

# UNIVERSITY OF CALIFORNIA

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SANTA BARBARA • SANTA CRUZ

VICE PRESIDENT—FINANCIAL MANAGEMENT

OFFICE OF THE PRESIDENT  
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Oakland, California 94607-5200

June 12, 2002

**To:** Greg Brown – Berkeley  
Mike Allred – Davis  
Rich Andrews – Irvine  
Sue Abeles – Los Angeles  
Dotti Labbok – Merced  
George Groty – Riverside  
Don Larson – San Diego  
Cindy Fenwick – San Francisco  
Donna Carpenter – Santa Barbara  
Kirk Lew – Santa Cruz  
Jake McGuire – ANR  
Barbara Lester – UCOP  
Jorge Ohy – UCOP

John Ellis – Berkeley  
John Powers – Davis  
Terry Mc Auley – Irvine  
Maaza Woldemusie – Los Angeles  
Monir Ahmad – Merced  
Steve Escoto – Riverside  
Nick Johnston – San Diego  
Jeff Yepsen – San Francisco  
Jim Corkill – Santa Barbara  
Chris MacFarland – Santa Cruz  
Kevin Kendall – UCOP

**From:** John Plotts

**Re:** GASB Implementation

This memo includes the following information related to the implementation of the new GASB financial reporting model:

Section 1: Journal entries provided by UCOP to be recorded in June 2002 campus general ledgers

Section 2: Journal entries to be recorded in June 2002 campus general – journal entry template provided by UCOP; campuses to determine the amounts

Section 3: Additional information:

- A checklist of Account Group Code changes or Transaction Code changes to be implemented by June 30, 2002
- A checklist of new fiscal closing steps necessary to support the new financial reporting model (closing schedule sent to campuses on April 10, 2002)
- A list of “reminders” to facilitate the June 30, 2002 fiscal closing process
- Instructions for retrieval of the electronic files with the depreciation journal entries

**Section 1: Required journal entries provided by UCOP to be recorded in June 2002 campus general ledgers**

UCOP has completed the restatement of the Statement of Net Assets and Statement of Revenues, Expenses and Changes in Net Assets for the year ending June 30, 2001. The restatement, and journal entries supporting the restatement, have been reviewed at UCOP by PricewaterhouseCoopers.

Please record the appropriate entries provided by UCOP for your location paying particular attention to the specific amount of the debits and credits, the date of the entry, the description of the entry and the Account Group or Transaction Code. Entries related to FY 2000 and FY 2001 have been recorded in the Corporate Financial System (CFS) cycles for those years. It is critical that the entries reflecting restatements of prior years be recorded in your general ledger to match exactly the CFS adjustments.

The local PricewaterhouseCoopers team may track these journal entries into your ledger as part of their interim work.

	<b>Attachment Number</b>	<b>IRM No. 22 or 131 Exhibit</b>	<b>UCOP Closing Step</b>
<u>Related to FY 2000</u>			
<ul style="list-style-type: none"> <li>Record the Capitalization of Non-University Owned Equipment at June 30, 2000 in the FY 2002 General Ledgers. (Refer to IRM No. 17, Addendum B.)</li> </ul>	Attachment 1	22, Ex 8	21
<ul style="list-style-type: none"> <li>Record the Initial Accumulated Depreciation at June 30, 2000 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 2	22, Ex 1	22
<u>Related to FY 2001</u>			
<ul style="list-style-type: none"> <li>Record the Capitalization or Disposal of Non-University Owned Equipment at June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 17, Addendum B.)</li> </ul>	Attachment 3	22, Ex 9	23
<ul style="list-style-type: none"> <li>Record the Depreciation Expense for FYE June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 4	22, Ex 2	24
<ul style="list-style-type: none"> <li>Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for FYE June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 5	22, Ex 4	25

	<b>Attachment Number</b>	<b>IRM No. 22 or 131 Exhibit</b>	<b>UCOP Closing Step</b>
<ul style="list-style-type: none"> <li>Record the Transfer of Accumulated Depreciation at June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 6	22, Ex 12	25

Related to FY 2002

<ul style="list-style-type: none"> <li>Record the Capitalization or Disposal of Non-University Owned Equipment at December 31, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 17, Addendum B.)</li> </ul> <p><i>Note:</i> This entry is for the value of non-University owned equipment acquired or disposed from January 1, 2001 through December 31, 2001. Campuses will also determine the entry to record the capitalization or disposal of non-University owned equipment acquired from January 1, 2002 through June 30, 2002 (see Attachment 14 outlined in Section 2, below)</p>	Attachment 7	22, Ex 10	26
<ul style="list-style-type: none"> <li>Record the Depreciation Expense for FYE June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 8	22, Ex 3	27
<ul style="list-style-type: none"> <li>Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for FYE June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 9	22, Ex 5	27
<ul style="list-style-type: none"> <li>Record the Transfer of Accumulated Depreciation at June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 22.)</li> </ul> <p><i>Note:</i> Depreciation entries are also available via FTP. See the section at the end of this memo.</p>	Attachment 10	22, Ex 13	27
<ul style="list-style-type: none"> <li>Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 126, Addendum C.)</li> </ul>	Attachment 11	131, Ex 4	19
<ul style="list-style-type: none"> <li>Reverse the Accrued Interest Payable at June 30, 2001 in the FY 2002 General Ledgers. (Refer to IRM No. 127.)</li> </ul>	Attachment 12	131, Ex 11	20

	<b>Attachment Number</b>	<b>IRM No. 22 or 131 Exhibit</b>	<b>UCOP Closing Step</b>
<ul style="list-style-type: none"> <li>Correct the Beginning Balance of the Federal Refundable Loan Liability at July 1, 2001 in the FY 2002 General Ledgers. (A recent GASB requirement; IRM No. 133 will follow.)</li> </ul>	Attachment 13	131, Ex 15	67

**Section 2: Journal entries to be recorded in June 2002 campus general ledgers – journal entry template provided by UCOP; campuses to determine the amounts**

The new financial reporting model requires new journal entries each year, in addition to the reclassifications between current and noncurrent assets and liabilities that were implemented last year to support the classified Statement of Net Assets. These new entries are outlined below. The specific Account Group or Transaction Codes are shown on the attachment. The campuses will develop the appropriate amounts and record them in their campus general ledgers in conjunction with the June 30, 2002 fiscal close.

The local PricewaterhouseCoopers team will likely ask for your supporting documentation associated with these journal entries.

	<b>Attachment Number</b>	<b>IRM No. 22 or 131 Exhibit</b>	<b>UCOP Closing Step</b>
<u>Related to FY 2002</u>			
<ul style="list-style-type: none"> <li>Record the Entry to Capitalize or Disposal of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM 17, Addendum B.)</li> </ul> <p><i>Note:</i> This entry is for the value of non-University owned equipment acquired or disposed from January 1, 2002 through June 30, 2002 only. The entry to record the capitalization or disposal of non-University owned equipment from January 1, 2001 through December 31, 2001 is provided in Attachment 7 outlined in Section 1, above. Campuses should make this entry in addition to the regular June 30 capitalization entry for University-owned equipment.</p>	Attachment 14	22, Ex 11	68
<ul style="list-style-type: none"> <li>Record the Entry to Reclassify Capital Expenditures in Current Funds to Non-Mandatory Transfers for the FYE June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 15.)</li> </ul>	Attachment 15	22, Ex 7	73
<ul style="list-style-type: none"> <li>Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 126, Addendum C.)</li> </ul>	Attachment 16	131, Ex 5	63
<ul style="list-style-type: none"> <li>Reclassify Student Financial Aid from an Expense to Contra Revenue for FYE June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 151.)</li> </ul>	Attachment 17	131, Ex 7	75

	<b>Attachment Number</b>	<b>IRM No. 22 or 131 Exhibit</b>	<b>UCOP Closing Step</b>
<ul style="list-style-type: none"> <li>Record the Accrued Interest Payable at June 30, 2002 in the FY 2002 General Ledgers. (Refer to IRM No. 127.)</li> </ul>	Attachment 18	131, Ex 12	64
<ul style="list-style-type: none"> <li>Reclassify Federal Loan Contribution Activity for the FYE June 30, 2002 in the FY 2002 General Ledgers. (A recent GASB requirement; IRM No. 133 will follow.)</li> </ul>	Attachment 19	131, Ex 16	67

### **Section 3: Additional information**

#### Account Group Coding Changes—Statement of Net Assets

New Account Group Code changes to support the classified (current vs noncurrent assets and liabilities) Statement of Net Assets were implemented by campuses and UCOP in conjunction with the June 30, 2001 fiscal close and incorporated into the Corporate Financial System (CFS).

During the closing process last year, certain campus assignments of Account Group Codes that support the Statement of Net Assets were reviewed and modified by Corporate Accounting. These campus specific modifications were communicated to each campus. Please make certain these changes have been incorporated into your June 20, 2002 CFS submission.

In addition, certain modifications of Account Group Codes have been made between June 29, 2001 and March 11, 2002 and communicated through updates to IRM No. 125. Please review these changes that have been summarized on Attachment 20 and ensure they are incorporated into your June 30, 2002 CFS submission.

It is critical that the Account Group Code mapping is up-to-date since the University's financial statements are dependent on their accuracy and timely maintenance at each campus.

#### Account Group and Transaction Code Changes—Statement of Revenues, Expenses and Changes in Net Assets

New Account Group and Transaction Code changes to support the operating / non-operating format for the Statement of Revenues, Expenses and Changes in Net Assets were partially implemented by campuses and UCOP in conjunction with the June 30, 2001 fiscal close and incorporated into CFS.

During the closing process last year, certain campus assignments of Account Group or Transaction Codes that support the Statement of Revenues, Expenses or Changes in Net Assets were reviewed and modified by Corporate Accounting. These campus specific modifications were communicated to each campus. Please make certain these changes have been incorporated into your June 30, 2002 CFS submission.

In addition, certain additional modifications of Account Group or Transaction Codes to support the Statement of Revenues, Expenses and Changes in Net Assets were made effective July 1, 2001 and communicated through updates to IRM No. 150. Please review these changes that have been summarized in Attachment 21 and ensure they are incorporated into your June 30, 2002 CFS submission.

