next page.

Exhibit 5 - Statement of Net Assets Restatement Worksheet

Background Information on Items

		<u>Category</u>	
1. Expand certain line items	Expands the level of detail for reporting "Obligations to the UCRP" that is presented on the SNA. These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.	Considered and Recorded	Reclassifications-Expanded line items
2. Restatement for Implementation of GASB 49, Pollution Remediation Obligations	Restates beginning net assets at July 1, 2007 by \$41.8 million for the cumulative effect of pollution remediation liabilities as of June 30, 2007 and restates June 30, 2008 for pollution remediation activity in fiscal year 2008.	Considered and Recorded	Implementation of a new GASB Standard
3. Capital Assets and Depreciation	Excess depreciation expense was recorded on 47 assets beginning in 2006. While corrected in 2009, the excess depreciation and accumulated depreciation recorded in prior years was \$5.85 million; \$2.25 million in 2008 and \$3.60 million prior to 2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million
4. UCLA Capital Assets and Depreciation	Depreciation expense and related accumulated depreciation was not recorded on a portion of a multi-year building renovation that was placed in service in 2007. While corrected in 2009, beginning assets and net assets at July 1, 2008 would have been restated for \$1.15 million of depreciation expense that should have been recorded in 2007-2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million
5. Funds Functioning as Endowments - Reclassification Within Net Assets Categories	Between 1996 and 2008, Chancellors at 7 campuses established 23 FFE's that totaled \$54.18 million at June 30, 2008. These FFE's were established from funds that originated internally and should have been classified in the "Unrestricted" rather than the "Restricted Expendable" category of net assets. While corrected in 2009, net assets as of June 30, 2008 should have included this reclassification.	Considered and Not Recorded	Reclassifications-Individually over \$9 million

Exhibit 6 - Statements of Revenues, Expenses and Changes in Net Assets Restatement Worksheet

University of California
 Statements of Revenues, Expenses and Changes in Net Assets
 Year Ended June 30, 2008 (In thousands of dollars)
 Debit (Credit)

Debit (Credit)	Considered and Recorded							Considered and NOT Recorded						
	#	2008 As Reported	GASB 49	GASB 49	Restatement	Other	Other	Adjustments		Reclassifications		2008 Proforma	Percentage Effect	
			Related 7/1/2007	Related 6/30/2008	Subtotal GASB 49	Adjustments None	Reclassifications Various	2008 Revised	Percentage Effect, Excl. Restatement	Over \$9 million individually	Under \$9 million individually			Over \$9 million individually
OPERATING REVENUES														
Student tuition and fees, net	\$	(1,921,918)			(1,921,918)								(1,921,918)	
Grants and contracts:					-								-	
Federal		(2,910,560)			(2,910,560)								(2,910,560)	
State		(492,076)			(492,076)								(492,076)	
Private		(912,409)			(912,409)								(912,409)	
Local		(199,821)			(199,821)								(199,821)	
Medical centers		(4,917,235)			(4,917,235)								(4,917,235)	
Educational activities		(1,375,961)			(1,375,961)								(1,375,961)	
Auxiliary enterprises, net		(1,122,295)			(1,122,295)								(1,122,295)	
Department of Energy laboratories		(1,048,580)			(1,048,580)								(1,048,580)	
Campus foundation private gifts		-			-								-	
Other operating revenues, net		(558,044)			(558,044)								(558,044)	
Total operating revenues		(15,458,899)			(15,458,899)								(15,458,899)	0.00%
OPERATING EXPENSES														
Salaries and wages		9,359,064			9,359,064								9,359,064	
Retiree health benefits		1,355,362			1,355,362								1,355,362	
UCRP benefits		-			-			2,622 (1)		2,622			2,622	
Other employee benefits		1,686,952			1,686,952			(2,622) (1)		1,684,330			1,684,330	
Scholarships and fellowships		427,588			427,588					427,588			427,588	
Utilities		391,966			391,966			(93,526) (5)		298,440			298,440	
Supplies and materials		2,101,594			2,101,594					2,101,594			2,101,594	
Depreciation and amortization		1,093,620			1,093,620					1,093,620		(1,098) (3) (4)	1,092,522	
Department of Energy laboratories		1,039,330			1,039,330					1,039,330			1,039,330	
Campus foundation grants		-			-					-			-	
Other operating expenses		2,708,291		(8,731) (2)	2,699,560				93,526 (5)	2,793,086			2,793,086	
Total operating expenses		20,163,767		(8,731)	20,155,036					20,155,036			20,153,938	-0.01%
Operating loss		4,704,868		(8,731)	4,696,137					4,696,137			4,695,039	-0.02%
NONOPERATING REVENUES (EXPENSES)														
State educational appropriations		(2,974,575)			(2,974,575)					(2,974,575)			(2,974,575)	
State financing appropriations		(163,794)			(163,794)					(163,794)			(163,794)	
Private gifts		(733,966)			(733,966)					(733,966)			(733,966)	
Investment income:					-					-			-	
Short Term Investment Pool and other, net		(348,029)			(348,029)					(348,029)			(348,029)	
Endowment, net		(159,220)			(159,220)					(159,220)			(159,220)	
Securities lending, net		(25,236)			(25,236)					(25,236)			(25,236)	
Campus foundations		-			-					-			-	
Net appreciation in fair value of investments		191,887			191,887					191,887			191,887	
Interest expense		400,369			400,369					400,369			400,369	
Loss on disposal of capital assets		15,803			15,803					15,803			15,803	
Other nonoperating expenses		9,252			9,252					9,252			9,252	
Net nonoperating revenues		(3,787,509)			(3,787,509)					(3,787,509)			(3,787,509)	0.00%
Income before other changes in net assets		917,359		(8,731)	908,628					908,628			907,530	-0.12%
OTHER CHANGES IN NET ASSETS														
State capital appropriations		(393,964)			(393,964)					(393,964)			(393,964)	
Capital gifts and grants		(245,305)			(245,305)					(245,305)			(245,305)	
Permanent endowments		(34,695)			(34,695)					(34,695)			(34,695)	
Decrease in net assets		243,395		(8,731)	234,664					234,664			233,566	-0.47%
NET ASSETS														
Beginning of year, as reported		(22,404,180)			(22,404,180)					(22,404,180)			(22,407,780)	0.02%
Cumulative effect of a change in accounting principle				41,817 (2)	41,817					41,817			41,817	
Beginning of year, as restated		(22,404,180)		41,817	(22,362,363)					(22,362,363)			(22,362,363)	
End of year		\$ (22,160,785)		41,817	(22,127,699)					(22,127,699)			(22,132,397)	0.02%

