Iniversity of California			Т									T T	1
Iniversity of California tatement of Net Assets—FY 2003							+		+		+		
ASB Statements No. 34 & 35													
apping of Account Group Codes—Detail by Fund Group													
rapping of Account Group Codes—Detail by Fund Group													
		Current		Unava	ended Plant	Datirama	nt of Indebt.	Invact	in Plant	Dan	iew. & Replace.		Loan
	New		New	Old	New	Old	New New	Old	New	Old	New	Old	New
	Title		ct. Grp	Acct. Grp.		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Gr		Acct. Grp.	Acct. Grp
SSETS	Title	Acct. Gip. Ac	ct. Gip	Acct. Gip.	Acct. Gip	Acct. Gip.	Acct. Gip	Acct. Gip.	Acct. Gip	Acct. Gij	p. Acci. Gip	Acct. Gip.	Acct. Gip
urrent Assets													
urrent Assets													
Cash	CA-Cash	130010 16010	00	100010	100100	101010	110100			103010	130100	110010	140100
Casii	C/1-Cusii	130010 10010	,,,	100010	100100	101010	110100			103010	150100	110010	140100
Short-Term Investments	CA-Short-Term Investments-STIP	130030 16021	10	100021	100210	101031	110210			103030	130210	110021	140210
Short-rein investments	CA-Short-Term Investments-Securities	130030 16022		100021	100220	101031	110210			103030	130220	110021	140220
	CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper	130030 16022		100021	100230	101031	110230			103030	130220	110021	140220
	CA-Short-Term Investments-Mortgage Loans	130030 16024		100021	100240	101031	110240			103030	130240		
	CA-Short-Term Investments-Misc. Loans & Contracts	130030 16025		100021	100250	101031	110250			103030	130250		
	Financial Control	130152 16820		100021	100230	101031	110230			103030	130230		
	i manciai Control	130132 10820	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,										
Investment of Cash Collateral	CA-Investment of Cash Collateral	130030 16040	00	100021		101031				103020		110021	
mrestment of Cush Condition	CA-Investment of Cash Collateral	130023 16040		100021		101031	+		+	103020		110021	+
 	Crismive sument of Casil Collateral	130023 10040	,,,	100030	1	101020			1	103030		110030	1
Investments Held By Trustees	CA-Investments Held by Trustees	130041 16030	00	100022	100300	101032	110300		+	103030	130300	110022	140300
m. contents from by frustees	CA-Investments Held by Trustees-SPWB	150041 10030	,,,	100022	100300	101032	110300		+	105050	150500	110022	240300
	CT III COMMENTS HERE BY HUSICOS-DI TID			1			.10310		+			 	+
Accounts Receivable				1			+		+	-			
State and Federal government	CA-A/R-State Appropriation-Operating	130021 16051	11	1			+		+			 	+
State and I ederal government	CA-A/R-State Grants & Contracts	130021 16051		1			+ +		+	+			1
	CA-A/R-Federal Appropriations	130022 16051		100030	100513								
	CA-A/R-Federal Grants & Contracts	130022 16051		100030	100514							110030	140514
	CA-A/R-State Appropriation-Nonoperating-Capital	130022 16051		100030	100514							110030	140314
	CA-A/R-State Appropriation-Nonoperating-Educational	130021 16051		100030	100311								
	CA-A/R-State Capital Lease	130021 10031	10	100030	100517								
	CA-A/R-State Capital Lease - Settlement			100030	100517								
	CA-A/R-State-Allow for Uncollectible	130021 16052	01	100030	100518								
	CA-A/R-Federal-Allow for Uncollectible	130021 16052		100030	100521								
Medical Centers	CA-A/R-Pederal-Arlow for Official Centers	130022 16052		100030	100322								
iviculcal Centers	CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow	130023 16053											
	CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts	130023 16054											
Investment Income	CA-A/R-Investment Income	130023 16055		100030	100550	101020	110550			103020	130550	110030	140550
Other	CA-A/R-Other-Auxiliary Enterprises	130024 16056		100030	100550	101020	110330			103020	130330	110030	140330
Other	CA-A/R-Other-STIP Investment Sales	130023 16056											
	CA-A/R-Other-STIP Investment Sales CA-A/R-Other-STIP Investment Sales-Settlements	130023 16056											
		130023 10030	0.5			101020	110572						
	CA-A/R-Other-Commercial Paper Investment Sales					101020	110572						
	CA-A/R-Other-Commercial Paper Investment Sales-Settlements CA-A/R-Other-Investment Sales	130023 16056	5.4	100030	100564	101020	110573			103020	130564	110030	140564
	CA-A/R-Other-Investment Sales-Settlements	130023 16056		100030	100565	101020	110565			103020	130565	110030	140565
		130023 16056		100030	100303	101020	110303			103020	130303	110030	140303
	CA-A/R-Other-Student Tuition and Fees			+	1		+ +		+ +	-		1 1	1
	CA-A/R-Other-Local & Private Grants & Contracts	130023 16056	21	_			+ +		+	-		 	1
	CA-A/R-Other-Educational Activities	130023 16056	50		1		+ +		+ +	-			1
	CA-A/R-Other CA-A/R-Other	130023 16057		100030	100571	101020	110571		1	103020	130571	110030	140571
	CA-A/R-Other CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	130023 16057		100030	1003/1	101020	1100/1		+ +	103020	1303/1	110030	1403/1
	CA-A/R-Other-Adxinary Enterprises-Allow for Uncollectible CA-A/R-Other-Allow for Uncollectible	130024 16058		100030	100582	101020	110582			103020	130582	 	1
+ + +	CA-25 A-Other-Allow for Officencenoic	150025 16038	12	100030	100362	101020	110302		+ +	103020	130302	 	1
 	CA-A/R-Educational Activities-Allow for Uncollectible	None 16058	84				+ +		+ +	+			1
 	CA-75 A-LAUCAHOHAI ACHVINGS-AHOW 101 UHCOHECHDIC	18038	,,,	1	1				1			 	1
Pledges Receivable	CA-Pledges Receivable-Private Gifts-Pledges	130023 16056	58	None	100568				1			None	140568
r reages receivable	CA-Pledges Receivable-Private Gifts-Pledges CA-Pledges Receivable-Private Gifts-Pledges-Allow for Uncollectible	None 16058		None	100588		+ +		+ +	+		None	140588
+ + +	CT-1 leages receivable-1 fivate Gifts-1 leages-Allow for Officolicetible	TVOIRE 16038	,,,	None	100363		+ +		+ +	+		None	140303
Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans	130030 16061	11		1				1			110040	140611
Carrent i ortion of ivotes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Collections	130030 16061		1			+		+			110040	140611
		130030 16061		+	1		+ +		+ +	+		110040	140612
	CA-Current Portion of Notes Receivable-Allow for Uncollectible	130030 16061		+	+		+		+	_		110040	140613
	CA-Current Portion of Mortgages Receivable-Loans CA-Current Portion of Mortgages Receivable Collections	130030 16062		+	1		+ +		+ +	-		110040	140621
	CA-Current Portion of Mortgages Receivable-Collections	130030 16062		+			+		+	-		110040	140622
	CA-Current Portion of Mortgages Receivable-Allow for Uncollectible	150030 16062	دع	+			+		+	-		110040	140023
Inventories	CA Inventories Constal	120051 15071	10	-			+		+	-			
Inventories	CA-Inventories-General	130051 16071							1			 	-
+ + +	CA-Inventories-Auxiliary Enterprises	130052 16072		+	-				1			 	-
	CA-Inventories-Medical Center	130051 16073	50	-					1				1
Deferred Channel	CA Deferred Channel	120041	10	100040	100010		+		1	1			1
Deferred Charges	CA-Deferred Charges-General	130041 16081		100040	100810		1			_			1
