

IRM No. 125—Exhibit 1a

University of California														
Statement of Net Assets—FY 2003														
GASB Statements No. 34 & 35														
Mapping of Account Group Codes—Detail by Fund Group														
			Current		Unexpended Plant		Retirement of Indebt.		Invest. in Plant		Renew. & Replace.		Loan	
			Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
		New Title	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.
ASSETS														
Current Assets														
Cash		CA-Cash	130010	160100	100010	100100	101010	110100			103010	130100	110010	140100
Short-Term Investments		CA-Short-Term Investments-STIP	130030	160210	100021	100210	101031	110210			103030	130210	110021	140210
		CA-Short-Term Investments-Securities	130030	160220	100021	100220	101031	110220			103030	130220	110021	140220
		CA-Short-Term Investments-Commercial Paper	130030	160230	100021	100230	101031	110230						
		CA-Short-Term Investments-Mortgage Loans	130030	160240	100021	100240	101031	110240			103030	130240		
		CA-Short-Term Investments-Misc. Loans & Contracts	130030	160250	100021	100250	101031	110250			103030	130250		
		Financial Control	130152	168200										
Investment of Cash Collateral		CA-Investment of Cash Collateral	130030	160400	100021		101031				103020		110021	
		CA-Investment of Cash Collateral	130023	160400	100030		101020				103030		110030	
Investments Held By Trustees		CA-Investments Held by Trustees	130041	160300	100022	100300	101032	110300			103030	130300	110022	140300
		CA-Investments Held by Trustees-SPWB						110310						
Accounts Receivable														
	State and Federal government	CA-A/R-State Appropriation-Operating	130021	160511										
		CA-A/R-State Grants & Contracts	130021	160512										
		CA-A/R-Federal Appropriations	130022	160513	100030	100513								
		CA-A/R-Federal Grants & Contracts	130022	160514	100030	100514							110030	140514
		CA-A/R-State Appropriation-Nonoperating-Capital	130021	160515	100030	100511								
		CA-A/R-State Appropriation-Nonoperating-Educational	130021	160516										
		CA-A/R-State Capital Lease			100030	100517								
		CA-A/R-State Capital Lease - Settlement			100030	100518								
		CA-A/R-State-Allow for Uncollectible	130021	160521	100030	100521								
		CA-A/R-Federal-Allow for Uncollectible	130022	160522	100030	100522								
Medical Centers		CA-A/R-Medical Centers	130023	160530										
		CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow	130023	160531										
		CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts	130023	160540										
Investment Income		CA-A/R-Investment Income	130023	160550	100030	100550	101020	110550			103020	130550	110030	140550
Other		CA-A/R-Other-Auxiliary Enterprises	130024	160561										
		CA-A/R-Other-STIP Investment Sales	130023	160562										
		CA-A/R-Other-STIP Investment Sales-Settlements	130023	160563										
		CA-A/R-Other-Commercial Paper Investment Sales					101020	110572						
		CA-A/R-Other-Commercial Paper Investment Sales-Settlements					101020	110573						
		CA-A/R-Other-Investment Sales	130023	160564	100030	100564	101020	110564			103020	130564	110030	140564
		CA-A/R-Other-Investment Sales-Settlements	130023	160565	100030	100565	101020	110565			103020	130565	110030	140565
		CA-A/R-Other-Student Tuition and Fees	130023	160566										
		CA-A/R-Other-Local & Private Grants & Contracts	130023	160567										
		CA-A/R-Other-Educational Activities	130023	160569										
		CA-A/R-Other	130023	160571	100030	100571	101020	110571			103020	130571	110030	140571
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	130024	160581										
		CA-A/R-Other-Allow for Uncollectible	130023	160582	100030	100582	101020	110582			103020	130582		
		CA-A/R-Educational Activities-Allow for Uncollectible	None	160584										
Pledges Receivable		CA-Pledges Receivable-Private Gifts-Pledges	130023	160568	None	100568							None	140568
		CA-Pledges Receivable-Private Gifts-Pledges-Allow for Uncollectible	None	160583	None	100583							None	140583
Current Portion of Notes & Mortgages Receivable		CA-Current Portion of Notes Receivable-Loans	130030	160611									110040	140611
		CA-Current Portion of Notes Receivable-Collections	130030	160612									110040	140612
		CA-Current Portion of Notes Receivable-Allow for Uncollectible	130030	160613									110040	140613
		CA-Current Portion of Mortgages Receivable-Loans	130030	160621									110040	140621
		CA-Current Portion of Mortgages Receivable-Collections	130030	160622									110040	140622
		CA-Current Portion of Mortgages Receivable-Allow for Uncollectible	130030	160623									110040	140623
Inventories		CA-Inventories-General	130051	160710										
		CA-Inventories-Auxiliary Enterprises	130052	160720										
		CA-Inventories-Medical Center	130051	160730										
Deferred Charges		CA-Deferred Charges-General	130041	160810	100040	100810								
		CA-Deferred Charges-Auxiliary Enterprises	130042	160820										
		CA-Deferred Charges-Medical Center	130041	160830										
		CA-Deferred Cost of Issuance					100840			110840				

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Statement of Net Assets—FY 2003													
GASB Statements No. 34 & 35													
Mapping of Account Group Codes—Detail by Fund Group													
	Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. in Plant		Renew. & Replace.		Loan	
		Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
		Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.