The preparation of the University's Statement of Revenues, Expenses and Changes in Net Assets is dependent on the accuracy of these Account Group and Transaction Codes.

Transaction Code Changes—Statement of Cash Flows and Footnote Disclosure

New Transaction Codes were also established to support the requirements of the Statement of Cash Flows or Footnote Disclosure; in the case of footnotes, the codes are primarily related to tracking capital asset and accumulated depreciation activity.

These Transaction Codes became effective July 1, 2001 and were communicated through updates to IRM No. 150. Please review these changes that have been summarized in Attachment 22 and ensure they are incorporated into your June 30, 2002 CFS submission.

Checklist of New Fiscal Closing Steps

With the additional requirements dictated by the new financial reporting model, there have been additional steps added to the fiscal closing process. These additional steps were identified and outlined as we discussed the implications of each IRM over the past 2-½ years. We have summarized each of the new steps identified throughout all of the IRM's in Attachment 23. Please ensure these steps are considered, as necessary, in the campus fiscal closing schedules.

List of “Reminders” to Facilitate the June 20, 2002 Fiscal Closing Process

It is important that the Corporate Financial System data provided by campuses are accurate and complete for financial reporting purposes. In order to facilitate the June 30, 2002 fiscal closing process, campuses should carefully review the “reminders” listed in Attachment 24.

Instructions for the Retrieval of the Electronic Files with the Depreciation Journal Entries

The depreciation entries provided in Attachments 2, 4, 5, 6, 8, 9, and 10 are also available to campuses in electronic format through the FTP process. Campuses that have installed translation programs based on the test files provided in December 2001 may use these files to make the necessary entries.

Campuses may retrieve the following depreciation entries files via FTP from UCCMVS.B.UCOP.EDU according to the *Guidelines for Retrieving Campus Files from UCOP Via TCP/IP Utilizing FTP* (where “n” represents the campus identifier, e.g., 1=BK, 2=SF, etc.):

- FTPUSRn.GET.CFSDGL.Y2000 (FY 2000 Depreciation Entries)
- FTPUSRn.GET.CFSDGL.Y2001 (FY 2001 Depreciation Entries)
- FTPUSRn.GET.CFSDGL.Y2002 (FY 2002 Depreciation Entries)

As a reminder, the IRM website contains all of the IRM documentation. The website address is <http://www.ucop.edu/dirbf/dep-irms/>. The user name is dirms, and the password is ga5b34. Copies of all attachments referenced in this memo are available at the GASB 34/35 Exhibits section of the website.

If you have any questions, please do not hesitate to contact Jorge Ohy, Barbara Lester, Amal Smith, or me.

Thank you all for your efforts.

Sincerely,

John Plotts  
Assistant Vice President  
Financial Management

Enclosures

cc: Vice President Broome (without enclosures)  
Michael Schini, PricewaterhouseCoopers (without enclosures)  
Elaine Garvey, PricewaterhouseCoopers

**Attachment 1—Record the Capitalization of Non-University Owned Equipment at June 30, 2000 in the FY 2002 General Ledgers**  
 (Reference: IRM No. 22, Exhibit 8)

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)

Check Total 170,371,804.00  
-

**Attachment 2—Record the Initial Accumulated Depreciation at June 30, 2000 in the FY 2002 General Ledgers**

(Reference: IRM No. 22, Exhibit 1)

(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
<b>Record Balance of Accumulated Depreciation at 6/30/00 in the GL</b>														
<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- <u>Federal</u>	(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- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Other</u>	(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- <u>Federal</u>	-	-	-	(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- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Other</u>	-	-	(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- <u>Federal</u>	(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- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Other</u>	(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- <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>	-	-	(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- <u>Federal</u>	-	-	(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- <u>Non-Federal</u>	-	-	(84,981.00)	(404.00)	-	-	-	-	-	-	-	-	(56,481.00)	(141,866.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	(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- <u>Federal</u>	(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- <u>Non-Federal</u>	-	-	(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- <u>Other</u>	(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- <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>	(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- <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>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-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>	-	-	-	(196,577.00)	-	-	-	-	(721,156.00)	(18,304.00)	-	-	-	(936,037.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Other</u>	(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)
<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>	-	-	(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**

**Attachment 3—Record the Capitalization and Disposal of Non-University Owned Equipment at June 30, 2001 in the FY 2002 General Ledgers<sup>1</sup>**

(Reference: IRM No. 22, Exhibit 9)

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 6/30/01 in the GL<sup>1</sup></i>													
<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

**Attachment 4—Record the Depreciation Expense for FYE June 30, 2001 in the FY 2002 General Ledgers**

(Reference: IRM No. 22, Exhibit 2)

(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
<b>Record Depreciation Expense for FYE 6/30/01 in the GL</b>														
<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)
<i>Credit</i> Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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>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
															<b>Total Depreciation Expense at June 30, 2001</b>	<b>716,101,712.00</b>

**Attachment 5—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**

(Reference: IRM No. 22, Exhibit 4)

(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
<i>Write-Off of Accumulated Depreciation on Disposed Assets for FYE 6/30/01 in the GL</i>														
<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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	97,036.00	-	16,557.00	-	-	72,000.00	185,593.00
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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

**Attachment 6—Record the Transfer of Accumulated Depreciation at June 30, 2001 in the FY 2002 General Ledgers**

(Reference: IRM No. 22, Exhibit 12)

(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
<b>Record the FY 2001 Transfer of Accumulated Depreciation in the GL</b>														
<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- <u>Federal</u>	-	-	-	(834,187.00)	-	(57,458.00)	-	-	-	-	-	-	-	(891,645.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	-	(1,113.00)	-	-	-	-	-	-	-	-	-	(1,113.00)
<i>Credit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	-	(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- <u>Federal</u>	-	-	(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- <u>Non-Federal</u>	(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- <u>Other</u>	-	-	(9,337,045.00)	-	-	-	(29,295,073.00)	(864,817.00)	-	(755.00)	-	-	-	(39,497,690.00)
<b>Debit</b>														
Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Federal</u>	-	-	3,194,654.00	-	-	-	-	-	81,906.00	-	-	-	-	3,276,560.00
Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	84,981.00	-	-	-	-	-	-	-	-	-	-	84,981.00
Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	9,341,119.00	-	-	-	-	-	-	-	-	-	-	9,341,119.00
Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Federal</u>	132,506.00	1,548,517.00	-	829,309.00	-	-	-	1,133,160.00	-	-	-	-	-	3,643,492.00
Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Non-Federal</u>	-	-	-	2,383.00	-	-	-	-	-	-	205,234.00	-	-	207,617.00
Accumulated Depreciation-Equipment-Campus (AGC 121490) Fund Source- <u>Other</u>	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)
<b>Total</b>	(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)	-
<b>Total DR</b>	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
<b>Total CR</b>	(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)
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total DR</b>	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
<b>Total CR</b>	(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)
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Attachment 7—Record the Capitalization and Disposal of Non-University Owned Equipment at December 31, 2001 in the FY 2002 General Ledgers<sup>1</sup>**  
 (Reference IRM No. 22, Exhibit 10)

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 12/31/01 in the GL<sup>1</sup></i>													
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)

**Attachment 8—Record the Depreciation Expense for FYE June 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 22, Exhibit 3)

(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
<b>Record Depreciation Expense for FYE 6/30/02 in the GL<sup>1</sup></b>														
<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	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-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)
<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- <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>	(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- <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>Debit</i> Depreciation Expense (TC 2506-Intangible Assets-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-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>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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- <u>Federal</u>	-	-	-	(27,096.00)	-	-	-	-	-	(7,468.00)	-	-	-	(34,564.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	(99.00)	-	-	-	(99.00)
<i>Credit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Other</u>	(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- <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)	(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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Attachment 9—Record the Entry to Write-Off the Accumulated Depreciation on Disposed Capital Assets for the FYE June 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 22, Exhibit 5)

(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
<i>Write-Off of Accumulated Depreciation on Disposed Assets for FYE 6/30/02 in the GL</i>														
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Federal</u>	-	-	-	125,040.00	-	-	-	-	13,275.00	-	-	-	-	138,315.00
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Other</u>	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Other</u>	-	-	-	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Other</u>	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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- <u>Federal</u> <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source- <u>Non-Federal</u> <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Software > \$10M-Campus (AGC 121440) Fund Source- <u>Other</u> <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<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
Debit Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Federal <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Non-Federal <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software > \$10M-Med Ctr (AGC 121450) Fund Source-Other <sup>2</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Fund Balance (TC 2542-Disposal of Cap Assets-Accum Depn-Software > \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Federal <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Non-Federal <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Campus (AGC 121460) Fund Source-Other <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Fund Balance (TC 2443-Disposal of Cap Assets-Accum Depn-Software < \$10M-Campus)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Federal <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Non-Federal <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Software < \$10M-Med Ctr (AGC 121470) Fund Source-Other <sup>3</sup>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit Fund Balance (TC 2543-Disposal of Cap Assets-Accum Depn-Software < \$10M-Med Ctr)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit 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
Debit Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit 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
Credit 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)
Debit 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
Debit 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
Debit 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
Credit 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)
Debit Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Non-Federal	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debit Accumulated Depreciation-Intangible Assets-Campus (AGC 121710) Fund Source-Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Credit 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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Intangible Assets-Med Ctr (AGC 121720) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Campus (AGC 121810) Fund Source- <u>Other</u>	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Infrastructure-Med Ctr (AGC 121820) Fund Source- <u>Other</u>	-	-	-	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
<b>Write-Off Software Acquisition Value in the GL</b> <sup>2 &amp; 3</sup>														
<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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

**Attachment 10—Record the Transfer of Accumulated Depreciation at June 30, 2002 in the FY 2002 General Ledgers**

(Reference: IRM No. 22, Exhibit 13)

