

IRM No. 150—Exhibit 2

University of California							
Transfers—FY 2003							
GASB Statements No. 34 & 35							
				(7)			
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar
CURRENT TO/FROM ENDOWMENT							
SMONTH STIP INVST.INC.TRFD TO PRINC(RESTRICTED)	0318						9208
STIP INVST. INC. TRFD TO PRINC (UNRESTRICTED)	0319						9209
ENDOW INVST.INC. ADDED TO PRINCIPAL (UNRESTRD)	0320						9210
STIP INVST.INCOME TRFD TO EDUCATIONAL FUND	0321						9217
LUMP SUM CONTRACT BALANCES	0322						9218
INDIRECT COST RECOVERY ON FED. GRANTS/CONTRACTS	0350						9211
CAMPUS ADMINISTRATIVE FEES	0351						9212
MANAGEMENT FEE ON MAJOR DOE LABORATORIES	0352						9213
INDIRECT COST RECOVERY- PRIV.GIFTS,GRANTS,CONTR	0353						9214
INDIRECT COST RECOVERY ON STATE AGREEMENTS	0354						9216
PRINCIPAL APPROPRIATED FOR EXPENDITURES	0360						9215
MANAGEMENT FEE TO FUND OPERATING BUDGET	0390						9220
CURR FDS. ESTAB. AS FDS FUNCT. AS ENDOW	0391						9221
ADJUST FOR TOTAL RETURNS	0392						9222
OTHER - MISCELLANEOUS	0399						9219
CURRENT TO/FROM LOAN							
STUDENT AND FACULTY EMERGENCY LOANS	0410					8205	
ENDOWMENT INVST. INC. ADDED TO LOAN FD. BALANCES	0420						8210
STIP INVESTMENT INCOME ADDED TO PRINCIPAL	0421						8211
EDUCATIONAL FEE DEFERRALS	0430						8212
EDUCATIONAL FEE LOAN FUNDS	0435						8214
MANDATORY TRANSFER TO FEDERAL LOAN PROGRAMS	0450						8240
PRINCIPAL APPROPRIATED	0460						8215
OTHER - MISCELLANEOUS	0499						8219
CURRENT TO/FROM UNEXPENDED PLANT							
CAPITAL OUTLAY	0520	3000					
STIP INVESTMENT INCOME	0521	3001					
CAPITAL OUTLAY FROM GENERAL FUNDS 19900	0523	3005					
CURRENT MAINTENANCE	0525	3010					
OTHER - MISCELLANEOUS	0599	3099					
CURRENT TO/FROM RETIREMENT OF INDEBTEDNESS							
NET REVENUE UC HSG SYSTEM (UCHS)-ALL BOND SERIES	0540		3030				
NET REVENUE UNIV. PARKING SYSTEM-ALL BOND SERIES	0541		3031				
NET REVENUE - OTHER BOND PROGRAMS	0542		3032				
DEBT SERVICE PAYMENTS	0544		3045				
EXTRAORDINARY MAINT. & REPAIRS-BOND PROGRAMS	0545		3020				
STIP INVESTMENT INCOME	0546		3026				
OTHER - MISCELLANEOUS	0550		3098				
(1) ENDOWMENT INVST. INC. FROM ADVANCES-AUX. ENT	0547		2205				
(1) ENDOWMENT INVST. INC. FROM ADVANCES-MED. CTR.	0548		2235				
(1) ENDOWMENT INVST. INC. FROM ADVANCES-OTHER.	0549		2265				

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Title		Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan Endowment & Similar
CURRENT TO/FROM RENEWAL AND REPLACEMENT							
	TO OR FROM RENEWAL & REPLACEMENT RESERVES	0500				3050	
	REPAY OF CAMPUS WORK CAP FD - CURRENT FDS	0510				3051	
CURRENT TO/FROM INVESTMENT IN PLANT							
	CAPITALIZATION-REAL ESTATE-CAMPUS	0560			3070		
	CAPITALIZATION-REAL ESTATE-MED CTR	0560			3170		
	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS	0560			3071		
	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR	0560			3171		
	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS	0560			3072		
	CAPITALIZATION-FIXED EQUIPMENT-MED CTR	0560			3172		
	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS	0560			3073		
	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR	0560			3173		
	CAPITALIZATION-SOFTWARE>10M-CAMPUS	0560			3074		
	CAPITALIZATION-SOFTWARE>10M-MED CTR	0560			3174		
	CAPITALIZATION-SOFTWARE<10M-CAMPUS	0560			3075		
	CAPITALIZATION-SOFTWARE<10M-MED CTR	0560			3175		
	CAPITALIZATION-EQUIPMENT-CAMPUS	0560			3076		
	CAPITALIZATION-EQUIPMENT-MED CTR	0560			3176		
	CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS	0560			3077		
	CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL	0560			3078		
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS	0560			3079		
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR	0560			3179		
	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS	0560			3080		
	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR	0560			3180		
	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS	0560			3081		
	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR	0560			3181		
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS	0560			3082		
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR	0560			3182		
	ESTABLISHMENT OF CAPITAL LEASE LIABILITY (DR. ENTRY ONLY)	0560			3085		
	OTHER	0561			3061		
UNEXPENDED PLANT TO/FROM ENDOWMENT							
			3100				9240
UNEXPENDED PLANT TO/FROM RETIREMENT OF INDEBTEDNESS							
			3200	3200			
UNEXPENDED PLANT TO/FROM LOAN FUNDS							
			3275			8275	
UNEXPENDED PLANT TO/FROM RENEWALS AND REPLACEMENTS							
			3300			3300	