(1) These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.

(1) - (X) corresponds to "Background information on items" detailed on the next page.

Exhibit 6 - Statements of Revenues, Expenses and Changes in Net Assets Restatement Worksheet
Background Information on Items

		<u>Category</u>	
1. Expand Certain Line Items	Break out \$2.6 million of "UCRP benefit" expenses from what was previously classified as "Benefits" expense. This simply expands the level of detail that is presented on the SRECNA. These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.	Considered and Recorded	Reclassifications-Expand Certain Line Items (1)
2. Restate for Implementation of GASB 49, Pollution Remediation Obligations	Restates beginning net assets at July 1, 2007 by \$41.8 million for the cumulative effect of pollution remediation liabilities as of June 30, 2007 and restates June 30, 2008 for pollution remediation activity in fiscal year 2008.	Considered and Recorded	Implementation of a new GASB Standard
3. Capital Assets and Depreciation	Excess depreciation expense was recorded on 47 assets beginning in 2006. While corrected in 2009, the excess depreciation and accumulated depreciation recorded in prior years was \$5.85 million; \$2.25 million in 2008 and \$3.60 million prior to 2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million
4. UCLA Capital Assets and Depreciation	Depreciation expense was not recorded on a portion of a multi-year building renovation that was placed in service in 2007. While corrected in 2009, restates beginning net assets at July 1, 2008 for \$1.15 million of depreciation expense that should have been recorded in 2007-2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million
5. Utilities Expenses	At certain campuses, utilities expenses are paid in a central account, then distributed to various departments and activities. This redistribution of expenses to departments caused a duplication in the Utilities category of expense. The expense recorded for the redistribution should have been reported as Other Operating Expenses to net out with the offsetting entry, rather than as an additional Utilities expense.	Considered and Recorded	Reclassifications-correctly categorize expense

Exhibit 7 - Statements of Cash Flows Restatement Worksheet

University of California
 Statements of Cash Flows
 Year Ended June 30, 2008 (In thousands of dollars)
 Sources (Uses)