Department of Energy Receivable		160890											
Other Current Assets	CA-Other	130041	160900	100040	100900	101040	110900					110030	140900
	CA-Other	130042	160900										
	CA-Other	130023	160900										
Current Assets													
Noncurrent Assets													
Investments	NA-Investments-STIP	130030	161110	100021	101110	101031	111110			103030	131110	110021	141110
	NA-Investments-Securities	130030	161120	100021	101120	101031	111120			103030	131120	110021	141120
	NA-Investments-Mortgage Loans	130030	161140	100021	101140	101031	111140						
	NA-Investments-Real Estate	130030	161150	100021	101150	101031	111150						
	NA-Investments-Misc. Loans & Contracts	130030	161160	100021	101160	101031	111160						
Investment of Cash Collateral	NA-Investment of Cash Collateral	130030	161700	100021		101031				103020		110021	
Investments Held By Trustees	NA-Investments Held by Trustees	130041	161200	100022	101200	101032	111200			103030	131200	110022	141200
	NA-Investments Held by Trustees-SPWB				101210		111210						
Pledges Receivable	NA-Pledges Receivable-Private Gifts-Pledges	130023	161970	100030	101970							110030	141970
	NA-Pledges Receivable-Private Gifts-Pledges Discount	None	161990	None	101990							None	141990
	NA-Pledges Receivable-Private Gifts-Pledges Allow for Uncollectible	None	161980	None	101980							None	141980
Notes Receivable	NA-Notes Receivable-Loans	130030	161310									110040	141310
	NA-Notes Receivable-Collections		161320									110040	141320
	NA-Notes Receivable-Allow for Uncollectible	130030	161400									110040	141400
Mortgages Receivable	NA-Mortgages Receivable-Loans	130030	161510									110040	141510
	NA-Mortgages Receivable-Collections		161520									110040	141520
	NA-Mortgages Receivable-Allow for Uncollectible	130030	161600									110040	141600
Land, buildings, equipment, libraries and collections	Real Estate-Campus							102011	120110				
	Real Estate-Med Ctr							102012	120120				
	Building & Structures-Campus							102021	120210				
	Building & Structures-Med Ctr							102022	120220				
	Fixed Equipment-Campus							102023	120230				
	Fixed Equipment-Med Ctr							102024	120240				
	General Improvements-Campus							102031	120310				
	General Improvements-Med Ctr							102032	120320				
	Software > 10M Campus							102044	120440				
	Software > 10M Med Ctr							102045	120450				
	Software < 10M Campus							102046	120460				
	Software < 10M Med Ctr							102047	120470				
	Equipment-Med Ctr							102048	120480				
	Equipment-Campus							102049	120490				
	Library Material & Library Collections (exc. Rare books)							102051	120510				
	Library Rare Books & Rare Book Collections							102052	120520				
	Construction in Progress-Campus							102061	120610				
	Construction in Progress-Med Ctr							102062	120620				
	Intangible Assets-Campus							102071	120710				
	Intangible Assets-Med Ctr							102072	120720				
	Infrastructure Assets-Campus							102081	120810				
	Infrastructure Assets-Med Ctr							102082	120820				
	Special Collections-Excl Lib-Campus							102091	120910				
	Special Collections-Excl Lib-Med Ctr							102092	120920				
Less: Accumulated Depreciation	Accumulated Depreciation-Buildings & Structures-Campus							102100	121210				
	Accumulated Depreciation-Buildings & Structures-Med Ctr							102100	121220				
	Accumulated Depreciation-General Improvements-Campus							102100	121310				
	Accumulated Depreciation-General Improvements-Med Ctr							102100	121320				
	Accumulated Depreciation-Software > 10M-Campus							102100	121440				
	Accumulated Depreciation-Software > 10M-Med Ctr							102100	121450				
	Accumulated Depreciation-Software < 10M-Campus							102100	121460				
	Accumulated Depreciation-Software < 10M-Med Ctr							102100	121470				
	Accumulated Depreciation-Equipment-Med Ctr							102100	121480				
	Accumulated Depreciation-Equipment-Campus							102100	121490				
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)							102100	121510				

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Mapping of Account Group Codes—Detail by Fund Group														
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. in Plant		Renew. & Replace.		Loan		
		Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	
		Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.
