

This document reflects the result of analyses, discussions and review by UCOP staff and PricewaterhouseCoopers (PwC) to date. The document is subject to change pending additional discussions with PwC; however, it represents the best information available to date.

University of California GASB 35 Depreciation Reporting

Issues Resolution Memo No. 22

(Issued in Final Format January 31, 2003)

Summary of Accounting/Journal Entries for Recording the Depreciation of Capital Assets

Define Issues

The University must identify the financial reporting disclosure approach and journal entries required for the implementation of depreciation reporting in accordance with GASB Statements No. 34 and 35.

Background

During 1999, the Government Accounting Standards Board (GASB) introduced GASB Statements 34 and 35. Among other matters, these Statements will require the University to account for depreciation in its financial statements for the fiscal year beginning July 1, 2001, with comparative information for the prior year. Financial statements must be prepared in accordance with Generally Accepted Accounting Principles (GAAP) and are subject to audit under Generally Accepted Auditing Standards (GAAS).

In order to implement depreciation reporting, the University must make a series of entries in the General Ledgers and Corporate Financial System (CFS) to record the initial balance of accumulated depreciation and annual depreciation expense, write-off the balance of accumulated depreciation associated with the disposal of capital assets, and reclassify Current Fund expenditures for capital assets to Plant Funds.

Recommended Approach

The University has identified the entries required for depreciation reporting including those needed to prepare comparative statements for the FY 2001-2002 Annual Report. A complete summary of the disclosure approach and entries necessary to implement the reporting requirements prescribed in both GASB Statements No. 33 and 34 is outlined in Attachment 1. Specific depreciation entries are provided in the exhibits referenced in the table under the

GASB 34 section, items 1 through 4. The entries outlined in Attachment 1 will be the basis for the planned financial statement footnote provided in Attachment 2.

Note: The entries provided in this IRM are those necessary to record the depreciation reporting requirements prescribed in GASB Statements No. 34 and 35 (entries necessary to implement the financial reporting requirements are provided in IRM No. 131). Throughout the GASB implementation process, other accounting entries and/or approaches were identified and have been discussed in separately issued IRMs. They include the following:

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

Next Steps—Required Actions

Responsibility (C, OP)	Required Completion Date	Action Item/Task
C	31-Aug-01	Provide Information to UCOP —Provide UCOP with the information requested in Exhibit 1 of IRM No. 15, <i>Accounting Procedures to Eliminate Capital Expenditures from Current Fund Expenditures and to Record Annual Depreciation Expense and Accumulated Depreciation</i> , related to the June 30, 2001 capital expenditures reported in Current Funds (by UAS function, by fund source).
OP	5-Nov-01 29-Mar-02 31-May-02	Complete Exhibits for FY 2000 and FY 2001 Depreciation Entries —Complete Exhibits 1, 1a, 2, 2a, 4, and 6a of this IRM and provide to PricewaterhouseCoopers (PwC) and Internal Audit for review.
OP	31-Dec-01 30-Apr-02 27-Jun-02	Complete System and Journal Entries Review —Complete the PwC and Internal Audit review of the system and the June 30, 2000 and June 30, 2001 journal entries.
OP	31-Jun-02 15-May-02 28-Jun-02	Provide Journal Entries to Campuses —Provide the depreciation reporting entries to campuses as outlined in Exhibits 1, 2, and 4 of this IRM for campuses to record in their General Ledgers.
OP	31-Jun-02 15-Apr-02	Update CFS and Reclassify Current Fund Expenditures —Update CFS for the adjustment required in Exhibits 1a, 2a, 4a, and 6a of this IRM, and reclassify the capital expenditures recorded in Current Funds at June 30, 2001 as outlined in Exhibit 6a.
OP/C	28-Feb-02 31-May-02 30-Jun-02	Record Journal Entries —Record the balance of accumulated depreciation as of June 30, 2000, depreciation expense for the FYE June 30, 2001, accumulated depreciation associated with the disposal of capital assets for the FYE June 30, 2001, and reclassify FY 2001 Current Fund expenditures for capital assets to Plant Funds. The General Ledger and CFS entries will be provided as outlined in Exhibits 1, 1a, 2, 2a, 4, 4a, and 6a of this IRM.
OP/C	29-Mar-02	Modify Fiscal Closing Schedule —Add a fiscal closing step to reclassify FY 2002 Current Fund expenditures for capital assets to Plant Funds beginning with the June 30, 2002 fiscal close. The journal entry is outlined in Exhibit 7 of this IRM.
OP/C	29-Mar-02	Modify Fiscal Closing Schedule —Add fiscal closing steps to 1) record the annual depreciation and 2) write-off accumulated depreciation associated with the disposal of capital assets beginning with the June 30, 2002 fiscal close.
OP	30-Apr-02 31-May-02	Complete Exhibits for FY 2002 Depreciation Entries —Complete Exhibits 3 and 5 of this IRM and provide to PwC for review.

Responsibility (C, OP)	Required Completion Date	Action Item/Task
OP	31- May -02 15- May -02 27-Jun-02	Complete Journal Entries Review —Complete the PwC review of the June 30, 2002 journal entries.
OP	15- Jun -02 15- May -02 28-Jun-02	Provide Journal Entries to Campuses —Provide the depreciation reporting entries to campuses as outlined in Exhibits 3 and 5 of this IRM for campuses to record in their General Ledgers.
OP/C	30-Jun-02	Record Journal Entries —Record the depreciation expense for the FYE June 30, 2002 and accumulated depreciation associated with the disposal of capital assets for the FYE June 30, 2002. The General Ledger and CFS entries are provided in Exhibits 3, 3a, 5 and 5a of this IRM.
OP/C	15-Jul-02	Complete Exhibits for FY 2002 Depreciation Entries —Complete Exhibit 7 of this IRM.
OP/C	15- Aug -02 2-Aug-02	Record Journal Entries —Record the reclassification of FY 2002 Current Fund expenditures for capital assets to Plant Funds. The General Ledger and CFS entries are provided in Exhibits 7 and 7a of this IRM.

List of Exhibits

- **Exhibit 1**—Record the Initial Accumulated Depreciation at June 30, 2000 in the FY 2002 General Ledgers
- **Exhibit 1a**—Record the Initial Accumulated Depreciation at June 30, 2000 in CFS
- **Exhibit 2**—Record the Depreciation Expense for FYE June 30, 2001 in the FY 2002 General Ledgers
- **Exhibit 2a**—Record the Depreciation Expense for FYE June 30, 2001 in CFS
- **Exhibit 3**—Record the Depreciation Expense for FYE June 30, 2002 in the General Ledgers
- **Exhibit 3a**—Record the Depreciation Expense for FYE June 30, 2002 in CFS
- **Exhibit 4**—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2001 in the FY 2002 General Ledgers
- **Exhibit 4a**—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2001 in CFS
- **Exhibit 5**—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2002 in the General Ledgers
- **Exhibit 5a**—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2002 in CFS

- **Exhibit 6**—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2001 in the General Ledgers
- **Exhibit 6a**—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2001 in CFS
- **Exhibit 7**—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2002 in the General Ledgers
- **Exhibit 7a**—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2002 in CFS
- **Exhibit 8**—Record the Capitalization of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers¹
- **Exhibit 8a**—Record the Capitalization of Non-University Owned Equipment at June 30, 2000 in CFS¹
- **Exhibit 9**—Record the Capitalization of Non-University Owned Equipment at June 30, 2001 in the FY 2002 General Ledgers¹ (added in the March 11, 2002 GASB website update)
- **Exhibit 9a**—Record the Capitalization of Non-University Owned Equipment at June 30, 2001 in CFS¹
- **Exhibit 10**—Record the Capitalization of Non-University Owned Equipment at December 31, 2001 in the FY 2002 General Ledgers¹
- **Exhibit 10a**—Record the Capitalization of Non-University Owned Equipment at December 31, 2001 in CFS¹
- **Exhibit 11**—Record the Capitalization of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers¹
- **Exhibit 11a**—Record the Capitalization of Non-University Owned Equipment at June 30, 2002 in CFS¹
- **Exhibit 12**—Record the Transfer of Accumulated Depreciation at June 30, 2001 in the FY 2002 General Ledgers²
- **Exhibit 12a**—Record the Transfer of Accumulated Depreciation at June 30, 2001 in CFS²
- **Exhibit 13**—Record the Transfer of Accumulated Depreciation at June 30, 2002 in the FY 2002 General Ledgers²
- **Exhibit 13a**—Record the Transfer of Accumulated Depreciation at June 30, 2002 in CFS²
- **Exhibit 14**—Record the Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2000 in the FY 2002 General Ledgers²
- **Exhibit 14a**—Record the Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2000 in CFS²

- **Exhibit 15**—Record the Net Increase in Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2001 in the FY 2002 General Ledgers²
- **Exhibit 15a**—Record the Net Increase in Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2001 in CFS²
- **Exhibit 16**—Record the Net Increase in Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2002 in the FY 2002 General Ledgers²
- **Exhibit 16a**—Record the Net Increase in Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2002 in CFS²
- **Exhibit 17**—Record the Accumulated Depreciation of Capital Assets at DOE Laboratories at June 30, 2000 in the FY 2002 General Ledgers²
- **Exhibit 17a**—Record the Accumulated Depreciation of Capital Assets at DOE Laboratories at June 30, 2000 in CFS²
- **Exhibit 18**—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2001 in the FY 2002 General Ledgers²
- **Exhibit 18a**—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2001 in CFS²
- **Exhibit 19**—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2002 in the FY 2002 General Ledgers²
- **Exhibit 19a**—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2002 in CFS²
- **Exhibit 20**—Record the Entry to Add Transaction Codes to Investment in Plant for the FYE June 30, 2001 in the General Ledgers²
- **Exhibit 20a**—Record the Entry to Add Transaction Codes to Investment in Plant for the FYE June 30, 2001 in CFS²
- **Exhibit 21**—Record the Entry to Write Off of Accumulated Depreciation Associated with Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in the FY 2002 General Ledgers²
- **Exhibit 21a**—Record the Entry to Write Off of Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in CFS²
- **Exhibit 22**—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in the FY 2002 General Ledgers²
- **Exhibit 22a**—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in CFS²
- **Exhibit 23**—Record the Entry to Write Off of Accumulated Depreciation Associated with Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in the FY 2002 General Ledgers²

- **Exhibit 23a**—Record the Entry to Write Off of Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in CFS²
- **Exhibit 24**—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in the FY 2003 General Ledgers²
- **Exhibit 24a**—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in CFS²

¹ Added in the March 11, 2002 GASB website update

² Added in the January 31, 2003 GASB website update

IRM 22—Attachment 1

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

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

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

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

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

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

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

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

IRM No. 22—Attachment 2

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

ORGANIZATION

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

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

Exhibit 1—Record the Initial Accumulated Depreciation at June 30, 2000 in the FY 2002 General Ledgers
(In addition to this worksheet, UCOP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record Balance of Accumulated Depreciation at 6/30/00 in the GL														
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	1,251,986,104.00	33,168,962.00	792,621,291.00	1,092,212,227.00	26,643,360.00	1,532,536,955.00	8,569,503.00	299,485,262.00	1,203,517,027.00	286,790,039.00	501,163,459.00	755,424.00	660,443,037.00	7,689,892,650.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	(12,091,462.00)	-	(24,501,636.00)	(19,529,742.00)	(119,618.00)	(41,598,724.00)	-	(5,692,543.00)	(29,131,777.00)	(7,368,712.00)	(4,923,013.00)	-	(12,232,862.00)	(157,190,089.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	(423,005,972.00)	-	(226,271,043.00)	(306,566,983.00)	(6,160,142.00)	(600,902,549.00)	(8,569,503.00)	(110,007,594.00)	(383,620,150.00)	(139,506,466.00)	(174,894,374.00)	-	(249,171,286.00)	(2,628,676,062.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	(216,384.00)	-	(29,839.00)	-	-	(993,088.00)	-	-	-	-	(1,239,311.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	(152,508,600.00)	(114,974,551.00)	-	(112,751,170.00)	-	-	(94,004,005.00)	-	-	-	(55,672,817.00)	(529,911,143.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	(127,186.00)	-	-	(869,985.00)	-	(9,786.00)	-	(118,860.00)	-	(57,395.00)	-	-	-	(1,183,212.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	(36,305,967.00)	-	(7,599,251.00)	(42,035,877.00)	(1,927,973.00)	(63,913,648.00)	-	(17,136,697.00)	(34,026,157.00)	(8,664,024.00)	(19,721,345.00)	-	(26,142,493.00)	(257,473,432.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	(1,437,125.00)	(8,507,139.00)	-	(3,714,740.00)	-	-	(1,532,979.00)	-	-	-	(946,195.00)	(16,138,178.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	(3,391,313.00)	(3,460.00)	-	(37,966.00)	-	-	(97,567.00)	-	-	-	(9,496.00)	(3,539,802.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	(84,981.00)	(404.00)	-	-	-	-	-	-	-	-	(56,481.00)	(141,866.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	(128,434,464.00)	(116,948,640.00)	-	(102,090,983.00)	-	-	(57,844,086.00)	-	-	-	(53,699,053.00)	(459,017,226.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	(119,797,406.00)	(1,740,847.00)	(55,366,398.00)	(60,483,477.00)	(4,769,957.00)	(78,813,492.00)	-	(12,147,776.00)	(152,308,776.00)	(9,727,406.00)	(54,760,205.00)	-	(45,447,465.00)	(595,363,205.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	(387,605.00)	(1,461,695.00)	(72,442.00)	-	-	-	-	(2,100,124.00)	(3,849,902.00)	-	(13,695,697.00)	(21,567,465.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	(236,845,946.00)	(31,428,115.00)	(115,841,319.00)	(241,294,011.00)	(11,213,342.00)	(254,659,117.00)	-	(65,596,763.00)	(221,809,664.00)	(59,714,311.00)	(99,155,548.00)	(755,424.00)	(83,892,990.00)	(1,422,206,550.00)
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Other	(418,154,266.00)	-	(71,333,995.00)	(149,539,001.00)	-	(269,318,158.00)	-	(85,099,766.00)	(202,253,853.00)	(48,041,686.00)	(137,646,353.00)	-	(102,185,488.00)	(1,483,572,566.00)
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	(106,518.00)	-	-	-	-	(106,518.00)
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	(196,577.00)	-	-	-	-	(721,156.00)	(18,304.00)	-	-	-	(936,037.00)
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	(5,657,899.00)	-	(2,349,134.00)	(26,078,731.00)	(2,379,886.00)	(4,696,783.00)	-	(3,685,263.00)	(23,935,015.00)	(11,591,611.00)	(6,212,719.00)	-	(14,777,628.00)	(101,364,669.00)
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	(3,114,427.00)	(3,505,570.00)	-	-	-	-	(1,132,236.00)	-	-	-	(2,513,086.00)	(10,265,319.00)
Total CR	(1,251,986,104.00)	(33,168,962.00)	(792,621,291.00)	(1,092,212,227.00)	(26,643,360.00)	(1,532,536,955.00)	(8,569,503.00)	(299,485,262.00)	(1,203,517,027.00)	(286,790,039.00)	(501,163,459.00)	(755,424.00)	(660,443,037.00)	(7,689,892,650.00)
Total DR-Total CR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
													Check Total:	7,689,892,650.00

Add: DOE Lab Accumulated Depreciation (See IRM 22, Exhibit 17) 1,279,805.00

Total Accumulated Depreciation at June 30, 2000 7,691,172,455.00

Exhibit 1a—Record the Initial Accumulated Depreciation at June 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record Balance of Accumulated Depreciation at 6/30/00 in CFS¹														
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	1,251,986,104.00	33,168,962.00	792,621,291.00	1,092,212,227.00	26,643,360.00	1,532,536,955.00	8,569,503.00	299,485,262.00	1,203,517,027.00	286,790,039.00	501,163,459.00	755,424.00	660,443,037.00	7,689,892,650.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	(12,091,462.00)	-	(24,501,636.00)	(19,529,742.00)	(119,618.00)	(41,598,724.00)	-	(5,692,543.00)	(29,131,777.00)	(7,368,712.00)	(4,923,013.00)	-	(12,232,862.00)	(157,190,089.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	(423,005,972.00)	-	(226,271,043.00)	(306,566,983.00)	(6,160,142.00)	(600,902,549.00)	(8,569,503.00)	(110,007,594.00)	(383,620,150.00)	(139,506,466.00)	(174,894,374.00)	-	(249,171,286.00)	(2,628,676,062.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	(216,384.00)	-	(29,839.00)	-	-	(993,088.00)	-	-	-	-	(1,239,311.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	(152,508,600.00)	(114,974,551.00)	-	(112,751,170.00)	-	-	(94,004,005.00)	-	-	-	(55,672,817.00)	(529,911,143.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	(127,186.00)	-	-	(869,985.00)	-	(9,786.00)	-	(118,860.00)	-	(57,395.00)	-	-	-	(1,183,212.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	(36,305,967.00)	-	(7,599,251.00)	(42,035,877.00)	(1,927,973.00)	(63,913,648.00)	-	(17,136,697.00)	(34,026,157.00)	(8,664,024.00)	(19,721,345.00)	-	(26,142,493.00)	(257,473,432.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	(1,437,125.00)	(8,507,139.00)	-	(3,714,740.00)	-	-	(1,532,979.00)	-	-	-	(946,195.00)	(16,138,178.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	(3,391,313.00)	(3,460.00)	-	(37,966.00)	-	-	(97,567.00)	-	-	-	(9,496.00)	(3,539,802.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	(84,981.00)	(404.00)	-	-	-	-	-	-	-	-	(56,481.00)	(141,866.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	(128,434,464.00)	(116,948,640.00)	-	(102,090,983.00)	-	-	(57,844,086.00)	-	-	-	(53,699,053.00)	(459,017,226.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	(119,797,406.00)	(1,740,847.00)	(55,366,398.00)	(60,483,477.00)	(4,769,957.00)	(78,813,492.00)	-	(12,147,776.00)	(152,308,776.00)	(9,727,406.00)	(54,760,205.00)	-	(45,447,465.00)	(595,363,205.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	(387,605.00)	(1,461,695.00)	(72,442.00)	-	-	-	-	(2,100,124.00)	(3,849,902.00)	-	(13,695,697.00)	(21,567,465.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	(236,845,946.00)	(31,428,115.00)	(115,841,319.00)	(241,294,011.00)	(11,213,342.00)	(254,659,117.00)	-	(65,596,763.00)	(221,809,664.00)	(59,714,311.00)	(99,155,548.00)	(755,424.00)	(83,892,990.00)	(1,422,206,550.00)
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Other	(418,154,266.00)	-	(71,333,995.00)	(149,539,001.00)	-	(269,318,158.00)	-	(85,099,766.00)	(202,253,853.00)	(48,041,686.00)	(137,646,353.00)	-	(102,185,488.00)	(1,483,572,566.00)
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	(106,518.00)	-	-	-	-	(106,518.00)
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	(196,577.00)	-	-	-	-	(721,156.00)	(18,304.00)	-	-	-	(936,037.00)
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	(5,657,899.00)	-	(2,349,134.00)	(26,078,731.00)	(2,379,886.00)	(4,696,783.00)	-	(3,685,263.00)	(23,935,015.00)	(11,591,611.00)	(6,212,719.00)	-	(14,777,628.00)	(101,364,669.00)
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	(3,114,427.00)	(3,505,570.00)	-	-	-	-	(1,132,236.00)	-	-	-	(2,513,086.00)	(10,265,319.00)

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

Total CR	(1,251,986,104.00)	(33,168,962.00)	(792,621,291.00)	(1,092,212,227.00)	(26,643,360.00)	(1,532,536,955.00)	(8,569,503.00)	(299,485,262.00)	(1,203,517,027.00)	(286,790,039.00)	(501,163,459.00)	(755,424.00)	(660,443,037.00)	(7,689,892,650.00)
Total DR-Total CR	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Add: DOE Lab Accumulated Depreciation (See IRM 22, Exhibit 17) 1,279,805.00