	CA-Deferred Charges-Auxiliary Enterprises	130042 16082											
	CA-Deferred Charges-Medical Center	130041 16083	30	1									
	CA-Deferred Cost of Issuance				100840		110840						

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Iniversity of California											
tatement of Net Assets—FY 2003			 								
ASB Statements No. 34 & 35											
apping of Account Group Codes—Detail by Fund Group											
		Current	Unexpended Plant		nt of Indebt.		. in Plant	Renew. & R			Loan
	New	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. G
Department of Energy Receivable		160890									
Other Current Assets	CA-Other	130041 160900	100040 100900	101040	110900				1	10030	140900
	CA-Other	130042 160900									
	CA-Other	130023 160900									
Current Assets											
ncurrent Assets											
Investments	NA-Investments-STIP	130030 161110	100021 101110	101031	111110			103030 131	110	10021	141110
Investments											
	NA-Investments-Securities	130030 161120	100021 101120	101031	111120	-		103030 131	120	10021	141120
	NA-Investments-Mortgage Loans	130030 161140	100021 101140	101031	111140						
	NA-Investments-Real Estate	130030 161150	100021 101150	101031	111150						1
	NA-Investments-Misc. Loans & Contracts	130030 161160	100021 101160	101031	111160						
Investment of Cash Collateral	NA-Investment of Cash Collateral	130030 161700	100021	101031	T			103020	1	10021	
Investments Held By Trustees	NA-Investments Held by Trustees	130041 161200	100022 101200	101032	111200			103030 131	200 1	10022	141200
	NA-Investments Held by Trustees-SPWB		101210		111210						
Pledges Receivable	NA-Pledges Receivable-Private Gifts-Pledges	130023 161970	100030 101970							10030	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
	The Fledges Receivable Firtuite Offic Fledges Fifter for Officerable	1010	101900						· ·	tone	1,
Notes Receivable	NA-Notes Receivable-Loans	130030 161310								10040	141310
Trotes receivable	NA-Notes Receivable-Collections	161320								10040	141320
		130030 161400								10040	141400
Martana Danimbla	NA-Notes Receivable-Allow for Uncollectible	130030 161400								10040	141400
Mortgages Receivable	NA-Mortgages Receivable-Loans										
	NA-Mortgages Receivable-Collections	161520								10040	141520
	NA-Mortgages Receivable-Allow for Uncollectible	130030 161600								10040	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-Orangus		 		+ +	102048	120490				1
+ + +	Library Material & Library Collections (exc. Rare books)		 		+ +	102049	120510				1
	Library Rare Books & Rare Book Collections				+	102051	120510				1
			1 1		1						
	Construction in Progress-Campus		+ +		1	102061	120610				1
	Construction in Progress-Med Ctr					102062	120620				1
	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		<u> </u>		<u> 1 </u>	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				1
	Accumulated Depreciation-General Improvements-wed Cti Accumulated Depreciation-Software >10M-Campus		+ + + - +		+ +	102100	121440				+
+ + +	Accumulated Depreciation-Software > 10M-Campus Accumulated Depreciation-Software > 10M-Med Ctr		+ + - +		+ +	102100	121440		+		1
+ + +	Accumulated Depreciation-Software > 10M-Med Cir		+ +		+ +						1
	Accumulated Depreciation-Software < 10M-Campus		 			102100	121460				
	Accumulated Depreciation-Software < 10M-Med Ctr					102100	121470				1
	Accumulated Depreciation-Equipment-Med Ctr					102100	121480				
	Accumulated Depreciation-Equipment-Campus					102100	121490				
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)					102100	121510	1			

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University of	(Cali	ifornia												T		1
Statement of			-FV 2003			+		+	 	_						+
GASB Statem						_		+		_						+
			oup Codes—Detail by Fund Group			+		-		+						+
Mapping of A	ACCO	unt Gro	up Codes—Detail by Fulld Group													
	-					_										
						Current	Unav	ended Plant	Datiran	nent of Indebt.	Inva	st. in Plant	Dane	ew. & Replace.		Loan
	-	_		New	Old	New	Old	New	Old	New	Old	New New	Old	New New	Old	New
	-			Title												
					Acct. Grp.	Acet. Grp	Acet. Grp	. Acct. Grp	Acct. Grp	. Acct. Grp	Acct. Grp.		Acct. Grp	. Acct. Grp	Acct. Grp.	Acct. Grp
	-			Accumulated Depreciation-Intangible Assets-Campus							102100	121710				
	-			Accumulated Depreciation-Intangible Assets-Med Ctr							102100	121720				
				Accumulated Depreciation-Infrastructure-Campus							102100	121810				
				Accumulated Depreciation-Infrastructure-Med Ctr							102100	121820				
0.1				N. 0.1		161010										
Other I	Nonc	current A	Assets	NA-Other Assets-A/R-State	130021	161910										
				NA-Other Assets-General	130041	161920	100040	101920	101040	111920	102070	121920				
				NA-Other Assets-Auxiliary Enterprises	130024	161930										
				NA-Other Assets-A/R	130023	161940	100030	101940	101020	111940						
				NA-Other Assets-A/R-Auxiliary Ent.	130024	161950										
				NA-Other Assets-A/R-Federal											110030	141960
				NA-Other Assets-Deferred Cost of Issuance				101960		111960						
	匸															
	L															1
	Non	ncurrent A	Assets													
		Total	Assets													
LIABILITIE	S															
Current Liab	hilitie	es														
		Payable		CL-A/P-General	130112	164111	100110	104110					103110	134110		
710000	1	ujuoie		CL-A/P-Auxiliary Enterprises	130113	164112	100110	101110					103110	131110		
				CL-A/P-Medical Center	130112	164113										
				CL-A/P-Other Investment Purchases	130112	164130	100110	104130	101110	114130			103110	134130	110110	144130
				CL-A/P-Other Investment Purchases-Sett;e,emt	130112	164140	100110	104140	101110	114140			103110	134140	110110	144140
				CL-A/P-STIP Investment Purchases	130112	164170	100110	104140	101110	114140			103110	134140	110110	144140
				CL-A/P-STIP Investment Purchases-Settlement	130112	164180										
				CL-A/P-Commercial Paper Investment Purchases	130112	104100			101110	114170						
	-			CL-A/P-Commercial Paper Investment Purchases-Settlement					101110	114170						
	-	_		CL-A/P-Confinercial Paper Investment Furchases-Settlement CL-A/P-Capital Assets	130112	164150	100110	104150	101110	114160			103110	134150		
	-			CL-A/P-Scholarships and Fellowships	130112	164160	100110	104130					103110	134130		
				CL-A/P-scholarships and reliowships CL-A/P-Controlled Disbursements-Payroll	130112	164191										
	-			CL-A/P-Controlled Disbursements-Payroll CL-A/P-Controlled Disbursements-Medical Center	130112	164191										
	1.0		1.0	CL-A/P-Controlled Disbursements-Other	130112	164193										
Accrue	ed Sa	alaries an	nd Benefits	CL-Accrued Salaries	130111	164210										
	L.			CL-Accrued Benefits	130111	164220										
Deferre	ed R	levenue		CL-Deferred Revenues-General	130141	164310	None	104310								
				CL-Deferred Revenues-Auxiliary Enterprises	130142	164320										