	CL-Other-A/P LTD-Interest Expense													
	CL-Other-A/P LTD-Interest Expense SPWB						114770							
	CL-Other-A/P Commercial Paper-Interest Expense						114780							
	CL-Other-Annuities Payable													
	CL-Other-Liabilities to Life Beneficiaries													
	Intrafund Receivables	130025	162000	100021	102000	101020	112000	None	122000	None	132000	None	142000	
	Interfund Receivables	130027	163000	100021	103000	101020	113000	None	123000	None	133000	None	143000	
	Intrafund Payables	130114	166000	100110	106000	101110	116000	102210	126000	None	136000	None	146000	
	Interfund Payables	130115	167000	100110	107000	101110	117000	102210	127000	None	137000	110110	147000	
	Clearing Accounts	130151	168100	None	108000	101110	118000		128000	None	138000	110120	148000	
	Hospital Clearing	130170	168300											
	DOE Clearing	140020	168400											
	Current Liabilities													
Noncurrent Liabilities														
	Federal Refundable Loans													
	NL-Federal Refundable Loans													
	NL-Deposits-General	130121	165110	100040	105110	101110	115110					110130	145300	
	NL-Deposits-Auxiliary Enterprises	130122	165120											
	NL-Deposits-Medical Center	130121	165130											
	Self-Insurance													
	NL-Self Insurance-Medical Malpractice	130112	165201											
	NL-Self Insurance-General Auto & Employment Liability (GAEL)	130112	165202											
	NL-Self Insurance-Workers Compensation	130112	165203											
	NL-Self Insurance-Employee Healthcare	130112	165204											
	Obligations Under Life Income Agreements													
	NL-Obligations Under Life Income Agreements-Annuities Payable													
	NL-Obligations Under Life Income Agreements-Liabilities to Life Beneficiaries													
	Long Term Debt													
	Revenue Bonds													
	NL-LTD-Revenue Bonds			100110	105410	101110	115410	102210	125410			110110	145410	
	NL-LTD-Revenue Bonds-Deferred Financing Costs						None	115411						
	Certificates of Participation													
	NL-LTD-Certificates of Participation			100110	105420	101110	115420	102210	125420					
	NL-LTD-Certificates of Participation-Deferred Financing Costs						None	115421						
	Mortgages and Other Borrowings													
	NL-LTD-Mortgages & Other Borrowings			100110	105430	101110	115430	102210	125430					
	Capital Lease Obligations													
	NL-LTD-Capital Lease Obligations					101110	115440	102210	125440					
	NL-LTD-Capital Lease Obligations-SPWB				105450	101110	115450	102210	125450					
	Other Noncurrent Liabilities													
	NL-Other-Miscellaneous	130112	165510	100110	105510	101110	115510	102210	125510	103110	135510	110110	145510	
	NL-Other-Severance Pay	130111	165520											
	NL-Other-Vacation Leave	130111	165530											
	NL-Other-Third Party Payor Settlement Liabilities		165540											
	Noncurrent Liabilities													
	Total Liabilities													

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GASB Statements No. 34 & 35																											
Mapping of Account Group Codes—Detail by Fund Group																											
																Current		Unexpended Plant		Retirement of Indebt.		Invest. in Plant		Renew. & Replace.		Loan	
																Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
	Title	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.												