	Considered and Recorded					2008 Revised	Percentage Effect, Excl. Restatement	Considered and NOT Recorded					2008 Proforma	Percentage Effect	
	2008 As Reported	Restatement GASB 49 Related	Restatement Subtotal GASB 49	Other				Adjustments		Reclassifications		2008 Proforma			Percentage Effect
				Adjustments None	Reclassifications Various			Over \$9 million individually	Under \$9 million individually	Over \$9 million individually	Under \$9 million individually				
CASH FLOWS FROM OPERATING ACTIVITIES															
Student tuition and fees, net	\$ 1,916,970		1,916,970			1,916,970						1,916,970			
Grants and contracts	4,701,366		4,701,366			4,701,366						4,701,366			
Medical centers	4,830,034		4,830,034			4,830,034						4,830,034			
Educational activities	1,344,471		1,344,471			1,344,471						1,344,471			
Auxiliary enterprises, net	1,130,832		1,130,832			1,130,832						1,130,832			
Collection of loans from students and employees	47,675		47,675			47,675						47,675			
Campus foundation private gifts			-			-						-			
Payments to employees	(8,882,119)		(8,882,119)			(8,882,119)						(8,882,119)			
Payments to suppliers and utilities	(5,020,301)		(5,020,301)			(5,020,301)						(5,020,301)			
Payments for retiree health benefits	(234,413)		(234,413)			(234,413)						(234,413)			
Payments for UCRP benefits			-		(22,204) (1)	(22,204)						(22,204)			
Payments for other employee benefits	(1,759,611)		(1,759,611)		22,204 (1)	(1,737,407)						(1,737,407)			
Payments for scholarships and fellowships	(427,558)		(427,558)			(427,558)						(427,558)			
Loans issued to students and employees	(61,421)		(61,421)			(61,421)						(61,421)			
Payments to campuses and beneficiaries			-			-						-			
Other receipts (payments)	466,665	-	466,665			466,665						466,665			
Net cash used by operating activities	(1,947,410)	-	(1,947,410)	-	-	(1,947,410)						(1,947,410)			
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES															
State educational appropriations	2,981,254		2,981,254			2,981,254						2,981,254			
Gifts received for other than capital purposes:															
Private gifts for endowment purposes	32,480		32,480			32,480						32,480			
Other private gifts	702,648		702,648			702,648						702,648			
Receipt of retiree health contributions from UCRP	16,952		16,952			16,952						16,952			
Payments of retiree health contributions to UCRHBT	(15,569)		(15,569)			(15,569)						(15,569)			
Receipts from UCRHBT	209,363		209,363			209,363						209,363			
Payments for retiree health benefits made on behalf of UCRHBT	(205,127)		(205,127)			(205,127)						(205,127)			
Student direct lending receipts	508,169		508,169			508,169						508,169			
Student direct lending payments	(508,169)		(508,169)			(508,169)						(508,169)			
Other receipts (payments)	(13,831)		(13,831)			(13,831)						(13,831)			
Net cash provided by noncapital financing activities	3,708,170	-	3,708,170	-	-	3,708,170						3,708,170			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES															
Commercial paper financing:															
Proceeds from issuance	527,807		527,807			527,807						527,807			
Payments of principal	(527,807)		(527,807)			(527,807)						(527,807)			
Interest paid	(18,674)		(18,674)			(18,674)						(18,674)			
State capital appropriations	394,026		394,026			394,026						394,026			
State financing appropriations	3,392		3,392			3,392						3,392			
Capital gifts and grants	176,540		176,540			176,540						176,540			
Proceeds from debt issuance	1,684,326		1,684,326			1,684,326						1,684,326			
Proceeds from the sale of capital assets	9,057		9,057			9,057						9,057			
Proceeds from insurance recoveries	-		-			-						-			
Purchase of capital assets	(2,440,692)		(2,440,692)			(2,440,692)						(2,440,692)			
Refinancing or prepayment of outstanding debt	(663,888)		(663,888)			(663,888)						(663,888)			
Scheduled principal paid on debt and capital leases	(281,411)		(281,411)			(281,411)						(281,411)			
Interest paid on debt and capital leases	(316,021)		(316,021)			(316,021)						(316,021)			
Net cash used by capital and related financing activities	(1,453,345)	-	(1,453,345)	-	-	(1,453,345)						(1,453,345)			
CASH FLOWS FROM INVESTING ACTIVITIES															
Proceeds from sales and maturities of investments	72,001,318		72,001,318			72,001,318						72,001,318			
Purchase of investments	(72,889,296)		(72,889,296)			(72,889,296)						(72,889,296)			
Investment income, net of investment expenses	541,370		541,370			541,370						541,370			
Net cash provided by investing activities	(346,608)	-	(346,608)	-	-	(346,608)						(346,608)			
Net increase in cash	(39,193)	-	(39,193)	-	-	(39,193)						(39,193)			
Cash and cash equivalents, beginning of year	147,209		147,209			147,209						147,209			
Cash and cash equivalents, end of year	\$ 108,016	-	108,016	-	-	108,016						108,016			

Exhibit 7 - Statements of Cash Flows Restatement Worksheet

University of California
 Statements of Cash Flows
 Year Ended June 30, 2008 (In thousands of dollars)
 Sources (Uses)

	2008 As Reported	Considered and Recorded				2008 Revised	Percentage Effect, Excl. Restatement	Considered and NOT Recorded					2008 Proforma	Percentage Effect
		Restatement GASB 49 Related	Restatement Subtotal GASB 49	Other Adjustments None	Other Reclassifications Various			Adjustments		Reclassifications				
								Over \$9 million individually	Under \$9 million individually	Over \$9 million individually	Over \$9 million individually	Under \$9 million individually		
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH USED BY OPERATING ACTIVITIES														
Operating income (loss)	\$ (4,704,868)	8,731	(2)	(4,696,137)		(4,696,137)		1,098	(3)	(4)			(4,695,039)	
Adjustments to reconcile operating income (loss) to net cash used by operating activities:														
Depreciation and amortization expense	1,093,620			1,093,620		1,093,620		(1,098)	(3)	(4)			1,092,522	
Noncash gifts	-			-		-							-	
Allowance for doubtful accounts	1,234			1,234		1,234							1,234	
Loss on impairment of capital assets	1,483			1,483		1,483							1,483	
Change in assets and liabilities:														
Investments				-		-							-	
Accounts receivable	(462,274)			(462,274)		(462,274)							(462,274)	
Pledges receivable				-		-							-	
Investments held by trustees	(34,190)			(34,190)		(34,190)							(34,190)	
Inventories	(14,666)			(14,666)		(14,666)							(14,666)	
Other assets	(16,982)			(16,982)		(16,982)							(16,982)	
Accounts payable	128,798			128,798		128,798							128,798	
Accrued salaries	435,417			435,417		435,417							435,417	
Employee benefits	205,400			205,400		205,400							205,400	
Deferred revenue	177,879			177,879		177,879							177,879	
Self-insurance	37,160			37,160		37,160							37,160	
Obligations to life beneficiaries				-		-							-	
Obligations for retiree health benefits	1,118,754			1,118,754		1,118,754							1,118,754	
Obligation to UCRP				-		-							-	
Other liabilities	85,825	(8,731)	(2)	77,094		77,094							77,094	
Net cash used by operating activities	\$ (1,947,410)	-	(2)	(1,947,410)	-	(1,947,410)	-	-	-	-	-	-	(1,947,410)	-
SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION														
Capital assets acquired through capital leases	\$ 58,615			58,615		58,615								
Capital assets acquired with a liability at year-end	99,786			99,786		99,786								
Investments held by trustees	(18,707)			(18,707)		(18,707)								
State financing appropriations	160,403			160,403		160,403								
Gifts of capital assets	63,876			63,876		63,876								
Other noncash gifts	40,080			40,080		40,080								
Gain (loss) on the disposal of capital assets	(15,803)			(15,803)		(15,803)								
Debt service for lease revenue bonds	(166,751)			(166,751)		(166,751)								
Refinancing of interim loans under lease-purchase agreements	(206,106)			(206,106)		(206,106)								
Securities lending activity	(1,320,440)			(1,320,440)		(1,320,440)								