	1	_		CL-Deferred Revenues-Medical Center	130141	164340										1
				CL-Deferred Revenues-Grants & Contracts	None	164330	None	104330							None	144330
			Security Lending	CL-Collateral Held for Security Lending	130112	164400	100110		101110		<u> </u>		103110		110110	
		al Paper		CL-Commercial Paper	130114	164500	100110	104500	101110	114500	102210	124500				
Curren	nt por	rtion of lo	ong-term debt	CL-Long-Term Debt-Revenue Bonds			100110	104610	101110	114610	102210	124610			110110	144610
	<u> </u>			CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost					None	114611						
				CL-Long-Term Debt-COP			100110	104620	101110	114620	102210	124620				
				CL-Long-Term Debt-COP-Deferred Financing Cost					None	114621						
	Ш¯			CL-Long-Term Debt-Mortgages & Other Borrowings			100110	104630	101110	114630	102210	124630				
	匸			CL-Long-Term Debt-Capital Lease Obligations					101110	114640	102210	124640				1
	L			CL-Long-Term Debt-Capital Lease Obligations-SPWB			LLLL.		101110	114650	102210	124650				1
Funds	Held	d for Othe	ers	CL-Funds Held For Others-General												
				CL-Funds Held For Others-Auxiliary Enterprise												
Depart	tment	t of Ener	rgy Laboratories Liabilities			164600										
1																
Other (Curre	ent Liabi	ilities	CL-Other-Deposits-General	130121	164721										
				CL-Other-Deposits-Auxiliary Enterprises	130122	164722										
	t			CL-Other-Deposits-Medical Center	130121	164723										1
	 	+		CL-Other-Self Insurance-Medical Malpractice	130121	164731			 							+
	 	+		CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)	130112	164732			 							+
	1	-		CL-Other-Self Insurance-Workers Compensation	130112	164733	 	+		-1	 	+				1
	1	-		CL-Other-Self Insurance-Employee Healthcare	130112	164734	 	+		-1	 	+				1
	-	_			130112	164741			\vdash							+
	├	-		CL-Other-Vacation Leave			 	+	 		 	_				1
	├	-		CL-Other-Compensatory Time	130111	164742	 	+	 		 	_				1
	1			CL-Other-Severance Pay	130111	164750	100110	104763	101110	114560	100010	10.4760	102110	124766	110110	1.44766
		- 11		CL-Other-Miscellaneous	130112	164760	100110	104760	101110	114760	102210	124760	103110	134760	110110	144760
	-			CL-Other-Third Party Payor Settlement Liabilities	None	164770										

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IRM No. 125—Exhibit 1a													
iversity of California													
tement of Net Assets-FY 2003													
ASB Statements No. 34 & 35													
apping of Account Group Codes—Detail by Fund Grou	ıp												
			Current		ended Plant		ent of Indebt.		t. in Plant		new. & Replace.		Loan
	New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
	Title	Acet. Gr	o. Acct. Grp	Acet. Grp	. Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Gr	rp. Acct. Grp	Acct. Grp.	Acct. Grp
	CL-Other-A/P LTD-Interest Expense					None	114770						
	CL-Other-A/P LTD-Interest Expense SPWB						114771						
	CL-Other-A/P Commercial Paper-Interest Expense					None	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				1						
	DOE Clearing	140020	168400										
Current Liabilities							1						
<u> </u>							1						1
Noncurrent Liabilities							1						1
												110120	4.45000
Federal Refundable Loans	NL-Federal Refundable Loans	120121	165110	100040	105110	101110	115110					110130	145300
	NL-Deposits-General	130121	165110	100040	105110	101110	115110						
	NL-Deposits-Auxiliary Enterprises	130122	165120										
	NL-Deposits-Medical Center	130121	165130										
Self-Insurance	NL-Self Insurance-Medical Maplractice	130112	165201										
Self-Insurance	NL-Self Insurance-Medical Mapiractice NL-Self Insurance-General Auto & Employment Liability (GAEL)	130112	165201										
	NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130112	165203										
	NL-Self Insurance-Workers Compensation NL-Self Insurance-Employee Healthcare	130112	165204										
	NL-Sen insurance-Employee realiticate	130112	103204				_						
Obligations Under Life Income Agreements	NL-Obligations Under Life Income Agreements-Annuities Payable												
Obligations Older Elle Income Agreements	NL-Obligations Under Life Income Agreements-Liabilities to Life Beneficiaries												
	142-Obligations Older Elic Income Agreements-Entomities to Elic Beneficialies												
Long Term Debt													
Revenue Bonds	NL-LTD-Revenue Bonds			100110	105410	101110	115410	102210	125410			110110	145410
- Sevende Bonds	NL-LTD-Revenue Bonds-Deferred Financing Costs			100110	-00110	None	115411	102210	-20.10			1	
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										1
Noncurrent Liabilities													
Total Liabilities													

FY 2003 UC Statement of Net Assets, Page 4 of 12

niversity of California						1 1			1			1
atement of Net Assets—FY 2003												
ASB Statements No. 34 & 35												
apping of Account Group Codes—Detail by Fund Group												
pping of recount Group Codes Detail by Fund Group	,											
		Cur	rrent	Unex	oended Plant	Retiremen	t of Indebt.	Invest	. in Plant	Renew. & Replace.		Loan
	New	Old	New	Old	New	Old	New	Old	New	Old New	Old	New
	Title	Acct. Grp.	Acct. Grp	Acct. Gr	. Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp. Acct. Grp	Acct. Grp.	Acct. G
ET ASSETS												
vested in Capital Assets, Net of Related Debt	NET-Invested in Capital Assets							102130	129000			
stricted:												
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											
Farmer debter			-			\vdash		+				1
Expendable:	NET-Endowments-Expendable		-			 	-	+				-
Endowments	NET-Endowments-Expendable NET-Endowments-Expendable - FMV Adjustment		 			+	 	+	1			1
	TVE 1 - Endowments- Expendable - FIVI V Adjustment		 			+	 	+	1			1
Funds Functioning as Endowment	NET-Endowments - Funds Functioning as Endowment					 		+			+ +	
1 unus 1 unctioning as Engowineir	NET-Endowments - Funds Functioning as Endowment - FMV Adjustment					 	 	+				
	The Endowments - Funds Functioning as Endowment - FWFV Adjustifical					 	 	+				1
Endowment Income	NET-Fund Balance - Endowment Income	130165	169400	(6)								
	- I and bullion Lindonnich income	.50105		(0)				+				1
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					
A	NET Food Delener Consider	130166	169500	(4)								
Appropriations	NET-Fund Balance - Specific	130100	169500	(4)								
Other	NET-Fund Balance - Principal Appropriated	130163	169200	(5)								
Ouici	1415 1 - T und Datance - Efficipat Appropriated	150105	109200	(5)		+	 	+	1			1
	NET-Fund Balance - Reserves	130161	169100	(7)		 	 	+			+ +	
	NET-Fund Balance - Reserves NET-Fund Balance - Specific	130166	169100	(8)		 		+			+ +	
+ + +	101 and buttine - Specific	1,0100	.5/500	(0)		 	 	+				1
restricted	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants	+	1	100131	109100	 	 	+		 		
	NET-Fund Balance - Unexpended Plant-Federal Grants			100131	109200						1 1	