NET ASSETS																											
	Invested in Capital Assets, Net of Related Debt	NET-Invested in Capital Assets								102130	129000																
Restricted:																											
Nonexpendable:																											
	Endowments	NET-Endowments - Nonexpendable																									
		NET-Endowments - Nonexpendable - FMV Adjustment																									
	Annuity & Life Income Funds	NET-Endowments - Annuity & Life Income																									
		NET-Endowments - Annuity & Life Income - FMV Adjustment																									
Expendable:																											
	Endowments	NET-Endowments-Expendable																									
		NET-Endowments-Expendable - FMV Adjustment																									
	Funds Functioning as Endowment	NET-Endowments - Funds Functioning as Endowment																									
		NET-Endowments - Funds Functioning as Endowment - FMV Adjustment																									
	Endowment Income	NET-Fund Balance - Endowment Income		130165	169400	(6)																					
	Grants and Contracts	NET-Fund Balance - Gifts & Private Grants		130164	169300	(1)																					
		NET-Fund Balance - Specific		130166	169500	(2)																					
	Gifts	NET-Fund Balance - Gifts & Private Grants		130164	169300	(3)																					
	Loans	NET-Fund Balance - Loan												110130	149100												
	Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants					100131	109100																			
		NET-Fund Balance - Unexpended Plant-Federal Grants					100132	109200																			
		NET-Fund Balance - Unexpended Plant-State Approp.					100133	109300																			
		NET-Fund Balance - Unexpended Plant-University Funds					100134	109400																			
		NET-Fund Balance - Unexpended Plant-Borrowed Funds					100135	109500																			
		NET-Fund Balance - Renewal & Replacement								103130	139100																
	Debt Service	NET-Fund Balance - Retirement of Indebtedness					101130	119100																			
	Appropriations	NET-Fund Balance - Specific		130166	169500	(4)																					
	Other	NET-Fund Balance - Principal Appropriated		130163	169200	(5)																					
		NET-Fund Balance - Reserves		130161	169100	(7)																					
		NET-Fund Balance - Specific		130166	169500	(8)																					
Unrestricted																											
		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants					100131	109100																			
		NET-Fund Balance - Unexpended Plant-Federal Grants					100132	109200																			
		NET-Fund Balance - Unexpended Plant-State Approp.					100133	109300																			
		NET-Fund Balance - Unexpended Plant-University Funds					100134	109400																			
		NET-Fund Balance - Unexpended Plant-Borrowed Funds					100135	109500																			
		NET-Fund Balance - Reserves		130161	169100	(9)																					
		NET-Fund Balance - Principal Appropriated		130163	169200	(10)																					
		NET-Fund Balance - Gifts & Private Grants		130164	169300	(11)																					
		NET-Fund Balance - Endowment Income		130165	169400	(12)																					
		NET-Fund Balance - Specific		130166	169500	(13)																					
		NET-Fund Balance - General Funds		130167	169600	(14)																					
		NET-Fund Balance - Retirement of Indebtedness					101130	119100																			
		NET-Fund Balance - Renewal & Replacement								103130	139100																
		NET-Fund Balance - Loans											110130	149100													
		NET-Fund Balance - 415(m) Reserve																									
		NET-Endowments-Expendable																									
		NET-Endowments-Expendable - FMV Adjustment																									
		NET-Endowments - Funds Functioning as Endowment																									
		NET-Endowments - Funds Functioning as Endowment - FMV Adjustment																									
	Total Net Assets																										

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GASB Statements No. 34 & 35									
Mapping of Account Group Codes—Detail by Fund Group									
		Endow. & Similar		Agency-Endow		Agency-Current		415(m)	
		Old	New	Old	New	Old	New	Old	New
New Title		Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.