(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
<b>Record the FY 2001 Transfer of Accumulated Depreciation in the GL</b>														
<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)
<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	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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-Infrastructure Assets-Campus (AGC 121810) Fund Source- <u>Other</u>	-	-	-	(1,286.00)	-	-	-	-	-	-	-	-	-	(1,286.00)
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Campus (AGC 121210) Fund Source- <u>Other</u>	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-Buildings & Structures-Med Ctr (AGC 121220) Fund Source- <u>Other</u>	-	-	-	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Campus (AGC 121310) Fund Source- <u>Other</u>	-	-	-	-	-	-	-	-	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- <u>Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Non-Federal</u>	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Accumulated Depreciation-General Improvements-Med Ctr (AGC 121320) Fund Source- <u>Other</u>	-	-	-	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- <u>Federal</u>	-	-	-	-	-	-	-	-	3,554.00	-	-	-	-	3,554.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Non-Federal</u>	-	-	-	808.00	-	-	-	-	-	-	-	-	-	808.00
<i>Debit</i> Accumulated Depreciation-Equipment-Med Ctr (AGC 121480) Fund Source- <u>Other</u>	-	-	-	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)
<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>	-	-	-	-	-	-	-	-	-	-	-	-	-	-

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

**Attachment 11—Reverse the Deferred or Accrued Restricted Revenue Recorded at June 30, 2001 in the FY 2002 General Ledger**  
(Reference: IRM No. 131, Exhibit 4)

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
<b>Reverse the <u>Deferred</u> Restricted Revenue Recorded at 6/30/01 in the GL</b>																		
<i>Debit</i> Fund Balance By Fund Group (TC 0990-Hand Posted Entries-Current Funds)	96,197,390.64	1,242,116.39	74,632,055.15	44,554,187.63	2,811,332.75	58,439,902.68	16,809,309.37	5,727,649.85	29,579.68	23,610,229.47	-	8,202,337.02	-	16,643,584.06	-	24,037,992.38	-	372,937,667.07
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)	(5,558.17)	(113,221.32)	-	(2,243.28)	(61,707.30)	-	(2,146,528.60)	(109,103.93)	(22,311.48)	-	-	-	-	-	-	-	-	(2,460,674.08)
<i>Credit</i> Revenue-US Government Grants (AGC 203200)	-	(78,721.95)	-	(4,532,675.50)	-	-	(276,799.59)	(459,992.59)	-	(2,502,730.41)	-	-	-	(5,158,479.70)	-	(1,781,677.10)	-	(14,791,076.84)
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)	(31,771,310.22)	(46,161.12)	-	(305,125.26)	-	(3,571,562.29)	(26,408.70)	-	-	-	-	-	-	(418,090.58)	-	-	-	(36,138,658.17)
<i>Credit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	(20,534,086.96)	(331,325.64)	-	(7,421,680.63)	(741,251.03)	-	(5,111,606.95)	(664,195.92)	-	-	-	(329,479.16)	-	(2,264,551.38)	-	(2,199,641.93)	-	(39,597,819.60)
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)	-	(69,639.85)	(61,663,836.55)	(17,624,468.17)	(554,426.48)	(33,616,266.54)	(7,197,341.98)	(1,416,728.59)	(7,268.20)	(12,628,208.60)	-	(7,659,248.50)	-	(5,250,178.19)	-	(7,003,620.84)	-	(154,691,232.49)
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)	(42,978,980.85)	(527,858.62)	(12,968,218.60)	(14,177,473.84)	(1,269,828.97)	(8,945,191.68)	(321,740.31)	(2,159,939.48)	-	(8,479,290.46)	-	(163,023.08)	-	(3,430,963.26)	-	(12,242,847.05)	-	(107,665,356.20)
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	(907,454.44)	(75,187.89)	-	(490,520.95)	(184,118.97)	(12,306,882.17)	(1,728,883.24)	(917,689.34)	-	-	-	(50,586.28)	-	(121,320.95)	-	(810,205.46)	-	(17,592,849.69)
<b>Reverse the <u>Accrued</u> Restricted Revenue Recorded at 6/30/01 in the GL</b>																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)	297,647.33	92,028.33	-	1,604,204.06	6,640,092.43	-	181,985.05	-	-	-	-	-	-	-	-	-	-	8,815,957.20
<i>Debit</i> Revenue-US Government Grants (AGC 203200)	23,436,337.60	66,133.77	18,208,113.93	-	6,343.66	13,017,053.48	179,983.42	828,120.09	-	12,929,795.14	-	544,113.39	-	32,361.30	-	2,877,712.24	-	72,126,068.02
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)	19,260,042.17	553,218.96	973,925.23	-	-	-	-	30,151.80	-	347,621.32	-	27,708.24	-	1,640,768.60	-	121,654.34	-	22,955,090.66
<i>Debit</i> Revenue-State of California-Grants & Contracts (AGC 201300)	27,430,401.98	984,344.01	1,745,153.03	-	-	2,030,192.92	1,053,718.43	319,926.23	-	2,558,641.32	-	-	-	124,498.65	-	242,148.66	16,718.64	36,505,743.87
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)	3,092,678.89	11,684.88	13,039,626.80	-	-	-	368,229.86	260,614.28	480.36	257,889.72	-	-	-	469,605.14	-	209,953.94	-	17,710,763.87
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)	41,068,007.68	508,424.00	-	-	-	-	13,408.62	-	-	-	-	-	-	-	-	650,030.90	-	42,239,871.20
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)	987,075.93	59,119.44	9,702,081.90	-	-	-	84,833.67	43,866.97	-	64,177.66	-	-	-	252.85	-	98,602.31	-	11,040,010.73
<i>Credit</i> Fund Balance By Fund Group (TC 0990-Current Funds)	(88,141,789.60)	(1,290,609.38)	(41,923,747.86)	(1,604,204.06)	(6,646,436.09)	(13,017,053.48)	(828,440.62)	(1,162,753.14)	(480.36)	(13,599,483.84)	-	(571,821.63)	-	(2,142,987.89)	-	(3,957,953.73)	-	(174,887,761.68)
<b>Total DR</b>	96,197,390.64	1,242,116.39	74,632,055.15	44,554,187.63	2,811,332.75	58,439,902.68	16,809,309.37	5,727,649.85	29,579.68	23,610,229.47	-	8,202,337.02	-	16,643,584.06	-	24,037,992.38	-	372,937,667.07
<b>Total CR</b>	(96,197,390.64)	(1,242,116.39)	(74,632,055.15)	(44,554,187.63)	(2,811,332.75)	(58,439,902.68)	(16,809,309.37)	(5,727,649.85)	(29,579.68)	(23,610,229.47)	-	(8,202,337.02)	-	(16,643,584.06)	-	(24,037,992.38)	-	(372,937,667.07)
<b>Difference</b>	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total DR</b>	115,572,191.58	2,274,953.39	43,668,900.89	1,604,204.06	6,646,436.09	15,047,246.40	1,882,159.05	1,482,679.37	480.36	16,158,125.16	-	571,821.63	-	2,267,486.54	-	4,200,102.39	16,718.64	211,393,505.55
<b>Total CR</b>	(88,141,789.60)	(1,290,609.38)	(41,923,747.86)	(1,604,204.06)	(6,646,436.09)	(13,017,053.48)	(828,440.62)	(1,162,753.14)	(480.36)	(13,599,483.84)	-	(571,821.63)	-	(2,142,987.89)	-	(3,957,953.73)	-	(174,887,761.68)
<b>Difference</b>	27,430,401.98	984,344.01	1,745,153.03	-	-	2,030,192.92	1,053,718.43	319,926.23	-	2,558,641.32	-	-	-	124,498.65	-	242,148.66	16,718.64	36,505,743.87

**Attachment 12—Reverse Accrued Interest Payable at June, 30, 2001 in the FY 2002 General Ledgers**

(Reference: IRM No. 131, Exhibit 11)