Total Accumulated Depreciation at June 30, 2000 7,691,172,455.00

IRM No. 22

Exhibit 2—Record the Depreciation Expense for FYE June 30, 2001 in the FY 2002 General Ledgers
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record Depreciation Expense for FYE 6/30/01 in the GL														
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	95,436,334.00	150,952.00	93,228,964.00	108,217,565.00	2,327,976.00	144,204,489.00	6,431,612.00	24,764,162.00	116,527,758.00	24,310,275.00	37,072,024.00	106,546.00	63,244,256.00	716,022,913.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Federal</u>	(304,598.00)	-	(1,493,246.00)	(352,867.00)	(5,942.00)	(2,772,586.00)	-	(85,176.00)	(906,238.00)	(120,392.00)	(82,573.00)	-	(269,186.00)	(6,392,804.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Other</u>	(33,570,025.00)	-	(25,724,301.00)	(21,449,297.00)	(400,102.00)	(55,440,128.00)	(1,624,192.00)	(9,009,432.00)	(34,191,598.00)	(10,241,872.00)	(11,236,486.00)	-	(24,736,043.00)	(227,623,476.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Federal</u>	-	-	-	(10,304.00)	-	(29,839.00)	-	-	(62,068.00)	-	-	-	-	(102,211.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Other</u>	-	-	(14,895,974.00)	(20,897,509.00)	-	(8,700,713.00)	-	-	(9,395,420.00)	-	-	-	(4,885,444.00)	(58,775,060.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Federal</u>	(32,161.00)	-	-	(61,153.00)	-	(9,786.00)	-	-	-	-	-	-	-	(103,100.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Other</u>	(1,902,125.00)	-	(1,135,640.00)	(4,172,209.00)	(106,228.00)	(3,093,080.00)	-	(873,722.00)	(3,676,526.00)	(1,178,797.00)	(337,765.00)	-	(2,071,855.00)	(18,547,947.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Other</u>	-	-	(249,286.00)	(1,077,215.00)	-	(207,983.00)	-	-	(286,439.00)	-	-	-	(161,887.00)	(1,982,810.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Federal</u>	-	-	(8,438.00)	(170,605.00)	-	(14,525.00)	-	-	(3,389.00)	-	-	-	-	(196,957.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	-	(2,688.00)	-	-	-	-	-	-	-	-	(504.00)	(3,192.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	(26,401,114.00)	(17,662,132.00)	-	(11,661,627.00)	-	-	(5,764,984.00)	-	-	-	(5,642,272.00)	(67,132,129.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>	(10,506,574.00)	(4,811.00)	(5,444,202.00)	(5,055,111.00)	(524,533.00)	(11,234,623.00)	(530,348.00)	(1,313,703.00)	(28,289,414.00)	(1,710,880.00)	(6,390,520.00)	-	(5,395,358.00)	(76,400,077.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>	(229,203.00)	-	(754,872.00)	(1,134,244.00)	(63,039.00)	(378,882.00)	(1,683.00)	(95,990.00)	(56,558.00)	(344,472.00)	(595,817.00)	-	(1,582,765.00)	(5,237,525.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>	(23,764,986.00)	(146,141.00)	(14,980,928.00)	(23,166,130.00)	(1,157,320.00)	(34,116,077.00)	(4,275,389.00)	(6,519,562.00)	(17,766,545.00)	(5,522,537.00)	(8,386,034.00)	(106,546.00)	(9,997,579.00)	(149,905,774.00)
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source- <u>Other</u>	(24,473,443.00)	-	(1,077,678.00)	(10,687,824.00)	-	(16,369,676.00)	-	(6,472,491.00)	(13,598,756.00)	(4,684,756.00)	(9,448,458.00)	-	(7,608,516.00)	(94,421,598.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	(106,518.00)	-	-	-	-	(106,518.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Federal</u>	-	-	-	(27,096.00)	-	-	-	-	-	(7,476.00)	-	-	-	(34,572.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	(15.00)	-	-	-	(15.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Other</u>	(653,219.00)	-	(398,637.00)	(1,838,777.00)	(70,812.00)	(174,964.00)	-	(394,086.00)	(2,111,647.00)	(499,078.00)	(594,371.00)	-	(686,943.00)	(7,422,534.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Other</u>	-	-	(664,648.00)	(452,404.00)	-	-	-	-	(311,658.00)	-	-	-	(205,904.00)	(1,634,614.00)
Total CR	(95,436,334.00)	(150,952.00)	(93,228,964.00)	(108,217,565.00)	(2,327,976.00)	(144,204,489.00)	(6,431,612.00)	(24,764,162.00)	(116,527,758.00)	(24,310,275.00)	(37,072,024.00)	(106,546.00)	(63,244,256.00)	(716,022,913.00)
Total DR-Total CR	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Check Total: 716,022,913.00

Add: DOE Lab Accumulated Depreciation (See IRM 22, Exhibit 18) 78,799.00

Total Depreciation Expense at June 30, 2001 716,101,712.00

Exhibit 2a—Record the Depreciation Expense for FYE June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record Depreciation Expense for FYE 6/30/01 in CFS¹														
<i>Debit</i> Fund Balance (TC 2400-Buildings & Structures-Campus)	33,874,623.00	-	27,217,547.00	21,802,164.00	406,044.00	58,212,714.00	1,624,192.00	9,094,608.00	35,097,836.00	10,362,264.00	11,319,059.00	-	25,005,229.00	234,016,280.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Federal</u>	(304,598.00)	-	(1,493,246.00)	(352,867.00)	(5,942.00)	(2,772,586.00)	-	(85,176.00)	(906,238.00)	(120,392.00)	(82,573.00)	-	(269,186.00)	(6,392,804.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Other</u>	(33,570,025.00)	-	(25,724,301.00)	(21,449,297.00)	(400,102.00)	(55,440,128.00)	(1,624,192.00)	(9,009,432.00)	(34,191,598.00)	(10,241,872.00)	(11,236,486.00)	-	(24,736,043.00)	(227,623,476.00)
<i>Debit</i> Fund Balance (TC 2500-Buildings & Structures-Med Ctr)	-	-	14,895,974.00	20,907,813.00	-	8,730,552.00	-	-	9,457,488.00	-	-	-	4,885,444.00	58,877,271.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Federal</u>	-	-	-	(10,304.00)	-	(29,839.00)	-	-	(62,068.00)	-	-	-	-	(102,211.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Other</u>	-	-	(14,895,974.00)	(20,897,509.00)	-	(8,700,713.00)	-	-	(9,395,420.00)	-	-	-	(4,885,444.00)	(58,775,060.00)
<i>Debit</i> Fund Balance (TC 2401-General Improvements-Campus)	1,934,286.00	-	1,135,640.00	4,233,362.00	106,228.00	3,102,866.00	-	873,722.00	3,676,526.00	1,178,797.00	337,765.00	-	2,071,855.00	18,651,047.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Federal</u>	(32,161.00)	-	-	(61,153.00)	-	(9,786.00)	-	-	-	-	-	-	-	(103,100.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Other</u>	(1,902,125.00)	-	(1,135,640.00)	(4,172,209.00)	(106,228.00)	(3,093,080.00)	-	(873,722.00)	(3,676,526.00)	(1,178,797.00)	(337,765.00)	-	(2,071,855.00)	(18,547,947.00)
<i>Debit</i> Fund Balance (TC 2501-General Improvements-Med Ctr)	-	-	249,286.00	1,077,215.00	-	207,983.00	-	-	286,439.00	-	-	-	161,887.00	1,982,810.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Other</u>	-	-	(249,286.00)	(1,077,215.00)	-	(207,983.00)	-	-	(286,439.00)	-	-	-	(161,887.00)	(1,982,810.00)
<i>Debit</i> Fund Balance (TC 2504-Equipment-Med Ctr)	-	-	26,409,552.00	17,835,425.00	-	11,676,152.00	-	-	5,768,373.00	-	-	-	5,642,776.00	67,332,278.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Federal</u>	-	-	(8,438.00)	(170,605.00)	-	(14,525.00)	-	-	(3,389.00)	-	-	-	-	(196,957.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	-	(2,688.00)	-	-	-	-	-	-	-	-	(504.00)	(3,192.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	(26,401,114.00)	(17,662,132.00)	-	(11,661,627.00)	-	-	(5,764,984.00)	-	-	-	(5,642,272.00)	(67,132,129.00)
<i>Debit</i> Fund Balance (TC 2404-Equipment-Campus)	34,500,763.00	150,952.00	21,180,002.00	29,355,485.00	1,744,892.00	45,729,582.00	4,807,420.00	7,929,255.00	46,112,517.00	7,577,889.00	15,372,371.00	106,546.00	16,975,702.00	231,543,376.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>	(10,506,574.00)	(4,811.00)	(5,444,202.00)	(5,055,111.00)	(524,533.00)	(11,234,623.00)	(530,348.00)	(1,313,703.00)	(28,289,414.00)	(1,710,880.00)	(6,390,520.00)	-	(5,395,358.00)	(76,400,077.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>	(229,203.00)	-	(754,872.00)	(1,134,244.00)	(63,039.00)	(378,882.00)	(1,683.00)	(95,990.00)	(56,558.00)	(344,472.00)	(595,817.00)	-	(1,582,765.00)	(5,237,525.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>	(23,764,986.00)	(146,141.00)	(14,980,928.00)	(23,166,130.00)	(1,157,320.00)	(34,116,077.00)	(4,275,389.00)	(6,519,562.00)	(17,766,545.00)	(5,522,537.00)	(8,386,034.00)	(106,546.00)	(9,997,579.00)	(149,905,774.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Fund Balance (TC 2405-Library Materials and Collections)	24,473,443.00	-	1,077,678.00	10,687,824.00	-	16,369,676.00	-	6,472,491.00	13,598,756.00	4,684,756.00	9,448,458.00	-	7,608,516.00	94,421,598.00
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Other	(24,473,443.00)	-	(1,077,678.00)	(10,687,824.00)	-	(16,369,676.00)	-	(6,472,491.00)	(13,598,756.00)	(4,684,756.00)	(9,448,458.00)	-	(7,608,516.00)	(94,421,598.00)
<i>Debit</i> Fund Balance (TC 2406-Intangible Assets-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2506-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	106,518.00	-	-	-	-	106,518.00
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	(106,518.00)	-	-	-	-	(106,518.00)
<i>Debit</i> Fund Balance (TC 2407-Infrastructure Assets-Campus)	653,219.00	-	398,637.00	1,865,873.00	70,812.00	174,964.00	-	394,086.00	2,111,647.00	506,569.00	594,371.00	-	686,943.00	7,457,121.00
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	(27,096.00)	-	-	-	-	-	(7,476.00)	-	-	-	(34,572.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	(15.00)	-	-	-	(15.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	(653,219.00)	-	(398,637.00)	(1,838,777.00)	(70,812.00)	(174,964.00)	-	(394,086.00)	(2,111,647.00)	(499,078.00)	(594,371.00)	-	(686,943.00)	(7,422,534.00)
<i>Debit</i> Fund Balance (TC 2407-Infrastructure Assets-Med Ctr)	-	-	664,648.00	452,404.00	-	-	-	-	311,658.00	-	-	-	205,904.00	1,634,614.00
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	(664,648.00)	(452,404.00)	-	-	-	-	(311,658.00)	-	-	-	(205,904.00)	(1,634,614.00)

Notes:

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

Total DR	95,436,334.00	150,952.00	93,228,964.00	108,217,565.00	2,327,976.00	144,204,489.00	6,431,612.00	24,764,162.00	116,527,758.00	24,310,275.00	37,072,024.00	106,546.00	63,244,256.00	716,022,913.00
Total CR	(95,436,334.00)	(150,952.00)	(93,228,964.00)	(108,217,565.00)	(2,327,976.00)	(144,204,489.00)	(6,431,612.00)	(24,764,162.00)	(116,527,758.00)	(24,310,275.00)	(37,072,024.00)	(106,546.00)	(63,244,256.00)	(716,022,913.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Add: DOE Lab Accumulated Depreciation (See IRM 22, Exhibit 18) 78,799.00

Total Depreciation Expense at June 30, 2001 716,101,712.00

Exhibit 3—Record the Depreciation Expense for FYE June 30, 2002 in the General Ledgers¹
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record Depreciation Expense for FYE 6/30/02 in the GL¹														
<i>Debit</i> Depreciation Expense (TC 2400-Buildings & Structures-Campus)	36,782,194.00	-	29,761,395.00	22,581,019.00	399,192.00	61,354,741.00	3,899,235.00	11,338,659.00	37,051,958.00	12,699,962.00	11,060,440.00	-	26,115,285.00	253,044,080.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	(342,959.00)	-	(1,493,244.00)	(407,558.00)	(5,942.00)	(2,881,589.00)	-	(54,315.00)	(766,790.00)	(206,942.00)	(59,615.00)	-	(269,159.00)	(6,488,113.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	(501.00)	-	-	-	-	-	(17,550.00)	-	-	-	(18,051.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	(36,439,235.00)	-	(28,268,151.00)	(22,172,960.00)	(393,250.00)	(58,473,152.00)	(3,899,235.00)	(11,284,344.00)	(36,285,168.00)	(12,475,470.00)	(11,000,825.00)	-	(25,846,126.00)	(246,537,916.00)
<i>Debit</i> Depreciation Expense (TC 2500-Buildings & Structures-Med Ctr)	-	-	15,093,002.00	21,261,915.00	-	8,879,388.00	-	-	9,606,618.00	-	-	-	5,010,643.00	59,851,566.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	(10,304.00)	-	(29,839.00)	-	-	(62,068.00)	-	-	-	-	(102,211.00)
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	(15,093,002.00)	(21,251,611.00)	-	(8,849,549.00)	-	-	(9,544,550.00)	-	-	-	(5,010,643.00)	(59,749,355.00)
<i>Debit</i> Depreciation Expense (TC 2401-General Improvements-Campus)	3,208,705.00	-	1,123,406.00	4,218,550.00	105,701.00	3,199,824.00	-	688,841.00	3,752,657.00	1,327,365.00	839,787.00	-	2,069,402.00	20,534,238.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	(32,161.00)	-	-	(61,164.00)	-	(9,786.00)	-	-	-	-	-	-	-	(103,111.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	(38,800.00)	-	-	-	(38,800.00)
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	(3,176,544.00)	-	(1,123,406.00)	(4,157,386.00)	(105,701.00)	(3,190,038.00)	-	(688,841.00)	(3,752,657.00)	(1,288,565.00)	(839,787.00)	-	(2,069,402.00)	(20,392,327.00)
<i>Debit</i> Depreciation Expense (TC 2501-General Improvements-Med Ctr)	-	-	249,286.00	1,066,049.00	-	206,812.00	-	-	306,712.00	-	-	-	168,909.00	1,997,768.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	(249,286.00)	(1,066,049.00)	-	(206,812.00)	-	-	(306,712.00)	-	-	-	(168,909.00)	(1,997,768.00)
<i>Debit</i> Depreciation Expense (TC 2402-Software > \$10 M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Depreciation Expense (TC 2502-Software > \$10 M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Depreciation Expense (TC 2403-Software < \$10 M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Depreciation Expense (TC 2503-Software < \$10 M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Depreciation Expense (TC 2504-Equipment-Med Ctr)	-	-	26,136,269.00	15,775,143.00	-	16,203,980.00	-	-	7,676,859.00	-	-	-	7,166,505.00	72,958,756.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Federal</u>	-	-	(16,507.00)	(167,055.00)	-	(7,656.00)	-	-	(2,288.00)	-	-	-	-	(193,506.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	(18,673.00)	(5,464.00)	-	(3,326.00)	-	-	-	-	-	-	(1,908.00)	(29,371.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	(26,101,089.00)	(15,602,624.00)	-	(16,192,998.00)	-	-	(7,674,571.00)	-	-	-	(7,164,597.00)	(72,735,879.00)
<i>Debit</i> Depreciation Expense (TC 2404-Equipment-Campus)	36,879,415.00	219,883.00	21,949,025.00	31,088,169.00	1,957,662.00	45,409,662.00	3,910,537.00	8,625,616.00	47,815,048.00	8,072,048.00	16,312,570.00	109,933.00	17,076,497.00	239,426,065.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>	(11,768,759.00)	(21,706.00)	(5,912,023.00)	(5,667,117.00)	(550,548.00)	(10,775,532.00)	(4,139.00)	(1,461,047.00)	(29,113,554.00)	(1,799,184.00)	(7,038,511.00)	-	(5,833,808.00)	(79,945,928.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>	(1,464,489.00)	(4,333.00)	(1,268,122.00)	(1,670,183.00)	(77,953.00)	(2,357,013.00)	(94,790.00)	(150,268.00)	(55,493.00)	(396,789.00)	(667,368.00)	-	(1,801,064.00)	(10,007,865.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>	(23,646,167.00)	(193,844.00)	(14,768,880.00)	(23,750,869.00)	(1,329,161.00)	(32,277,117.00)	(3,811,608.00)	(7,014,301.00)	(18,646,001.00)	(5,876,075.00)	(8,606,691.00)	(109,933.00)	(9,441,625.00)	(149,472,272.00)

Journal Entry		Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i>	Depreciation Expense (TC 2405-Library Materials and Collections)	23,603,123.00	-	1,120,545.00	10,787,010.00	-	16,487,648.00	-	6,847,885.00	13,103,623.00	4,845,929.00	11,626,894.00	-	7,736,669.00	96,159,326.00
<i>Credit</i>	Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Library Materials and Library Collections (exc Rare Books) (AGC 121510) Fund Source-Other	(23,603,123.00)	-	(1,120,545.00)	(10,787,010.00)	-	(16,487,648.00)	-	(6,847,885.00)	(13,103,623.00)	(4,845,929.00)	(11,626,894.00)	-	(7,736,669.00)	(96,159,326.00)
<i>Debit</i>	Depreciation Expense (TC 2406-Intangible Assets-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i>	Depreciation Expense (TC 2506-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i>	Depreciation Expense (TC 2407-Infrastructure Assets-Campus)	692,015.00	-	398,637.00	1,866,177.00	69,743.00	171,842.00	-	473,283.00	2,081,112.00	535,602.00	593,122.00	-	767,408.00	7,648,941.00
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	(27,096.00)	-	-	-	-	-	(7,468.00)	-	-	-	(34,564.00)
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	(99.00)	-	-	-	(99.00)
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	(692,015.00)	-	(398,637.00)	(1,839,081.00)	(69,743.00)	(171,842.00)	-	(473,283.00)	(2,081,112.00)	(528,035.00)	(593,122.00)	-	(767,408.00)	(7,614,278.00)
<i>Debit</i>	Depreciation Expense (TC 2507-Infrastructure Assets-Med Ctr)	-	-	664,648.00	483,484.00	-	-	-	-	458,693.00	-	-	-	206,195.00	1,813,020.00
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	(664,648.00)	(483,484.00)	-	-	-	-	(458,693.00)	-	-	-	(206,195.00)	(1,813,020.00)

Notes:

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

Total DR	101,165,452.00	219,883.00	96,496,213.00	109,127,516.00	2,532,298.00	151,913,897.00	7,809,772.00	27,974,284.00	121,853,280.00	27,480,906.00	40,432,813.00	109,933.00	66,317,513.00	753,433,760.00
Total CR	(101,165,452.00)	(219,883.00)	(96,496,213.00)	(109,127,516.00)	(2,532,298.00)	(151,913,897.00)	(7,809,772.00)	(27,974,284.00)	(121,853,280.00)	(27,480,906.00)	(40,432,813.00)	(109,933.00)	(66,317,513.00)	(753,433,760.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	101,165,452.00	219,883.00	96,496,213.00	109,127,516.00	2,532,298.00	151,913,897.00	7,809,772.00	27,974,284.00	121,853,280.00	27,480,906.00	40,432,813.00	109,933.00	66,317,513.00	753,433,760.00
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IRM No. 22

Exhibit 3a—Record the Depreciation Expense for FYE June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
----------------------	-----------------	-------------------	----------------------	--------------	----------------	--------------------	----------------------	------------------	------------------	-------------------	----------------------	---------------	--------------

No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 4—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2001 in the FY 2002 General Ledgers
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Los													Total
	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Barbara-Q	Irvine	
Write-Off of Accumulated Depreciation on Disposed Assets for FYE 6/30/01 in the GL														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	96,003.00	-	-	259.00	-	733,122.00	-	-	-	-	-	-	-	829,384.00
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	1,795,949.00	-	-	94,556.00	-	-	-	326.00	162,246.00	-	18,828.00	-	1,389,640.00	3,461,545.00
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	49,556.00	-	-	-	-	89.00	-	-	-	945.00	50,590.00
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	877.00	-	-	215,791.00	598,084.00	50,146.00	-	113,509.00	98,370.00	-	-	-	-	1,076,777.00
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	53,700.00	-	-	-	-	-	-	-	-	-	53,700.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	45,126.00	-	-	-	-	-	-	-	-	-	-	45,126.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	718,312.00	2,106,656.00	-	1,058,324.00	-	-	932,353.00	-	-	-	3,314,807.00	8,130,452.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	641,091.00	59,038.00	1,679,709.00	561,176.00	69,750.00	3,336,483.00	-	272,031.00	4,677,663.00	4,168.00	1,346,997.00	-	592,030.00	13,240,136.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	8,042.00	11,152.00	-	-	-	-	-	-	116,567.00	-	192,345.00	328,106.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	2,907,201.00	539,684.00	5,485,152.00	5,773,168.00	227,239.00	20,431,974.00	-	2,963,723.00	14,987,258.00	1,483,011.00	5,480,892.00	13,593.00	3,866,321.00	64,159,216.00
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	-	-	-	-	-	-	-	97,036.00	-	16,557.00	-	-	72,000.00	185,593.00
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	(5,441,121.00)	(598,722.00)	(7,936,341.00)	(8,866,014.00)	(895,073.00)	(25,610,049.00)	-	(3,446,625.00)	(20,857,979.00)	(1,503,736.00)	(6,963,284.00)	(13,593.00)	(9,428,088.00)	(91,560,625.00)

Total DR	5,441,121.00	598,722.00	7,936,341.00	8,866,014.00	895,073.00	25,610,049.00	-	3,446,625.00	20,857,979.00	1,503,736.00	6,963,284.00	13,593.00	9,428,088.00	91,560,625.00
Total CR	(5,441,121.00)	(598,722.00)	(7,936,341.00)	(8,866,014.00)	(895,073.00)	(25,610,049.00)	-	(3,446,625.00)	(20,857,979.00)	(1,503,736.00)	(6,963,284.00)	(13,593.00)	(9,428,088.00)	(91,560,625.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
													Check Total:	91,560,625.00
														-