ASSETS									
Current Assets									
Cash	CA-Cash	120010	150100					170100	590100
Short-Term Investments	CA-Short-Term Investments-STIP	120030	150210	120030	180210	130030	190210	170200	590210
	CA-Short-Term Investments-Securities	120030	150220	120030	180220			170200	590220
	CA-Short-Term Investments-Commercial Paper								
	CA-Short-Term Investments-Mortgage Loans	120030	150240						
	CA-Short-Term Investments-Misc. Loans & Contracts	120030	150250						
	Financial Control								
Investment of Cash Collateral	CA-Investment of Cash Collateral	120020	150400						
	CA-Investment of Cash Collateral	120030	150400						
Investments Held By Trustees	CA-Investments Held by Trustees	120030	150300						
	CA-Investments Held by Trustees-SPWB								
Accounts Receivable									
State and Federal government	CA-A/R-State Appropriation-Operating								
	CA-A/R-State Grants & Contracts								
	CA-A/R-Federal Appropriations								
	CA-A/R-Federal Grants & Contracts								
	CA-A/R-State Appropriation-Nonoperating-Capital								
	CA-A/R-State Appropriation-Nonoperating-Educational								
	CA-A/R-State Capital Lease								
	CA-A/R-State Capital Lease - Settlement								
	CA-A/R-State-Allow for Uncollectible								
	CA-A/R-Federal-Allow for Uncollectible								
Medical Centers	CA-A/R-Medical Centers								
	CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow								
	CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts								
Investment Income	CA-A/R-Investment Income	120020	150550					170320	590550
Other	CA-A/R-Other-Auxiliary Enterprises								
	CA-A/R-Other-STIP Investment Sales								
	CA-A/R-Other-STIP Investment Sales-Settlements								
	CA-A/R-Other-Commercial Paper Investment Sales								
	CA-A/R-Other-Commercial Paper Investment Sales-Settlements								
	CA-A/R-Other-Investment Sales	120020	150564	120020	180564			170320	590564
	CA-A/R-Other-Investment Sales-Settlements	120020	150565	120020	180565			170320	590565
	CA-A/R-Other-Student Tuition and Fees								
	CA-A/R-Other-Local & Private Grants & Contracts								
	CA-A/R-Other-Educational Activities								
	CA-A/R-Other	120020	150571					170310	590571
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible								
	CA-A/R-Other-Allow for Uncollectible	120020	150582						
	CA-A/R-Educational Activities-Allow for Uncollectible								
Pledges Receivable	CA-Pledges Receivable-Private Gifts-Pledges								
	CA-Pledges Receivable-Private Gifts-Pledges-Allow for Uncollectible								
Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans								
	CA-Current Portion of Notes Receivable-Collections								
	CA-Current Portion of Notes Receivable-Allow for Uncollectible								
	CA-Current Portion of Mortgages Receivable-Loans								
	CA-Current Portion of Mortgages Receivable-Collections								
	CA-Current Portion of Mortgages Receivable-Allow for Uncollectible								
Inventories	CA-Inventories-General								
	CA-Inventories-Auxiliary Enterprises								
	CA-Inventories-Medical Center								
Deferred Charges	CA-Deferred Charges-General								
	CA-Deferred Charges-Auxiliary Enterprises								
	CA-Deferred Charges-Medical Center								
	CA-Deferred Cost of Issuance								

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Mapping of Account Group Codes—Detail by Fund Group									
	New Title	Endow. & Similar		Agency-Endow		Agency-Current		415(m)	
		Old	New	Old	New	Old	New	Old	New
		Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.	Acct. Grp.