(1) These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.
 (1) - (x) corresponds to "Background information on items" detailed on the next page.

Exhibit 7 - Statements of Cash Flows Restatement Worksheet

Background Information on Items

		<u>Category</u>	
1. Expand Certain Line Items	Break out \$22.2 million of "Payments for UCRP benefits" from what was previously classified as "Payments for other employee benefits." This simply expands the level of detail that is presented on the SCF. These specific changes are not considered to be reclassifications for purposes of the SAB 99 memo; rather they are routine, ongoing decisions each year on how best to present line item detail in the University's financial statements.	Considered and Recorded	Reclassifications-Expand Certain Line Items (1)
2. Restate for Implementation of GASB 49, Pollution Remediation Obligations	Restates fiscal year 2007-08 for pollution remediation activity during the year.	Considered and Recorded	Implementation of a new GASB Standard
3. Capital Assets and Depreciation	Excess depreciation expense was recorded on 47 assets beginning in 2006. While corrected in 2009, the excess depreciation and accumulated depreciation recorded in prior years was \$5.85 million; \$2.25 million in 2008 and \$3.60 million prior to 2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million
4. UCLA Capital Assets and Depreciation	Depreciation expense and related accumulated depreciation was not recorded on a portion of a multi-year building renovation that was placed in service in 2007. While corrected in 2009, restates beginning assets and net assets at July 1, 2008 for \$1.15 million of depreciation expense that should have been recorded in 2007-2008.	Considered and Not Recorded	Adjustments-Individually under \$9 million

EXHIBIT 8: PRIMARY STATEMENTS RESTATED

See following pages.

UNIVERSITY OF CALIFORNIA
STATEMENTS OF NET ASSETS

AT JUNE 30, 2009 AND 2008 (IN THOUSANDS OF DOLLARS)

	UNIVERSITY OF CALIFORNIA		UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS	
	2009	2008	2009	2008
ASSETS				
Cash and cash equivalents	\$	\$ 108,016	\$	\$ 150,660
Short-term investments		4,068,848		346,492
Investment of cash collateral		2,096,106		210,224
Investments held by trustees		55,345		
Accounts receivable, net		2,426,507		12,343
Pledges receivable, net		55,759		88,942
Current portion of notes and mortgages receivable, net		32,206		32
Inventories		157,920		
Department of Energy receivable		82,552		
Other current assets		133,328		2,370
Current assets		9,216,587		811,063
Investments		10,759,175		3,812,419
Investment of cash collateral		1,121,617		69,453
Investments held by trustees		735,104		
Pledges receivable, net		50,399		331,803
Notes and mortgages receivable, net		287,107		502
Department of Energy receivable		31,494		
Capital assets, net		19,593,214		
Other noncurrent assets		188,104		21,523
Noncurrent assets		32,766,214		4,235,700
Total assets		41,982,801		5,046,763
LIABILITIES				
Accounts payable		1,332,914		8,087
Accrued salaries		705,354		
Employee benefits		195,385		
Deferred revenue		968,686		
Collateral held for securities lending		3,233,514		279,677
Commercial paper		550,000		
Current portion of long-term debt		546,461		
Funds held for others		270,118		92,584
Department of Energy laboratories' liabilities		66,374		
Other current liabilities		839,289		24,539
Current liabilities		8,708,095		404,887
Federal refundable loans		212,715		
Self-insurance		449,347		
Obligations under life income agreements		31,074		156,911
Long-term debt		8,928,521		
Obligation to UCRP				
Obligations for retiree health benefits		1,118,754		
Other noncurrent liabilities		406,596		14,134
Noncurrent liabilities		11,147,007		171,045
Total liabilities		19,855,102		575,932
NET ASSETS				
Invested in capital assets, net of related debt		10,034,663		
Restricted:				
Nonexpendable:				
Endowments and gifts		952,502		1,915,829
Expendable:				
Endowments and gifts		5,340,738		2,527,896
Other, including debt service, loans, capital projects and appropriations		452,346		
Unrestricted		5,347,450		27,106
Total net assets	\$	\$22,127,699	\$	\$4,470,831