	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)				1				
	NET-Fund Balance - Retirement of Indebtedness		1			101130	119100	1				
	NET-Fund Balance - Renewal & Replacement									103130 139100		1
	NET-Fund Balance - Loans		-			 	 				110130	149100
	NET-Fund Balance - 415(m) Reserve					\sqcup						
	NET-Endowments-Expendable		-			\vdash		+				
	NET-Endowments-Expendable - FMV Adjustment		-			\vdash		+				
	NET-Endowments - Funds Functioning as Endowment					\vdash		+				1
	NET-Endowments - Funds Functioning as Endowment - FMV Adjustment		 			 	 	+				-
			1		_	\vdash			1		+	1
Total Net Assets												

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University of California		
CASE Statements No. 34 & 35		
Napping of Account Group Codes — Detail by Fund Group		
Current Unexpended Plant Retirement of Indebt. Invest. in Plant		
New New New Old		
New New Old		
New New Old		
CA Current Assets Title Acet. Grp.	Renew. & Replace.	Loan
CA Current Assets NA Noncurrent Liabilities NL Noncurrent Liabilities NL Noncurrent Liabilities NET Net Assets NA Noncurrent Liabilities NET Net Assets NET Net Assets NA Noncurrent Liabilities NET Net Assets NA Noncurrent Liabilities NET Net Assets Net	Old New	Old New
NA Noncurrent Assets	p Acct. Grp. Acct. Grp	Acct. Grp. Acct. Grp
CL Current Liabilities NL Noncurrent Liabilities NET Net Assets Net Asse		
NE Noncurrent Liabilities NET Net Assets Net Asset		
NET Net Assets		
(1) Fund Group Codes 408300,408410,408420, 408430, Restriction Code R (2) Fund Group Codes 408210, 404220, 405210, 405220, 406310, 406320, Restriction Code R (3) Fund Group Codes 408200, Rstriction Code R (4) Fund Group Codes 408200, Rstriction Code R (5) Fund Group Codes 407210, Restriction Code R (6) Fund Group Codes 407210, Restriction Code R (7) Fund Group Codes 407110, Restriction Code R (8) Fund Group Codes 411100, Restriction Code R (9) Fund Group Codes 41100, Restriction Code R (9) Fund Group Codes 41100, Restriction Code C (10) Fund Group Codes 410200, Restriction Code U (11) Fund Group Codes 407210, 407220, 407230, Restriction Code U (12) Fund Group Codes 4081100, Restriction Code U (13) Fund Group Codes 403110, 403120, 403130, 403144, 403142, 403143, 403144, 403147, 403148, 403149, 403161, 403162, 403164, 403190, 403200, 403300, 409110, 409120, 409130, 409100, 409200, 409300, 410100, 410210, 410220, 410230,		
(2) Fund Group Codes 404210, 404220, 405210, 405220, 406310, 406320, Restriction Code R (3) Fund Group Codes 404120, 406100, Restriction Code R (4) Fund Group Codes 404110, 404120, 406100, Restriction Code R (5) Fund Group Codes 407210, Restriction Code R (6) Fund Group Codes 407100, Restriction Code R (7) Fund Group Codes 411100, Restriction Code R (8) Fund Group Codes 411020, Restriction Code R (9) Fund Group Codes 411200, Restriction Code R (10) Fund Group Codes 410290, Restriction Code U (11) Fund Group Codes 407210, 407220, 407230, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 4071100, Restriction Code U (15) Fund Group Codes 4071100, Restriction Code U (16) Fund Group Codes 4071100, Restriction Code U (17) Fund Group Codes 4071100, Restriction Code U (18) Fund Group Codes 4071100, Restriction Code U (19) Fund Group Codes 4071100, Restriction Code U (10) Fund Group Codes 4071100, Restriction Code U (10) Fund Group Codes 4071100, Restriction Code U (11) Fund Group Codes 4071100, Restriction Code U (12) Fund Group Codes 4071100, Restriction Code U (13) Fund Group Codes 4071100, Restriction Code U (14) Fund Group Codes 4071100, Restriction Code U (15) Fund Group Codes 4071100, Restriction Code U (16) Fund Group Codes 4071100, Restriction Code U (17) Fund Group Codes 4071100, Restriction Code U (18) Fund Group Codes 4071100, Restriction Code U (19) Fund Group Codes 4071100, Restriction Code U		
(2) Fund Group Codes 404210, 404220, 405210, 405220, 406310, 406320, Restriction Code R (3) Fund Group Codes 404120, 406100, Restriction Code R (4) Fund Group Codes 404110, 404120, 406100, Restriction Code R (5) Fund Group Codes 407210, Restriction Code R (6) Fund Group Codes 407100, Restriction Code R (7) Fund Group Codes 411100, Restriction Code R (8) Fund Group Codes 411020, Restriction Code R (9) Fund Group Codes 411200, Restriction Code R (10) Fund Group Codes 410290, Restriction Code U (11) Fund Group Codes 407210, 407220, 407230, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 4071100, Restriction Code U (15) Fund Group Codes 4071100, Restriction Code U (16) Fund Group Codes 4071100, Restriction Code U (17) Fund Group Codes 4071100, Restriction Code U (18) Fund Group Codes 4071100, Restriction Code U (19) Fund Group Codes 4071100, Restriction Code U (10) Fund Group Codes 4071100, Restriction Code U (10) Fund Group Codes 4071100, Restriction Code U (11) Fund Group Codes 4071100, Restriction Code U (12) Fund Group Codes 4071100, Restriction Code U (13) Fund Group Codes 4071100, Restriction Code U (14) Fund Group Codes 4071100, Restriction Code U (15) Fund Group Codes 4071100, Restriction Code U (16) Fund Group Codes 4071100, Restriction Code U (17) Fund Group Codes 4071100, Restriction Code U (18) Fund Group Codes 4071100, Restriction Code U (19) Fund Group Codes 4071100, Restriction Code U		
Good Fund Group Codes 408200, Rstriction Code R Good Fund Group Codes 408200, Rstriction Code R Good Fund Group Codes 409110, 404120, 406100, Restriction Code R Good Fund Group Codes 409110, Restriction Code R Good Fund Group Codes 409110, Restriction Code R Good Fund Group Codes 409110, Restriction Code R Good Fund Group Codes 41020, Restriction Code U Good Good Fund Group Codes 409100, Restriction Code U Good Good Fund Group Codes 409100, Restriction Code U Good Good Good Good Good Good Good Go		
4 Fund Group Codes 404110, 404120, 406100, Restriction Code R		
(5) Fund Group Codes 407210, Restriction Code R (6) Fund Group Codes 410710, Restriction Code R (7) Fund Group Codes 411100, Restriction Code R (8) Fund Group Codes 41102, Restriction Code R (9) Fund Group Codes 411100, Restriction Code U (10) Fund Group Codes 407210, 407220, 407230, Restriction Code U (11) Fund Group Codes 407110, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 407100, Restriction Code U (15) Fund Group Codes 407100, Restriction Code U (16) Fund Group Codes 407100, Restriction Code U (17) Fund Group Codes 407100, Restriction Code U (18) Fund Group Codes 407100, Restriction Code U (19) Fund Group Codes 407100, Restriction Code U (10) Fund Group Codes 407100, Restriction Code U (10) Fund Group Codes 407100, Restriction Code U (10) Fund Group Codes 407100, Restriction Code U (11) Fund Group Codes 407100, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 407100, Restriction Code U (15) Fund Group Codes 407100, Restriction Code U (16) Fund Group Codes 407100, Restriction Code U (17) Fund Group Codes 407100, Restriction Code U (18) Fund Group Codes 407100, Restriction Code U (19) Fund Group Codes 407100, Restriction Code U (19) Fund Group Codes 407100, Restriction Code U (10) Fund Group Codes 407100, Restriction Code U (11) Fund Group Codes 407100, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 407100, Restriction Code U (15) Fund Group Codes 407100, Restriction Code U (16) Fund Group Codes 407100, Restriction Code U (17) Fund Group Codes 407100, Restriction Code U (18) Fund Group Codes 407100, Restriction Code U (19) Fund Group Codes 407100, Restriction Code U (19) Fund Group Codes 40710		