	CL-Other-A/P LTD-Interest Expense								
	CL-Other-A/P LTD-Interest Expense SPWB								
	CL-Other-A/P Commercial Paper-Interest Expense								
	CL-Other-Annuities Payable	None	154770						
	CL-Other-Liabilities to Life Beneficiaries	None	154780						
	Intrafund Receivables	None	152000						
	Interfund Receivables	120030	153000						
	Intrafund Payables	None	156000						
	Interfund Payables	None	157000						
	Clearing Accounts	None	158000						
	Hospital Clearing								
	DOE Clearing								
	Current Liabilities								
	Noncurrent Liabilities								
	Federal Refundable Loans								
	NL-Federal Refundable Loans								
	NL-Deposits-General								
	NL-Deposits-Auxiliary Enterprises								
	NL-Deposits-Medical Center								
	Self-Insurance								
	NL-Self Insurance-Medical Malpractice								
	NL-Self Insurance-General Auto & Employment Liability (GAEL)								
	NL-Self Insurance-Workers Compensation								
	NL-Self Insurance-Employee Healthcare								
	Obligations Under Life Income Agreements								
	NL-Obligations Under Life Income Agreements-Annuities Payable	None	155310						
	NL-Obligations Under Life Income Agreements-Liabilities to Life Beneficiaries	None	155320						
	Long Term Debt								
	Revenue Bonds								
	NL-LTD-Revenue Bonds								
	NL-LTD-Revenue Bonds-Deferred Financing Costs								
	Certificates of Participation								
	NL-LTD-Certificates of Participation								
	NL-LTD-Certificates of Participation-Deferred Financing Costs								
	Mortgages and Other Borrowings								
	NL-LTD-Mortgages & Other Borrowings								
	Capital Lease Obligations								
	NL-LTD-Capital Lease Obligations								
	NL-LTD-Capital Lease Obligations-SPWB								
	Other Noncurrent Liabilities								
	NL-Other-Miscellaneous	120110	155510						
	NL-Other-Severance Pay								
	NL-Other-Vacation Leave								
	NL-Other-Third Party Payor Settlement Liabilities								
	Noncurrent Liabilities								
	Total Liabilities								

IRM No. 125—Exhibit 1a

University of California											
Statement of Net Assets—FY 2003											
GASB Statements No. 34 & 35											
Mapping of Account Group Codes—Detail by Fund Group											
				Endow. & Similar		Agency-Endow		Agency-Current		415(m)	
		New		Old		Old		Old		Old	
		Title		Acct. Grp.		Acct. Grp.		Acct. Grp.		Acct. Grp.	
NET ASSETS											
Invested in Capital Assets, Net of Related Debt		NET-Invested in Capital Assets									
Restricted:											
Nonexpendable:											
Endowments		NET-Endowments - Nonexpendable		120130	159100						
		NET-Endowments - Nonexpendable - FMV Adjustment			159500						
Annuity & Life Income Funds		NET-Endowments - Annuity & Life Income		120130	159200						
		NET-Endowments - Annuity & Life Income - FMV Adjustment			159600						
Expendable:											
Endowments		NET-Endowments-Expendable		120130	159400	(15)					
		NET-Endowments-Expendable - FMV Adjustment			159800	(15)					
Funds Functioning as Endowment		NET-Endowments - Funds Functioning as Endowment		120130	159300	(15)					
		NET-Endowments - Funds Functioning as Endowment - FMV Adjustment			159700	(15)					
Endowment Income		NET-Fund Balance - Endowment Income									
Grants and Contracts		NET-Fund Balance - Gifts & Private Grants									
		NET-Fund Balance - Specific									
Gifts		NET-Fund Balance - Gifts & Private Grants									
Loans		NET-Fund Balance - Loan									
Capital Projects		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants									
		NET-Fund Balance - Unexpended Plant-Federal Grants									
		NET-Fund Balance - Unexpended Plant-State Approp.									
		NET-Fund Balance - Unexpended Plant-University Funds									
		NET-Fund Balance - Unexpended Plant-Borrowed Funds									
		NET-Fund Balance - Renewal & Replacement									
Debt Service		NET-Fund Balance - Retirement of Indebtedness									
Appropriations		NET-Fund Balance - Specific									
Other		NET-Fund Balance - Principal Appropriated									
		NET-Fund Balance - Reserves									
		NET-Fund Balance - Specific									
Unrestricted		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants									
		NET-Fund Balance - Unexpended Plant-Federal Grants									
		NET-Fund Balance - Unexpended Plant-State Approp.									
		NET-Fund Balance - Unexpended Plant-University Funds									
		NET-Fund Balance - Unexpended Plant-Borrowed Funds									
		NET-Fund Balance - Reserves									
		NET-Fund Balance - Principal Appropriated									
		NET-Fund Balance - Gifts & Private Grants									
		NET-Fund Balance - Endowment Income									
		NET-Fund Balance - Specific									
		NET-Fund Balance - General Funds									
		NET-Fund Balance - Retirement of Indebtedness									
		NET-Fund Balance - Renewal & Replacement									
		NET-Fund Balance - Loans									
		NET-Fund Balance - 415(m) Reserve									
		NET-Endowments-Expendable		120130	159400	(16)				171200	599000
		NET-Endowments-Expendable - FMV Adjustment			159800	(16)					
		NET-Endowments - Funds Functioning as Endowment		120130	159300	(16)					
		NET-Endowments - Funds Functioning as Endowment - FMV Adjustment			159700	(16)					
Total Net Assets											