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
<b>Reverse Accrued Interest Payable Expense at 6/30/01 in the GL</b>																		
<i>Debit</i> Fund Balance (TC 6100-Hand Posted Entries-Retirement of Indebtedness)	282,370.67	-	645,971.42	67,747.29	-	2,178,747.53	52,947,559.70	132,181.41	-	531,536.36	-	593.74	-	34,209.21	-	134,684.00	-	56,955,601.33
<i>Debit</i> Fund Balance (TC 8600-Loan Fund)	-	-	-	-	-	-	41,462.50	-	-	-	-	-	-	-	-	-	-	41,462.50
<i>Credit</i> Fund Balance (TC 2210-Auxiliary Enterprises-Payment of Interest on Bank Loans)	-	-	-	-	-	(5,756.18)	(60,775.12)	-	-	-	-	-	-	-	-	-	-	(66,531.30)
<i>Credit</i> Fund Balance (TC 2240-Medical Centers-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	(20,538.00)	-	-	-	-	-	-	-	(20,538.00)
<i>Credit</i> Fund Balance (TC 2270-Other-Payment of Interest on Bank Loans)	-	-	-	-	-	-	-	-	-	(1,275.00)	-	-	-	-	-	-	-	(1,275.00)
<i>Credit</i> Fund Balance (TC 2273-Other-Payment of Interest on Tax-Exempt Commercial Paper)	-	-	-	-	-	-	(1,045,064.58)	-	-	-	-	-	-	-	-	-	-	(1,045,064.58)
<i>Credit</i> Fund Balance (TC 2274-Other-Payment of Interest/Discount on Taxable Commercial Paper)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2215-Auxiliary Enterprises-Payment of Interest on Bonds)	-	-	-	(8,043.98)	-	-	(42,179,540.84)	-	-	-	-	-	-	-	-	-	-	(42,187,584.82)
<i>Credit</i> Fund Balance (TC 2245-Medical Centers-Payment of Interest on Bonds)	-	-	(633,432.20)	-	-	(498,691.35)	-	-	-	-	-	-	-	-	-	-	-	(1,132,123.55)
<i>Credit</i> Fund Balance (TC 2275-Other-Payment of Interest on Bonds)	-	-	-	-	-	(1,670,340.83)	-	-	-	-	-	-	-	-	-	-	-	(1,670,340.83)
<i>Credit</i> Fund Balance (TC 2220-Auxiliary Enterprises-Payment of Interest on Capital Leases/Installment Purchases)	(31,856.00)	-	-	(41,215.28)	-	-	-	(12,922.73)	-	(12,604.00)	-	(387.97)	-	-	-	(2,911.00)	-	(101,896.98)
<i>Credit</i> Fund Balance (TC 2250-Medical Centers-Payment of Interest on Capital Leases/Installment Purchases)	-	-	-	(7,274.25)	-	-	-	-	-	-	-	-	-	-	-	-	-	(7,274.25)
<i>Credit</i> Fund Balance (TC 2280-Other-Payment of Interest on Capital Leases/Installment Purchases)	(214,248.00)	-	(12,539.22)	(11,213.78)	-	-	-	(2,933.78)	-	(10,196.00)	-	(205.77)	-	(5,644.00)	-	(19,739.00)	-	(276,719.55)
<i>Credit</i> Fund Balance (TC 2225-Auxiliary Enterprises-Payment of Interest on Other)	-	-	-	-	-	(3,959.17)	(1,072,842.29)	-	-	-	-	-	-	-	-	-	-	(1,076,801.46)
<i>Credit</i> Fund Balance (TC 2255-Medical Centers-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2285-Other-Payment of Interest on Other)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<i>Credit</i> Fund Balance (TC 2290-Other-Repayment of Interest State Capital Leases)	(36,266.67)	-	-	-	-	-	(8,589,336.87)	-	-	(369,589.50)	-	-	-	(11,015.63)	-	(46,464.00)	-	(9,052,672.67)
<i>Credit</i> Fund Balance (TC 2291-Other-Repayment of Interest on State Energy Efficiency Bonds)	-	-	-	-	-	-	-	(116,324.90)	-	(117,333.86)	-	-	-	(17,549.58)	-	(65,570.00)	-	(316,778.34)
<i>Credit</i> Fund Balance (TC 8133-Faculty Mortgage Program-Bond Interest)	-	-	-	-	-	-	(41,462.50)	-	-	-	-	-	-	-	-	-	-	(41,462.50)
Total Dr	282,370.67	-	645,971.42	67,747.29	-	2,178,747.53	52,989,022.20	132,181.41	-	531,536.36	-	593.74	-	34,209.21	-	134,684.00	-	56,997,063.83
Total Cr	(282,370.67)	-	(645,971.42)	(67,747.29)	-	(2,178,747.53)	(52,989,022.20)	(132,181.41)	-	(531,536.36)	-	(593.74)	-	(34,209.21)	-	(134,684.00)	-	(56,997,063.83)

**Attachment 13—Correct the Beginning Balance of Federal Refundable Loan Liability at July 1, 2001 in the FY 2002 General Ledgers<sup>1</sup>**  
 (Reference: IRM No. 131 Exhibit 15)

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

**Notes:**

**1** Includes allowance for uncollectibles, as follows:

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

**Attachment 14—Record the Capitalization and Disposal of Non-University Owned Equipment at June 30, 2002 in the FY 2002 General Ledgers<sup>1</sup>**

(Reference IRM No. 22, Exhibit 11)

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 12/31/01 in the GL<sup>1</sup></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.

**Attachment 15—Record the Entry to Reclassify Capital Expenditures in Current Funds to Nonmandatory Transfers for the FYE June 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 22, Exhibit 7)

Journal Entry <sup>3</sup>	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 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Instruction Account-20399-4-9981 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Instruction Account-21099-4-9981 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Instruction Account-24999-4-9981 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Instruction Account-28999-4-9981 <sup>2</sup>													-

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

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

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

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

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

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

Journal Entry <sup>3</sup>	San		Los		Santa		Irvine	Total					
	Berkeley	Berkeley-J	Francisco	Davis	Davis-L	Los Angeles			Angeles-M	Riverside	San Diego	Santa Cruz	Barbara
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-63999-4-9981 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-69997-4-9981 <sup>2</sup>													-
<i>Credit</i> Current Fund Expenditures Auxiliaries Account-75999-4-9981 <sup>2</sup>													-

**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

**Attachment 16—Record the Balances for Deferred or Accrued Restricted Revenue at June 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 131, Exhibit 5)

Journal Entry	Berkeley	Berkeley-J	San Francisco	Davis	Davis-L	Los Angeles	Los Angeles-M	Angeles-Riverside	Riverside-N	San Diego	San Diego-O	San Diego-Santa Cruz	Santa Cruz-P	Santa Barbara	Santa Barbara-Q	Irvine	Irvine-R	Total
<b>Record Balance for <u>Deferred</u> Restricted Revenue at 6/30/02 in the GL<sup>1</sup></b>																		
<i>Debit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)																		-
<i>Debit</i> Revenue-US Government Appropriations (AGC 203100)																		-
<i>Debit</i> Revenue-US Government Grants (AGC 203200)																		-
<i>Debit</i> Revenue-US Government Contracts (AGC 203300)																		-
<i>Debit</i> Revenue-State of California-Grants & Contracts (AGC 201300)																		-
<i>Debit</i> Revenue-Private-Restricted Grants (AGC 206300)																		-
<i>Debit</i> Revenue-Private-Restricted Contracts (AGC 206400)																		-
<i>Debit</i> Revenue-Local Government Grants & Contracts (AGC 202200)																		-
<i>Credit</i> CL-Deferred Revenues-Grants & Contracts (AGC 164330)																		-
<b>Record Balance for <u>Accrued</u> Restricted Revenue at 6/30/02 in the GL<sup>1</sup></b>																		
<i>Debit</i> CA-A/R-State Appropriations-Operating (AGC 160511)																		-
<i>Debit</i> CA-A/R-State Grants & Contracts (AGC 160512)																		-
<i>Debit</i> CA-A/R-Federal Appropriations (AGC 160513)																		-
<i>Debit</i> CA-A/R-Federal Grants & Contracts (AGC 160514)																		-
<i>Debit</i> CA-A/R-Other-Local & Private Grants & Contracts (AGC 160567)																		-
<i>Credit</i> Revenue-State of California-Special State Appropriations-Operating (AGC 201210)																		-
<i>Credit</i> Revenue-US Government Appropriations (AGC 203100)																		-
<i>Credit</i> Revenue-US Government Grants (AGC 203200)																		-
<i>Credit</i> Revenue-US Government Contracts (AGC 203300)																		-
<i>Credit</i> Revenue-State of California-Grants & Contracts (AGC 201300)																		-
<i>Credit</i> Revenue-Private-Restricted Grants (AGC 206300)																		-
<i>Credit</i> Revenue-Private-Restricted Contracts (AGC 206400)																		-
<i>Credit</i> Revenue-Local Government Grants & Contracts (AGC 202200)																		-

**Notes:**

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

**Attachment 17—Reclassify Student Financial Aid from Expense to Contra Revenue at June 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 131, Exhibit 7)

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

**Notes:**

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

**Attachment 18—Record Accrued Interest Payable at June, 30, 2002 in the General Ledgers<sup>1</sup>**

(Reference: IRM No. 131, Exhibit 12)

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

**Notes:**

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

**Attachment 19—Eliminate Current Year Activity in Federal Loan Programs by Reclassifying Activity to Federal Refundable Loans Liability for FYE June 30, 2002 in the General Ledgers**  
 (Reference: IRM No. 131, Exhibit 16)

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

**Attachment 20—Account Group Coding Changes-Statement of Net Assets**

List of Changes to Exhibit 1a of IRM 125 from June 29, 2001 through March 11, 2002

Some of these "old" codes may still be valid. Refer to IRM No. 125, Exhibit 1a.

IRM 125 Update	Change	Fund Group	Old AGC	New AGC	New AGC Title
29-Jun-01	Add	CF	130030	160613	CA-Current Portion of Notes Receivable-Allow for Uncollectible
29-Jun-01	Add	LN	110040	140613	CA-Current Portion of Notes Receivable-Allow for Uncollectible
29-Jun-01	Add	CF	130030	160623	CA-Current Portion of Mortgages Receivable-Allow for Uncollectible
29-Jun-01	Add	LN	110040	140623	CA-Current Portion of Mortgages Receivable-Allow for Uncollectible
29-Jun-01	From/To	CF	130112	164130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	UP	100110	104130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	RI	101110	114130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	RR	103110	134130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	LN	110110	144130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	ES	120110	154130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	AE	120110	184130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	415	171100	594130	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases, <u>TO</u> CL-A/P-Other Investment Purchases
29-Jun-01	From/To	CF	130112	164140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	UP	100110	104140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	RI	101110	114140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	RR	103110	134140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	LN	110110	144140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	ES	120110	154140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	AE	120110	184140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
29-Jun-01	From/To	415	171100	594140	Change AGC Title <u>FROM</u> CL-A/P-Investment Purchases-Settlement, <u>TO</u> CL-A/P-Other Investment Purchases-Settlement
17-Sep-01	Delete	UP	100021	100400	CA-Investment of Cash Collateral
17-Sep-01	Delete	RI	101031	110400	CA-Investment of Cash Collateral
17-Sep-01	Delete	RR	103020	130400	CA-Investment of Cash Collateral
17-Sep-01	Delete	LN	110021	140400	CA-Investment of Cash Collateral
17-Sep-01	Delete	UP	100021	101700	NA-Investment of Cash Collateral
17-Sep-01	Delete	RI	101031	111700	NA-Investment of Cash Collateral
17-Sep-01	Delete	RR	103020	131700	NA-Investment of Cash Collateral
17-Sep-01	Delete	LN	110021	141700	NA-Investment of Cash Collateral
17-Sep-01	Delete	UP	100110	104400	CL-Collateral Held for Security Lending
17-Sep-01	Delete	RI	101110	114400	CL-Collateral Held for Security Lending
17-Sep-01	Delete	RR	103110	134400	CL-Collateral Held for Security Lending
17-Sep-01	Delete	LN	110110	144400	CL-Collateral Held for Security Lending
30-Nov-01	Add	RI	None	114770	CL-Other-A/P LTD-Interest Expense
26-Dec-01	Delete	ES	120130	159200	NET-Endowments - Annuity & Life Income
30-Jan-02	From/To	CF	130021	160515	Change AGC Title <u>FROM</u> CA-A/R-State Appropriation-Nonoperating, <u>TO</u> CA-A/R-State Appropriation-Nonoperating-Capital
30-Jan-02	From/To	UP	100030	100511	Change AGC Title <u>FROM</u> CA-A/R-State Appropriation-Nonoperating, <u>TO</u> CA-A/R-State Appropriation-Nonoperating-Capital

Some of these "old" codes may still be valid. Refer to IRM No. 125, Exhibit 1a.