(6) Fund Group Codes 407100, Restriction Code R (7) Fund Group Codes 411100, Restriction Code R (8) Fund Group Codes 411200, Restriction Code R (9) Fund Group Codes 411200, Restriction Code U (10) Fund Group Codes 407210, 407220, 407230, Restriction Code U (11) Fund Group Codes 407210, 407220, A07230, Restriction Code U (12) Fund Group Codes 407110, Restriction Code U (13) Fund Group Codes 407110, Restriction Code U (14) Fund Group Codes 407110, 407220, 407230, Restriction Code U (15) Fund Group Codes 407110, 407220, 407230, 407		
(7) Fund Group Codes 411100, Restriction Code R (8) Fund Group Codes 41100, Restriction Code R (9) Fund Group Codes 411100, Restriction Code U (10) Fund Group Codes 407210, 407220, 407230, Restriction Code U (11) Fund Group Codes 407110, Restriction Code U (12) Fund Group Codes 408100, Restriction Code U (13) Fund Group Codes 408100, Restriction Code U (14) Fund Group Codes 408100, Restriction Code U (15) Fund Group Codes 408100, Restriction Code U (16) Fund Group Codes 408100, Restriction Code U (17) Fund Group Codes 408100, Restriction Code U (18) Fund Group Codes 408100, 408110, 408120, 408144, 408144, 408144, 408147, 408148, 408149, 408161, 408162, 408163, 408164, 408190, 408200, 408100, 409190, 409190, 409200, 409300, 410100, 410210, 410220, 410230,		
(8) Fund Group Codes 410290, Restriction Code R (9) Fund Group Codes 411100, Restriction Code U (10) Fund Group Codes 407110, 407220, 407230, Restriction Code U (11) Fund Group Codes 407100, Restriction Code U (12) Fund Group Codes 4070100, Restriction Code U (13) Fund Group Codes 407100, Restriction Code U (14) Fund Group Codes 407100, 403120, 403130, 403141, 403142, 403143, 403144, 403147, 403148, 403149, 403161, 403160, 403		
(9) Fund Group Codes 411100, Restriction Code U (10) Fund Group Codes 401100, Restriction Code U (11) Fund Group Codes 401210, 407220, 407230, Restriction Code U (12) Fund Group Codes 408100, Restriction Code U (13) Fund Group Codes 409110, Restriction Code U (14) Fund Group Codes 409110, Restriction Code U (15) Fund Group Codes 403110, 403120, 403130, 403141, 403142, 403143, 403144, 403145, 403144, 403149, 403161, 403160, 403		
(10) Fund Group Codes 407210, 407220, 407230, Restriction Code U (11) Fund Group Codes 408100, Restriction Code U (12) Fund Group Codes 4087100, Restriction Code U (13) Fund Group Codes 4087100, Restriction Code U (14) Fund Group Codes 4087100, 408120, 408130, 408141, 408142, 408143, 408144, 408145, 408144, 408145, 408146, 408147, 408148, 408149, 408161, 408162, 408163, 408164, 408190, 408200, 408100, 409110, 409190, 409200, 409300, 410100, 410210, 410220, 410230,		
(11) Fund Group Codes 408100, Restriction Code U (12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 407110, Restriction Code U (14) Fund Group Codes 403110, 403120, 403130, 403141, 403142, 403143, 403144, 403145, 403144, 403149, 403161, 403162, 403163, 403164, 403190, 403200, 403400, 409110, 409120, 409190, 409200, 409300, 410100, 410210, 410220, 410230,		
(12) Fund Group Codes 407100, Restriction Code U (13) Fund Group Codes 403110, 403120, 403130, 403141, 403142, 403143, 403144, 403145, 403146, 403147, 403148, 403149, 403161, 403162, 403163, 403164, 403190, 403200, 403200, 409110, 409120, 409130, 409200, 409300, 410100, 410210, 410220, 410230,		
(13) Fund Group Codes 403110, 403120, 403130, 403141, 403142, 403143, 403144, 403145, 403146, 403147, 403148, 403149, 403161, 403162, 403163, 403164, 403190, 403200, 403100, 409120, 409130, 409100, 409200, 409300, 410100, 410210, 410220, 410230,		
403163, 403164, 403190, 403200, 403400, 409110, 409120, 409130, 409140, 409190, 409200, 410100, 410210, 410220, 410230,		
410240 410290 Restriction Code II		
(14) Fund Group Codes 401000, Restriction Code G		
(15) Fund Group Codes 301000, 302000, 303000, Restriction Code R		
(16) Fund Group Codes 301000, 302000, 303000, Restriction Code U		

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Univ	ersity of	Califo	ornia										
State	ment of	Net As	ssets—FY 2003										
GAS	B Stater	nents N	No. 34 & 35		ШГ					 			
Map	ping of A	Accoun	nt Group Codes-Detail by Fund Group										
													1
	1					Endow	& Similar	Agency	y-Endow	Agency-	-Current	415	5(m)
				New		Old	New	Old	New	Old	New	Old	New
				Title		Acct. Grp.	Acct. Grp						
LCCI	ETS			THE		Acci. Gip.	Acct. Gip	Acct. Gip.	Acct. Gip	Acct. Gip.	Acci. Gip	Acct. Gip.	Acci. Gip
Curr	ent Ass	ets											
	Cash			CA-Cash		120010	150100					170100	590100
	Short-	Term Ir	nvestments	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		120030	130230						
				i manciar control									
	Inviort	mont of	f Cash Collateral	CA-Investment of Cash Collateral		120020	150400						
	mvest	ment of	Cash Collateral	CA-Investment of Cash Collateral CA-Investment of Cash Collateral		120020	150400						1
	+		1	CA-investment of Cash Collateral		120030	130400		1				1
	1.			OLY WILLIAM TO THE STATE OF THE			4.50200						1
	Invest	ments I	Held By Trustees	CA-Investments Held by Trustees		120030	150300						
				CA-Investments Held by Trustees-SPWB									<u> </u>
	Accou		ceivable			-							1
			and Federal government	CA-A/R-State Appropriation-Operating									
				CA-A/R-State Grants & Contracts									
	1			CA-A/R-Federal Appropriations									
	+			CA-A/R-Federal Grants & Contracts									
	1			CA-A/R-State Appropriation-Nonoperating-Capital									1
	1 -	-		CA-A/R-State Appropriation-Nonoperating-Capital CA-A/R-State Appropriation-Nonoperating-Educational	\vdash								1
	+-	-			4								1
	+			CA-A/R-State Capital Lease	\rightarrow								1
	1			CA-A/R-State Capital Lease - Settlement									
				CA-A/R-State-Allow for Uncollectible									1
				CA-A/R-Federal-Allow for Uncollectible									<u> </u>
		Medic	al Centers	CA-A/R-Medical Centers	П								
				CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow									
				CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts									
		Investi	ment Income	CA-A/R-Investment Income		120020	150550					170320	590550
		Other		CA-A/R-Other-Auxiliary Enterprises									
		Ouici		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		100000	4.00.00.4	100000	100561			10000	#00#c4