See accompanying Notes to Financial Statements

UNIVERSITY OF CALIFORNIA

STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS

YEARS ENDED JUNE 30, 2009 AND 2008 (IN THOUSANDS OF DOLLARS)

	UNIVERSITY OF CALIFORNIA		UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS	
	2009	2008	2009	2008
OPERATING REVENUES				
Student tuition and fees, net	\$	\$ 1,921,918		
Grants and contracts, net				
Federal		2,910,560		
State		492,076		
Private		912,409		
Local		199,821		
Medical centers, net		4,917,235		
Educational activities, net		1,375,961		
Auxiliary enterprises, net		1,122,295		
Department of Energy laboratories		1,048,580		
Campus foundation private gifts			\$	\$ 533,548
Other operating revenues, net		558,044		2,942
Total operating revenues		15,458,899		536,490
OPERATING EXPENSES				
Salaries and wages		9,359,064		
UCRP benefits		2,622		
Retiree health benefits		1,355,362		
Other employee benefits		1,684,330		
Scholarships and fellowships		427,588		
Utilities		298,440		
Supplies and materials		2,101,594		
Depreciation and amortization		1,093,620		
Department of Energy laboratories		1,039,330		
Campus foundation grants				527,572
Other operating expenses		2,793,086		12,084
Total operating expenses		20,155,036		539,656
Operating loss	()	(4,696,137)	()	(3,166)
NONOPERATING REVENUES (EXPENSES)				
State educational appropriations		2,974,575		
State financing appropriations		163,794		
Private gifts, net		733,966		
Investment income:				
Short Term Investment Pool and other, net		348,029		
Endowment, net		159,220		
Securities lending, net		25,236		1,833
Campus foundations				76,008
Net appreciation (depreciation) in fair value of investments		(191,887)	()	(142,807)
Interest expense	()	(400,369)		
Gain (loss) on disposal of capital assets		(15,803)		
Other nonoperating expenses, net	()	(9,252)	()	(11,740)
Net nonoperating revenues (expenses)		3,787,509		(76,706)
Income (loss) before other changes in net assets		(908,628)		(79,872)
OTHER CHANGES IN NET ASSETS				
State capital appropriations		393,964		
Capital gifts and grants, net		245,305		
Permanent endowments		34,695		179,208
Increase (decrease) in net assets		(234,664)		99,336
NET ASSETS				
Beginning of year, as restated	22,127,699	22,362,363	4,470,831	4,371,495
End of year	\$	\$22,127,699	\$	\$4,470,831

See accompanying Notes to Financial Statements

STATEMENTS OF CASH FLOWS

YEARS ENDED JUNE 30, 2009 AND 2008 (IN THOUSANDS OF DOLLARS)

	UNIVERSITY OF CALIFORNIA		UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS	
	2009	2008	2009	2008
CASH FLOWS FROM OPERATING ACTIVITIES				
Student tuition and fees	\$	\$ 1,916,970		
Grants and contracts		4,701,366		
Medical centers		4,830,034		
Educational activities		1,344,471		
Auxiliary enterprises		1,130,832		
Collection of loans from students and employees		47,675		
Campus foundation private gifts			\$	\$ 550,625
Payments to employees	()	(8,882,119)		
Payments to suppliers and utilities	()	(5,020,301)		
Payments for UCRP benefits	()	(22,204)		
Payments for retiree health benefits		(234,413)		
Payments for other employee benefits	()	(1,737,407)		
Payments for scholarships and fellowships	()	(427,558)		
Loans issued to students and employees	()	(61,421)		
Payments to campuses and beneficiaries			()	(546,557)
Other receipts		466,665		8,191
Net cash provided (used) by operating activities	()	(1,947,410)	()	12,259
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
State educational appropriations		2,981,254		
Gifts received for other than capital purposes:				
Private gifts for endowment purposes		32,480		160,528
Other private gifts		702,648		
Receipt of retiree health contributions from UCRP		16,952		
Payment of retiree health contributions to UCRHBT	()	(15,569)		
Receipts from UCRHBT		209,363		
Payments for retiree health benefits made on behalf of UCRHBT	()	(205,127)		
Student direct lending receipts		508,169		
Student direct lending payments	()	(508,169)		
Other receipts (payments)	()	(13,831)		2,832
Net cash provided by noncapital financing activities		3,708,170		163,360
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Commercial paper financing:				
Proceeds from issuance		527,807		
Payments of principal	()	(527,807)		
Interest paid	()	(18,674)		
State capital appropriations		394,026		
State financing appropriations		3,392		
Capital gifts and grants		176,540		
Proceeds from debt issuance		1,684,326		
Proceeds from the sale of capital assets		9,057		
Proceeds from insurance recoveries				
Purchase of capital assets	()	(2,440,692)		
Refinancing or prepayment of outstanding debt	()	(663,888)		
Scheduled principal paid on debt and capital leases	()	(281,411)		
Interest paid on debt and capital leases	()	(316,021)		
Collateral (advanced) received under interest rate swap contract	()			
Other receipts	31,348			
Net cash used by capital and related financing activities	()	(1,453,345)		
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sales and maturities of investments		72,001,318		767,356
Purchase of investments		(72,889,296)		(1,030,345)
Investment income, net of investment expenses		541,370		76,487
Net cash provided (used) by investing activities		(346,608)	()	(186,502)
Net increase (decrease) in cash and cash equivalents		(39,193)		(10,883)
Cash and cash equivalents, beginning of year	108,016	147,209	150,660	161,543
Cash and cash equivalents, end of year	\$	\$ 108,016	\$	\$ 150,660