IRM 125 Update	Change	Fund Group	Old AGC	New AGC	New AGC Title
30-Jan-02 and 20-Feb-02	Add	CF	130021	160516	CA-A/R-State Appropriation-Nonoperating-Educational
30-Jan-02	Delete	UP	100030	100611	CA-Current Portion of Notes Receivable-Loans
30-Jan-02	Delete	RI	101020	110611	CA-Current Portion of Notes Receivable-Loans
30-Jan-02	Delete	ES	120020	150611	CA-Current Portion of Notes Receivable-Loans
30-Jan-02	Delete	UP	None	100612	CA-Current Portion of Notes Receivable-Collections
30-Jan-02	Delete	RI	None	110612	CA-Current Portion of Notes Receivable-Collections
30-Jan-02	Delete	ES	None	150612	CA-Current Portion of Notes Receivable-Collections
30-Jan-02	Delete	UP	100030	100621	CA-Current Portion of Mortgages Receivable-Loans
30-Jan-02	Delete	RI	101020	110621	CA-Current Portion of Mortgages Receivable-Loans
30-Jan-02	Delete	ES	120030	150621	CA-Current Portion of Mortgages Receivable-Loans
30-Jan-02	Delete	UP	None	100622	CA-Current Portion of Mortgages Receivable-Collections
30-Jan-02	Delete	RI	None	110622	CA-Current Portion of Mortgages Receivable-Collections
30-Jan-02	Delete	ES	None	150622	CA-Current Portion of Mortgages Receivable-Collections
30-Jan-02	Add	CF	130030	161310	NA-Notes Receivable-Loans
30-Jan-02	Add	CF	None	161320	NA-Notes Receivable-Collections
30-Jan-02	Add	CF	130030	161400	NA-Notes Receivable-Allow for Uncollectible
30-Jan-02	Delete	RI	101020	111310	NA-Notes Receivable-Loans
30-Jan-02	Delete	RI	101020	111320	NA-Notes Receivable-Collections
30-Jan-02	Delete	RI	101020	111400	NA-Notes Receivable-Allow for Uncollectible
30-Jan-02	Delete	UP	100030	101510	NA-Mortgages Receivable-Loans
30-Jan-02	Delete	UP	None	101520	NA-Mortgages Receivable-Collections
30-Jan-02	Delete	UP	100030	101600	NA-Mortgages Receivable-Allow for Uncollectible
30-Jan-02	Delete	RI	101020	111510	NA-Mortgages Receivable-Loans
30-Jan-02	Delete	RI	None	111520	NA-Mortgages Receivable-Collections
30-Jan-02	Delete	RI	101020	111600	NA-Mortgages Receivable-Allow for Uncollectible
30-Jan-02	Delete	CF	130112	164730	CL-Other-Self-Insurance
30-Jan-02	Add	CF	130112	164731	CL-Other-Self Insurance-Medical Malpractice
30-Jan-02	Add	CF	130112	164732	CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)
30-Jan-02	Add	CF	130112	164733	CL-Other-Self Insurance-Workers Compensation
30-Jan-02	Add	CF	130112	164734	CL-Other-Self Insurance-Employee Healthcare
30-Jan-02	Add	LN	110130	145300	NL-Federal Refundable Loans
30-Jan-02	Delete	CF	130112	165200	NL-Self Insurance
30-Jan-02	Add	CF	130112	165201	NL-Self Insurance-Medical Mapractice
30-Jan-02	Add	CF	130112	165202	NL-Self Insurance-General Auto & Employment Liability (GAEL)
30-Jan-02	Add	CF	130112	165203	NL-Self Insurance-Workers Compensation
30-Jan-02	Add	CF	130112	165204	NL-Self Insurance-Employee Healthcare
20-Feb-02	From/To	CF	130023	160540	Change AGC Title <u>FROM</u> CA-A/R-Medical Centers-Allow for Uncollectible, <u>TO</u> CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts
11-Mar-02	Add	CF	130023	160531	CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow
11-Mar-02	Add	RI	None	114780	CL-Other-A/P Commercial Paper-Interest Expense

**Fund Group Legend:** CF=Current, UP=Unexpneded Plant, RI=Retirement of Indebtedness, IP=Investment in Plant, RR=Renewals & Replacements, LN=Loan, ES=Endowment & Similar, AE=Agency-Endowment, AC=Agency Current, 415=415(m)

**Attachment 21—Account Group and Transaction Coding Changes-Statement of Revenues, Expenses and Changes in Net Assets**

List of Changes to Exhibit 1a of IRM 150 from June 29, 2001 through March 11, 2002

Some of these "old" codes may still be valid. Refer to IRM No. 150, Exhibit 1a.

IRM 150 Update	Change	Fund Group	Old Code	New Code	Code Title
29-Jun-01	Add	CF	AG208200	AG208271	Unrealized Gains - STIP
29-Jun-01	Add	CF	AG208200	AG208272	Unrealized Gains-Security Lending
29-Jun-01	Add	ES	TC9011	TC9013	Unrealized Gains-Security Lending
29-Jun-01	Add	CF	AG208200	AG208273	Unrealized Gains-Other Investments
29-Jun-01	Add	CF	TC0130	AG208281	Gain or Loss on Sale of Investments - STIP
29-Jun-01	Add	CF	TC0130	AG208282	Gain or Loss on Sale of Investments - Other Investments
17-Sep-01	From/To	CF	AG201300	AG201300	Change AGC Title <u>FROM</u> State of California - State Agencies, <u>TO</u> State of California - Grants and Contracts
17-Sep-01	Add	CF	AG300140	AG207330	Sales & Services - Contra - Aux. Ent. - Student Financial Aid
17-Sep-01	Add	CF	AG300140	AG208290	Other Sources - Contra - Student Financial Aid
17-Sep-01	From/To	IP	None	TC2400	Change Transaction Code Title <u>FROM</u> Depreciation, <u>TO</u> Depreciation-Building & Structures-Campus
17-Sep-01	Add	IP	None	TC2401	Depreciation-General Improvements-Campus
17-Sep-01	Add	IP	None	TC2402	Depreciation-Software > 10M-Campus
17-Sep-01	Add	IP	None	TC2403	Depreciation-Software < 10M-Campus
17-Sep-01	Add	IP	None	TC2404	Depreciation-Equipment-Campus
17-Sep-01	Add	IP	None	TC2405	Depreciation-Library Materials & Library Collections (exc. Rare books)
17-Sep-01	Add	IP	None	TC2406	Depreciation-Intangible Assets-Campus
17-Sep-01	Add	IP	None	TC2407	Depreciation-Infrastructure Assets-Campus
17-Sep-01	Delete	UP	TC1311	TC1311	Security Lending Revenue-Other
17-Sep-01	Delete	RI	TC1313	TC1313	Security Lending Revenue-Other
17-Sep-01	Delete	RR	TC1316	TC1316	Security Lending Revenue-Other
17-Sep-01	Delete	LN	TC8012	TC8012	Security Lending Revenue-Other
17-Sep-01	Delete	415	AG171410	AG598250	Security Lending Revenue-Other
17-Sep-01	Delete	UP	TC2611	TC2611	Security Lending Expense
17-Sep-01	Delete	RI	TC2612	TC2612	Security Lending Expense
17-Sep-01	Delete	RR	TC2616	TC2616	Security Lending Expense
17-Sep-01	Delete	LN	TC8142	TC8142	Security Lending Expense
17-Sep-01	Delete	415	AG171410	AG598260	Security Lending Expense
17-Sep-01	Delete	UP	TC2250	TC2250	Payment of Interest on Construction and Pool Bonds (in Fund Group = UP <i>only</i> )  <i>Note</i> : No change to TC2250 = Payment of Interest on Capital Leases/Installment Purch in Fund Group = RI.
17-Sep-01	Add	CF	AG208200	AG208274	Unrealized Gains-Foreign Currency Contracts
17-Sep-01	Add	ES	TC9011	TC9018	Unrealized Gains-Foreign Currency Contracts
17-Sep-01	Delete	IP	None	TC2411	Disposal of Cap. Assets-Original Cost - Campus
17-Sep-01	Delete	IP	None	TC2412	Disposal of Cap. Assets-Original Cost - Med Ctr
17-Sep-01	From/To	IP	None	TC2421	Change Transaction Code Title <u>FROM</u> Disposal of Cap. Assets-Accum. Depn - Campus, <u>TO</u> Disposal of Cap. Assets-Original Cost - Bldg & Struct-Campus
17-Sep-01	From/To	IP	None	TC2422	Change Transaction Code Title <u>FROM</u> Disposal of Cap. Assets-Accum Depn - Med Ctr, <u>TO</u> Disposal of Cap. Assets-Original Cost - Fixed Equip-Campus
17-Sep-01	Add	IP	None	TC2420	Disposal of Cap. Assets-Original Cost - Real Estate-Campus
17-Sep-01	Add	IP	None	TC2423	Disposal of Cap. Assets-Original Cost - General Improvements-Campus
17-Sep-01	Add	IP	None	TC2424	Disposal of Cap. Assets-Original Cost - Software > 10M-Campus
17-Sep-01	Add	IP	None	TC2425	Disposal of Cap. Assets-Original Cost - Software < 10M-Campus
17-Sep-01	Add	IP	None	TC2426	Disposal of Cap. Assets-Original Cost - Equipment-Campus
17-Sep-01	Add	IP	None	TC2427	Disposal of Cap. Assets-Original Cost - Intangible Assets-Campus

Some of these "old" codes may still be valid. Refer to IRM No. 150, Exhibit 1a.