				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
	1			CA-A/R-Other-Student Tuition and Fees									1
_	Ш ¯	┖ -	<u> </u>	CA-A/R-Other-Local & Private Grants & Contracts	L I					 			L
													1
				CA-A/R-Other-Educational Activities									
				CA-A/R-Other		120020	150571					170310	590571
	+			CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible									1
	+			CA-A/R-Other-Allow for Uncollectible		120020	150582						
	1				-								
	1 -	-		CA-A/R-Educational Activities-Allow for Uncollectible	-+								1
	+			CA-A/K-Educational Activities-Allow for Unconectible	\vdash								
	DI I	. D	inch le	CA Diadese Descirable Drivete CiAe Diadese									
	Pledge	s Recei	ivabie	CA-Pledges Receivable-Private Gifts-Pledges	\Box								1
	1			CA-Pledges Receivable-Private Gifts-Pledges-Allow for Uncollectible									
	1												1
	Currer	nt Portio	on of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans									1
_	Ш ¯	┗ ¯	<u> </u>	CA-Current Portion of Notes Receivable-Collections	L I					 			L
				CA-Current Portion of Notes Receivable-Allow for Uncollectible									1
	1			CA-Current Portion of Mortgages Receivable-Loans									1
	1			CA-Current Portion of Mortgages Receivable-Collections								İ	1
	1			CA-Current Portion of Mortgages Receivable-Allow for Uncollectible									1
	+			O.1 Carrent 1 Strong of Priorigages Receivable-Pallow for Officence	H								†
	In	orio-		CA Inventories Conerel	\vdash				-				1
	Invent	ories		CA-Inventories-General									1
	1			CA-Inventories-Auxiliary Enterprises									1
		1		CA-Inventories-Medical Center									1
			1		ΙT								1
													1
	Deferr	ed Cha	irges	CA-Deferred Charges-General									
	Deferr	ed Cha	rges										
	Deferr	ed Cha	rges	CA-Deferred Charges-Auxiliary Enterprises									
_	Deferr	ed Cha	rges										

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	rsity of													
			ssets—FY 2003											
GASB	Stater	nents	No. 34 & 35											
Mapp	ing of A	Accou	nt Group Codes—Detail by Fund Group											
							& Similar	Agenc	y-Endow		Agency-	-Current	415	5(m)
				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
								i i	·					
	Depart	tment o	of Energy Receivable											
	Depuis		or Energy reconsult											1
	Other	Currer	nt Assets	CA-Other										
	Other	Curren	it 7133Ct3	CA-Other										
				CA-Other										
				CA-Oulei										-
		Curra	ent Assets											
		Curre	int Assets											1
N.T.		<u> </u>												
Noncu	irrent A			NA A COMPA			4.5444.0							
	Invest	ments		NA-Investments-STIP		120030	151110							
ļ				NA-Investments-Securities		120030	151120							
				NA-Investments-Mortgage Loans			151140							
				NA-Investments-Real Estate		120030	151150							
				NA-Investments-Misc. Loans & Contracts		120030	151160							
					[]				
	Invest	ment o	of Cash Collateral	NA-Investment of Cash Collateral		120020	151700		1		-			
	Invest	ments	Held By Trustees	NA-Investments Held by Trustees		120030	151200							
				NA-Investments Held by Trustees-SPWB										
					\exists									
	Pledge	s Rece	eivable	NA-Pledges Receivable-Private Gifts-Pledges					1					1
	1 louge			NA-Pledges Receivable-Private Gifts-Pledges Discount										
				NA-Pledges Receivable-Private Gifts-Pledges Allow for Uncollectible										
				1V1-1 reages receivable-1 fivate Gifts-1 reages 7 thow for Gifeoneetible										
	Notes	Dacaix	uahla	NA-Notes Receivable-Loans										-
-	rotes	10001	Value	NA-Notes Receivable-Loans NA-Notes Receivable-Collections	\dashv				+				+	1
		_ n		NA-Notes Receivable-Allow for Uncollectible										
	Mortg	ages R	eceivable	NA-Mortgages Receivable-Loans										
				NA-Mortgages Receivable-Collections										
				NA-Mortgages Receivable-Allow for Uncollectible										
	Land,	buildir	ngs, equipment, libraries and collections	Real Estate-Campus										
				Real Estate-Med Ctr										
				Building & Structures-Campus										
				Building & Structures-Med Ctr										
				Fixed Equipment-Campus										
				Fixed Equipment-Med Ctr										
				General Improvements-Campus										
				General Improvements-Med Ctr										
				Software > 10M Campus										
				Software > 10M Med Ctr										
				Software < 10M Campus	\exists									
				Software < 10M Med Ctr					1					1
				Equipment-Med Ctr					1					
				Equipment-Campus			1		1				1	1
				Library Material & Library Collections (exc. Rare books)			1		1				1	1
			<u> </u>	Library Rare Books & Rare Book Collections					<u> </u>					
-				Construction in Progress-Campus	-				+					
-				Construction in Progress-Campus Construction in Progress-Med Ctr	-				+					
-					-				 				-	
-			+	Intangible Assets-Campus	-				1				-	-
-			+	Intangible Assets-Med Ctr	-				1				-	-
<u> </u>				Infrastructure Assets-Campus	_				+				+	+
<u> </u>				Infrastructure Assets-Med Ctr	_				+				+	+
				Special Collections-Excl Lib-Campus									1	
				Special Collections-Excl Lib-Med Ctr										
		Ļ	1											
	Less:	Accun	nulated Depreciation	Accumulated Depreciation-Buildings & Structures-Campus										
				Accumulated Depreciation-Buildings & Structures-Med Ctr										
				Accumulated Depreciation-General Improvements-Campus										
				Accumulated Depreciation-General Improvements-Med Ctr					1					
				Accumulated Depreciation-Software >10M-Campus	П									
				Accumulated Depreciation-Software > 10M-Med Ctr										
				Accumulated Depreciation-Software < 10M-Campus	\exists									
				Accumulated Depreciation-Software < 10M-Med Ctr					1					
				Accumulated Depreciation-Equipment-Med Ctr					1					
			<u> </u>	Accumulated Depreciation-Equipment-Campus	_				1					
			<u> </u>	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)					<u> </u>					
	1		1	recumulated Depreciation-Lior, Mat. & Lior, Concettons (exc. Rate Books)			1	<u> </u>	1				1	1

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Unive	rsity of Califor	rnia										
		sets—FY 2003										
GASB	Statements N	lo. 34 & 35										
Mapp	ing of Account	t Group Codes—Detail by Fund Grou	ıp									
						& Similar		y-Endow		-Current		415(m)
			New		Old	New	Old	New	Old	New	Old	New
			Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acet. Gr	. Acct. Grp
			Accumulated Depreciation-Intangible Assets-Campus									
			Accumulated Depreciation-Intangible Assets-Med Ctr									
			Accumulated Depreciation-Infrastructure-Campus									
			Accumulated Depreciation-Infrastructure-Med Ctr									
	0.1 17		N. 0.1									
	Other Noncurr	rent Assets	NA-Other Assets-A/R-State									
			NA-Other Assets-General									
			NA-Other Assets-Auxiliary Enterprises NA-Other Assets-A/R									
			NA-Other Assets-A/R NA-Other Assets-A/R-Auxiliary Ent.									