Exhibit 4a—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Write-Off of Accumulated Depreciation on Disposed Assets for FYE 6/30/01 in CFS¹														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	96,003.00	-	-	259.00	-	733,122.00	-	-	-	-	-	-	-	829,384.00
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	1,795,949.00	-	-	94,556.00	-	-	-	326.00	162,246.00	-	18,828.00	-	1,389,640.00	3,461,545.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	(1,891,952.00)	-	-	(94,815.00)	-	(733,122.00)	-	(326.00)	(162,246.00)	-	(18,828.00)	-	(1,389,640.00)	(4,290,929.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	49,556.00	-	-	-	-	89.00	-	-	-	945.00	50,590.00
<i>Credit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	(49,556.00)	-	-	-	-	(89.00)	-	-	-	(945.00)	(50,590.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	877.00	-	-	215,791.00	598,084.00	50,146.00	-	113,509.00	98,370.00	-	-	-	-	1,076,777.00
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	(877.00)	-	-	(215,791.00)	(598,084.00)	(50,146.00)	-	(113,509.00)	(98,370.00)	-	-	-	-	(1,076,777.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	53,700.00	-	-	-	-	-	-	-	-	-	53,700.00
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	(53,700.00)	-	-	-	-	-	-	-	-	-	(53,700.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	45,126.00	-	-	-	-	-	-	-	-	-	-	45,126.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	718,312.00	2,106,656.00	-	1,058,324.00	-	-	932,353.00	-	-	-	3,314,807.00	8,130,452.00
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	(763,438.00)	(2,106,656.00)	-	(1,058,324.00)	-	-	(932,353.00)	-	-	-	(3,314,807.00)	(8,175,578.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	641,091.00	59,038.00	1,679,709.00	561,176.00	69,750.00	3,336,483.00	-	272,031.00	4,677,663.00	4,168.00	1,346,997.00	-	592,030.00	13,240,136.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	8,042.00	11,152.00	-	-	-	-	-	-	116,567.00	-	192,345.00	328,106.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	2,907,201.00	539,684.00	5,485,152.00	5,773,168.00	227,239.00	20,431,974.00	-	2,963,723.00	14,987,258.00	1,483,011.00	5,480,892.00	13,593.00	3,866,321.00	64,159,216.00
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	(3,548,292.00)	(598,722.00)	(7,172,903.00)	(6,345,496.00)	(296,989.00)	(23,768,457.00)	-	(3,235,754.00)	(19,664,921.00)	(1,487,179.00)	(6,944,456.00)	(13,593.00)	(4,650,696.00)	(77,727,458.00)
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2445-Disposal of Cap Assets-Accum Depn-Intangible Assets-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2545-Disposal of Cap Assets-Accum Depn-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	-	-	-	-	-	-	-	97,036.00	-	16,557.00	-	-	72,000.00	185,593.00
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	-	-	-	-	-	-	-	(97,036.00)	-	(16,557.00)	-	-	(72,000.00)	(185,593.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

1 Hand posting in CFS dated 6/30/01.

Total DR	5,441,121.00	598,722.00	7,936,341.00	8,866,014.00	895,073.00	25,610,049.00	-	3,446,625.00	20,857,979.00	1,503,736.00	6,963,284.00	13,593.00	9,428,088.00	91,560,625.00
Total CR	(5,441,121.00)	(598,722.00)	(7,936,341.00)	(8,866,014.00)	(895,073.00)	(25,610,049.00)	-	(3,446,625.00)	(20,857,979.00)	(1,503,736.00)	(6,963,284.00)	(13,593.00)	(9,428,088.00)	(91,560,625.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total from Ex 4	5,441,121.00	598,722.00	7,936,341.00	8,866,014.00	895,073.00	25,610,049.00	-	3,446,625.00	20,857,979.00	1,503,736.00	6,963,284.00	13,593.00	9,428,088.00	91,560,625.00
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 5—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2002 in the General Ledgers¹
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Write-Off of Accumulated Depreciation on Disposed Assets for FYE 6/30/02 in the GL														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	-	-	-	125,040.00	-	-	-	-	13,275.00	-	-	-	-	138,315.00
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	1,380,142.00	-	7,798.00	563,941.00	20,686.00	125,848.00	708,096.00	100,423.00	3,015,928.00	-	10,233.00	-	1,605,377.00	7,538,472.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	(1,380,142.00)	-	(7,798.00)	(688,981.00)	(20,686.00)	(125,848.00)	(708,096.00)	(100,423.00)	(3,029,203.00)	-	(10,233.00)	-	(1,605,377.00)	(7,676,787.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	557,964.00	-	4,492,380.00	-	-	49,050.00	-	-	-	-	5,099,394.00
<i>Credit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	(557,964.00)	-	(4,492,380.00)	-	-	(49,050.00)	-	-	-	-	(5,099,394.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	467,114.00	-	-	1,242.00	-	-	-	-	-	-	-	-	-	468,356.00
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	(467,114.00)	-	-	(1,242.00)	-	-	-	-	-	-	-	-	-	(468,356.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Federal ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Non-Federal ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source-Other ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2442-Disposal of Cap Assets-Accum Depn-Software > \$10M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Federal ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Non-Federal ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Other ²	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2542-Disposal of Cap Assets-Accum Depn-Software > \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Federal ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Non-Federal ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Other ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2443-Disposal of Cap Assets-Accum Depn-Software < \$10M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Federal ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Non-Federal ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Other ³	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2543-Disposal of Cap Assets-Accum Depn-Software < \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	5,498.00	4,080.00	-	58,623.00	-	-	2,236.00	-	-	-	9,496.00	79,933.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	9,423,513.00	7,149,353.00	-	8,564,172.00	-	-	3,897,355.00	-	-	-	12,745,247.00	41,779,640.00
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	(9,429,011.00)	(7,153,433.00)	-	(8,622,795.00)	-	-	(3,899,591.00)	-	-	-	(12,754,743.00)	(41,859,573.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	7,401,562.00	-	3,783,615.00	2,868,935.00	156,229.00	5,763,020.00	2,000,501.00	245,176.00	4,384,065.00	1,092,366.00	5,082,205.00	-	2,275,297.00	35,052,971.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	13,185.00	-	12,659.00	11,419.00	-	23,412.00	-	743.00	28,033.00	123,288.00	275,717.00	-	1,578,566.00	2,067,022.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	23,322,462.00	124,725.00	8,041,351.00	21,832,463.00	808,875.00	16,387,770.00	8,714,291.00	5,580,164.00	12,772,382.00	6,582,730.00	18,381,306.00	490,784.00	11,093,123.00	134,132,426.00
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	(30,737,209.00)	(124,725.00)	(11,837,625.00)	(24,712,817.00)	(965,104.00)	(22,174,202.00)	(10,714,792.00)	(5,826,083.00)	(17,184,480.00)	(7,798,384.00)	(23,739,228.00)	(490,784.00)	(14,946,986.00)	(171,252,419.00)
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2445-Disposal of Cap Assets-Accum Depn-Intangible Assets-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	213,036.00	-	-	-	-	213,036.00
<i>Credit</i> Fund Balance (TC 2545-Disposal of Cap Assets-Accum Depn-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	(213,036.00)	-	-	-	-	(213,036.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	109,357.00	-	-	-	-	-	-	-	-	-	-	-	488,000.00	597,357.00
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	(109,357.00)	-	-	-	-	-	-	-	-	-	-	-	(488,000.00)	(597,357.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	-	6,000.00	-	-	-	-	-	-	-	-	-	6,000.00
<i>Credit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	(6,000.00)	-	-	-	-	-	-	-	-	-	(6,000.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Write-Off Software Acquisition Value in the GL^{2 & 3}														
<i>Debit</i> Fund Balance (TC 2424-Disposal of Cap Assets-Original Cost-Software > \$10M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2524-Disposal of Cap Assets-Original Cost-Software > \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2425-Disposal of Cap Assets-Original Cost-Software < \$10M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2525-Disposal of Cap Assets-Original Cost-Software < \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Campus (AGC 120440) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Campus (AGC 120440) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Campus (AGC 120440) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Med Ctr (AGC 120450) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Med Ctr (AGC 120450) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software > \$10 M Med Ctr (AGC 120450) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120460) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120460) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120460) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120470) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120470) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Software < \$10 M Campus (AGC 120470) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- 1 These entries will be on-going beginning in FY 2001-2002.
- 2 Write-off of software > \$10 million will not begin until FY 2006-2007.
- 3 Write-off of software < \$10 million will not begin until FY 2004-2005.

Total DR	32,693,822.00	124,725.00	21,274,434.00	33,120,437.00	985,790.00	35,415,225.00	11,422,888.00	5,926,506.00	24,375,360.00	7,798,384.00	23,749,461.00	490,784.00	29,795,106.00	227,172,922.00
Total CR	(32,693,822.00)	(124,725.00)	(21,274,434.00)	(33,120,437.00)	(985,790.00)	(35,415,225.00)	(11,422,888.00)	(5,926,506.00)	(24,375,360.00)	(7,798,384.00)	(23,749,461.00)	(490,784.00)	(29,795,106.00)	(227,172,922.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	32,693,822.00	124,725.00	21,274,434.00	33,120,437.00	985,790.00	35,415,225.00	11,422,888.00	5,926,506.00	24,375,360.00	7,798,384.00	23,749,461.00	490,784.00	29,795,106.00	227,172,922.00
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IRM No. 22

Exhibit 5a—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No hand posting in CFS because entries are already in the General Ledgers.

IRM No. 22

Exhibit 6—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2001 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No entries in the General Ledger because these expenditures have already closed into Fund Balance.