IRM 150 Update	Change	Fund Group	Old Code	New Code	Code Title
17-Sep-01	Add	IP	None	TC2428	Disposal of Cap. Assets-Original Cost - Infrastructure Assets-Campus
17-Sep-01	Add	IP	None	TC2429	Disposal of Cap. Assets-Original Cost - Spec. Collect.-Exc Lib-Campus
17-Sep-01	Add	IP	None	TC2440	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus
17-Sep-01	Add	IP	None	TC2441	Disposal of Cap. Assets-Accum Depn - Gen Improvmnts-Campus
17-Sep-01	Add	IP	None	TC2442	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus
17-Sep-01	Add	IP	None	TC2443	Disposal of Cap. Assets-Accum Depn - Software <10M-Campus
17-Sep-01	Add	IP	None	TC2444	Disposal of Cap. Assets-Accum Depn - Equipment-Campus
17-Sep-01	Add	IP	None	TC2445	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus
17-Sep-01	Add	IP	None	TC2446	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus
17-Sep-01	Add	IP	None	TC1150	Private Gifts - Real Estate-Campus
17-Sep-01	Add	IP	None	TC1151	Private Gifts - Buildings & Structures-Campus
17-Sep-01	Add	IP	None	TC1152	Private Gifts - Fixed Equipment-Campus
17-Sep-01	Add	IP	None	TC1153	Private Gifts - General Improvements-Campus
17-Sep-01	Add	IP	None	TC1154	Private Gifts - Software > 10M-Campus
17-Sep-01	Add	IP	None	TC1155	Private Gifts - Software < 10M-Campus
17-Sep-01	Add	IP	None	TC1156	Private Gifts - Equipment-Campus
17-Sep-01	Add	IP	None	TC1157	Private Gifts - Library Material & Library Collections (exc. Rare Books)
17-Sep-01	Add	IP	None	TC1158	Private Gifts - Library Rare Books & Rare Book Collections
17-Sep-01	Add	IP	None	TC1159	Private Gifts - Intangible Assets-Campus
17-Sep-01	Add	IP	None	TC1160	Private Gifts - Infrastructure Assets-Campus
17-Sep-01	Add	IP	None	TC1161	Private Gifts - Special Collections-Excl Lib-Campus
17-Sep-01	Add	IP	None	TC1480	Other Additions - Real Estate-Campus
17-Sep-01	Add	IP	None	TC1481	Other Additions - Buildings & Structures-Campus
17-Sep-01	Add	IP	None	TC1482	Other Additions - Fixed Equipment-Campus
17-Sep-01	Add	IP	None	TC1483	Other Additions - General Improvements-Campus
17-Sep-01	Add	IP	None	TC1484	Other Additions - Software > 10M-Campus
17-Sep-01	Add	IP	None	TC1485	Other Additions - Software < 10M-Campus
17-Sep-01	Add	IP	None	TC1486	Other Additions - Equipment-Campus
17-Sep-01	Add	IP	None	TC1487	Other Additions - Library Material & Library Collections (exc. Rare Books)
17-Sep-01	Add	IP	None	TC1488	Other Additions - Library Rare Books & Rare Book Collections
17-Sep-01	Add	IP	None	TC1489	Other Additions - Intangible Assets-Campus
17-Sep-01	Add	IP	None	TC1490	Other Additions - Infrastructure Assets-Campus
17-Sep-01	Add	IP	None	TC1491	Other Additions - Special Collections-Excl Lib-Campus
8-Nov-01	Delete	RR	OC9000 to OC9980	OC9000 to OC9980	Non Capitalized Expenditures (in Fund Group = RR <i>only</i> ) Note: This change applies to Fund Group = RR. No change to this object code range in Fund Group = CF.
8-Nov-01	Add	RR	OC9000 to OC9980	TC2301	Non Capitalized Expenditures (in Fund Group = RR <i>only</i> )
8-Nov-01	Add	IP	None	TC2500	Depreciation-Building & Structures-Med Ctr
8-Nov-01	Add	IP	None	TC2501	Depreciation-General Improvements-Med Ctr
8-Nov-01	Add	IP	None	TC2502	Depreciation-Software > 10M-Med Ctr
8-Nov-01	Add	IP	None	TC2503	Depreciation-Software < 10M-Med Ctr
8-Nov-01	Add	IP	None	TC2504	Depreciation-Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC2506	Depreciation-Intangible Assets-Med Ctr
8-Nov-01	Add	IP	None	TC2507	Depreciation-Infrastructure Assets-Med Ctr
8-Nov-01	Add	IP	None	TC2520	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr
8-Nov-01	Add	IP	None	TC2521	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr
8-Nov-01	Add	IP	None	TC2522	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr
8-Nov-01	Add	IP	None	TC2523	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr
8-Nov-01	Add	IP	None	TC2524	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr
8-Nov-01	Add	IP	None	TC2525	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr
8-Nov-01	Add	IP	None	TC2526	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC2527	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr
8-Nov-01	Add	IP	None	TC2528	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr

Some of these "old" codes may still be valid. Refer to IRM No. 150, Exhibit 1a.

IRM 150 Update	Change	Fund Group	Old Code	New Code	Code Title
8-Nov-01	Add	IP	None	TC2529	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr
8-Nov-01	Add	IP	None	TC2540	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr
8-Nov-01	Add	IP	None	TC2541	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr
8-Nov-01	Add	IP	None	TC2542	Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr
8-Nov-01	Add	IP	None	TC2543	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr
8-Nov-01	Add	IP	None	TC2544	Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC2545	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr
8-Nov-01	Add	IP	None	TC2546	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr
8-Nov-01	Add	CF	None	AG208410	Other Nonoperating Revenue
8-Nov-01	Add	IP	None	TC1250	Private Gifts - Real Estate-Med Ctr
8-Nov-01	Add	IP	None	TC1251	Private Gifts - Buildings & Structures-Med Ctr
8-Nov-01	Add	IP	None	TC1252	Private Gifts - Fixed Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC1253	Private Gifts - General Improvements-Med Ctr
8-Nov-01	Add	IP	None	TC1254	Private Gifts - Software > 10M-Med Ctr
8-Nov-01	Add	IP	None	TC1255	Private Gifts - Software < 10M-Med Ctr
8-Nov-01	Add	IP	None	TC1256	Private Gifts - Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC1259	Private Gifts - Intangible Assets-Med Ctr
8-Nov-01	Add	IP	None	TC1260	Private Gifts - Infrastructure Assets-Med Ctr
8-Nov-01	Add	IP	None	TC1261	Private Gifts - Special Collections-Excl Lib-Med Ctr
8-Nov-01	Add	IP	None	TC1580	Other Additions - Real Estate-Med Ctr
8-Nov-01	Add	IP	None	TC1581	Other Additions - Buildings & Structures-Med Ctr
8-Nov-01	Add	IP	None	TC1582	Other Additions - Fixed Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC1583	Other Additions - General Improvements-Med Ctr
8-Nov-01	Add	IP	None	TC1584	Other Additions - Software > 10M-Med Ctr
8-Nov-01	Add	IP	None	TC1585	Other Additions - Software < 10M-Med Ctr
8-Nov-01	Add	IP	None	TC1586	Other Additions - Equipment-Med Ctr
8-Nov-01	Add	IP	None	TC1589	Other Additions - Intangible Assets-Med Ctr
8-Nov-01	Add	IP	None	TC1590	Other Additions - Infrastructure Assets-Med Ctr
8-Nov-01	Add	IP	None	TC1591	Other Additions - Special Collections-Excl Lib-Med Ctr
26-Dec-01	Add	IP	None	TC1996	Other Miscellaneous Additions
26-Dec-01	Add	IP	None	TC2996	Other Miscellaneous Deductions
26-Dec-01	From/To	ES	TC9024	TC9024	Change Transaction Code Title <u>FROM</u> Endowment Fund Income <u>TO</u> STIP Investment Income
11-Mar-02	Add	CF	OC7200	OC7310	Bad Debt Expense-State Government
11-Mar-02	Add	CF	OC7200	OC7320	Bad Debt Expense-Federal Government
11-Mar-02	Add	CF	OC7200	OC7330	Bad Debt Expense-Medical Centers
11-Mar-02	Add	CF	OC7200	OC7340	Bad Debt Expense-Auxiliary Enterprises
11-Mar-02	Add	CF	OC7200	OC7350	Bad Debt Expense-Educational Activities
11-Mar-02	Add	CF	OC7200	OC7360	Bad Debt Expense-Other
11-Mar-02	Add	CF	OC7950	OC7910	Medical Malpractice Insurance

**Fund Group Legend:** CF=Current, UP=Unexpnded Plant, RI=Retirement of Indebtedness, IP=Investment in Plant, RR=Renewals & Replacements, LN=Loan, ES=Endowment & Similar, AE=Agency-Endowment, AC=Agency Current, 415=415(m)

**Attachment 22—Transaction Coding Changes-Statement of Cash Flows and Footnote Disclosure**

List of Changes to Exhibit 2 of IRM 150 from June 29, 2001 through April 22, 2002