			NA-Other Assets-A/R-Federal									
			NA-Other Assets-Deferred Cost of Issuance									
			NA-Oulet Assets-Deterred Cost of Issuance									
						+	 	+	 			+
						+	 	+	 			+
						+			+ +			_
	None	rrent Assets				+			+ +			
	ivoncui	110111 1 133013				+			+ +			
		Total Assets				1		1				
						1		1				+
						1						_
						1						_
LIABI	ILITIES											
Curre	nt Liabilities											
	Accounts Paya		CL-A/P-General		120110	154110					171100	594110
			CL-A/P-Auxiliary Enterprises									
			CL-A/P-Medical Center									
			CL-A/P-Other Investment Purchases		120110	154130	120110	184130			171100	594130
			CL-A/P-Other Investment Purchases-Sett;e,emt		120110	154140	120110	184140			171100	594140
			CL-A/P-STIP Investment Purchases									
			CL-A/P-STIP Investment Purchases-Settlement									
			CL-A/P-Commercial Paper Investment Purchases									
			CL-A/P-Commercial Paper Investment Purchases-Settlement									
			CL-A/P-Capital Assets									
			CL-A/P-Scholarships and Fellowships									
			CL-A/P-Controlled Disbursements-Payroll									
			CL-A/P-Controlled Disbursements-Medical Center									
			CL-A/P-Controlled Disbursements-Other									
	Accrued Salar	ries and Benefits	CL-Accrued Salaries								151000	
	D 0 1D		CL-Accrued Benefits								171200	594220
	Deferred Reve	enue	CL-Deferred Revenues-General									
			CL-Deferred Revenues-Auxiliary Enterprises									
			CL-Deferred Revenues-Medical Center			+		 	 			
	Collateral h -1-1	d for Security Lending	CL-Deferred Revenues-Grants & Contracts CL-Collateral Held for Security Lending		120110	154400	 	 				_
	Commercial P		CL-Collateral Held for Security Lending CL-Commercial Paper		120110	134400		 	 			-
		aper on of long-term debt				+	 	 				
	Current portio	ni or iong-term deot	CL-Long-Term Debt-Revenue Bonds CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost			+	 	+	 			
			CL-Long-Term Debt-COP			+			+ +			
			CL-Long-Term Debt-COP-Deferred Financing Cost	<u> </u>		+			+ +			
			CL-Long-Term Debt-Cot-Deterred Financing Cost CL-Long-Term Debt-Mortgages & Other Borrowings			1		1				+
				1.0		1		1				+
												1
			CL-Long-Term Debt-Capital Lease Obligations									
	Funds Held fo	or Others	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB				120130	184810	130131	194810		
	Funds Held fo	or Others	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General				120130	184810	130131 130132	194810 194820		
	Funds Held fo	or Others	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB				120130	184810				
			CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General				120130	184810				
		or Others f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General				120130	184810				
		f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Muxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises CL-Other-Seposits-Medical Center CL-Other-Self Insurance-Medical Malpractice				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Muxiliary Enterprises CL-Other-Deposits-Muxiliary Enterprises CL-Other-Seposits-Medical Center CL-Other-Self Insurance-Medical Malpractice				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Medical Center CL-Other-Deposits-Medical Center CL-Other-Self Insurance-Medical Malpractice CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Auxiliary Enterprises CL-Other-Peposits-Medical Center CL-Other-Self Insurance-Medical Malpractice CL-Other-Self Insurance-General Auto & Employment Liability (GAEL) CL-Other-Self Insurance-Workers Compensation				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Medical Center CL-Other-Self Insurance-General Auto & Employment Liability (GAEL) CL-Other-Self Insurance-Workers Compensation CL-Other-Self Insurance-Workers Compensation CL-Other-Vacation Leave CL-Other-Vacation Leave CL-Other-Compensatory Time				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Medical Center CL-Other-Self Insurance-Medical Malpractice CL-Other-Self Insurance-Workers Compensation CL-Other-Self Insurance-Workers Compensation CL-Other-Self Insurance-University Compensation CL-Other-Vacation Leave				120130	184810				
	Department of	f Energy Laboratories Liabilities	CL-Long-Term Debt-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Funds Held For Others-General CL-Funds Held For Others-Auxiliary Enterprise CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Medical Center CL-Other-Self Insurance-General Auto & Employment Liability (GAEL) CL-Other-Self Insurance-Workers Compensation CL-Other-Self Insurance-Workers Compensation CL-Other-Vacation Leave CL-Other-Vacation Leave CL-Other-Compensatory Time		120110	154760	120130	184810				

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			25—Exmolt 1a											
Univers														
Stateme	ent of	Net As	ssets—FY 2003											
GASB S	Staten	nents N	No. 34 & 35											
			nt Group Codes-Detail by Fund Group											
									1					1
						Endow	& Similar	Agen	cy-Endow		Agency	-Current	411	5(m)
				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
				CL-Other-A/P LTD-Interest Expense	_	Acct. Gip.	Acct. Gip	Acci. Gip.	Acci. Gip		Acct. Gip.	Acci. Gip	Acct. Gip.	Acci. Gip
										+				
				CL-Other-A/P LTD-Interest Expense SPWB						+				
				CL-Other-A/P Commercial Paper-Interest Expense			4.5.4550	<u> </u>						
				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										
										T				
		Curren	nt Liabilities							T				
oncur	rent I	iabilit	ties											
· oneui														
F	Federa	l Refur	ndable Loans	NL-Federal Refundable Loans										
	cucia	ricciui	indatole Eddis	NL-Deposits-General						+				
-					_					+				
				NL-Deposits-Auxiliary Enterprises						+-				
				NL-Deposits-Medical Center										
S	Self-In	surance	e	NL-Self Insurance-Medical Maplractice										
				NL-Self Insurance-General Auto & Employment Liability (GAEL)										
				NL-Self Insurance-Workers Compensation										
				NL-Self Insurance-Employee Healthcare										
<u>(</u>	Obliga	tions U	Jnder 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							
I	Long T	Term D	Debt											
		Reven	ue Bonds	NL-LTD-Revenue Bonds										
				NL-LTD-Revenue Bonds-Deferred Financing Costs										
-+		Certifi	icates of Participation	NL-LTD-Certificates of Participation		1			1	+				1
		Jonani		NL-LTD-Certificates of Participation-Deferred Financing Costs						+				