See accompanying Notes to Financial Statements

UNIVERSITY OF CALIFORNIA
STATEMENTS OF CASH FLOWS (CONTINUED)

YEARS ENDED JUNE 30, 2009 AND 2008 (IN THOUSANDS OF DOLLARS)

	UNIVERSITY OF CALIFORNIA		UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS	
	2009	2008	2009	2008
RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES				
Operating loss	\$ ()	\$ (4,696,137)	\$ ()	\$ (3,166)
Adjustments to reconcile operating loss to net cash used by operating activities:				
Depreciation and amortization expense		1,093,620		
Noncash gifts			()	(17,839)
Allowance for doubtful accounts		1,234	()	896
Loss on impairment of capital assets		1,483		
Change in assets and liabilities:				
Investments			()	(754)
Accounts receivable	()	(462,274)	()	(6,687)
Pledges receivable			()	28,624
Investments held by trustees	()	(34,190)		
Inventories	()	(14,666)		
Other assets	()	(16,982)		33,296
Accounts payable		128,798		2,589
Accrued salaries		435,417		
Employee benefits		205,400		
Deferred revenue		177,879	()	(22,000)
Self-insurance		37,160		
Obligations to life beneficiaries				(12,862)
Obligation to UCRP				
Obligations for retiree health benefits		1,118,754		
Other liabilities		77,094		10,162
Net cash provided (used) by operating activities	\$ ()	\$ (1,947,410)	\$ ()	\$ 12,259
SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION				
Capital assets acquired through capital leases	\$	\$ 58,615		
Capital assets acquired with a liability at year-end		99,786		
Investments held by trustees		(18,707)		
State financing appropriations		160,403		
Gifts of capital assets		63,876	\$	\$ 25,523
Other noncash gifts		40,080		92,998
Gain (loss) on the disposal of capital assets		(15,803)		
Debt service for, or refinancing of, lease revenue bonds	()	(166,751)		
Refinancing of interim loans under lease-purchase agreements	()	(206,106)		
Securities lending activity		(1,320,440)		32,829
Interest added to principal				5,455
Beneficial interest in charitable remainder trust				7,324

See accompanying Notes to Financial Statements

EXHIBIT 9: FOOTNOTE INFORMATION

See following pages.

University's financial statements. The UCRHBT allows certain University locations and affiliates—primarily campuses and medical centers—that share the risks, rewards and costs of providing for retiree health benefits to fund such benefits on a cost-sharing basis and accumulate funds on a tax-exempt basis under an arrangement segregated from University assets. The Regents serves as Trustee of the UCRHBT and has the authority to amend or terminate the Trust.

Significant Accounting Policies

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

GASB Statement No. 49, *Accounting and Financial Reporting for Pollution Remediation Obligations*, was adopted by the University during the year ended June 30, 2009. Statement No. 49 establishes criteria to ascertain whether certain events result in a requirement for the University to estimate the components of any expected pollution remediation costs and determine whether these costs should be accrued as a liability or, if appropriate, capitalized. The costs must be estimated using the expected cash flow technique, which measures the liability as the sum of probability-weighted amounts in a range of possible estimated amounts. Previously, pollution remediation costs were accrued only if they were both probable of occurring and could be reasonably estimated.

In accordance with Statement No. 49, the cumulative effect of the accounting change described above was recorded as an adjustment to the June 30, 2007 net assets as follows:

(in thousands of dollars)

	UNIVERSITY OF CALIFORNIA		
	JUNE 30, 2007 NET ASSETS		
	AS PREVIOUSLY REPORTED	EFFECT OF ADOPTION OF STATEMENT NO. 49	AS RESTATED
Invested in capital assets, net of related debt	\$ 9,101,981		\$ 9,101,981
Restricted:			
Nonexpendable:			
Endowments and gifts	920,329		920,329
Expendable:			
Endowments and gifts	5,457,743		5,457,743
Other, including debt service, loans, capital projects and appropriations	397,698		397,698
Unrestricted	6,526,429	\$ (41,817)	6,484,612
Total net assets	\$22,404,180	\$ (41,817)	\$22,362,363

The University also restated prior periods for purposes of presenting comparative information for the year ended June 30, 2009. The effect of the changes from the adoption of Statement No. 49 on the University's financial statements for the year ended June 30, 2008 was as follows:

(in thousands of dollars)