<b>IRM 150 Update</b>	<b>Change</b>	<b>Transfer Fund/ Transcode</b>	<b>Transfer Fund/ Transcode</b>	<b>Transfer Title</b>
<b>CURRENT TO/FROM INVESTMENT IN PLANT</b>				
8-Nov-01	Add	CF 0560	IP 3070	CAPITALIZATION-REAL ESTATE-CAMPUS
8-Nov-01	Add	CF 0560	IP 3170	CAPITALIZATION-REAL ESTATE-MED CTR
8-Nov-01	Add	CF 0560	IP 3071	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS
8-Nov-01	Add	CF 0560	IP 3171	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR
8-Nov-01	Add	CF 0560	IP 3072	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS
8-Nov-01	Add	CF 0560	IP 3172	CAPITALIZATION-FIXED EQUIPMENT-MED CTR
8-Nov-01	Add	CF 0560	IP 3073	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS
8-Nov-01	Add	CF 0560	IP 3173	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR
8-Nov-01	Add	CF 0560	IP 3074	CAPITALIZATION-SOFTWARE>10M-CAMPUS
8-Nov-01	Add	CF 0560	IP 3174	CAPITALIZATION-SOFTWARE>10M-MED CTR
8-Nov-01	Add	CF 0560	IP 3075	CAPITALIZATION-SOFTWARE<10M-CAMPUS
8-Nov-01	Add	CF 0560	IP 3175	CAPITALIZATION-SOFTWARE<10M-MED CTR
8-Nov-01	Add	CF 0560	IP 3076	CAPITALIZATION-EQUIPMENT-CAMPUS
8-Nov-01	Add	CF 0560	IP 3176	CAPITALIZATION-EQUIPMENT-MED CTR
8-Nov-01	Add	CF 0560	IP 3077	CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS
8-Nov-01	Add	CF 0560	IP 3078	CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL
8-Nov-01	Add	CF 0560	IP 3079	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS
8-Nov-01	Add	CF 0560	IP 3179	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR
8-Nov-01	Add	CF 0560	IP 3080	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS
8-Nov-01	Add	CF 0560	IP 3180	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR
8-Nov-01	Add	CF 0560	IP 3081	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS
8-Nov-01	Add	CF 0560	IP 3181	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR
8-Nov-01	Add	CF 0560	IP 3082	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS
8-Nov-01	Add	CF 0560	IP 3182	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR
<b>UNEXPENDED PLANT TO/FROM INVESTMENT IN PLANT</b>				
8-Nov-01	Add	UP 3610	IP 3670	CAPITALIZATION-REAL ESTATE-CAMPUS
8-Nov-01	Add	UP 3610	IP 3770	CAPITALIZATION-REAL ESTATE-MED CTR
8-Nov-01	Add	UP 3610	IP 3671	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS
8-Nov-01	Add	UP 3610	IP 3771	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR
8-Nov-01	Add	UP 3610	IP 3672	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS
8-Nov-01	Add	UP 3610	IP 3772	CAPITALIZATION-FIXED EQUIPMENT-MED CTR
8-Nov-01	Add	UP 3610	IP 3673	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS
8-Nov-01	Add	UP 3610	IP 3773	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR
8-Nov-01	Add	UP 3610	IP 3674	CAPITALIZATION-SOFTWARE>10M-CAMPUS
8-Nov-01	Add	UP 3610	IP 3774	CAPITALIZATION-SOFTWARE>10M-MED CTR
8-Nov-01	Add	UP 3610	IP 3675	CAPITALIZATION-SOFTWARE<10M-CAMPUS
8-Nov-01	Add	UP 3610	IP 3775	CAPITALIZATION-SOFTWARE<10M-MED CTR
8-Nov-01	Add	UP 3610	IP 3676	CAPITALIZATION-EQUIPMENT-CAMPUS
8-Nov-01	Add	UP 3610	IP 3776	CAPITALIZATION-EQUIPMENT-MED CTR
8-Nov-01	Add	UP 3610	IP 3677	CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS
8-Nov-01	Add	UP 3610	IP 3678	CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL
8-Nov-01	Add	UP 3610	IP 3679	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS
8-Nov-01	Add	UP 3610	IP 3779	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR
8-Nov-01	Add	UP 3610	IP 3680	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS
8-Nov-01	Add	UP 3610	IP 3780	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR
8-Nov-01	Add	UP 3610	IP 3681	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS
8-Nov-01	Add	UP 3610	IP 3781	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR
8-Nov-01	Add	UP 3610	IP 3682	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS
8-Nov-01	Add	UP 3610	IP 3782	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR
17-Sep-01	Add	UP 3600	IP 3600	OTHER

IRM 150 Update	Change	Transfer Fund/Transcode	Transfer Fund/Transcode	Transfer Title
<b>RETIREMENT OF INDEBTEDNESS TO/FROM INVESTMENT IN PLANT</b>				
17-Sep-01	From/To	RI 3500	IP 3500	Change Transfer Description FROM RETIREMENT OF INDEBTEDNESS TO/FROM INVESTMENT IN PLANT, TO OTHER-MISCELLANEOUS
22-Apr-01	Add	RI 2105	IP 3521	AUX. ENT. - REPAYMENT OF PRINCIPAL ON ADVANCES
22-Apr-01	Add	RI 2110	IP 3522	AUX. ENT. - REPAYMENT OF PRINCIPAL ON BANK LOANS
22-Apr-01	Add	RI 2115	IP 3523	AUX. ENT. - REPAYMENT OF PRINCIPAL ON BONDS
22-Apr-01	Add	RI 2120	IP 3524	AUX. ENT. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH
22-Apr-01	Add	RI 2125	IP 3525	AUX. ENT. - REPAYMENT OF PRINCIPAL ON OTHER
22-Apr-01	Add	RI 2135	IP 3526	MED. CTR. - REPAYMENT OF PRINCIPAL ON ADVANCES
22-Apr-01	Add	RI 2140	IP 3527	MED. CTR. - REPAYMENT OF PRINCIPAL ON BANK LOANS
22-Apr-01	Add	RI 2145	IP 3528	MED. CTR. - REPAYMENT OF PRINCIPAL ON BONDS
22-Apr-01	Add	RI 2150	IP 3529	MED. CTR. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH
22-Apr-01	Add	RI 2155	IP 3530	MED. CTR. - REPAYMENT OF PRINCIPAL ON OTHER
22-Apr-01	Add	RI 2165	IP 3531	OTHER - REPAYMENT OF PRINCIPAL ON ADVANCES
22-Apr-01	Add	RI 2170	IP 3532	OTHER - REPAYMENT OF PRINCIPAL ON BANK LOANS
22-Apr-01	Add	RI 2173	IP 3533	OTHER - REPAYMENT OF PRINCIPAL ON TAX EXEMPT CP
22-Apr-01	Add	RI 2174	IP 3534	OTHER - REPAYMENT OF PRINCIPAL ON TAXABLE CP
22-Apr-01	Add	RI 2175	IP 3535	OTHER - REPAYMENT OF PRINCIPAL ON BONDS
22-Apr-01	Add	RI 2180	IP 3536	OTHER - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH
22-Apr-01	Add	RI 2185	IP 3537	OTHER - REPAYMENT OF PRINCIPAL ON OTHER
22-Apr-01	Add	RI 2190	IP 3538	OTHER - REPAYMENT OF PRINCIPAL ON STATE CAPITAL LEASES
22-Apr-01	Add	RI 2191	IP 3539	OTHER - REPAYMENT OF PRINCIPAL ON STATE ENERGY EFF BONDS

**INVESTED IN PLANT**

26-Dec-01	Add	n/a	IP 4300	TRANSFER - REAL ESTATE-CAMPUS
26-Dec-01	Add	n/a	IP 4400	TRANSFER - REAL ESTATE-MED CTR
26-Dec-01	Add	n/a	IP 4301	TRANSFER - BUILDING & STRUCTURES-CAMPUS
26-Dec-01	Add	n/a	IP 4401	TRANSFER - BUILDING & STRUCTURES-MED CTR
26-Dec-01	Add	n/a	IP 4302	TRANSFER - FIXED EQUIPMENT-CAMPUS
26-Dec-01	Add	n/a	IP 4402	TRANSFER - FIXED EQUIPMENT-MED CTR
26-Dec-01	Add	n/a	IP 4303	TRANSFER - GENERAL IMPROVEMENTS-CAMPUS
26-Dec-01	Add	n/a	IP 4403	TRANSFER - GENERAL IMPROVEMENTS-MED CTR
26-Dec-01	Add	n/a	IP 4304	TRANSFER - SOFTWARE > 10M-CAMPUS
26-Dec-01	Add	n/a	IP 4404	TRANSFER - SOFTWARE > 10M-MED CTR
26-Dec-01	Add	n/a	IP 4305	TRANSFER - SOFTWARE < 10M-CAMPUS
26-Dec-01	Add	n/a	IP 4405	TRANSFER - SOFTWARE < 10M-MED CTR
26-Dec-01	Add	n/a	IP 4306	TRANSFER - EQUIPMENT-CAMPUS
26-Dec-01	Add	n/a	IP 4406	TRANSFER - EQUIPMENT-MED CTR
26-Dec-01	Add	n/a	IP 4307	TRANSFER - LIBRARY MATERIAL & LIBRARY COLL
26-Dec-01	Add	n/a	IP 4308	TRANSFER - LIBRARY RARE BOOKS & RARE BOOK COLL
26-Dec-01	Add	n/a	IP 4309	TRANSFER - INTANGIBLE ASSETS-CAMPUS
26-Dec-01	Add	n/a	IP 4409	TRANSFER - INTANGIBLE ASSETS-MED CTR
26-Dec-01	Add	n/a	IP 4310	TRANSFER - INFRASTRUCTURE ASSETS-CAMPUS
26-Dec-01	Add	n/a	IP 4410	TRANSFER - INFRASTRUCTURE ASSETS-MED CTR
26-Dec-01	Add	n/a	IP 4311	TRANSFER - SPECIAL COLLECTIONS-EXCL LIB-CAMPUS
26-Dec-01	Add	n/a	IP 4411	TRANSFER - SPECIAL COLLECTIONS-EXCL LIB-MED CTR
26-Dec-01	Add	n/a	IP 4350	TRANSFER - ACCUM DEPN - BUILDING & STRUCTURES-CAMPUS
26-Dec-01	Add	n/a	IP 4450	TRANSFER - ACCUM DEPN - BUILDING & STRUCTURES-MED CTR
26-Dec-01	Add	n/a	IP 4350	TRANSFER - ACCUM DEPN - FIXED EQUIPMENT-CAMPUS
26-Dec-01	Add	n/a	IP 4450	TRANSFER - ACCUM DEPN - FIXED EQUIPMENT-MED CTR
26-Dec-01	Add	n/a	IP 4351	TRANSFER - ACCUM DEPN - GENERAL IMPROVEMENTS-CAMPUS
26-Dec-01	Add	n/a	IP 4451	TRANSFER - ACCUM DEPN - GENERAL IMPROVEMENTS-MED CTR
26-Dec-01	Add	n/a	IP 4352	TRANSFER - ACCUM DEPN - SOFTWARE > 10M-CAMPUS
26-Dec-01	Add	n/a	IP 4452	TRANSFER - ACCUM DEPN - SOFTWARE > 10M-MED CTR
26-Dec-01	Add	n/a	IP 4353	TRANSFER - ACCUM DEPN - SOFTWARE < 10M-CAMPUS
26-Dec-01	Add	n/a	IP 4453	TRANSFER - ACCUM DEPN - SOFTWARE < 10M-MED CTR
26-Dec-01	Add	n/a	IP 4354	TRANSFER - ACCUM DEPN - EQUIPMENT-CAMPUS
26-Dec-01	Add	n/a	IP 4454	TRANSFER - ACCUM DEPN - EQUIPMENT-MED CTR
26-Dec-01	Add	n/a	IP 4355	TRANSFER - ACCUM DEPN - LIBRARY MATERIAL & LIBRARY COLL
26-Dec-01	Add	n/a	IP 4356	TRANSFER - ACCUM DEPN - INTANGIBLE ASSETS-CAMPUS
26-Dec-01	Add	n/a	IP 4456	TRANSFER - ACCUM DEPN - INTANGIBLE ASSETS-MED CTR
26-Dec-01	Add	n/a	IP 4357	TRANSFER - ACCUM DEPN - INFRASTRUCTURE ASSETS-CAMPUS
26-Dec-01	Add	n/a	IP 4457	TRANSFER - ACCUM DEPN - INFRASTRUCTURE ASSETS-MED CTR