Exhibit 6a—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Reclassify Capital Expenditures in Current Funds at 6/30/01 in CFS¹													
<i>Debit</i> Nonmandatory Transfer-Current Funds 119900-19990-0560	24,634,301.00	779,396.00	4,299,822.00	9,525,693.57	-	31,732,314.00	-	10,466,309.00	14,618,442.00	4,914,554.00	14,175,255.00	14,203,551.00	129,349,637.57
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20399-0560	3,405,879.00	-	104,262.00	2,683,368.23	-	1,576,286.00	-	414,313.00	284,921.00	528,738.00	186,946.00	475,737.00	9,660,450.23
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-21099-0560	-	-	-	67,290.05	-	-	-	-	-	-	-	-	67,290.05
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-24999-0560	10,967,228.00	-	7,483,660.00	2,656,032.39	-	13,202,640.00	-	-	14,108,749.00	1,808,000.00	4,792,030.00	6,098,759.00	61,117,098.39
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-28999-0560	1,700,564.00	55,451.00	-	551,113.67	-	999,431.00	-	-	353,080.00	32,207.00	853,598.00	100,446.00	4,645,890.67
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20799-0560	-	-	553,736.00	-	-	385,399.00	-	-	643,616.00	594,165.00	-	582,310.00	2,759,226.00
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-18998-0560	2,216,632.00	41,597.00	-	1,723,879.92	-	590,527.00	-	76,126.00	293,887.00	191,063.00	513,423.00	868,613.00	6,515,747.92
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20999-0560	12,962.00	-	286,210.00	131,028.57	-	729,807.00	-	101,406.00	10,588.00	1,476.00	39,602.00	64,209.00	1,377,288.57
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-49999-0560	-	-	-	1,399,394.85	-	-	-	487,883.00	1,584,190.00	675,397.00	937,777.00	1,333,876.00	6,418,517.85
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-58998-0560	-	-	-	-	-	-	-	64,798.00	629,404.00	24,759.00	101,960.00	792,663.00	1,613,584.00
<i>Debit</i> Nonmandatory Transfer-Current Funds 119800-59999-0560	10,069,829.00	62,084.00	6,605,060.00	-	-	8,699,713.00	-	412,812.00	1,041,555.00	-	538,716.00	894,992.00	28,324,761.00
<i>Debit</i> Nonmandatory Transfer-Current Funds 119800-39999-0560	337,866.00	-	-	28,263.23	-	424,464.00	-	-	1,178.00	86,234.00	-	-	878,005.23
<i>Debit</i> Nonmandatory Transfer-Current Funds 119750-09597-0560	3,373,769.00	-	1,127,228.00	186,930.21	-	1,154,402.00	-	15,186.00	111,275.00	150,756.00	43,815.00	50,501.00	6,213,862.21
<i>Debit</i> Nonmandatory Transfer-Current Funds 119750-09598-0560	689,119.00	4,534.00	49,776.00	98,061.72	-	1,817,744.00	-	65,048.00	998,791.00	-	140,109.00	731,028.00	4,594,210.72
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-65999-0560	1,141,076.00	15,869.00	3,959,240.00	3,164,098.55	-	5,466,771.00	-	406,614.00	960,451.00	156,948.00	934,731.00	916,182.00	17,121,980.55
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-74998-0560	632,732.00	-	198,448.00	1,440,737.10	-	2,458,893.00	-	317,096.00	342,047.00	677,417.00	486,987.00	265,713.00	6,820,070.10
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-63999-0560	-	-	-	13,355,118.52	-	13,030,843.00	-	-	5,493,403.00	-	-	6,212,538.00	38,091,902.52
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-69997-0560	4,276,803.00	-	2,492,446.00	573,958.49	-	6,688,586.00	4,631,512.00	2,377,894.00	8,551,592.00	799,653.00	373,396.00	2,686,543.00	33,452,383.49
<i>Debit</i> Nonmandatory Transfer-Current Funds 119700-75999-0560	253,462.00	-	1,103,517.00	101,269.93	-	136,649.00	-	334,150.00	152,962.00	1,041,805.00	500,651.00	125,265.00	3,749,730.93
<i>Credit</i> Current Fund Expenditures Instruction Account-19990-4-9981 ²	(1,580,480.00)	(321,756.00)	(1,250,924.00)	(1,914,228.58)	-	(1,990,413.00)	-	(2,757,268.00)	(1,667,851.00)	(1,578,566.00)	(2,564,060.00)	(1,465,925.00)	(17,091,471.58)
<i>Credit</i> Current Fund Expenditures Instruction Account-20399-4-9981 ²	(2,887,116.00)	-	(79,368.00)	(539,234.24)	-	(1,286,704.00)	-	(276,235.00)	(241,203.00)	(359,362.00)	(99,495.00)	(247,642.00)	(6,016,359.24)
<i>Credit</i> Current Fund Expenditures Instruction Account-21099-4-9981 ²	-	-	-	(13,522.22)	-	-	-	-	-	-	-	-	(13,522.22)
<i>Credit</i> Current Fund Expenditures Instruction Account-24999-4-9981 ²	(64,027.00)	-	(131,065.00)	(533,740.99)	-	(308,553.00)	-	-	(38,901.00)	-	-	(48,661.00)	(1,124,947.99)
<i>Credit</i> Current Fund Expenditures Instruction Account-28999-4-9981 ²	(1,694,902.00)	-	-	(110,748.63)	-	-	-	-	-	-	(17,202.00)	-	(1,822,852.63)
<i>Credit</i> Current Fund Expenditures Instruction Account-20799-4-9981 ²	-	-	(251,329.00)	-	-	(17,593.00)	-	-	-	-	-	-	(268,922.00)
<i>Credit</i> Current Fund Expenditures Instruction Account-18998-4-9981 ²	(940,313.00)	(23,695.00)	-	(346,420.99)	-	(127,611.00)	-	(54,801.00)	(224,073.00)	(157,196.00)	(412,631.00)	(576,919.00)	(2,863,659.99)
<i>Credit</i> Current Fund Expenditures Instruction Account-20999-4-9981 ²	-	-	(45,947.00)	(26,330.75)	-	(10,504.00)	-	-	-	-	-	(3,142.00)	(85,923.75)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Instruction Account-49999-4-9981 ²	-	-	-	(281,214.34)	-	-	-	(32,853.00)	(112,110.00)	(6,980.00)	(561,069.00)	(445,212.00)	(1,439,438.34)
<i>Credit</i> Current Fund Expenditures Instruction Account-58998-4-9981 ²	-	-	-	-	-	-	-	-	(8,469.00)	-	(3,051.00)	(2,181.00)	(13,701.00)
<i>Credit</i> Current Fund Expenditures Instruction Account-59999-4-9981 ²	(1,111,490.00)	(54,631.00)	(550,285.00)	-	-	(393,001.00)	-	-	(763.00)	-	-	-	(2,110,170.00)
<i>Credit</i> Current Fund Expenditures Instruction Account-39999-4-9981 ²	(327,499.00)	-	-	(5,679.62)	-	-	-	-	(1,146.00)	(73,984.00)	-	-	(408,308.62)
<i>Credit</i> Current Fund Expenditures Instruction Account-09597-4-9981 ²	(294,360.00)	-	(140,464.00)	(37,564.42)	-	(14,036.00)	-	-	-	(15,329.00)	(7,761.00)	-	(509,514.42)
<i>Credit</i> Current Fund Expenditures Instruction Account-09598-4-9981 ²	(40,536.00)	-	(25,582.00)	(19,705.92)	-	(300,262.00)	-	-	(49,015.00)	-	(36,583.00)	(232,018.00)	(703,701.92)
<i>Credit</i> Current Fund Expenditures Instruction Account-65999-4-9981 ²	(86,569.00)	-	(1,905,943.00)	(635,839.04)	-	(3,628,503.00)	-	(6,954.00)	(170,291.00)	-	(742,157.00)	(413,201.00)	(7,589,457.04)
<i>Credit</i> Current Fund Expenditures Instruction Account-74998-4-9981 ²	-	-	-	(289,522.24)	-	-	-	-	-	-	-	-	(289,522.24)
<i>Credit</i> Current Fund Expenditures Instruction Account-63999-4-9981 ²	-	-	-	(2,683,767.79)	-	-	-	-	-	-	-	-	(2,683,767.79)
<i>Credit</i> Current Fund Expenditures Instruction Account-69997-4-9981 ²	(242,531.00)	-	(10,875.00)	(115,339.40)	-	(1,992,311.00)	-	(179,524.00)	(21,156.00)	(2,486.00)	(59,013.00)	(319,493.00)	(2,942,728.40)
<i>Credit</i> Current Fund Expenditures Instruction Account-75999-4-9981 ²	(153,840.00)	-	(337,356.00)	(20,350.62)	-	(47,462.00)	-	(141,776.00)	(10,037.00)	-	(825.00)	-	(711,646.62)
<i>Credit</i> Current Fund Expenditures Research Account-19990-4-9981 ²	(605,031.00)	(457,640.00)	(232,267.00)	(1,639,030.06)	-	(1,253,074.00)	-	(1,390,329.00)	(578,164.00)	(474,162.00)	(901,330.00)	(583,912.00)	(8,114,939.06)
<i>Credit</i> Current Fund Expenditures Research Account-20399-4-9981 ²	(738.00)	-	-	(461,711.39)	-	-	-	-	-	-	-	(14,179.00)	(476,628.39)
<i>Credit</i> Current Fund Expenditures Research Account-21099-4-9981 ²	-	-	-	(11,578.20)	-	-	-	-	-	-	-	-	(11,578.20)
<i>Credit</i> Current Fund Expenditures Research Account-24999-4-9981 ²	(10,577,751.00)	-	(7,266,559.00)	(457,007.87)	-	(12,862,026.00)	-	-	(13,502,055.00)	(1,806,249.00)	(4,792,030.00)	(5,867,237.00)	(57,130,914.87)
<i>Credit</i> Current Fund Expenditures Research Account-28999-4-9981 ²	-	(55,451.00)	-	(94,826.89)	-	(971,093.00)	-	-	(352,401.00)	-	(836,396.00)	(100,446.00)	(2,410,613.89)
<i>Credit</i> Current Fund Expenditures Research Account-20799-4-9981 ²	-	-	(191,059.00)	-	-	(356,784.00)	-	-	(588,288.00)	(9,394.00)	-	(577,835.00)	(1,723,360.00)
<i>Credit</i> Current Fund Expenditures Research Account-18998-4-9981 ²	(614,502.00)	(17,902.00)	-	(296,617.88)	-	(49,108.00)	-	(1,502.00)	-	(6,037.00)	(67,156.00)	(24,667.00)	(1,077,491.88)
<i>Credit</i> Current Fund Expenditures Research Account-20999-4-9981 ²	(6,542.00)	-	(11,363.00)	(22,545.32)	-	(69,887.00)	-	(92,161.00)	(10,588.00)	-	(32,752.00)	(61,067.00)	(306,905.32)
<i>Credit</i> Current Fund Expenditures Research Account-49999-4-9981 ²	-	-	-	(240,785.64)	-	-	-	(358,096.00)	(909,978.00)	(659,464.00)	(266,198.00)	(736,240.00)	(3,170,761.64)
<i>Credit</i> Current Fund Expenditures Research Account-58998-4-9981 ²	-	-	-	-	-	-	-	(64,593.00)	(589,737.00)	-	(98,909.00)	(790,482.00)	(1,543,721.00)
<i>Credit</i> Current Fund Expenditures Research Account-59999-4-9981 ²	(6,673,460.00)	(7,453.00)	(5,448,584.00)	-	-	(7,788,268.00)	-	(412,812.00)	(1,034,153.00)	-	(538,716.00)	(893,886.00)	(22,797,332.00)
<i>Credit</i> Current Fund Expenditures Research Account-39999-4-9981 ²	(3,385.00)	-	-	(4,863.09)	-	(418,808.00)	-	-	(32.00)	(12,250.00)	-	-	(439,338.09)
<i>Credit</i> Current Fund Expenditures Research Account-09597-4-9981 ²	(227,173.00)	-	(981,534.00)	(32,163.98)	-	(1,113,847.00)	-	(2,000.00)	(86,023.00)	(102,070.00)	(1,307.00)	(28,607.00)	(2,574,724.98)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Research Account-09598-4-9981 ²	(124,291.00)	(4,534.00)	(11,654.00)	(16,872.90)	-	(1,016,850.00)	-	(22,824.00)	(108,671.00)	-	(67,226.00)	(193,075.00)	(1,565,997.90)
<i>Credit</i> Current Fund Expenditures Research Account-65999-4-9981 ²	(65,852.00)	(15,869.00)	(590,434.00)	(544,427.83)	-	(732,327.00)	-	(329,946.00)	(45,909.00)	(156,948.00)	(19,401.00)	(226,989.00)	(2,728,102.83)
<i>Credit</i> Current Fund Expenditures Research Account-74998-4-9981 ²	-	-	-	(247,899.16)	-	-	-	-	-	-	-	-	(247,899.16)
<i>Credit</i> Current Fund Expenditures Research Account-63999-4-9981 ²	-	-	-	(2,297,936.69)	-	-	-	-	-	-	-	-	(2,297,936.69)
<i>Credit</i> Current Fund Expenditures Research Account-69997-4-9981 ²	(899,595.00)	-	(6,735.00)	(98,757.66)	-	(676,892.00)	-	(325,625.00)	(238,244.00)	(76,494.00)	(52,694.00)	(92,821.00)	(2,467,857.66)
<i>Credit</i> Current Fund Expenditures Research Account-75999-4-9981 ²	(6,936.00)	-	(47,951.00)	(17,424.92)	-	(4,243.00)	-	-	(85,733.00)	(69,130.00)	(2,257.00)	-	(233,674.92)
<i>Credit</i> Current Fund Expenditures Public Service Account-19990-4-9981 ²	(76,268.00)	-	(68,347.00)	(256,257.99)	-	(83,846.00)	-	(158,923.00)	(30,337.00)	(571,749.00)	(64,763.00)	(241,280.00)	(1,551,770.99)
<i>Credit</i> Current Fund Expenditures Public Service Account-20399-4-9981 ²	-	-	-	(72,187.35)	-	-	-	(3,230.00)	(3,958.00)	-	(15,461.00)	-	(94,836.35)
<i>Credit</i> Current Fund Expenditures Public Service Account-21099-4-9981 ²	-	-	-	(1,810.22)	-	-	-	-	-	-	-	-	(1,810.22)
<i>Credit</i> Current Fund Expenditures Public Service Account-24999-4-9981 ²	(38,230.00)	-	(34,212.00)	(71,451.96)	-	-	-	-	(12,155.00)	(1,751.00)	-	(31,048.00)	(188,847.96)
<i>Credit</i> Current Fund Expenditures Public Service Account-28999-4-9981 ²	-	-	-	(14,825.93)	-	(28,338.00)	-	-	-	(32,207.00)	-	-	(75,370.93)
<i>Credit</i> Current Fund Expenditures Public Service Account-20799-4-9981 ²	-	-	(104,701.00)	-	-	(11,022.00)	-	-	-	(582,000.00)	-	-	(697,723.00)
<i>Credit</i> Current Fund Expenditures Public Service Account-18998-4-9981 ²	(6,850.00)	-	-	(46,375.42)	-	(6,206.00)	-	(1,798.00)	-	(7,503.00)	-	(6,409.00)	(75,141.42)
<i>Credit</i> Current Fund Expenditures Public Service Account-20999-4-9981 ²	(376.00)	-	(79,202.00)	(3,524.90)	-	-	-	(9,245.00)	-	(1,476.00)	(2,742.00)	-	(96,565.90)
<i>Credit</i> Current Fund Expenditures Public Service Account-49999-4-9981 ²	-	-	-	(37,646.19)	-	-	-	(25,824.00)	-	-	-	-	(63,470.19)
<i>Credit</i> Current Fund Expenditures Public Service Account-58998-4-9981 ²	-	-	-	-	-	-	-	(205.00)	-	(432.00)	-	-	(637.00)
<i>Credit</i> Current Fund Expenditures Public Service Account-59999-4-9981 ²	(1,026,617.00)	-	(25,478.00)	-	-	(3,827.00)	-	-	-	-	-	(1,106.00)	(1,057,028.00)
<i>Credit</i> Current Fund Expenditures Public Service Account-39999-4-9981 ²	-	-	-	(760.33)	-	-	-	-	-	-	-	-	(760.33)
<i>Credit</i> Current Fund Expenditures Public Service Account-09597-4-9981 ²	(2,417,162.00)	-	-	(5,028.75)	-	-	-	-	-	-	-	-	(2,422,190.75)
<i>Credit</i> Current Fund Expenditures Public Service Account-09598-4-9981 ²	(15,195.00)	-	-	(2,638.03)	-	(36,955.00)	-	(3,197.00)	-	-	-	-	(57,985.03)
<i>Credit</i> Current Fund Expenditures Public Service Account-65999-4-9981 ²	(265,040.00)	-	-	(85,119.84)	-	(505,625.00)	-	(49,414.00)	(3,296.00)	-	-	(1,613.00)	(910,107.84)
<i>Credit</i> Current Fund Expenditures Public Service Account-74998-4-9981 ²	-	-	-	(38,758.37)	-	-	-	-	-	-	-	-	(38,758.37)
<i>Credit</i> Current Fund Expenditures Public Service Account-63999-4-9981 ²	-	-	-	(359,276.28)	-	-	-	-	-	-	-	-	(359,276.28)
<i>Credit</i> Current Fund Expenditures Public Service Account-69997-4-9981 ²	-	-	(5,183.00)	(15,440.50)	-	-	-	-	(1,939.00)	(4,677.00)	-	(2,445.00)	(29,684.50)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Public Service Account-75999-4-9981 ²	-	-	(198,546.00)	(2,724.34)	-	-	-	-	-	-	-	-	(201,270.34)
<i>Credit</i> Current Fund Expenditures Academic Support Account-19990-4-1980 ²	(5,566,098.00)	-	-	-	-	-	-	-	(3,835,674.00)	-	(3,497,627.00)	-	(12,899,399.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-20399-4-1980 ²	(58,695.00)	-	-	-	-	-	-	-	-	-	-	-	(58,695.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-21099-4-1980 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Academic Support Account-24999-4-1980 ²	(157,673.00)	-	-	-	-	-	-	-	(21,136.00)	-	-	-	(178,809.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-28999-4-1980 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Academic Support Account-18998-4-1980 ²	(153,360.00)	-	-	-	-	-	-	-	-	-	-	-	(153,360.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-20999-4-1980 ²	(6,044.00)	-	-	-	-	-	-	-	-	-	-	-	(6,044.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-59999-4-1980 ²	(282,852.00)	-	-	-	-	-	-	-	-	-	-	-	(282,852.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-39999-4-1980 ²	(1,646.00)	-	-	-	-	-	-	-	-	-	-	-	(1,646.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09597-4-1980 ²	(387,903.00)	-	-	-	-	-	-	-	(12,249.00)	-	-	-	(400,152.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09598-4-1980 ²	(16,782.00)	-	-	-	-	-	-	-	-	-	-	-	(16,782.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-65999-4-1980 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Academic Support Account-74998-4-1980 ²	(424.00)	-	-	-	-	-	-	-	-	-	-	-	(424.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-63999-4-1980 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Academic Support Account-69997-4-1980 ²	(120,889.00)	-	-	-	-	-	-	-	-	-	-	-	(120,889.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-75999-4-1980 ²	(11,442.00)	-	-	-	-	-	-	-	-	-	-	-	(11,442.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-19990-4-8090 ²	-	-	-	-	-	-	-	-	(736,879.00)	-	(701,090.00)	-	(1,437,969.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-49999-4-8090 ²	-	-	-	-	-	-	-	-	(81.00)	-	-	-	(81.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09598-4-8090 ²	-	-	-	-	-	-	-	-	(142,082.00)	-	-	-	(142,082.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-69997-4-8090 ²	-	-	-	-	-	-	-	-	(26,015.00)	-	-	-	(26,015.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-19990-4-8890 ²	-	-	-	-	-	-	-	-	(1,013,385.00)	-	-	-	(1,013,385.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-24999-4-8890 ²	-	-	-	-	-	-	-	-	(5,584.00)	-	-	-	(5,584.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09597-4-8890 ²	-	-	-	-	-	-	-	-	(3,236.00)	-	-	-	(3,236.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Academic Support Account-19990-4-9981 ²	(12,276,550.00)	-	(2,019,491.00)	(597,729.04)	-	(20,421,790.00)	-	(4,734,025.00)	(5,403,490.00)	(1,166,342.00)	(5,351,532.00)	(10,192,993.00)	(62,163,942.04)
<i>Credit</i> Current Fund Expenditures Academic Support Account-20399-4-9981 ²	(276,268.00)	-	-	(168,379.04)	-	(73,756.00)	-	(19,173.00)	-	-	-	(145,078.00)	(682,654.04)
<i>Credit</i> Current Fund Expenditures Academic Support Account-21099-4-9981 ²	-	-	-	(4,222.39)	-	-	-	-	-	-	-	-	(4,222.39)
<i>Credit</i> Current Fund Expenditures Academic Support Account-24999-4-9981 ²	(84,319.00)	-	(46,277.00)	(166,663.74)	-	(26,240.00)	-	-	(522,726.00)	-	-	(133,752.00)	(979,977.74)
<i>Credit</i> Current Fund Expenditures Academic Support Account-28999-4-9981 ²	-	-	-	(34,581.91)	-	-	-	-	(679.00)	-	-	-	(35,260.91)
<i>Credit</i> Current Fund Expenditures Academic Support Account-20799-4-9981 ²	-	-	(6,647.00)	-	-	-	-	-	(1,148.00)	-	-	(4,475.00)	(12,270.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-18998-4-9981 ²	(428,357.00)	-	-	(108,171.97)	-	(407,602.00)	-	(18,025.00)	(69,814.00)	(20,327.00)	(33,636.00)	(260,618.00)	(1,346,550.97)
<i>Credit</i> Current Fund Expenditures Academic Support Account-20999-4-9981 ²	-	-	(149,698.00)	(8,221.93)	-	(649,416.00)	-	-	-	-	-	-	(807,335.93)
<i>Credit</i> Current Fund Expenditures Academic Support Account-49999-4-9981 ²	-	-	-	(87,810.82)	-	-	-	(64,370.00)	(538,534.00)	(6,254.00)	(22,388.00)	(133,939.00)	(853,295.82)
<i>Credit</i> Current Fund Expenditures Academic Support Account-58998-4-9981 ²	-	-	-	-	-	-	-	-	(31,198.00)	(24,327.00)	-	-	(55,525.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-59999-4-9981 ²	(838,725.00)	-	(576,251.00)	-	-	(474,754.00)	-	-	(6,639.00)	-	-	-	(1,896,369.00)
<i>Credit</i> Current Fund Expenditures Academic Support Account-39999-4-9981 ²	(5,336.00)	-	-	(1,773.49)	-	(5,656.00)	-	-	-	-	-	-	(12,765.49)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09597-4-9981 ²	(47,171.00)	-	(5,230.00)	(11,729.71)	-	(26,519.00)	-	-	(7,294.00)	(21,416.00)	(34,747.00)	-	(154,106.71)
<i>Credit</i> Current Fund Expenditures Academic Support Account-09598-4-9981 ²	(270,592.00)	-	-	(6,153.29)	-	(463,677.00)	-	(28,849.00)	(374,002.00)	-	-	(303,644.00)	(1,446,917.29)
<i>Credit</i> Current Fund Expenditures Academic Support Account-65999-4-9981 ²	(723,615.00)	-	(1,462,863.00)	(198,544.45)	-	(600,316.00)	-	(13,104.00)	(636,332.00)	-	(173,173.00)	(274,379.00)	(4,082,326.45)
<i>Credit</i> Current Fund Expenditures Academic Support Account-74998-4-9981 ²	-	-	-	(90,405.01)	-	-	-	-	-	-	-	(31,991.00)	(122,396.01)
<i>Credit</i> Current Fund Expenditures Academic Support Account-63999-4-9981 ²	-	-	-	(838,022.15)	-	-	-	-	-	-	-	-	(838,022.15)
<i>Credit</i> Current Fund Expenditures Academic Support Account-69997-4-9981 ²	(1,830,664.00)	-	(467,368.00)	(36,015.40)	-	(878,417.00)	-	(7,864.00)	(106,790.00)	(15,569.00)	(1,704.00)	(194,757.00)	(3,539,148.40)
<i>Credit</i> Current Fund Expenditures Academic Support Account-75999-4-9981 ²	-	-	-	(6,354.60)	-	(149.00)	-	-	-	-	-	-	(6,503.60)
<i>Credit</i> Current Fund Expenditures Medical Centers Account-19990-4-9981 ²	-	-	-	(3,356,803.80)	-	(4,467,624.00)	-	-	(490,103.00)	-	-	(667,621.00)	(8,982,151.80)
<i>Credit</i> Current Fund Expenditures Medical Centers Account-20399-4-9981 ²	-	-	-	(945,604.70)	-	-	-	-	-	-	-	-	(945,604.70)
<i>Credit</i> Current Fund Expenditures Medical Centers Account-21099-4-9981 ²	-	-	-	(23,712.66)	-	-	-	-	-	-	-	-	(23,712.66)
<i>Credit</i> Current Fund Expenditures Medical Centers Account-24999-4-9981 ²	-	-	-	(935,971.71)	-	-	-	-	-	-	-	-	(935,971.71)
<i>Credit</i> Current Fund Expenditures Medical Centers Account-28999-4-9981 ²	-	-	-	(194,209.53)	-	-	-	-	-	-	-	-	(194,209.53)

Journal Entry		Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-20799-4-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-18998-4-	-	-	-	(607,486.12)	-	-	-	-	-	-	-	-	(607,486.12)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-20999-4-	-	-	-	(46,173.77)	-	-	-	-	-	-	-	-	(46,173.77)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-49999-4-	-	-	-	(493,139.31)	-	-	-	-	(18,891.00)	-	-	-	(512,030.31)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-58998-4-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-59999-4-	-	-	-	-	-	(4,669.00)	-	-	-	-	-	-	(4,669.00)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-39999-4-	-	-	-	(9,959.81)	-	-	-	-	-	-	-	-	(9,959.81)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-09597-4-	-	-	-	(65,873.22)	-	-	-	-	-	-	-	-	(65,873.22)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-09598-4-	-	-	-	(34,556.43)	-	-	-	-	-	-	-	-	(34,556.43)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-65999-4-	-	-	-	(1,115,011.52)	-	-	-	-	-	-	-	-	(1,115,011.52)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-74998-4-	-	-	-	(507,708.10)	-	-	-	-	-	-	-	-	(507,708.10)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-63999-4-	-	-	-	(4,706,272.81)	-	(13,030,843.00)	-	-	(5,493,403.00)	-	-	(6,212,538.00)	(29,443,056.81)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-69997-4-	-	-	-	(202,259.92)	-	-	-	-	(6,942.00)	-	-	(63,814.00)	(273,015.92)
<i>Credit</i> 9981 ²	Current Fund Expenditures Medical Centers Account-75999-4-	-	-	-	(35,686.99)	-	-	-	-	-	-	-	-	(35,686.99)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-19990-4-	(91,273.00)	-	(102,563.00)	(556,092.81)	-	(228,679.00)	-	(140,832.00)	(40,654.00)	(209,931.00)	(275,127.00)	(40,331.00)	(1,685,482.81)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-20399-4-	(101,741.00)	-	(24,894.00)	(156,650.20)	-	(215,826.00)	-	(115,675.00)	(39,760.00)	(136,034.00)	(71,990.00)	(68,838.00)	(931,408.20)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-21099-4-	-	-	-	(3,928.27)	-	-	-	-	-	-	-	-	(3,928.27)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-24999-4-	(45,228.00)	-	(5,547.00)	(155,054.38)	-	-	-	-	(6,192.00)	-	-	(18,061.00)	(230,082.38)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-28999-4-	-	-	-	(32,173.02)	-	-	-	-	-	-	-	-	(32,173.02)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-20799-4-	-	-	-	-	-	-	-	-	(54,180.00)	(2,771.00)	-	-	(56,951.00)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-18998-4-	-	-	-	(100,637.00)	-	-	-	-	-	-	-	-	(100,637.00)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-20999-4-	-	-	-	(7,649.21)	-	-	-	-	-	-	-	-	(7,649.21)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-49999-4-	-	-	-	(81,694.15)	-	-	-	(1,376.00)	(2,294.00)	(2,699.00)	(6,295.00)	(9,968.00)	(104,326.15)
<i>Credit</i> 9981 ²	Current Fund Expenditures Student Services Account-58998-4-	-	-	-	-	-	-	-	-	-	-	-	-	-