	UNIVERSITY OF CALIFORNIA		
	YEAR ENDED JUNE 30, 2008		
	AS PREVIOUSLY REPORTED	EFFECT OF ADOPTION OF STATEMENT NO. 49	AS RESTATED
Statement of Net Assets			
Other current liabilities	838,953	336	839,289
Current liabilities	8,707,759	336	8,708,095
Other noncurrent liabilities	373,846	32,750	406,596
Noncurrent liabilities	11,114,257	32,750	11,147,007
Total liabilities	19,822,016	33,086	19,855,102
Unrestricted net assets	5,380,536	(33,086)	5,347,450
Total net assets	22,160,785	(33,086)	22,127,699
Statement of Revenues, Expenses and Changes in Net Assets			
Other operating expenses	2,708,291	(8,731)	2,699,560
Total operating expenses	20,163,767	(8,731)	20,155,036
Operating loss	(4,704,868)	8,731	(4,696,137)
Loss before other changes in net assets	(917,359)	8,731	(908,628)
Decrease in net assets	(243,395)	8,731	(234,664)
Statement of Cash Flows			
Operating loss	(4,704,868)	8,731	(4,696,137)
Changes in assets and liabilities:			
Other liabilities	85,825	(8,731)	77,094

The adoption of Statement No. 49 did not result in any adjustments to the previously reported financial statements of the campus foundations, UCRS or UCRHBT.

The significant accounting policies of the University are as follows:

Cash and cash equivalents. The University and campus foundations consider all balances in demand deposit accounts to be cash. The University classifies all other highly liquid cash equivalents as short-term investments. Certain campus foundations classify their deposits in the University's Short Term Investment Pool as a cash equivalent.

Investments. Investments are recorded at fair value. Securities, including derivative investments, are generally valued at the last sale price on the last business day of the fiscal year, as quoted on a recognized exchange or an industry standard pricing service, when available. Securities for which no sale was reported as of the close of the last business day of the fiscal year are valued at the quoted bid price of a dealer who regularly trades in the security being valued. Certain securities may be valued on a basis of a price provided by a single source.

As a result of inactive or illiquid markets, investments in non-agency mortgage-backed fixed income securities are valued on the basis of their estimated future principal and interest payments using appropriate risk-adjusted discount rates.

Investments include private equities, absolute return funds and real estate. Private equities include venture capital partnerships, buyout and international funds. Interests in private equity and real estate partnerships are based upon valuations provided by the general partners of the respective partnerships as of March 31, adjusted for cash receipts, cash disbursements and securities distributions through June 30. Investments in absolute return partnerships are valued as of May 31, adjusted for cash receipts and cash disbursements through June 30. Interests in certain direct investments in real estate are estimated based upon independent appraisals. The University believes the carrying amount of these financial instruments and real estate is a reasonable estimate of fair value at June 30. Because the private equity, real estate and absolute return partnerships, along with direct investments in real estate, are not readily marketable, their estimated

Federal refundable loans. Certain loans to students are administered by the University with funding primarily supported by the federal government. The University's statement of net assets includes both the notes receivable and the related federal refundable loan liability representing federal capital contributions owed upon termination of the program.

Obligations under life income agreements. Obligations under life income agreements represent actuarially-determined liabilities under gift annuity and life income contracts.

Pollution remediation obligations. Upon an obligating event, the University estimates the components of any expected pollution remediation costs and recoveries from third parties. The costs, estimated using the expected cash flow technique, are accrued as a liability or, if appropriate, capitalized.

Net assets. Net assets are required to be classified for accounting and reporting purposes into the following categories:

Invested in capital assets, net of related debt. This category includes all of the University's capital assets, net of accumulated depreciation, reduced by outstanding debt attributable to the acquisition, construction or improvement of those assets.

Restricted. The University and campus foundations classify net assets resulting from transactions with purpose restrictions as restricted net assets until the specific resources are used for the required purpose or for as long as the provider requires the resources to remain intact.

Nonexpendable. Net assets subject to externally-imposed restrictions that must be retained in perpetuity by the University or the campus foundations are classified as nonexpendable net assets. Such assets include the University's permanent endowment funds.

Expendable. Net assets whose use by the University or the campus foundations is subject to externally-imposed restrictions that can be fulfilled by actions of the University or campus foundations pursuant to those restrictions or that expire by the passage of time are classified as expendable net assets.

Unrestricted. Net assets that are neither restricted nor invested in capital assets, net of related debt, are classified as unrestricted net assets. The University's unrestricted net assets may be designated for specific purposes by management or The Regents. The campus foundations' unrestricted net assets may be designated for specific purposes by their Boards of Trustees. Substantially all of the University's unrestricted net assets are allocated for academic and research initiatives or programs, for capital programs or for other purposes.

Expenses are charged to either restricted or unrestricted net assets based upon a variety of factors, including consideration of prior and future revenue sources, the type of expense incurred, the University's budgetary policies surrounding the various revenue sources or whether the expense is a recurring cost.

Revenues and expenses. Operating revenues of the University include receipts from student tuition and fees, grants and contracts for specific operating activities and sales and services from medical centers, educational activities and auxiliary enterprises. Operating expenses incurred in conducting the programs and services of the University are presented in the statement of revenues, expenses and changes in net assets as operating activities. The University's equity in current earnings or losses of LANS and LLNS is also an operating transaction.

Certain significant revenues relied upon and budgeted for fundamental operational support of the core instructional mission of the University are mandated by the GASB to be recorded as nonoperating revenues, including state educational appropriations, private gifts and investment income, since the GASB does not consider them to be related to the principal operating activities of the University.