IRM 150 Update	Change	Transfer Fund/ Transcode	Transfer Fund/ Transcode	Transfer Title
<b>RENEWALS AND REPLACEMENTS TO/FROM INVESTED IN PLANT</b>				
8-Nov-01	Add	RR 2300	IP 3710	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS
8-Nov-01	Add	RR 2300	IP 3720	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR
8-Nov-01	Add	RR 2300	IP 3711	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS
8-Nov-01	Add	RR 2300	IP 3721	CAPITALIZATION-FIXED EQUIPMENT-MED CTR
8-Nov-01	Add	RR 2300	IP 3712	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS
8-Nov-01	Add	RR 2300	IP 3722	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR
8-Nov-01	Add	RR 2300	IP 3713	CAPITALIZATION-EQUIPMENT-CAMPUS
8-Nov-01	Add	RR 2300	IP 3723	CAPITALIZATION-EQUIPMENT-MED CTR
8-Nov-01	Add	RR 2300	IP 3714	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS
8-Nov-01	Add	RR 2300	IP 3724	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR
8-Nov-01	Add	RR 2300	IP 3715	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS
8-Nov-01	Add	RR 2300	IP 3725	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR
8-Nov-01	Add	RR 2300	IP 3716	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS
8-Nov-01	Add	RR 2300	IP 3726	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR
26-Dec-01	From/To	RR 3700	IP 3700	Change Transfer Description <u>FROM</u> RENEWALS AND REPLACEMENTS TO/FROM INVESTED IN PLANT, <u>TO</u> OTHER-MISCELLANEOUS

**Fund Group Legend:** CF=Current, UP=Unexpned Plant, RI=Retirement of Indebtedness, IP=Investment in Plant, RR=Renewals & Replacements, LN=Loan, ES=Endowment & Similar

Attachment 23—Checklist of New Fiscal Closing Steps

New #	Old #	Description	Due Date	Responsibility	Fund Group
01		Reconcile data files (CFSAST and EFA100) to campus general ledger.	3/12	AO	PLANT
04		Provide current fiscal year useful life override data (Buildings & Structures, Leasehold Improvements, and Intangible Assets) to override default useful life values for CAAN-based assets. Advise if no overrides. (IRM 1E, 18, 21)	3/12	AO	PLANT
11		Provide campuses with the information for recording the reversal of deferred or accrued restricted revenue for June 30, 2001. (IRM 126C)	5/15	CA	CURR
12		Provide campuses with information for recording the reversal of accrued interest expenses on long term debt as of June 30, 2001. (IRM 127)	5/15	CA	PLANT/ LOAN
13		Provide campuses with information for recording non-university owned equipment at 6/30/00, 6/30/01, and 6/30/02. (IRM 17B)	5/15	CA	PLANT
14		Provide campuses with information for recording Depreciation and accumulated Depreciation for FY 2000, 2001. (IRM 22)	5/15	CA	PLANT
19		Record the entries provided by UCOP for the reversal of June 30, 2001 balances for deferred or accrued restricted revenue as a FY 2001-2002 entry. (IRM 126C)	5/31	AO/CA	CURR
20		Record the entries provided to reverse interest expense as of June 30, 2001. (IRM 127)	5/31	AO/CA	PLANT/ LOAN
21		Record the entries provided by UCOP for the June 30, 2000 balances for Capitalization of Non-University Owned Equipment. (IRM 17B)	5/31	AO/CA	PLANT
22		Record the entries provided by UCOP for the June 30, 2000 balances for Accumulated Depreciation. (IRM 22)	5/31	AO/CA	PLANT
23		Record the entries provided by UCOP for the June 30, 2001 balances for Capitalization of Non-University Owned Equipment. (IRM 17B)	5/31	AO/CA	PLANT
24		Record the entries provided by UCOP for the June 30, 2001 balances for Depreciation Expense. (IRM 22)	5/31	AO/CA	PLANT
25		Record the entries provided by UCOP for the June 30, 2001 balances for the Write-off of Accumulated Depreciation on Disposals and Transfers. (IRM 22)	5/31	AO/CA	PLANT
26		Record the entries provided by UCOP for the June 30, 2002 balances for Capitalization of Non-University Owned Equipment. (IRM 17B)	5/31	AO	PLANT
27		Record FY 2002 depreciation expense and write-off accumulated depreciation associated with the disposal or transfer of capital assets. (IRM 22)	5/31	AO	PLANT
63		Record the June 30, 2002 balance for deferred or accrued restricted revenue in the campus General Ledger on reversing journals. (IRM 126C)	8/2	AO	CURR

New #	Old #	Description	Due Date	Responsibility	Fund Group
64		Record interest expense accrued on long term debt at 6/30/02 on reversing journals. (IRM 127)	8/2	AO/CA	PLANT/ LOAN
65		For mortgage and note receivables determine that loans and collection accounts are correct and journalize any necessary adjustments.	8/2	AO/CA	ALL
66		Close expenditures for renewals and replacements to renewals and replacements fund balances using appropriate transaction codes (IRM 15A)	8/2	AO	PLANT
67		Reclassify federal refundable loans to payable. Instructions to follow later.	8/2	AO	LOAN
68		Capitalize Equipment (University-owned and Non-University-owned) and Special Collections acquired between 1/1/02 and 6/30/02. (IRM 5, 17B)	8/2	AO	PLANT
69		Capitalize Software acquired between 7/1/01 and 6/30/02. (IRM 11)	8/2	AO	PLANT
70		Capitalize Library Materials and Collections (General and Rare) acquisition values for the period 7/1/01 through 6/30/02. The capitalization may be based on estimates, but must be updated with actual values at 12/31/02. (IRM 5, 6)	8/2	AO	PLANT
71		Record Construction in Progress as of 6/30/02 on a reversing journal. (IRM 5)	8/2	AO/CA	PLANT
72		Reclassify on a reversing journal materially significant buildings occupied and Infrastructure Assets and General Improvements completed between 1/1/02 and 6/30/02 from CIP to appropriate Plant Asset accounts. (IRM 5A)	8/2	AO/CA	PLANT
73		Record the amount of capital expenditures in Current Funds for FY 2002 to be reclassified to a non-mandatory transfer (eliminate capital expenditures from current funds). Worksheet from Exhibit 1 of IRM 15 available at <a href="http://www.ucop.edu/dirbf/dep-irms/exhibits.html">http://www.ucop.edu/dirbf/dep-irms/exhibits.html</a> . (IRM 15)	8/2	AO	CURR
75		Calculate and record the FY 2001-2002 scholarship allowance in an appropriate contra revenue account that maps to account group code 200500, 207330, or 208290. (IRM 151)	8/2	AO	CURR
90		Send "Capital Asset Activity Summary of Original Cost Activity" and "Capital Asset Activity Summary of Accumulated Depreciation" appendices for 6/30/2002 to campuses for review. Campuses are required to reconcile these appendices to their general ledgers. (IRM 102)	8/15	AO/CA (HL)	PLANT
101		Complete review of "Capital Asset Activity Summary of Original Cost Activity" and "Capital Asset Activity Summary of Accumulated Depreciation" appendices for 6/30/2002 (Step 90). E-mail results of review to Helena Leung at <a href="mailto:Helena.Leung@ucop.edu">Helena.Leung@ucop.edu</a> . (IRM 102)	8/29	AO/CA(HL)	PLANT

## **Attachment 24—List of "Reminders" to Facilitate the June 30, 2002 Fiscal Closing Process**

1. All required account and fund attributes are correct in campus CAFP file. Ensure that there are no blank account or fund group codes. Check that UAS codes correspond to account group codes.
2. All fund balance transactions have valid transaction codes, including Investment in Plant.
3. All codes contained in IRM No. 150, Exhibit 2 are balanced, transfers codes net to zero, and inter-campus transaction codes are reconciled and in balance.
4. Entries to classify Statement of Net Assets between current and noncurrent have been recorded.
5. Entries to classify loans and collections have been recorded.
6. Financial control accounts are reconciled.
7. Inter-fund and intra-fund receivables and payables are reconciled and have offset balances.
8. Clearing accounts are zero.
9. Restricted current funds, except for gifts, endowment income and certain special state appropriations should have a zero balance (i.e., unexpended balance plus revenue less expenditures should equal zero).
10. There are no financial balances in provision accounts (AGC 30015X), except for overhead.
11. All GASB entries have been made.