Journal Entry		Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i>	Current Fund Expenditures Student Services Account-59999-4-9981 ²	(74,325.00)	-	(4,462.00)	-	-	(33,467.00)	-	-	-	-	-	-	(112,254.00)
<i>Credit</i>	Current Fund Expenditures Student Services Account-39999-4-9981 ²	-	-	-	(1,649.96)	-	-	-	-	-	-	-	-	(1,649.96)
<i>Credit</i>	Current Fund Expenditures Student Services Account-09597-4-9981 ²	-	-	-	(10,912.65)	-	-	-	-	(2,473.00)	-	-	(3,272.00)	(16,657.65)
<i>Credit</i>	Current Fund Expenditures Student Services Account-09598-4-9981 ²	(1,555.00)	-	-	(5,724.67)	-	-	-	-	(1,078.00)	-	-	-	(8,357.67)
<i>Credit</i>	Current Fund Expenditures Student Services Account-65999-4-9981 ²	-	-	-	(184,714.37)	-	-	-	-	(99,155.00)	-	-	-	(283,869.37)
<i>Credit</i>	Current Fund Expenditures Student Services Account-74998-4-9981 ²	(172,292.00)	-	-	(84,107.63)	-	-	-	-	(7,038.00)	-	-	-	(263,437.63)
<i>Credit</i>	Current Fund Expenditures Student Services Account-63999-4-9981 ²	-	-	-	(779,647.73)	-	-	-	-	-	-	-	-	(779,647.73)
<i>Credit</i>	Current Fund Expenditures Student Services Account-69997-4-9981 ²	(168,800.00)	-	(19,701.00)	(33,506.66)	-	(98,991.00)	-	(62,927.00)	(17,153.00)	(311,926.00)	(188,510.00)	(122,763.00)	(1,024,277.66)
<i>Credit</i>	Current Fund Expenditures Student Services Account-75999-4-9981 ²	(8,036.00)	-	(100,933.00)	(5,911.96)	-	-	-	-	(10,437.00)	(54,797.00)	-	(62,171.00)	(242,285.96)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-19990-4-9981 ²	(956,056.00)	-	(482,096.00)	(374,025.22)	-	(3,283,179.00)	-	(1,086,320.00)	(551,384.00)	-	(603,539.00)	(488,180.00)	(7,824,779.22)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-20399-4-9981 ²	(81,321.00)	-	-	(105,362.13)	-	-	-	-	-	-	-	-	(186,683.13)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-21099-4-9981 ²	-	-	-	(2,642.14)	-	-	-	-	-	-	-	-	(2,642.14)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-24999-4-9981 ²	-	-	-	(104,288.79)	-	(5,821.00)	-	-	-	-	-	-	(110,109.79)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-28999-4-9981 ²	(5,662.00)	-	-	(21,639.41)	-	-	-	-	-	-	-	-	(27,301.41)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-20799-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-18998-4-9981 ²	(73,250.00)	-	-	(67,687.94)	-	-	-	-	-	-	-	-	(140,937.94)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-20999-4-9981 ²	-	-	-	(5,144.82)	-	-	-	-	-	-	-	-	(5,144.82)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-49999-4-9981 ²	-	-	-	(54,947.07)	-	-	-	-	(2,302.00)	-	(81,827.00)	(8,517.00)	(147,593.07)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-58998-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-59999-4-9981 ²	(50,000.00)	-	-	-	-	-	-	-	-	-	-	-	(50,000.00)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-39999-4-9981 ²	-	-	-	(1,109.75)	-	-	-	-	-	-	-	-	(1,109.75)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-09597-4-9981 ²	-	-	-	(7,339.79)	-	-	-	(8,339.00)	-	(11,941.00)	-	(18,622.00)	(46,241.79)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-09598-4-9981 ²	(48,921.00)	-	(12,540.00)	(3,850.38)	-	-	-	-	(323,943.00)	-	(36,300.00)	(2,291.00)	(427,845.38)
<i>Credit</i>	Current Fund Expenditures Institutional Support Account-65999-4-9981 ²	-	-	-	(124,237.95)	-	-	-	(7,196.00)	(5,468.00)	-	-	-	(136,901.95)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Institutional Support Account-74998-4-9981 ²	-	-	(42,033.00)	(56,570.37)	-	-	-	-	-	(18,451.00)	(85,740.00)	-	(202,794.37)
<i>Credit</i> Current Fund Expenditures Institutional Support Account-63999-4-9981 ²	-	-	-	(524,387.13)	-	-	-	-	-	-	-	-	(524,387.13)
<i>Credit</i> Current Fund Expenditures Institutional Support Account-69997-4-9981 ²	(593,665.00)	-	(135,551.00)	(22,536.41)	-	(2,870,603.00)	(4,631,512.00)	(1,755,533.00)	(667,969.00)	(61,124.00)	(35,362.00)	(748,198.00)	(11,522,053.41)
<i>Credit</i> Current Fund Expenditures Institutional Support Account-75999-4-9981 ²	(54,310.00)	-	(171,664.00)	(3,976.35)	-	(8,554.00)	-	(59,022.00)	(46,755.00)	(902,487.00)	(378,746.00)	(8,136.00)	(1,633,650.35)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-19990-4-9981 ²	(3,482,545.00)	-	(144,134.00)	(392,709.51)	-	(3,709.00)	-	(198,612.00)	(270,521.00)	(913,804.00)	(216,187.00)	(523,309.00)	(6,145,530.51)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20399-4-9981 ²	-	-	-	(110,625.46)	-	-	-	-	-	-	-	-	(110,625.46)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-21099-4-9981 ²	-	-	-	(2,774.12)	-	-	-	-	-	-	-	-	(2,774.12)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-24999-4-9981 ²	-	-	-	(109,498.50)	-	-	-	-	-	-	-	-	(109,498.50)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-28999-4-9981 ²	-	-	-	(22,720.40)	-	-	-	-	-	-	-	-	(22,720.40)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20799-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-18998-4-9981 ²	-	-	-	(71,069.27)	-	-	-	-	-	-	-	-	(71,069.27)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20999-4-9981 ²	-	-	-	(5,401.83)	-	-	-	-	-	-	-	-	(5,401.83)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-49999-4-9981 ²	-	-	-	(57,691.93)	-	-	-	(5,364.00)	-	-	-	-	(63,055.93)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-58998-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-59999-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-39999-4-9981 ²	-	-	-	(1,165.19)	-	-	-	-	-	-	-	-	(1,165.19)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-09597-4-9981 ²	-	-	-	(7,706.45)	-	-	-	(4,847.00)	-	-	-	-	(12,553.45)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-09598-4-9981 ²	(171,247.00)	-	-	(4,042.73)	-	-	-	(10,178.00)	-	-	-	-	(185,467.73)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-65999-4-9981 ²	-	-	-	(130,444.21)	-	-	-	-	-	-	-	-	(130,444.21)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-74998-4-9981 ²	-	-	(40,887.00)	(59,396.32)	-	-	-	-	-	-	-	-	(100,283.32)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-63999-4-9981 ²	-	-	-	(550,582.70)	-	-	-	-	-	-	-	-	(550,582.70)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-69997-4-9981 ²	(392,402.00)	-	(1,847,033.00)	(23,662.21)	-	(171,372.00)	-	(46,421.00)	(7,465,384.00)	(327,377.00)	(36,113.00)	(1,142,252.00)	(11,452,016.21)
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-75999-4-9981 ²	(3,868.00)	-	(247,067.00)	(4,174.99)	-	-	-	(5,133.00)	-	(15,391.00)	(118,823.00)	(54,958.00)	(449,414.99)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-19990-4-9981 ²	-	-	-	(438,816.56)	-	-	-	-	-	-	-	-	(438,816.56)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20399-4-9981 ²	-	-	-	(123,613.72)	-	-	-	-	-	(33,342.00)	-	-	(156,955.72)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-21099-4-9981 ²	-	-	-	(3,099.83)	-	-	-	-	-	-	-	-	(3,099.83)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-24999-4-9981 ²	-	-	-	(122,354.45)	-	-	-	-	-	-	-	-	(122,354.45)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-28999-4-9981 ²	-	-	-	(25,387.95)	-	-	-	-	-	-	-	-	(25,387.95)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20799-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-18998-4-9981 ²	-	-	-	(79,413.33)	-	-	-	-	-	-	-	-	(79,413.33)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20999-4-9981 ²	-	-	-	(6,036.04)	-	-	-	-	-	-	(4,108.00)	-	(10,144.04)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-49999-4-9981 ²	-	-	-	(64,465.40)	-	-	-	-	-	-	-	-	(64,465.40)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-58998-4-9981 ²	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-59999-4-9981 ²	(12,360.00)	-	-	-	-	(1,727.00)	-	-	-	-	-	-	(14,087.00)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-39999-4-9981 ²	-	-	-	(1,301.99)	-	-	-	-	-	-	-	-	(1,301.99)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-09597-4-9981 ²	-	-	-	(8,611.24)	-	-	-	-	-	-	-	-	(8,611.24)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-09598-4-9981 ²	-	-	-	(4,517.37)	-	-	-	-	-	-	-	-	(4,517.37)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-65999-4-9981 ²	-	-	-	(145,759.34)	-	-	-	-	-	-	-	-	(145,759.34)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-74998-4-9981 ²	(460,016.00)	-	(115,528.00)	(66,369.90)	-	(2,458,893.00)	-	(317,096.00)	(335,009.00)	(658,966.00)	(401,247.00)	(233,722.00)	(5,046,846.90)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-63999-4-9981 ²	-	-	-	(615,225.24)	-	-	-	-	-	-	-	-	(615,225.24)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-69997-4-9981 ²	(28,257.00)	-	-	(26,440.33)	-	-	-	-	-	-	-	-	(54,697.33)
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-75999-4-9981 ²	(15,030.00)	-	-	(4,665.16)	-	(76,241.00)	-	(128,219.00)	-	-	-	-	(224,155.16)
<i>Debit</i> Current Fund Expenditures Institutional Support Account-19990-4-9981 ²	-	-	-	-	-	-	-	-	-	6,113,369.00	-	-	6,113,369.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119900-19990-0560	-	-	-	-	-	-	-	-	-	(6,113,369.00)	-	-	(6,113,369.00)
<i>Debit</i> Current Fund Expenditures Academic Support Account-20399-4-9981 ²	-	-	28,235.00	-	-	-	-	-	-	-	-	-	28,235.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119850-20399-0560	-	-	(28,235.00)	-	-	-	-	-	-	-	-	-	(28,235.00)
<i>Debit</i> Current Fund Expenditures Student Services Account-20799-4-9981 ²	-	-	-	-	-	8,104.00	-	-	-	-	-	-	8,104.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119850-20799-0560	-	-	-	-	-	(8,104.00)	-	-	-	-	-	-	(8,104.00)

Journal Entry	Los Angeles												Total	
	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine		
<i>Debit</i> Current Fund Expenditures Public Service Account-49999-4-99812	-	-	-	-	-	-	-	-	-	-	-	-	4,412.00	4,412.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119850-49999-0560	-	-	-	-	-	-	-	-	-	-	-	-	(4,412.00)	(4,412.00)
<i>Debit</i> Current Fund Expenditures Instruction Account-09598-4-9981 ²	-	-	-	-	-	-	-	12,923.00	-	-	-	-	-	12,923.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119750-09598-0560	-	-	-	-	-	-	-	(12,923.00)	-	-	-	-	-	(12,923.00)
<i>Debit</i> Current Fund Expenditures Student Services Account-65999-4-9981 ²	-	-	-	-	-	-	-	35,566.00	-	-	-	-	-	35,566.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119850-65999-0560	-	-	-	-	-	-	-	(35,566.00)	-	-	-	-	-	(35,566.00)
<i>Debit</i> Current Fund Expenditures Student Services Account-74998-4-9981 ²	-	-	-	-	-	2,587.00	-	-	-	-	-	-	-	2,587.00
<i>Credit</i> Nonmandatory Transfer-Current Funds 119850-74998-0560	-	-	-	-	-	(2,587.00)	-	-	-	-	-	-	-	(2,587.00)

Notes:

- 1 CFS hand posting will be dated 6/30/01.
- 2 In addition to object code 9981-Elimination of Capitalized Current Fund Equipment Purchases, campuses may use the following object codes, as necessary:
 - 1980 Elimination of Capitalized Salaries & Wages
 - 8890 Elimination of Capitalized Benefits
 - 8090 Elimination of Capitalized Other Current Fund Expenditures

Total DR	63,712,222.00	958,931.00	28,291,640.00	37,686,239.00	-	89,105,160.00	4,631,512.00	15,588,124.00	50,180,131.00	17,796,541.00	24,618,996.00	36,407,338.00	368,976,834.00
Total CR	(63,712,222.00)	(958,931.00)	(28,291,640.00)	(37,686,239.00)	-	(89,105,160.00)	(4,631,512.00)	(15,588,124.00)	(50,180,131.00)	(17,796,541.00)	(24,618,996.00)	(36,407,338.00)	(368,976,834.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total (Campus Worksheets)	63,712,222.00	958,931.00	28,235,169.00	37,686,239.00	-	89,083,777.00	4,631,512.00	15,491,146.00	50,180,131.00	5,569,803.00	24,618,997.00	36,398,515.00	356,566,442.00
Difference	-	-	(56,471.00)	-	-	(21,383.00)	-	(96,978.00)	-	(12,226,738.00)	1.00	(8,823.00)	(12,410,392.00)

(\$28,235) Tuition & Fees-Academic Support

(\$8,104) Student Services-State Contracts
(\$2,587) Student Services-Auxiliary

(\$12,923) Instruction/Endowment-Unrestricted
(\$35,566) Student Services-S&S Educational

(\$6,113,369) Institutional Support/ General Fund

(\$4,412) Public Service/Private Gifts-Unrestricted

Exhibit 7—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2002 in the General Ledgers¹
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry ³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Reclassify Capital Expenditures in Current Funds at 6/30/02 in the GL</i>													
<i>Debit</i> Nonmandatory Transfer-Current Funds 119900-19990-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20399-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-21099-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-24999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-28999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20799-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-18998-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-20999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-49999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-58998-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119800-59999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119800-39999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119750-09597-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119750-09598-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-65999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-74998-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-63999-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119850-69997-0560													-
<i>Debit</i> Nonmandatory Transfer-Current Funds 119700-75999-0560													-
<i>Credit</i> Current Fund Expenditures Instruction Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-28999-4-9981 ²													-

Journal Entry³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Instruction Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Instruction Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-28999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-09597-4-9981 ²													-

Journal Entry ³	San		Los			Santa	Santa	Irvine	Total				
	Berkeley	Berkeley-J	Francisco	Davis	Davis-L	Los Angeles	Angeles-M			Riverside	San Diego	Cruz	Barbara
<i>Credit</i> Current Fund Expenditures Research Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Research Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-28999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Public Service Account-69997-4-9981 ²													-

Journal Entry³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Public Service Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-28999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Academic Support Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Student Services Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Student Services Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Student Services Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Student Services Account-24999-4-9981 ²													-

Journal Entry ³	San Francisco		Los Angeles			Santa Cruz		Santa Barbara		Irvine	Total
	Berkeley	Berkeley-J	Davis	Davis-L	Los Angeles	Angeles-M	Riverside	San Diego			
Credit Current Fund Expenditures Student Services Account-28999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-20799-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-20999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-59999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-39999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-09597-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-09598-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-65999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-74998-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-63999-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-69997-4-9981 ²											-
Credit Current Fund Expenditures Student Services Account-75999-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-19990-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-20399-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-21099-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-24999-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-28999-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-20799-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-20999-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-59999-4-9981 ²											-
Credit Current Fund Expenditures Institutional Support Account-39999-4-9981 ²											-

Journal Entry³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures Institutional Support Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Institutional Support Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-28999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-63999-4-9981 ²													-

Journal Entry³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures O&M of Plant Account-75999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-19990-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20399-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-21099-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-24999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-28999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20799-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-20999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-59999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-39999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-09597-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-09598-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-65999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-74998-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-63999-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-69997-4-9981 ²													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-75999-4-9981 ²													-

Journal Entry³	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
----------------------------------	-----------------	-------------------	----------------------	--------------	----------------	--------------------	----------------------	------------------	------------------	-------------------	----------------------	---------------	--------------

Notes:

- 1** These entries will be on-going beginning in FY 2001-2002.
- 2** In addition to object code 9981-Elimination of Capitalized Current Fund Equipment Purchases, campuses may use the following object codes, as necessary:
 - 1980 Elimination of Capitalized Salaries & Wages
 - 8890 Elimination of Capitalized Benefits
 - 8090 Elimination of Capitalized Other Current Fund Expenditures
- 3** The dummy funds used in this entry correspond to the following fund sources:
 - 19990 General Fund
 - 20399 Tuition & Fees
 - 21099 Federal Government-Appropriations
 - 24999 Federal Government-Grants
 - 28999 Federal Government-Contracts
 - 20799 State Contracts
 - 18998 Special State Appropriations
 - 20999 Local Government
 - 49999 Private Gifts-Restricted
 - 58998 Private Grants-Restricted
 - 59999 Private Contracts-Restricted
 - 39999 Private Gifts-Unrestricted
 - 09597 Endowment Fund-Restricted
 - 09598 Endowment Fund-Unrestricted
 - 65999 Sales & Service-Educational Activities
 - 74998 Sales & Service-Auxiliary Enterprises
 - 63999 Sales & Service-Medical Centers
 - 69997 Other Sources
 - 75999 Reserves

IRM No. 22

Exhibit 7a—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No hand posting in CFS because entries are already in the General Ledgers.

Exhibit 8—Record the Capitalization of Non-University Owned Equipment at June 30, 2000 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Capitalization of Non-University Owned Equipment at 6/30/00 in the GL</i>													
<i>Debit</i> Equipment-Campus (AGC 120490)	10,134,159.00	4,870.00	438,381.00	15,873,224.00	5,872,720.00	3,896,844.00	-	763,931.00	109,069,969.00	1,768,296.00	6,930,151.00	7,158,606.00	161,911,151.00
<i>Debit</i> Equipment-Medical Center (AGC 120480)	-	-	949,405.00	7,352,583.00	-	155,665.00	-	-	-	-	-	3,000.00	8,460,653.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	(10,134,159.00)	(4,870.00)	(1,387,786.00)	(23,225,807.00)	(5,872,720.00)	(4,052,509.00)	-	(763,931.00)	(109,069,969.00)	(1,768,296.00)	(6,930,151.00)	(7,161,606.00)	(170,371,804.00)
													170,371,804.00
													-

Exhibit 8a—Record the Capitalization of Non-University Owned Equipment at June 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Capitalization of Non-University Owned Equipment at 6/30/00 in CFS¹</i>													
Debit Equipment-Campus (AGC 120490)	10,134,159.00	4,870.00	438,381.00	15,873,224.00	5,872,720.00	3,896,844.00	-	763,931.00	109,069,969.00	1,768,296.00	6,930,151.00	7,158,606.00	161,911,151.00
Debit Equipment-Medical Center (AGC 120480)	-	-	949,405.00	7,352,583.00	-	155,665.00	-	-	-	-	-	3,000.00	8,460,653.00
Credit Fund Balance (TC 6300 Prior Year Hand Posting)	(10,134,159.00)	(4,870.00)	(1,387,786.00)	(23,225,807.00)	(5,872,720.00)	(4,052,509.00)	-	(763,931.00)	(109,069,969.00)	(1,768,296.00)	(6,930,151.00)	(7,161,606.00)	(170,371,804.00)

Notes:

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

Total DR	170,371,804.00
Total CR	(170,371,804.00)

IRM No. 22

Exhibit 9—Record the Capitalization of Non-University Owned Equipment at June 30, 2001 in the FY 2002 General Ledgers ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Capitalization of Non-University Owned Equipment at 6/30/01 in the GL ¹													
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	3,677,871.00	4,870.00	125,000.00	976,937.00	-	-	-	-	-	-	-	114,206.00	4,898,884.00
<i>Credit</i> Equipment-Campus (AGC 120490)	(3,677,871.00)	(4,870.00)	-	(976,937.00)	-	-	-	-	-	-	-	(114,206.00)	(4,773,884.00)
<i>Credit</i> Equipment-Medical Center (AGC 120480)	-	-	(125,000.00)	-	-	-	-	-	-	-	-	-	(125,000.00)
<i>Debit</i> Equipment-Campus (AGC 120490)	-	-	125,000.00	-	357,360.00	35,904.00	4,870.00	803.00	4,373,631.00	372,697.00	348,325.00	-	5,618,590.00
<i>Debit</i> Equipment-Medical Center (AGC 120480)	-	-	-	444,894.00	-	-	-	-	-	-	-	-	444,894.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	-	-	(125,000.00)	(444,894.00)	(357,360.00)	(35,904.00)	(4,870.00)	(803.00)	(4,373,631.00)	(372,697.00)	(348,325.00)	-	(6,063,484.00)

Notes:

¹ The entry will be for the value of non-University owned equipment acquired or disposed from July 1, 2000 through December 31, 2000.

Total DR	3,677,871.00	4,870.00	125,000.00	976,937.00	-	-	-	-	-	-	-	114,206.00	4,898,884.00
Total CR	(3,677,871.00)	(4,870.00)	(125,000.00)	(976,937.00)	-	-	-	-	-	-	-	(114,206.00)	(4,898,884.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	-	-	125,000.00	444,894.00	357,360.00	35,904.00	4,870.00	803.00	4,373,631.00	372,697.00	348,325.00	-	6,063,484.00
Total CR	-	-	(125,000.00)	(444,894.00)	(357,360.00)	(35,904.00)	(4,870.00)	(803.00)	(4,373,631.00)	(372,697.00)	(348,325.00)	-	(6,063,484.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
												Net Additions:	1,164,600.00

IRM No. 22

Exhibit 9a—Record the Capitalization and Disposal of Non-University Owned Equipment at June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Capitalization of Non-University Owned Equipment at 6/30/01 in CFS¹													
<i>Debit</i> Fund Balance (TC 1486-Other Additions Misc-Campus)	3,677,871.00	4,870.00	-	976,937.00	-	-	-	-	-	-	-	114,206.00	4,773,884.00
<i>Debit</i> Fund Balance (TC 1586-Other Additions Misc-Medical Center)	-	-	125,000.00	-	-	-	-	-	-	-	-	-	125,000.00
<i>Credit</i> Equipment-Campus (AGC 120490)	(3,677,871.00)	(4,870.00)	-	(976,937.00)	-	-	-	-	-	-	-	(114,206.00)	(4,773,884.00)
<i>Credit</i> Equipment-Medical Center (AGC 120480)	-	-	(125,000.00)	-	-	-	-	-	-	-	-	-	(125,000.00)
<i>Debit</i> Equipment-Campus (AGC 120490)	-	-	125,000.00	-	357,360.00	35,904.00	4,870.00	803.00	4,373,631.00	372,697.00	348,325.00	-	5,618,590.00
<i>Debit</i> Equipment-Medical Center (AGC 120480)	-	-	-	444,894.00	-	-	-	-	-	-	-	-	444,894.00
<i>Credit</i> Fund Balance (TC 1486-Other Additions Misc-Campus)	-	-	(125,000.00)	-	(357,360.00)	(35,904.00)	(4,870.00)	(803.00)	(4,373,631.00)	(372,697.00)	(348,325.00)	-	(5,618,590.00)
<i>Credit</i> Fund Balance (TC 1586-Other Additions Misc-Medical Center)	-	-	-	(444,894.00)	-	-	-	-	-	-	-	-	(444,894.00)

Notes:

¹ The entry will be for the value of non-University owned equipment acquired from July 1, 2000 through December 31, 2000. Hand posting in CFS dated 6/30/01.

Total DR	3,677,871.00	4,870.00	125,000.00	976,937.00	-	-	-	-	-	-	-	114,206.00	4,898,884.00
Total CR	(3,677,871.00)	(4,870.00)	(125,000.00)	(976,937.00)	-	-	-	-	-	-	-	(114,206.00)	(4,898,884.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	-	-	125,000.00	444,894.00	357,360.00	35,904.00	4,870.00	803.00	4,373,631.00	372,697.00	348,325.00	-	6,063,484.00
Total CR	-	-	(125,000.00)	(444,894.00)	(357,360.00)	(35,904.00)	(4,870.00)	(803.00)	(4,373,631.00)	(372,697.00)	(348,325.00)	-	(6,063,484.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
													1,164,600.00

IRM No. 22

Exhibit 10—Record the Capitalization of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco		Davis	Davis-L	Los Angeles	Los Angeles-M		Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Capitalization of Non-University Owned Equipment at 12/31/01 in the GL ¹															
Debit Fund Balance (TC 3076 Equipment-Campus)	1,168,923.00	-	-	-	-	-	1,523,760.00	4,870.00	17,873.00	285,183.00	-	-	-	626,416.00	3,627,025.00
Debit Fund Balance (TC 3176 Equipment-Medical Center)	-	-	-	600,610.00	-	-	5,665.00	-	-	-	-	-	-	-	606,275.00
Credit Equipment-Campus (AGC 120490)	(1,168,923.00)	-	-	-	-	-	(1,523,760.00)	(4,870.00)	(17,873.00)	(285,183.00)	-	-	-	(626,416.00)	(3,627,025.00)
Credit Equipment-Medical Center (AGC 120480)	-	-	-	(600,610.00)	-	-	(5,665.00)	-	-	-	-	-	-	-	(606,275.00)
Debit Equipment-Campus (AGC 120490)	-	1,835.00	10,402.00	753,796.00	348,625.00	-	-	-	-	-	84,443.00	264,348.00	-	-	1,463,449.00
Debit Equipment-Medical Center (AGC 120480)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Fund Balance (TC 3076 Equipment-Campus)	-	(1,835.00)	(10,402.00)	(753,796.00)	(348,625.00)	-	-	-	-	-	(84,443.00)	(264,348.00)	-	-	(1,463,449.00)
Credit Fund Balance (TC 3176 Equipment-Medical Center)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

- ¹ The entry will be for the value of non-University owned equipment acquired or disposed from January 1, 2001 through December 31, 2001. Campuses will also determine and capitalize the value of non-University owned equipment acquired or disposed from January 1, 2002 through June 30, 2002 at June 30, 2002.