-		Morto	ages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings						+				
-			al Lease Obligations	NL-LTD-Wortgages & Other Borrowings NL-LTD-Capital Lease Obligations	_					+	1			
-+		Capita	ii Lease Ooligations	NL-LTD-Capital Lease Obligations-SPWB						+	-			-
				NL-L1D-Capital Lease Congations-SPWB			-			+	-			
										+	1			
	24 -	. 7	4 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T 2 T	AT OIL AC II		120110	155516			+	-			
C	Jther 1	Noncur	rrent Liabilities	NL-Other-Miscellaneous		120110	155510			1				
				NL-Other-Severance Pay						1				
				NL-Other-Vacation Leave						1				
				NL-Other-Third Party Payor Settlement Liabilities										
T		Noncu	irrent Liabilities											
			Total Liabilities							T				
-						1	1		1	T	1			1
-										+				1
-+					-					+	1			1
-+										+	-			
-						1	1			+	-			
						1	1	1 1		1				1

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	ersity of													
			ssets—FY 2003					1					1	
Mann	B Stater	nents P	No. 34 & 35 nt Group Codes—Detail by Fund Group											
wrapp	Jing of A	Accoun	it Group Codes—Detail by Fulld Group											
							1	+						
						Endow.	& Similar		Agency	-Endow	Agency	-Current	415	5(m)
				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
NET A	ASSET	<u>s</u>												
Invest	ted in Ca	apital A	Assets, Net of Related Debt	NET-Invested in Capital Assets										
D														
Restri		pendab	nle:											
	INOTICA		vments	NET-Endowments - Nonexpendable	_	120130	159100							
		Liidov	vincits	NET-Endowments - Nonexpendable - FMV Adjustment	_	120130	159500							
		Annui	ty & Life Income Funds	NET-Endowments - Annuity & Life Income		120130	159200							
				NET-Endowments - Annuity & Life Income - FMV Adjustment			159600							
	Expen	dable:												
		Endov	vments	NET-Endowments-Expendable		120130	159400	(15)						
	_			NET-Endowments-Expendable - FMV Adjustment			159800	(15)					ļ	
	-	E2	For ation in a see Fordermont	NET Fordermonts Fronds Fronds are a Fordermont		120130	150200	(15)						
-	+	r unds	Functioning as Endowment	NET-Endowments - Funds Functioning as Endowment NET-Endowments - Funds Functioning as Endowment - FMV Adjustment		120130	159300	(15)					 	
-	1			INET-Endowments - Funds Functioning as Endowment - Fivry Adjustment			139700	(13)					 	
	1	Endov	vment Income	NET-Fund Balance - Endowment Income				+					†	
	1							1						
		Grants	s and Contracts	NET-Fund Balance - Gifts & Private Grants										
				NET-Fund Balance - Specific										
		Gifts		NET-Fund Balance - Gifts & Private Grants										
		Loans		NET-Fund Balance - Loan										
		Capita	al 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-State Approp. NET-Fund Balance - Unexpended Plant-University Funds										
				NET-Fund Balance - Unexpended Plant-Borrowed Funds										
				NET-Fund Balance - Renewal & Replacement				+						
				1211 and Sumice Preservat & Replacement										
		Debt S	Service	NET-Fund Balance - Retirement of Indebtedness										
		Appro	priations	NET-Fund Balance - Specific										
		Other		NET-Fund Balance - Principal Appropriated										
				ATTER TO LO L										
				NET-Fund Balance - Reserves				+						
-	1			NET-Fund Balance - Specific				+					 	
Unrest	tricted			NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				+						
JC3			1	NET-Fund Balance - Unexpended Plant-Federal Grants				1						
	1			NET-Fund Balance - Unexpended Plant-State Approp.				1						
				NET-Fund Balance - Unexpended Plant-University Funds				1						
				NET-Fund Balance - Unexpended Plant-Borrowed Funds										
				NET-Fund Balance - Reserves										
	1			NET-Fund Balance - Principal Appropriated				1						
	_			NET-Fund Balance - Gifts & Private Grants				1					ļ	
ļ	-			NET-Fund Balance - Endowment Income				+					-	
	+			NET-Fund Balance - Specific NET-Fund Balance - General Funds				1					 	
	+			NET-Fund Balance - General Funds NET-Fund Balance - Retirement of Indebtedness				+					 	
	1			NET-Fund Balance - Renewal & Replacement				+-					 	
	1			NET-Fund Balance - Loans				+					1	
				NET-Fund Balance - 415(m) Reserve									171200	599000
				NET-Endowments-Expendable		120130	159400	(16)						
				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)						
	_		m . IN					1					ļ	
	1		Total Net Assets					1					1	

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Univers												
Stateme	ent of	Net Ass	sets—FY 2003									
GASB S	Statem	ents N	0. 34 & 35									
Mappin	g of A	ccount	Group Codes—Detail by Fund Group									
					•							
				Endow.	& Similar	Agency	-Endow	Agency-	Current		415((m)
			New	Old	New	Old	New	Old	New		Old	New
			Title	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	А	cct. Grp.	Acct. Grp
		CA	Current Assets									
		NA	Noncurrent Assets									
		CL	Current Liabilities									
		NL	Noncurrent Liabilities									
		NET	Net Assets									
(1)	Fund G	roup Codes 408300,408410,408420, 408430, Restriction Code R									
(2)	Fund G	roup Codes 404210, 404220, 405210, 405220, 406210, 406220, 406310, 406320, Restriction Code R									
(.	3)	Fund G	Group Codes 408200, Rstriction Code R									
(-	4)	Fund G	roup Codes 404110, 404120, 406100, Restriction Code R									
(5)	Fund G	Group Codes 407210, Restriction Code R									
(6)	Fund G	Group Codes 407100, Restriction Code R									
(7)	Fund G	roup Codes 411100, Restriction Code R									
(8)	Fund G	roup Codes 410290, Restriction Code R									
(9)	Fund G	Group Codes 411100, Restriction Code U									
(10)	Fund G	roup Codes 407210, 407220, 407230, Restriction Code U									
(11)	Fund G	Group Codes 408100, Restriction Code U									
(12)	Fund G	Group Codes 407100, Restriction Code U									
(13)	Fun	d Group Codes 403110, 403120, 403130, 403141, 403142, 403143, 403144, 403145, 403146, 403147, 403148, 403149, 403161, 403162,									
		40	3163, 403164, 403190, 403200, 403400, 409110, 409120, 409130, 409140, 409190, 409200, 409300, 410100, 410210, 410220, 410230,									
			410240, 410290, Restriction Code U									
(14)	Fund G	roup Codes 401000, Restriction Code G									
(roup Codes 301000, 302000, 303000, Restriction Code R									
ì	16)	Fund G	roup Codes 301000, 302000, 303000, Restriction Code U									

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