Campus foundations are established to financially support the University. Private gifts to campus foundations are recognized as operating revenues since, in contrast to the University, such contributions are fundamental to the core mission of the campus foundations. Foundation grants to the University are recognized as operating expenses. Private gift or capital gift revenues associated with campus foundation grants to the University are recorded by the University as the gifts are made.

Nonoperating revenues and expenses include state educational appropriations, state financing appropriations, private gifts for other than capital purposes, investment income, net unrealized appreciation or depreciation in the fair value of investments, interest expense and gain or loss on the disposal of capital assets.

10. SELF-INSURANCE, OBLIGATIONS UNDER LIFE INCOME AGREEMENTS AND OTHER LIABILITIES

The University's self-insurance and other liabilities, primarily employee leave and other compensated absences with similar characteristics, contributions owed to the UCRP by the state of California and accrued interest, at June 30, 2009 and 2008 are as follows:

(in thousands of dollars)

	UNIVERSITY OF CALIFORNIA				UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS			
	2009		2008		2009		2008	
	CURRENT	NONCURRENT	CURRENT	NONCURRENT	CURRENT	NONCURRENT	CURRENT	NONCURRENT
Self-insurance programs	\$	\$	\$ 147,394	\$ 449,347				
Obligations under life income agreements		\$	916	\$ 31,074	\$	\$	\$ 23,688	\$ 156,911
Other liabilities:								
Compensated absences		\$	380,543	\$ 208,763				
UCRP				57,303				
Accrued interest			60,637					
Other			249,799	140,530	\$		851	\$ 14,134
Total	\$	\$	\$839,289	\$406,596	\$	\$	\$24,539	\$ 14,134

The UCRP has an equivalent amount recorded as a contribution receivable from the University in its statement of fiduciary net assets.

Self-Insurance Programs

The University is self-insured for medical malpractice, workers' compensation, employee health care and general liability claims. These risks are subject to various claim and aggregate limits, with excess liability coverage provided by an independent insurer. Liabilities are recorded when it is probable a loss has occurred and the amount of the loss can be reasonably estimated. These losses include an estimate for claims that have been incurred, but not reported. The estimated liabilities are based upon an independent actuarial determination of the present value of the anticipated future payments.

Changes in self-insurance liabilities for years ended June 30, 2009 and 2008 are as follows:

(in thousands of dollars)

	MEDICAL MALPRACTICE	WORKERS' COMPENSATION	EMPLOYEE HEALTH CARE	GENERAL LIABILITY	TOTAL
<i>Year Ended June 30, 2009</i>					
Liabilities at June 30, 2008	\$ 188,660	\$ 322,308	\$ 6,773	\$ 79,000	\$ 596,741
Claims incurred and changes in estimates					
Claim payments	()	()	()	()	()
Liabilities at June 30, 2009	\$	\$	\$	\$	\$
Discount rate	5.5%	5.0%	Undiscounted	4.5%	
<i>Year Ended June 30, 2008</i>					
Liabilities at June 30, 2007	\$ 179,589	\$ 316,222	\$ 4,158	\$ 59,612	\$ 559,581
Claims incurred and changes in estimates	42,790	77,699	39,042	44,751	191,819
Claim payments	(33,719)	(71,613)	(36,427)	(25,363)	(154,659)
Liabilities at June 30, 2008	\$188,660	\$322,308	\$ 6,773	\$79,000	\$596,741
Discount rate	5.5%	5.0%	Undiscounted	5.0%	

Other Noncurrent Liabilities

Changes in other noncurrent liabilities for the years ended June 30, 2009 and 2008 are as follows:

(in thousands of dollars)

	COMPENSATED ABSENCES	UNIVERSITY OF CALIFORNIA			TOTAL	UNIVERSITY OF CALIFORNIA CAMPUS FOUNDATIONS
		UCRP	POLLUTION REMEDATION	OTHER		
<i>Year Ended June 30, 2009</i>						
Liabilities at June 30, 2008	\$ 208,763	\$ 57,303	\$ 58,405	\$ 97,919	\$ 422,390	\$ 14,134
New obligations						()
Reclassification to current	()	()	()	()	()	()
Liabilities at June 30, 2009	\$	\$	\$	\$	\$	\$
<i>Year Ended June 30, 2008</i>						
Liabilities at June 30, 2007	\$ 202,606	\$ 63,316	\$ 41,382	\$ 85,861	\$ 393,165	\$ 34,388
New obligations	354,202		2,664	23,675	380,541	(17,464)
Reclassification to current	(348,045)	(6,013)	(1,435)	(11,617)	(367,110)	(2,890)
Liabilities at June 30, 2008	\$208,763	\$57,303	\$ 42,611	\$ 97,919	\$406,596	\$ 14,134

Payments are generally made from a variety of revenue sources, including state educational appropriations, grants and contracts, auxiliary enterprises, endowment income or other revenue sources that support the employee's salary.

Pollution remediation liabilities generally involve groundwater, soil and sediment contamination at certain sites where state and other regulatory agencies have indicated the University is among the responsible parties. The liabilities are revalued annually and may increase or decrease the cost or recovery from third parties, if any, as a result of additional information that refines the estimates, or from payments made from revenue sources that support the activity. Expected recoveries totaling \$ ___ million at June 30, 2009 have reduced the pollution remediation liability.