Total DR	1,168,923.00	-	-	600,610.00	-	-	1,529,425.00	4,870.00	17,873.00	285,183.00	-	-	-	626,416.00	4,233,300.00	
Total CR	(1,168,923.00)	-	-	(600,610.00)	-	-	(1,529,425.00)	(4,870.00)	(17,873.00)	(285,183.00)	-	-	-	(626,416.00)	(4,233,300.00)	
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total DR	-	1,835.00	10,402.00	753,796.00	348,625.00	-	-	-	-	-	84,443.00	264,348.00	-	-	1,463,449.00	
Total CR	-	(1,835.00)	(10,402.00)	(753,796.00)	(348,625.00)	-	-	-	-	-	(84,443.00)	(264,348.00)	-	-	(1,463,449.00)	
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
															Net Additions:	(2,769,851.00)

IRM No. 22

Exhibit 10a—Record the Capitalization and Disposal of Non-University Owned Equipment at December 31, 2001 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No hand posting in CFS because entries are already in the General Ledgers.

IRM No. 22

Exhibit 11—Record the Capitalization of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers ¹
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Capitalization and Disposal of Non-University Owned Equipment at 6/30/02 in the GL ¹</i>													
<i>Debit</i> Fund Balance (TC 3076 Equipment-Campus)													-
<i>Debit</i> Fund Balance (TC 3176 Equipment-Medical Center)													-
<i>Credit</i> Equipment-Campus (AGC 120490)													-
<i>Credit</i> Equipment-Medical Center (AGC 120480)													-
<i>Debit</i> Equipment-Campus (AGC 120490)													-
<i>Debit</i> Equipment-Medical Center (AGC 120480)													-
<i>Credit</i> Fund Balance (TC 3076 Equipment-Campus)													-
<i>Credit</i> Fund Balance (TC 3176 Equipment-Medical Center)													-

Notes:
1 The entry will be for the value of non-University owned equipment acquired or disposed from January 1, 2002 through June 30, 2002.

IRM No. 22

Exhibit 11a—Record the Capitalization and Disposal of Non-University Owned Equipment at June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No hand posting in CFS because entries are already in the General Ledgers.

IRM No. 22

Exhibit 12—Record the Transfer of Accumulated Depreciation at June 30, 2001 in the FY 2002 General Ledgers
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record the FY 2001 Transfer of Accumulated Depreciation in the GL														
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	807,790.00	-	12,606,608.00	6,665,264.00	-	6,843,583.00	30,843,590.00	1,149,551.00	5,961,017.00	12,390.00	202,144.00	-	9,517.00	65,101,454.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	-	(834,187.00)	-	(57,458.00)	-	-	-	-	-	-	-	(891,645.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	(1,113.00)	-	-	-	-	-	-	-	-	-	(1,113.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	-	(5,829,964.00)	-	(5,957,304.00)	-	-	(190,158.00)	-	-	-	-	(11,977,426.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	-	-	(3,184,582.00)	-	-	(586,369.00)	(1,548,517.00)	-	(5,043,989.00)	(11,635.00)	(202,144.00)	-	(5,782.00)	(10,583,018.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	(807,790.00)	-	(84,981.00)	-	-	(242,452.00)	-	(284,734.00)	(726,870.00)	-	-	-	(3,735.00)	(2,150,562.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	-	-	(9,337,045.00)	-	-	-	(29,295,073.00)	(864,817.00)	-	(755.00)	-	-	-	(39,497,690.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	3,194,654.00	-	-	-	-	-	81,906.00	-	-	-	-	3,276,560.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	84,981.00	-	-	-	-	-	-	-	-	-	-	84,981.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	9,341,119.00	-	-	-	-	-	-	-	-	-	-	9,341,119.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	132,506.00	1,548,517.00	-	829,309.00	-	-	-	1,133,160.00	-	-	-	-	-	3,643,492.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	-	2,383.00	-	-	-	-	-	-	205,234.00	-	-	207,617.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	680,585.00	29,275,626.00	-	5,843,416.00	4,871.00	6,843,583.00	-	-	5,876,495.00	-	7,365.00	1,935.00	13,809.00	48,547,685.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	(813,091.00)	(30,824,143.00)	(12,620,754.00)	(6,675,108.00)	(4,871.00)	(6,843,583.00)	-	(1,133,160.00)	(5,958,401.00)	-	(212,599.00)	(1,935.00)	(13,809.00)	(65,101,454.00)
Total	(5,301.00)	(30,824,143.00)	(14,146.00)	(9,844.00)	(4,871.00)	-	30,843,590.00	16,391.00	2,616.00	12,390.00	(10,455.00)	(1,935.00)	(4,292.00)	-
Total DR	807,790.00	-	12,606,608.00	6,665,264.00	-	6,843,583.00	30,843,590.00	1,149,551.00	5,961,017.00	12,390.00	202,144.00	-	9,517.00	65,101,454.00
Total CR	(807,790.00)	-	(12,606,608.00)	(6,665,264.00)	-	(6,843,583.00)	(30,843,590.00)	(1,149,551.00)	(5,961,017.00)	(12,390.00)	(202,144.00)	-	(9,517.00)	(65,101,454.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	813,091.00	30,824,143.00	12,620,754.00	6,675,108.00	4,871.00	6,843,583.00	-	1,133,160.00	5,958,401.00	-	212,599.00	1,935.00	13,809.00	65,101,454.00
Total CR	(813,091.00)	(30,824,143.00)	(12,620,754.00)	(6,675,108.00)	(4,871.00)	(6,843,583.00)	-	(1,133,160.00)	(5,958,401.00)	-	(212,599.00)	(1,935.00)	(13,809.00)	(65,101,454.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

IRM No. 22

Exhibit 12a—Record the Transfer of Accumulated Depreciation at June 30, 2001 in CFS¹
(In addition to this worksheet, OP will provide entries in an electronic format.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record the FY 2001 Transfer of Accumulated Depreciation in CFS¹														
<i>Debit</i> Fund Balance (TC 4454 Transfer-Accumulated Depreciation-Equipment-Med Ctr)	-	-	-	6,665,264.00	-	6,014,762.00	-	-	190,158.00	-	-	-	-	12,870,184.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	-	(834,187.00)	-	(57,458.00)	-	-	-	-	-	-	-	(891,645.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	(1,113.00)	-	-	-	-	-	-	-	-	-	(1,113.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	-	(5,829,964.00)	-	(5,957,304.00)	-	-	(190,158.00)	-	-	-	-	(11,977,426.00)
<i>Debit</i> Fund Balance (TC 4354 Transfer-Accumulated Depreciation-Equipment-Campus)	807,790.00	-	12,606,608.00	-	-	828,821.00	30,843,590.00	1,149,551.00	5,770,859.00	12,390.00	202,144.00	-	9,517.00	52,231,270.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	-	-	(3,184,582.00)	-	-	(586,369.00)	(1,548,517.00)	-	(5,043,989.00)	(11,635.00)	(202,144.00)	-	(5,782.00)	(10,583,018.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	(807,790.00)	-	(84,981.00)	-	-	(242,452.00)	-	(284,734.00)	(726,870.00)	-	-	-	(3,735.00)	(2,150,562.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	-	-	(9,337,045.00)	-	-	-	(29,295,073.00)	(864,817.00)	-	(755.00)	-	-	-	(39,497,690.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	3,194,654.00	-	-	-	-	-	81,906.00	-	-	-	-	3,276,560.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	84,981.00	-	-	-	-	-	-	-	-	-	-	84,981.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	9,341,119.00	-	-	-	-	-	-	-	-	-	-	9,341,119.00
<i>Credit</i> Fund Balance (TC 4454 Transfer-Accumulated Depreciation-Equipment-Med Ctr)	-	-	(12,620,754.00)	-	-	-	-	-	(81,906.00)	-	-	-	-	(12,702,660.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	132,506.00	1,548,517.00	-	829,309.00	-	-	-	1,133,160.00	-	-	-	-	-	3,643,492.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	-	-	-	2,383.00	-	-	-	-	-	-	205,234.00	-	-	207,617.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	680,585.00	29,275,626.00	-	5,843,416.00	4,871.00	6,843,583.00	-	-	5,876,495.00	-	7,365.00	1,935.00	13,809.00	48,547,685.00
<i>Credit</i> Fund Balance (TC 4354 Transfer-Accumulated Depreciation-Equipment-Campus)	(813,091.00)	(30,824,143.00)	-	(6,675,108.00)	(4,871.00)	(6,843,583.00)	-	(1,133,160.00)	(5,876,495.00)	-	(212,599.00)	(1,935.00)	(13,809.00)	(52,398,794.00)

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

Total	1,620,881.00	30,824,143.00	25,227,362.00	13,340,372.00	4,871.00	13,687,166.00	30,843,590.00	2,282,711.00	11,919,418.00	12,390.00	414,743.00	1,935.00	23,326.00	130,202,908.00
Total DR	807,790.00	-	12,606,608.00	6,665,264.00	-	6,843,583.00	30,843,590.00	1,149,551.00	5,961,017.00	12,390.00	202,144.00	-	9,517.00	65,101,454.00
Total CR	(807,790.00)	-	(12,606,608.00)	(6,665,264.00)	-	(6,843,583.00)	(30,843,590.00)	(1,149,551.00)	(5,961,017.00)	(12,390.00)	(202,144.00)	-	(9,517.00)	(65,101,454.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	813,091.00	30,824,143.00	12,620,754.00	6,675,108.00	4,871.00	6,843,583.00	-	1,133,160.00	5,958,401.00	-	212,599.00	1,935.00	13,809.00	65,101,454.00
Total CR	(813,091.00)	(30,824,143.00)	(12,620,754.00)	(6,675,108.00)	(4,871.00)	(6,843,583.00)	-	(1,133,160.00)	(5,958,401.00)	-	(212,599.00)	(1,935.00)	(13,809.00)	(65,101,454.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 13—Record the Transfer of Accumulated Depreciation at June 30, 2002 in the FY 2002 General Ledgers
(This worksheet is provided as a template only. Campuses are not required to submit a completed exhibit to UCOP.)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Record the FY 2001 Transfer of Accumulated Depreciation in the GL														
<i>Debit</i> Fund Balance (TC 4350 Transfer-Accumulated Depreciation-Buildings & Structures-Campus)	-	-	-	2,176,438.00	-	-	242,324.00	-	-	-	-	-	-	2,418,762.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	-	-	-	(2,176,438.00)	-	-	(242,324.00)	-	-	-	-	-	-	(2,418,762.00)
<i>Debit</i> Fund Balance (TC 4351 Transfer-Accumulated Depreciation-General Improvements-Campus)	-	-	-	73,096.00	-	-	-	-	-	399,861.00	-	-	-	472,957.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	-	-	-	(73,096.00)	-	-	-	-	-	(399,861.00)	-	-	-	(472,957.00)
<i>Debit</i> Fund Balance (TC 4451 Transfer-Accumulated Depreciation-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	3,334.00	-	-	-	-	3,334.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	-	-	-	-	-	(3,334.00)	-	-	-	-	(3,334.00)
<i>Debit</i> Fund Balance (TC 4454 Transfer-Accumulated Depreciation-Equipment-Med Ctr)	-	-	74,619.00	-	-	68,664.00	-	-	-	-	-	-	-	143,283.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	-	-	-	(979.00)	-	-	-	-	-	-	-	(979.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	-	-	(67,685.00)	-	-	-	-	-	-	-	(67,685.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	(74,619.00)	-	-	-	-	-	-	-	-	-	-	(74,619.00)
<i>Debit</i> Fund Balance (TC 4354 Transfer-Accumulated Depreciation-Equipment-Campus)	9,720,316.00	14,078.00	-	798,172.00	-	13,992,036.00	385,890.00	250,975.00	2,109,475.00	15,292.00	2,309.00	2,580.00	37,493.00	27,328,616.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal	(3,903,379.00)	(6,505.00)	-	(79,753.00)	-	-	-	-	-	(13,567.00)	-	-	(3,168.00)	(4,006,372.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal	(5,816,937.00)	(7,573.00)	-	(14,574.00)	-	(13,992,036.00)	(385,890.00)	(250,975.00)	-	-	(2,309.00)	-	(34,325.00)	(20,504,619.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	-	-	-	(703,845.00)	-	-	-	-	(2,109,475.00)	(1,725.00)	-	(2,580.00)	-	(2,817,625.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Fund Balance (TC 4357 Transfer-Accumulated Depreciation-Infrastructure Assets-Campus)	-	-	-	1,286.00	-	-	-	-	-	-	-	-	-	1,286.00
<i>Credit</i> Accumulated Depreciation-Infrastructure Assets-Campus (AGC 121810) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure Assets-Campus (AGC 121810) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure Assets-Campus (AGC 121810) Fund Source-Other	-	-	-	(1,286.00)	-	-	-	-	-	-	-	-	-	(1,286.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	242,324.00	-	-	-	5,505.00	-	-	-	-	399,861.00	-	-	-	647,690.00
<i>Credit</i> Fund Balance (TC 4350 Transfer-Accumulated Depreciation-Buildings & Structures-Campus)	(242,324.00)	-	-	-	(5,505.00)	-	-	-	-	(399,861.00)	-	-	-	(647,690.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	2,170,933.00	-	-	-	-	-	-	-	-	-	2,170,933.00
<i>Credit</i> Fund Balance (TC 4450 Transfer-Accumulated Depreciation-Buildings & Structures-Med Ctr)	-	-	-	(2,170,933.00)	-	-	-	-	-	-	-	-	-	(2,170,933.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	-	-	-	-	-	-	-	-	3,334.00	-	-	-	-	3,334.00
<i>Credit</i> Fund Balance (TC 4351 Transfer-Accumulated Depreciation-General Improvements-Campus)	-	-	-	-	-	-	-	-	(3,334.00)	-	-	-	-	(3,334.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	73,096.00	-	-	-	-	-	-	-	-	-	73,096.00
<i>Credit</i> Fund Balance (TC 4451 Transfer-Accumulated Depreciation-General Improvements-Med Ctr)	-	-	-	(73,096.00)	-	-	-	-	-	-	-	-	-	(73,096.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Federal	-	-	-	-	-	-	-	-	3,554.00	-	-	-	-	3,554.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	808.00	-	-	-	-	-	-	-	-	-	808.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	-	800,458.00	-	731,127.00	-	-	622,142.00	-	-	-	20,449.00	2,174,176.00
<i>Credit</i> Fund Balance (TC 4454 Transfer-Accumulated Depreciation-Equipment-Med Ctr)	-	-	-	(801,266.00)	-	(731,127.00)	-	-	(625,696.00)	-	-	-	(20,449.00)	(2,178,538.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>	-	-	-	-	-	4,680,600.00	35,882.00	17,697.00	1,203,629.00	-	2,309.00	-	-	5,940,117.00
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>	9,720,978.00	23,260.00	74,619.00	-	3,342.00	8,653,749.00	350,008.00	513,451.00	-	-	2,580.00	-	11,257.00	19,353,244.00
<i>Credit</i> Fund Balance (TC 4354 Transfer-Accumulated Depreciation-Equipment-Campus)	(9,720,978.00)	(23,260.00)	(74,619.00)	-	(3,342.00)	(13,334,349.00)	(385,890.00)	(531,148.00)	(1,203,629.00)	-	(4,889.00)	-	(11,257.00)	(25,293,361.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure Assets-Med Ctr (AGC 121820) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure Assets-Med Ctr (AGC 121820) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure Assets-Med Ctr (AGC 121820) Fund Source- <u>Other</u>	-	-	-	1,286.00	-	-	-	-	-	-	-	-	-	1,286.00
<i>Credit</i> Fund Balance (TC 4457 Transfer-Accumulated Depreciation-Infrastructure Assets-Med Ctr)	-	-	-	(1,286.00)	-	-	-	-	-	-	-	-	-	(1,286.00)

	(242,986.00)	(9,182.00)	-	2,411.00	(8,847.00)	(4,776.00)	242,324.00	(280,173.00)	280,150.00	15,292.00	(2,580.00)	2,580.00	5,787.00	-
Total DR	9,720,316.00	14,078.00	74,619.00	3,048,992.00	-	14,060,700.00	628,214.00	250,975.00	2,112,809.00	415,153.00	2,309.00	2,580.00	37,493.00	30,368,238.00
Total CR	(9,720,316.00)	(14,078.00)	(74,619.00)	(3,048,992.00)	-	(14,060,700.00)	(628,214.00)	(250,975.00)	(2,112,809.00)	(415,153.00)	(2,309.00)	(2,580.00)	(37,493.00)	(30,368,238.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total DR	9,963,302.00	23,260.00	74,619.00	3,046,581.00	8,847.00	14,065,476.00	385,890.00	531,148.00	1,832,659.00	399,861.00	4,889.00	-	31,706.00	30,368,238.00
Total CR	(9,963,302.00)	(23,260.00)	(74,619.00)	(3,046,581.00)	(8,847.00)	(14,065,476.00)	(385,890.00)	(531,148.00)	(1,832,659.00)	(399,861.00)	(4,889.00)	-	(31,706.00)	(30,368,238.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	19,683,618.00	37,338.00	149,238.00	6,095,573.00	8,847.00	28,126,176.00	1,014,104.00	782,123.00	3,945,468.00	815,014.00	7,198.00	2,580.00	69,199.00	-
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 13a—Record the Transfer of Accumulated Depreciation at June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No hand posting in CFS because entries are already in the General Ledgers.

IRM No. 22

Exhibit 14—Record the Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2000 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Acquisition Value of Capital Assets at DOE Labs at 6/30/00 in the GL</i>													
<i>Debit</i> Equipment-Campus (AGC 120490)							2,076,568.00						2,076,568.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							(2,076,568.00)						(2,076,568.00)

IRM No. 22

Exhibit 14a—Record the Acquisition Value of Capital Assets at DOE Laboratories at June 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Acquisition Value of Capital Assets at DOE Labs at 6/30/00 in CFS¹</i>													
<i>Debit</i> Equipment-Campus (AGC 120490)							2,076,568.00						2,076,568.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							(2,076,568.00)						(2,076,568.00)

Notes:

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

Exhibit 15—Record the Net Increase in Capital Assets at DOE Laboratories at June 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Net Increase in Capital Assets at DOE Labs at 6/30/01 in the GL</i>													
<i>Debit</i> Equipment-Campus (AGC 120490)							6,500.00						6,500.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							(6,500.00)						(6,500.00)

IRM No. 22

Exhibit 15a—Record the Net Increase in Capital Assets at DOE Laboratories at June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Net Increase in Capital Assets at DOE Labs at 6/30/01 in CFS¹</i>													
<i>Debit</i> Equipment-Campus (AGC 120490)							6,500.00						6,500.00
<i>Credit</i> Other Additions-Miscellaneous (TC 1486 Equipment-Campus)							(6,500.00)						(6,500.00)

Notes:

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

Exhibit 16—Record the Net Increase in Capital Assets at DOE Laboratories at June 30, 2002 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	----------------	------------------	-------	---------	-------------	------------------	-----------	-----------	---------------	------------------	--------	-------

Record Net Increase in Capital Assets at DOE Labs at 6/30/02 in the GL

FY 2002 net increase in capital assets will be recorded in FY 2003

Exhibit 16a—Record the Net Increase in Capital Assets at DOE Laboratories at June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	----------------	------------------	-------	---------	-------------	------------------	-----------	-----------	---------------	------------------	--------	-------

Record Net Increase in Capital Assets at DOE Labs at 6/30/02 in CFS

No entry in CFS required

IRM No. 22

Exhibit 17—Record the Accumulated Depreciation of Capital Assets at DOE Laboratories at June 30, 2000 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Accumulated Depreciation of Capital Assets at DOE Labs at 6/30/00 in the GL													
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							1,279,805.00						1,279,805.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Federal							(1,279,805.00)						(1,279,805.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Non-Federal							-						-
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other							-						-

IRM No. 22

Exhibit 17a—Record the Accumulated Depreciation of Capital Assets at DOE Laboratories at June 30, 2000 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Record Accumulated Depreciation of Capital Assets at DOE Labs at 6/30/00 in CFS¹</i>													
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							1,279,805.00						1,279,805.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>							(1,279,805.00)						(1,279,805.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>							-						-
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>							-						-

Notes:

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

Exhibit 18—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Net Depreciation Expense of Capital Assets at DOE Labs at 6/30/01 in the GL													
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)							78,799.00						78,799.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>							(78,799.00)						(78,799.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>							-						-
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>							-						-

IRM No. 22

Exhibit 18a—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
Record Net Depreciation Expense of Capital Assets at DOE Labs at 6/30/01 in CFS													
<i>Debit</i> Fund Balance (TC 2404-Equipment-Campus)							78,799.00						78,799.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>							(78,799.00)						(78,799.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>							-						-
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>							-						-

Notes:

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

Exhibit 19—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2002 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	----------------	------------------	-------	---------	-------------	------------------	-----------	-----------	---------------	------------------	--------	-------

Record Net Depreciation Expense of Capital Assets at DOE Labs at 6/30/02 in the GL

FY 2002 net depreciation expense will be recorded in FY 2003

Exhibit 19a—Record the Net Depreciation Expense of Capital Assets at DOE Laboratories at June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	----------------	------------------	-------	---------	-------------	------------------	-----------	-----------	---------------	------------------	--------	-------

Record Net Depreciation Expense of Capital Assets at DOE Labs at 6/30/02 in CFS

No entry in CFS required

Exhibit 20—Record the Entry to Add Transaction Codes to Investment in Plant for the FYE June 30, 2001 in the General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-------------	-----------	-------------	------------	--------------	---------------	-----------------	--------	----------	-------

No entries required in the General Ledger.

Exhibit 20a—Record the Entry to Add Transaction Codes to Investment in Plant for the FYE June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Add Transaction Codes to Investment in Plant for FYE 6/30/01 in CFS¹</i>													
<i>Debit</i> Fund Balance (TC Blank)	188,671,996.00	845,185.00	251,321,102.00	208,370,602.00	-	235,867,863.00	-	66,551,230.00	159,204,235.00	62,899,913.00	59,858,165.00	115,898,552.47	1,349,488,843.47
<i>Debit</i> Fund Balance (TC 2420-Asset Disposal-Real Estate-Campus)	-	-	1,438,745.00	30,987.00	63,123.00	525,000.00	-	-	-	-	-	-	2,057,855.00
<i>Debit</i> Fund Balance (TC 2421-Asset Disposal-Buildings & Structures-Campus)	3,752,303.91	-	-	72,822.00	44,858.00	2,224,950.00	-	6,240.00	34,804.00	1,684.00	34,506.93	1,600,708.69	7,772,877.53
<i>Debit</i> Fund Balance (TC 2422-Asset Disposal-Fixed Equipment-Campus)	2,159.60	-	-	-	-	-	-	-	-	-	-	-	2,159.60
<i>Debit</i> Fund Balance (TC 2423-Asset Disposal-General Improvements-Campus)	725,427.23	-	-	342,189.00	697,141.00	50,147.00	-	117,424.00	112,867.00	6,907.00	-	-	2,052,102.23
<i>Debit</i> Fund Balance (TC 2426-Asset Disposal-Equipment-Campus)	21,656,552.00	113,746.00	13,408,982.00	1,403,144.00	1,231,547.00	77,522,246.00	654,851.00	6,524,522.00	21,224,950.00	9,210,045.00	19,550,398.00	13,050,651.00	185,551,634.00
<i>Debit</i> Fund Balance (TC 2428-Asset Disposal-Infrastructure Assets-Campus)	280,200.00	-	-	-	-	-	-	131,443.00	-	-	-	72,000.00	483,643.00
<i>Debit</i> Fund Balance (TC 2521-Asset Disposal-Buildings & Structures-Med Ctr)	-	-	-	784,902.00	-	-	-	-	65,400.00	-	-	-	850,302.00
<i>Debit</i> Fund Balance (TC 2523-Asset Disposal-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	532,588.00	-	-	-	532,588.00
<i>Debit</i> Fund Balance (TC 2525-Asset Disposal-Software < \$10 M-Med Ctr)	-	-	-	-	-	-	-	-	8,261,826.00	-	-	-	8,261,826.00
<i>Debit</i> Fund Balance (TC 2526-Asset Disposal-Equipment-Med Ctr)	-	-	9,440,100.00	195,484.00	-	-	-	-	5,565,904.00	-	-	6,962,152.00	22,163,640.00
<i>Debit</i> Fund Balance (TC 2528-Asset Disposal-Infrastructure-Med Ctr)	-	-	-	6,000.00	-	-	-	-	-	-	-	-	6,000.00
<i>Debit</i> Fund Balance (TC 2996-Other Miscellaneous Deductions)	-	-	8,556,543.00	-	-	-	1,616,607.00	-	-	-	-	1,746,378.00	11,919,528.00
<i>Debit</i> Fund Balance (TC 3077-Capitalization-Library Materials and Collections)	-	-	-	-	-	-	-	-	-	6,826,748.00	-	-	6,826,748.00
<i>Debit</i> Fund Balance (TC 3078-Capitalization-Library Rare Books and Collections)	-	-	-	-	-	-	-	-	-	-	2,300.00	-	2,300.00
<i>Debit</i> Fund Balance (TC 3079-Capitalization-CIP-Campus)	4,706,745.52	-	-	-	-	-	-	-	-	-	-	-	4,706,745.52
<i>Debit</i> Fund Balance (TC 3082-Capitalization-Special Collections-Campus)	-	-	-	-	-	-	-	-	1,700.00	-	-	-	1,700.00
<i>Debit</i> Fund Balance (TC 3085-Establishment of Capital Lease Liability)	4,607,436.65	-	1,229,193.00	-	-	-	74,914.00	630,596.00	-	21,133.00	-	2,369,073.38	8,932,346.03
<i>Debit</i> Fund Balance (TC 3171-Capitalization-Buildings & Structures-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	2,146.81	2,146.81
<i>Debit</i> Fund Balance (TC 3620-Advances from CF, Endowments and Other Funds)	-	-	-	-	-	17,105.00	-	10,710,736.00	-	-	-	-	10,727,841.00
<i>Debit</i> Fund Balance (TC 3621-Borrowings Revenue Bonds)	-	-	8,540,063.00	-	-	-	348,496,698.00	-	-	-	-	-	357,036,761.00
<i>Debit</i> Fund Balance (TC 3623-Borrowings Mortgages and Other)	7,790,000.00	-	-	1,253,490.00	14,820.00	4,462,649.00	2,133,124.00	-	72,184,762.00	130,000.00	466,774.64	6,235,956.50	94,671,576.14
<i>Debit</i> Fund Balance (TC 3679-Capitalization-CIP-Campus)	-	-	-	-	-	-	-	14,628,522.00	-	-	-	-	14,628,522.00
<i>Debit</i> Fund Balance (TC 4300-Asset Transfer-Real Estate-Campus)	337,300.00	-	-	19,248,849.00	-	7,118,508.00	-	-	-	-	-	-	26,704,657.00

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Debit</i> Fund Balance (TC 4301-Asset Transfer-Buildings & Structures-Campus)	31,824.66	-	-	523,843,588.00	-	434,697,350.00	-	20,008.00	256,982,571.00	-	-	758,401.34	1,216,333,743.00
<i>Debit</i> Fund Balance (TC 4302-Asset Transfer-Fixed Equipment-Campus)	-	-	72,076.00	35,422,553.00	-	-	-	-	-	-	-	-	35,494,629.00
<i>Debit</i> Fund Balance (TC 4303-Asset Transfer-General Improvements-Campus)	85,710.61	-	30,996,140.00	88,647,740.00	3,141,270.00	6,938,412.00	-	6,558,748.00	66,799,097.00	-	17,533,568.00	-	220,700,685.61
<i>Debit</i> Fund Balance (TC 4306-Asset Transfer-Equipment-Campus)	-	-	-	176,041,748.00	-	166,298,050.00	-	-	-	-	-	1,229,908.68	343,569,706.68
<i>Debit</i> Fund Balance (TC 4307-Asset Transfer-Library Materials and Collections)	-	-	-	16,722,763.00	-	15,744,774.00	125,747.00	-	2,849,281.00	-	3,363,322.00	-	38,805,887.00
<i>Debit</i> Fund Balance (TC 4308-Asset Transfer-Library Rare Books and Collections)	-	-	-	-	-	-	-	-	-	1,129,410.00	-	3,633,455.09	4,762,865.09
<i>Debit</i> Fund Balance (TC 4310-Asset Transfer-Infrastructure-Campus)	-	-	-	-	-	-	-	-	-	20,091,526.00	-	10,181,849.30	30,273,375.30
<i>Debit</i> Fund Balance (TC 4311-Asset Transfer-Special Collections-Campus)	-	-	-	-	-	-	-	-	-	107,200.00	-	-	107,200.00
<i>Debit</i> Fund Balance (TC 4401-Asset Transfer-Buildings & Structures-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	886,182.44	886,182.44
<i>Debit</i> Fund Balance (TC 4403-Asset Transfer-General Improvements-Med Ctr)	-	-	65,134,802.00	-	-	-	-	-	-	-	-	-	65,134,802.00
<i>Debit</i> Fund Balance (TC 4410-Asset Transfer-Infrastructure-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	920,759.97	920,759.97
<i>Credit</i> TC Blank	-	-	-	-	(1,767,516.00)	-	(227,883,540.00)	-	-	-	-	-	(229,651,056.00)
<i>Credit</i> Private Gifts (TC 1156-Equipment-Campus)	(8,568,592.69)	-	-	-	-	(4,662,682.00)	-	(1,752,444.00)	(1,532,131.00)	(364,579.00)	(4,347,495.00)	(324,811.00)	(21,552,734.69)
<i>Credit</i> Private Gifts (TC 1157-Library Materials and Library Collections)	(632,000.00)	-	(1,398,474.00)	(1,084,638.00)	-	(2,109,709.00)	-	(1,153,294.00)	(1,033,402.00)	-	(14,750.00)	-	(7,426,267.00)
<i>Credit</i> Private Gifts (TC 1158-Library Rare Books and Collections)	-	-	-	(1,693,113.00)	-	-	-	-	(2,732,209.00)	-	(775.00)	-	(4,426,097.00)
<i>Credit</i> Private Gifts (TC 1161-Special Collections-Campus)	(584,588.00)	-	(5,000.00)	(130,887.00)	-	(470,552.00)	-	-	(2,500.00)	-	(1,949,608.00)	-	(3,143,135.00)
<i>Credit</i> Private Gifts (TC 1256-Equipment-Med Ctr)	-	-	-	-	-	-	-	-	(156,887.00)	-	-	(185,880.00)	(342,767.00)
<i>Credit</i> Private Gifts (TC 1260-Infrastructure-Med Ctr)	-	-	(16,616,126.00)	-	-	-	-	-	-	-	-	-	(16,616,126.00)
<i>Credit</i> Other Additions (TC 1481-Buildings & Structures-Campus)	-	-	-	-	-	-	-	-	-	-	-	(128,089.00)	(128,089.00)
<i>Credit</i> Other Additions (TC 1581-Buildings & Structures-Med Ctr)	-	-	(63,334,540.97)	-	-	-	-	-	-	-	-	-	(63,334,540.97)
<i>Credit</i> Other Additions (TC 1583-General Improvements-Med Ctr)	-	-	(1,387,098.23)	-	-	-	-	-	-	-	-	-	(1,387,098.23)
<i>Credit</i> Other Additions (TC 1585-Software < \$10M-Med Ctr)	-	-	-	-	-	(29,514,472.00)	-	-	-	-	-	-	(29,514,472.00)
<i>Credit</i> Other Additions (TC 1586-Equipment-Med Ctr)	-	-	(60,909,930.00)	-	-	(23,135,400.00)	-	-	-	-	-	-	(84,045,330.00)
<i>Credit</i> Other Additions (TC 1590-Infrastructure-Med Ctr)	-	-	(16,001,832.80)	-	-	-	-	-	-	-	-	-	(16,001,832.80)
<i>Credit</i> Other Additions (TC 1591-Special Collections-Med Ctr)	-	-	-	-	-	-	-	-	(3,643.00)	-	-	-	(3,643.00)
<i>Credit</i> Other Miscellaneous Additions (TC 1996)	-	-	-	(30,871,826.00)	-	(231,445.00)	(275,000.00)	(1,183,540.00)	(1,930,521.00)	(2,276,029.00)	(10,769.71)	(1,521,794.00)	(38,300,924.71)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3071-Transfer from CF-Buildings & Structures-Campus)	(2,625,083.00)	-	-	(1,128,377.00)	(52.00)	-	-	(326,988.00)	(5,965,472.00)	(1,336,054.00)	-	(1,639,926.14)	(13,021,952.14)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3171-Transfer from CF-Buildings & Structures-Med Ctr)	-	-	-	(29,396.00)	-	-	-	-	-	-	-	-	(29,396.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3072-Transfer from CF-Fixed Equipment-Campus)	-	-	-	(133,435.00)	-	-	-	-	-	-	-	-	(133,435.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3073-Transfer from CF-General Improvements-Campus)	(79,144.68)	-	-	-	-	-	-	(10,036.00)	(1,600,264.00)	(727,777.00)	-	(71,866.50)	(2,489,088.18)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3075-Transfer from CF-Software < \$10M-Campus)	(50,000.00)	-	-	-	-	-	-	-	-	-	-	-	(50,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3175-Transfer from CF-Software < \$10M-Med Ctr)	-	-	-	-	-	-	-	-	(1,049,343.00)	-	-	(14,509.28)	(1,063,852.28)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3176-Transfer from CF-Equipment-Med Ctr)	-	-	-	-	-	(16,574,868.00)	-	-	(4,959,995.00)	-	-	(6,880,075.72)	(28,414,938.72)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3076-Transfer from CF-Equipment-Campus)	(40,386,625.37)	(953,931.00)	(29,464,362.00)	(23,437,424.00)	-	(58,828,972.00)	(4,706,426.00)	(7,904,988.00)	(25,639,603.00)	(9,990,240.00)	(15,112,932.00)	(20,105,549.59)	(236,531,052.96)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3077-Transfer from CF-Library Materials and Collections-General)	(28,360,589.00)	-	-	(12,221,527.00)	-	(13,118,933.00)	-	(7,580,305.00)	(10,354,469.00)	-	(9,241,245.00)	(8,006,672.00)	(88,883,740.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3078-Transfer from CF-Library Materials and Collections-Rare)	-	-	-	(736,080.00)	-	(337,456.00)	-	(233,810.00)	(611,354.00)	(38,411.00)	-	(586,903.00)	(2,544,014.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3081-Transfer from CF-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	(65,615.00)	(1,331.00)	(325,202.00)	-	-	(392,148.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3082-Transfer from CF-Special Collections-Campus)	(1,524,959.42)	(5,000.00)	-	-	-	(223,549.00)	-	-	-	-	(267,120.00)	(1,464,232.88)	(3,484,861.30)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3670-Transfer from UP-Real Estate-Campus)	(224,474.00)	-	-	-	(262,149.00)	-	-	-	-	-	-	-	(486,623.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3770-Transfer from UP-Real Estate-Med Ctr)	-	-	-	(10,359,448.00)	-	-	-	-	-	-	-	-	(10,359,448.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3671-Transfer from UP-Buildings & Structures-Campus)	(17,452,201.45)	-	(42,490,955.00)	(39,772,117.00)	(5,000.00)	(89,708,665.00)	-	(69,381,679.00)	(28,017,046.00)	(43,805,506.00)	(198,646.15)	(27,558,660.44)	(358,390,476.04)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3771-Transfer from UP-Buildings & Structures-Med Ctr)	-	-	-	(23,329,874.00)	-	(4,447,302.00)	-	-	(3,904,404.00)	-	-	(3,200,803.85)	(34,882,383.85)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3672-Transfer from UP-Fixed Equipment-Campus)	-	-	-	(3,276,791.00)	-	-	-	-	-	-	-	-	(3,276,791.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3673-Transfer from UP-General Improvements-Campus)	(629,970.56)	-	(3,267,624.00)	(1,328,239.00)	-	-	-	(2,242,368.00)	(2,095,028.00)	(942,478.00)	(236.91)	(5,237,332.53)	(15,743,277.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3773-Transfer from UP-General Improvements-Med Ctr)	-	-	-	-	-	(2,038,806.00)	-	-	(55,232.00)	-	-	(67,002.84)	(2,161,040.84)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3675-Transfer from UP-Software < \$10M-Campus)	-	-	-	-	-	-	(2,087,645.00)	-	-	-	-	-	(2,087,645.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3775-Transfer from UP-Software < \$10M-Med Ctr)	-	-	-	(2,526,718.00)	-	-	-	-	-	-	-	-	(2,526,718.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3776-Transfer from UP-Equipment-Med Ctr)	-	-	-	(195,484.00)	-	-	-	-	(991,318.00)	-	-	(14,877.40)	(1,201,679.40)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3676-Transfer from UP-Equipment-Campus)	(464,820.00)	-	-	(938,948.00)	-	(3,234,193.00)	(45,479.00)	(191,640.00)	(2,324,742.00)	(84,601.00)	-	(547,831.18)	(7,832,254.18)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3679-Transfer from UP-Construction in Progress-Campus)	(113,105,636.78)	-	(55,739,641.00)	(41,077,120.00)	(15,628.00)	(54,622,516.00)	(19,985,486.00)	-	(51,478,337.00)	(18,693,893.00)	(46,387,597.66)	(55,021,643.79)	(456,127,499.23)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3779-Transfer from UP-Construction in Progress-Med Ctr)	-	-	-	(5,576,011.00)	-	-	-	-	(11,787,936.00)	-	-	(3,204,099.63)	(20,568,046.63)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3681-Transfer from UP-Infrastructure Assets-Campus)	(3,151,845.14)	-	-	(1,938,432.00)	-	-	-	(5,044,756.00)	(532,855.00)	(39,855.00)	(52,825.00)	(3,231,526.86)	(13,992,095.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3781-Transfer from UP-Infrastructure Assets-Med Ctr)	-	-	-	(700,517.00)	-	-	-	-	(3,734,240.00)	-	-	-	(4,434,757.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3521-Aux Ent-Repayment of Principal on Advances)	(11,920.54)	-	-	-	-	(120,573.00)	-	-	-	(27,178.00)	-	(22,083.86)	(181,755.40)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3522-Aux Ent-Repayment of Principal on Bank Loans)	-	-	-	-	-	(81,103.00)	(114,717.00)	-	-	-	-	-	(195,820.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3523-Aux Ent-Repayment of Principal on Bonds)	-	-	-	(105,000.00)	-	-	(40,560,000.00)	-	-	-	-	-	(40,665,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3524-Aux Ent-Repayment of Principal on Capital Leases/Install Purchases)	(533,933.26)	-	(31,587.00)	(815,092.00)	-	(666,865.00)	-	(1,289,980.00)	(888,128.00)	(195,454.00)	(277,806.91)	(417,240.56)	(5,116,086.73)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3525-Aux Ent-Repayment of Principal on Other)	-	-	-	-	-	(24,215.00)	(3,550,000.00)	(25,110.00)	-	-	-	-	(3,599,325.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3527-Med Ctr-Repayment of Principal on Bank Loans)	-	-	-	-	-	-	-	-	(70,927,000.00)	-	-	-	(70,927,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3528-Med Ctr-Repayment of Principal on Bonds)	-	-	(1,475,000.00)	(4,345,000.00)	-	(4,550,000.00)	-	-	-	-	-	-	(10,370,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3529-Med Ctr-Repayment of Principal on Capital Leases/Install Purchases)	-	-	-	(719,666.00)	-	-	-	-	(794,041.00)	-	-	(5,034,582.38)	(6,548,289.38)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3530-Med Ctr-Repayment of Principal on Other)	-	-	-	-	-	-	-	-	(3,214,887.00)	-	-	-	(3,214,887.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3531-Other-Repayment of Principal on Advances)	-	-	(23,408.00)	-	-	-	-	(35,000.00)	(40,372.00)	-	(620,624.00)	-	(719,404.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3532-Other-Repayment of Principal on Bank Loans)	(6,000,000.00)	-	-	-	-	(2,466,154.00)	(202,720.00)	-	(19,730,745.00)	-	-	-	(28,399,619.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3535-Other-Repayment of Principal on Bonds)	-	-	-	-	-	(4,450,000.00)	(13,540,000.00)	-	-	-	-	-	(17,990,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3536-Other-Repayment of Principal on Capital Leases/Install Purchases)	(3,987,275.29)	-	(1,789,149.00)	(1,027,949.00)	(1,144.00)	(2,925,926.00)	(1,790,828.00)	(124,923.00)	(1,181,563.00)	(209,173.00)	(25,490.23)	(1,884,624.42)	(14,948,044.94)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3537-Other-Repayment of Principal on Other)	-	-	-	-	-	-	(2,800,000.00)	(9,237.00)	-	-	-	-	(2,809,237.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3538-Other-Repayment of Principal on State Capital Leases)	(2,455,000.00)	-	-	-	-	-	(34,979,518.00)	-	(3,220,000.00)	(40,000.00)	(685,000.00)	(405,000.00)	(41,784,518.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3539-Other-Repayment of Principal on State Energy Efficiency Bonds)	(1,025,000.00)	-	-	(530,000.00)	-	(140,000.00)	-	(745,000.00)	(2,145,000.00)	-	(295,000.00)	(1,160,000.00)	(6,040,000.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3710-Capitalization-Buildings & Structures-Campus)	-	-	-	-	-	(1,985,604.00)	-	-	-	-	-	-	(1,985,604.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 3713-Capitalization-Equipment-Campus)	(793,997.00)	-	-	(2,430,511.00)	-	-	-	-	(2,553,038.00)	-	(424,223.00)	-	(6,201,769.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4300-Asset Transfer-Real Estate-Campus)	-	-	-	-	-	-	(337,300.00)	-	-	-	-	-	(337,300.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4400-Asset Transfer-Real Estate-Med Ctr)	-	-	-	(19,248,849.00)	-	(7,118,508.00)	-	-	-	-	-	-	(26,367,357.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4301-Asset Transfer-Buildings & Structures-Campus)	-	-	(34,581,260.00)	-	-	-	(117,535.00)	-	-	(648,480.00)	-	-	(35,347,275.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4401-Asset Transfer-Buildings & Structures-Med Ctr)	-	-	(51,315,557.00)	(523,843,588.00)	-	(434,697,350.00)	-	-	(256,982,571.00)	-	-	-	(1,266,839,066.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4402-Asset Transfer-Fixed Equipment-Med Ctr)	-	-	-	(35,422,553.00)	-	-	-	-	-	-	-	-	(35,422,553.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4303-Asset Transfer-General Improvements-Campus)	-	-	-	-	-	-	-	-	-	(19,443,046.00)	-	(10,940,250.64)	(30,383,296.64)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4403-Asset Transfer-General Improvements-Med Ctr)	-	-	-	(16,712,832.00)	-	(5,490,815.00)	-	-	(4,291,297.00)	-	-	(1,806,942.41)	(28,301,886.41)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4406-Asset Transfer-Equipment-Med Ctr)	-	-	-	(176,041,748.00)	-	(166,298,050.00)	-	-	-	-	-	-	(342,339,798.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4306-Asset Transfer-Equipment-Campus)	-	-	-	-	-	-	-	-	-	(107,200.00)	-	-	(107,200.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4307-Asset Transfer-Library Materials and Collections)	-	-	-	-	-	-	-	-	-	(1,129,410.00)	-	(3,633,455.09)	(4,762,865.09)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4308-Asset Transfer-Library Rare Books and Collections)	-	-	-	(12,597,232.00)	-	(15,744,774.00)	-	-	(2,849,281.00)	-	(3,363,322.00)	-	(34,554,609.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4310-Asset Transfer-Infrastructure-Campus)	-	-	(9,965,771.00)	(60,632,651.00)	(3,141,270.00)	(1,447,597.00)	-	(6,578,756.00)	(58,450,702.00)	-	(17,533,568.00)	-	(157,750,315.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4410-Asset Transfer-Infrastructure-Med Ctr)	-	-	(340,430.00)	(11,302,257.00)	-	-	-	-	(4,057,098.00)	-	-	-	(15,699,785.00)
<i>Credit</i> Nonmandatory Transfer in Fund Balance (TC 4311-Asset Transfer-Special Collections-Campus)	-	-	-	(4,125,531.00)	-	-	(125,747.00)	-	-	-	-	(1,229,908.68)	(5,481,186.68)

Notes:

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

Total DR	232,647,656.18	958,931.00	390,137,746.00	1,072,386,861.00	5,192,759.00	951,467,054.00	353,101,941.00	105,879,469.00	593,819,985.00	100,424,566.00	100,809,034.57	165,548,175.67	4,072,374,178.42
Total CR	(232,647,656.18)	(958,931.00)	(390,137,746.00)	(1,072,386,861.00)	(5,192,759.00)	(951,467,054.00)	(353,101,941.00)	(105,879,469.00)	(593,819,985.00)	(100,424,566.00)	(100,809,034.57)	(165,548,175.67)	(4,072,374,178.42)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total (Financial Journal Totals)	232,647,656.18	958,931.00	390,137,746.00	1,072,386,861.00	5,192,759.00	951,467,054.00	353,101,941.00	105,879,469.00	593,819,985.00	100,424,566.00	100,809,034.57	165,548,175.67	4,072,374,178.42
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 21—Record the Entry to Write Off of Accumulated Depreciation Associated with Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in the FY 2002 General Ledgers

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	Riverside-N	San Diego	San Diego-O	Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-------------	-----------	-------------	------------	--------------	---------------	-----------------	--------	----------	-------

No entries required in the General Ledger.

Exhibit 21a—Record the Entry to Write Off of Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in CFS¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Write-Off of Accumulated Depreciation on Disposed Assets between 1/1/01 and 6/30/01 in CFS¹														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	758,536.00	-	-	-	20,683.00	-	-	2,214.00	-	989.00	-	-	-	782,422.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	(758,536.00)	-	-	-	(20,683.00)	-	-	(2,214.00)	-	(989.00)	-	-	-	(782,422.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	326,006.00	-	-	-	-	49,050.00	-	-	-	-	375,056.00
<i>Credit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	(326,006.00)	-	-	-	-	(49,050.00)	-	-	-	-	(375,056.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	47,492.00	-	-	94,248.00	-	1.00	-	-	-	5,906.00	-	-	-	147,647.00
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	(47,492.00)	-	-	(94,248.00)	-	(1.00)	-	-	-	(5,906.00)	-	-	-	(147,647.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	7,743,387.00	3,684,252.00	-	-	-	-	1,030,590.00	-	-	-	3,322,926.00	15,781,155.00
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	(7,743,387.00)	(3,684,252.00)	-	-	-	-	(1,030,590.00)	-	-	-	(3,322,926.00)	(15,781,155.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	16,470,295.00	-	5,030,170.00	12,915,485.00	-	25,884,106.00	572,823.00	2,646,748.00	839,350.00	6,893,463.00	11,520,721.00	-	7,802,640.00	90,575,801.00
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	(16,470,295.00)	-	(5,030,170.00)	(12,915,485.00)	-	(25,884,106.00)	(572,823.00)	(2,646,748.00)	(839,350.00)	(6,893,463.00)	(11,520,721.00)	-	(7,802,640.00)	(90,575,801.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	109,357.00	-	-	-	-	-	-	-	-	-	-	-	-	109,357.00
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	(109,357.00)	-	-	-	-	-	-	-	-	-	-	-	-	(109,357.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	-	6,000.00	-	-	-	-	-	-	-	-	-	6,000.00
<i>Credit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	(6,000.00)	-	-	-	-	-	-	-	-	-	(6,000.00)
<i>Debit</i> Fund Balance Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	-	-	-	82,845.00	-	-	-	-	-	-	-	-	8,042.00	90,887.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	-	-	-	(82,845.00)	-	-	-	-	-	-	-	-	(8,042.00)	(90,887.00)
<i>Debit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	945.00	945.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	(945.00)	(945.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	-	-	-	-	25,037.00	-	-	-	-	-	-	-	-	25,037.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	-	-	-	-	(25,037.00)	-	-	-	-	-	-	-	-	(25,037.00)
<i>Debit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	53,700.00	-	-	-	-	-	-	-	-	-	53,700.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	(53,700.00)	-	-	-	-	-	-	-	-	-	(53,700.00)
<i>Debit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	-	-	189,945.00	1,906,811.00	-	-	-	-	-	-	-	2,096,756.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	-	-	(189,945.00)	(1,906,811.00)	-	-	-	-	-	-	-	(2,096,756.00)
<i>Debit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	-	493,601.00	-	-	-	-	-	-	-	-	-	-	-	493,601.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	-	(493,601.00)	-	-	-	-	-	-	-	-	-	-	-	(493,601.00)
<i>Debit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	-	-	-	-	-	-	-	-	-	16,557.00	-	-	-	16,557.00
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	-	-	-	-	-	-	-	-	-	(16,557.00)	-	-	-	(16,557.00)

Notes:
1 CFS hand posting will be booked 6/30/01.

Total DR	17,385,680.00	493,601.00	12,773,557.00	17,162,536.00	235,665.00	27,790,918.00	572,823.00	2,648,962.00	1,918,990.00	6,916,915.00	11,520,721.00	-	11,134,553.00	110,554,921.00
Total CR	(17,385,680.00)	(493,601.00)	(12,773,557.00)	(17,162,536.00)	(235,665.00)	(27,790,918.00)	(572,823.00)	(2,648,962.00)	(1,918,990.00)	(6,916,915.00)	(11,520,721.00)	-	(11,134,553.00)	(110,554,921.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	17,385,681.00	493,601.00	12,773,557.00	17,162,536.00	235,665.00	27,790,918.00	572,823.00	2,648,962.00	1,918,990.00	6,916,915.00	11,520,721.00	-	11,134,553.00	110,554,922.00
Difference	1.00	-	-	-	-	-	-	-	-	-	-	-	-	1.00

Exhibit 22—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in the FY 2002 General Ledgers¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between 1/1/01 and 6/30/01 in the GL¹</i>														
<i>Debit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	758,536.00	-	-	-	20,683.00	-	-	2,214.00	-	989.00	-	-	-	782,422.00
<i>Debit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	326,006.00	-	-	-	-	49,050.00	-	-	-	-	375,056.00
<i>Debit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	47,492.00	-	-	94,248.00	-	1.00	-	-	-	5,906.00	-	-	-	147,647.00
<i>Debit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	7,743,387.00	3,684,252.00	-	-	-	-	1,030,590.00	-	-	-	3,322,926.00	15,781,155.00
<i>Debit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	16,470,295.00	-	5,030,170.00	12,915,485.00	-	25,884,106.00	572,823.00	2,646,748.00	839,350.00	6,893,463.00	11,520,721.00	-	7,802,640.00	90,575,801.00
<i>Debit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	109,357.00	-	-	-	-	-	-	-	-	-	-	-	-	109,357.00
<i>Debit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	6,000.00	-	-	-	-	-	-	-	-	-	6,000.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	(17,385,680.00)	-	(12,773,557.00)	(17,025,991.00)	(20,683.00)	(25,884,107.00)	(572,823.00)	(2,648,962.00)	(1,918,990.00)	(6,900,358.00)	(11,520,721.00)	-	(11,125,566.00)	(107,777,438.00)
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	-	493,601.00	-	136,545.00	214,982.00	1,906,811.00	-	-	-	16,557.00	-	-	8,987.00	2,777,483.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	-	-	-	(82,845.00)	-	-	-	-	-	-	-	-	(8,042.00)	(90,887.00)
<i>Credit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	(945.00)	(945.00)
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	-	-	-	-	(25,037.00)	-	-	-	-	-	-	-	-	(25,037.00)
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	(53,700.00)	-	-	-	-	-	-	-	-	-	(53,700.00)
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	-	-	-	(1,906,811.00)	-	-	-	-	-	-	-	(1,906,811.00)
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	-	(493,601.00)	-	-	(189,945.00)	-	-	-	-	-	-	-	-	(683,546.00)
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	-	-	-	-	-	-	-	-	-	(16,557.00)	-	-	-	(16,557.00)

Notes:

1 Handposting by campuses through the Financial Journal Entry system.

Total DR	17,385,680.00	493,601.00	12,773,557.00	17,162,536.00	235,665.00	27,790,918.00	572,823.00	2,648,962.00	1,918,990.00	6,916,915.00	11,520,721.00	-	11,134,553.00	110,554,922.00
Total CR	(17,385,680.00)	(493,601.00)	(12,773,557.00)	(17,162,536.00)	(235,665.00)	(27,790,918.00)	(572,823.00)	(2,648,962.00)	(1,918,990.00)	(6,916,915.00)	(11,520,721.00)	-	(11,134,553.00)	(110,554,922.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	17,385,681.00	493,601.00	12,773,557.00	17,162,536.00	235,665.00	27,790,918.00	572,823.00	2,648,962.00	1,918,990.00	6,916,915.00	11,520,721.00	-	11,134,553.00	110,554,922.00
Difference	1.00	-	-	-	-	-	-	-	-	-	-	-	-	1.00

IRM No. 22

Exhibit 22a—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2001 and June 30, 2001 in CFS ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No entry in CFS required

Exhibit 23—Record the Entry to Write Off of Accumulated Depreciation Associated with Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in the FY 2002 General Ledgers¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Write-Off of Accumulated Depreciation on Disposed Assets between 1/1/02 and 6/30/02 in the GL¹														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	63,746.00	-	369,002.00	-	-	336,688.00	-	5,835.00	-	77,368.00	-	-	117,406.00	970,045.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	(63,746.00)	-	(369,002.00)	-	-	(336,688.00)	-	(5,835.00)	-	(77,368.00)	-	-	(117,406.00)	(970,045.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	-	-	-	93,006.00	-	1.00	-	-	-	5,906.00	-	-	-	98,913.00
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	-	-	-	(93,006.00)	-	(1.00)	-	-	-	(5,906.00)	-	-	-	(98,913.00)
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	-	3,681,611.00	-	-	-	-	5,239,463.00	-	-	-	1,770,312.00	10,691,386.00
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	-	(3,681,611.00)	-	-	-	-	(5,239,463.00)	-	-	-	(1,770,312.00)	(10,691,386.00)
<i>Debit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	25,114,330.00	-	10,874,218.00	10,683,981.00	-	30,066,836.00	2,703,204.00	3,887,454.00	18,386,592.00	6,738,269.00	1,881,616.00	-	6,392,472.00	116,728,972.00
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	(25,114,330.00)	-	(10,874,218.00)	(10,683,981.00)	-	(30,066,836.00)	(2,703,204.00)	(3,887,454.00)	(18,386,592.00)	(6,738,269.00)	(1,881,616.00)	-	(6,392,472.00)	(116,728,972.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	16,104.00	-	-	-	-	-	-	-	-	-	-	-	-	16,104.00
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	(16,104.00)	-	-	-	-	-	-	-	-	-	-	-	-	(16,104.00)
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source-Other	-	-	-	17,873.00	-	-	-	-	-	-	-	-	-	17,873.00
<i>Credit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	(17,873.00)	-	-	-	-	-	-	-	-	-	(17,873.00)
<i>Debit</i> Fund Balance Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	-	-	-	142,653.00	3.00	-	-	-	1.00	-	-	-	-	142,657.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source-Other	-	-	-	(142,653.00)	(3.00)	-	-	-	(1.00)	-	-	-	-	(142,657.00)
<i>Debit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	92,354.00	-	-	-	-	-	-	-	-	945.00	93,299.00
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source-Other	-	-	-	(92,354.00)	-	-	-	-	-	-	-	-	(945.00)	(93,299.00)
<i>Debit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	419,622.00	-	-	-	25,037.00	-	-	-	-	-	-	-	-	444,659.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source-Other	(419,622.00)	-	-	-	(25,037.00)	-	-	-	-	-	-	-	-	(444,659.00)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
<i>Debit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	53,700.00	-	-	-	-	-	-	-	-	-	53,700.00
<i>Credit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source-Other	-	-	-	(53,700.00)	-	-	-	-	-	-	-	-	-	(53,700.00)
<i>Debit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	1,685,624.00	-	-	965,282.00	-	-	-	-	-	-	-	2,650,906.00
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Other	-	-	(1,685,624.00)	-	-	(965,282.00)	-	-	-	-	-	-	-	(2,650,906.00)
<i>Debit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	-	522,038.00	-	-	787,097.00	-	-	-	-	-	-	-	-	1,309,135.00
<i>Credit</i> Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source-Other	-	(522,038.00)	-	-	(787,097.00)	-	-	-	-	-	-	-	-	(1,309,135.00)
<i>Debit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	-	-	-	-	-	-	-	-	-	16,557.00	-	-	-	16,557.00
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source-Other	-	-	-	-	-	-	-	-	-	(16,557.00)	-	-	-	(16,557.00)
<i>Debit</i> Fund Balance (TC 2545-Disposal of Cap Assets-Accum Depn-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Notes:

1 Handposting by campuses through the Financial Journal Entry system.

Total DR	25,613,802.00	522,038.00	12,928,844.00	14,765,178.00	812,137.00	31,368,807.00	2,703,204.00	3,893,289.00	23,626,056.00	6,838,100.00	1,881,616.00	-	8,281,135.00	133,234,206.00
Total CR	(25,613,802.00)	(522,038.00)	(12,928,844.00)	(14,765,178.00)	(812,137.00)	(31,368,807.00)	(2,703,204.00)	(3,893,289.00)	(23,626,056.00)	(6,838,100.00)	(1,881,616.00)	-	(8,281,135.00)	(133,234,206.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	25,613,802.00	522,038.00	12,928,844.00	14,765,178.00	812,137.00	31,368,807.00	2,703,204.00	3,893,289.00	23,626,056.00	6,838,100.00	1,881,616.00	-	8,281,135.00	133,234,206.00
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 23a—Record the Entry to Write Off of Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in CFS

Journal Entry	Berkeley	Berkeley- J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	----------------	------------------	-------	---------	-------------	------------------	-----------	-----------	---------------	------------------	--------	-------

No entry in CFS required

Exhibit 24—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in the FY 2003 General Ledgers¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Santa Barbara-Q	Irvine	Total
Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between 1/1/02 and 6/30/02 in the 2003 GL														
<i>Debit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	63,746.00	-	369,002.00	-	-	336,688.00	-	5,835.00	-	77,368.00	-	-	117,406.00	970,045.00
<i>Debit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	-	-	-	93,006.00	-	1.00	-	-	-	5,906.00	-	-	-	98,913.00
<i>Debit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	-	3,681,611.00	-	-	-	-	5,239,463.00	-	-	-	1,770,312.00	10,691,386.00
<i>Debit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	25,114,330.00	-	10,874,218.00	10,683,981.00	-	30,066,836.00	2,703,204.00	3,887,454.00	18,386,592.00	6,738,269.00	1,881,616.00	-	6,392,472.00	116,728,972.00
<i>Debit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	16,104.00	-	-	-	-	-	-	-	-	-	-	-	-	16,104.00
<i>Debit</i> Fund Balance (TC 2546-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Med Ctr)	-	-	-	17,873.00	-	-	-	-	-	-	-	-	-	17,873.00
<i>Credit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	(25,194,180.00)	-	(11,243,220.00)	(14,476,471.00)	-	(30,403,525.00)	(2,703,204.00)	(3,893,289.00)	(23,626,055.00)	(6,821,543.00)	(1,881,616.00)	-	(8,280,190.00)	(128,523,293.00)
<i>Debit</i> Fund Balance (TC 6300 Prior Year Hand Posting)	419,622.00	522,038.00	1,685,624.00	288,707.00	812,137.00	965,282.00	-	-	1.00	16,557.00	-	-	945.00	4,710,913.00
<i>Credit</i> Fund Balance (TC 2440-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Campus)	-	-	-	(142,653.00)	(3.00)	-	-	-	(1.00)	-	-	-	-	(142,657.00)
<i>Credit</i> Fund Balance (TC 2540-Disposal of Cap Assets-Accum Depn-Buildings & Structures-Med Ctr)	-	-	-	(92,354.00)	-	-	-	-	-	-	-	-	(945.00)	(93,299.00)
<i>Credit</i> Fund Balance (TC 2441-Disposal of Cap Assets-Accum Depn-General Improvements-Campus)	(419,622.00)	-	-	-	(25,037.00)	-	-	-	-	-	-	-	-	(444,659.00)
<i>Credit</i> Fund Balance (TC 2541-Disposal of Cap Assets-Accum Depn-General Improvements-Med Ctr)	-	-	-	(53,700.00)	-	-	-	-	-	-	-	-	-	(53,700.00)
<i>Credit</i> Fund Balance (TC 2544-Disposal of Cap Assets-Accum Depn-Equipment-Med Ctr)	-	-	(1,685,624.00)	-	-	(965,282.00)	-	-	-	-	-	-	-	(2,650,906.00)
<i>Credit</i> Fund Balance (TC 2444-Disposal of Cap Assets-Accum Depn-Equipment-Campus)	-	(522,038.00)	-	-	(787,097.00)	-	-	-	-	-	-	-	-	(1,309,135.00)
<i>Credit</i> Fund Balance (TC 2446-Disposal of Cap Assets-Accum Depn-Infrastructure Assets-Campus)	-	-	-	-	-	-	-	-	-	(16,557.00)	-	-	-	(16,557.00)
Total DR	25,613,802.00	522,038.00	12,928,844.00	14,765,178.00	812,137.00	31,368,807.00	2,703,204.00	3,893,289.00	23,626,056.00	6,838,100.00	1,881,616.00	-	8,281,135.00	133,234,206.00
Total CR	(25,613,802.00)	(522,038.00)	(12,928,844.00)	(14,765,178.00)	(812,137.00)	(31,368,807.00)	(2,703,204.00)	(3,893,289.00)	(23,626,056.00)	(6,838,100.00)	(1,881,616.00)	-	(8,281,135.00)	(133,234,206.00)
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Check Total	25,613,802.00	522,038.00	12,928,844.00	14,765,178.00	812,137.00	31,368,807.00	2,703,204.00	3,893,289.00	23,626,056.00	6,838,100.00	1,881,616.00	-	8,281,135.00	133,234,206.00
Difference	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 24a—Reverse the Entry to Write-Off Accumulated Depreciation on Capital Assets Disposed Between January 1, 2002 and June 30, 2002 in CFS ¹

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Riverside	San Diego	Santa Cruz	Santa Barbara	Irvine	Total
---------------	----------	------------	---------------	-------	---------	-------------	---------------	-----------	-----------	------------	---------------	--------	-------

No entry in CFS required