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UNEXPENDED PLANT TO/FROM INVESTMENT IN PLANT								
(2)	CAPITALIZATION-REAL ESTATE-CAMPUS		3610		3670			
	CAPITALIZATION-REAL ESTATE-MED CTR		3610		3770			
	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS		3610		3671			
	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR		3610		3771			
	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS		3610		3672			
	CAPITALIZATION-FIXED EQUIPMENT-MED CTR		3610		3772			
	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS		3610		3673			
	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR		3610		3773			
	CAPITALIZATION-SOFTWARE>10M-CAMPUS		3610		3674			
	CAPITALIZATION-SOFTWARE>10M-MED CTR		3610		3774			
	CAPITALIZATION-SOFTWARE<10M-CAMPUS		3610		3675			
	CAPITALIZATION-SOFTWARE<10M-MED CTR		3610		3775			
	CAPITALIZATION-EQUIPMENT-CAMPUS		3610		3676			
	CAPITALIZATION-EQUIPMENT-MED CTR		3610		3776			
	CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS		3610		3677			
	CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL		3610		3678			
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS		3610		3679			
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR		3610		3779			
	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS		3610		3680			
	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR		3610		3780			
	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS		3610		3681			
	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR		3610		3781			
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS		3610		3682			
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR		3610		3782			
	ESTABLISHMENT OF CAPITAL LEASE LIABILITY (DR ENTRY ONLY)		3610		3685			
(3)	BORROWINGS-REVENUE BONDS		1500		3621			
(3)	BORROWINGS-CERTIFICATES OF PARTICIPATION		1520		3622			
(3)	BORROWINGS-MORTGAGES AND OTHER		1550		3623			
	BORROWINGS-CAPITAL LEASES		1560		3624			
(3)	ADVANCES FROM CURRENT FUNDS		1660		3620			
(3)	ADVANCES FROM ENDOWMENT		1665		3620			
(3)	ADVANCES FROM OTHER FUNDS		1669		3620			
	OTHER		3600		3600			
RETIREMENT OF INDEBTEDNESS TO/FROM ENDOWMENT					3105			9245
RETIREMENT OF INDEBTEDNESS TO/FROM RENEWALS AND REPLACEMENTS					3400		3400	

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RETIREMENT OF INDEBTEDNESS TO/FROM INVESTMENT IN PLANT							
BORROWINGS-REVENUE BONDS			1505	3510			
AUX. ENT.-REPAYMENT OF PRINCIPAL ON ADVANCES			2105	3521			
AUX. ENT. - REPAYMENT OF PRINCIPAL ON BANK LOANS			2110	3522			
AUX. ENT. - REPAYMENT OF PRINCIPAL ON BONDS			2115	3523			
AUX. ENT. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2120	3524			
AUX. ENT. - REPAYMENT OF PRINCIPAL on Other			2125	3525			
MED. CTR. - REPAYMENT OF PRINCIPAL ON ADVANCES			2135	3526			
MED. CTR. - REPAYMENT OF PRINCIPAL ON BANK LOANS			2140	3527			
MED. CTR. - REPAYMENT OF PRINCIPAL ON BONDS			2145	3528			
MED. CTR. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2150	3529			
MED. CTR. - REPAYMENT OF PRINCIPAL ON OTHER			2155	3530			
OTHER - REPAYMENT OF PRINCIPAL ON ADVANCES			2165	3531			
OTHER - REPAYMENT OF PRINCIPAL ON BANK LOANS			2170	3532			
OTHER - REPAYMENT OF PRINCIPAL ON TAX EXEMPT CP			2173	3533			
OTHER - REPAYMENT OF PRINCIPAL ON TAXABLE CP			2174	3534			
OTHER - REPAYMENT OF PRINCIPAL ON BONDS			2175	3535			
OTHER - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2180	3536			
OTHER - REPAYMENT OF PRINCIPAL on OTHER			2185	3537			
OTHER - REPAYMENT OF PRINCIPAL ON STATE CAPITAL LEASES			2190	3538			
OTHER - REPAYMENT OF PRINCIPAL ON STATE ENERGY EFF BONDS			2191	3539			
OTHER-MISCELLANEOUS			3500	3500			
RENEWALS AND REPLACEMENTS TO/FROM INVESTED IN PLANT							
CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS				3710	2300		
CAPITALIZATION-BUILDING & STRUCTURES-MED CTR				3720	2300		
CAPITALIZATION-FIXED EQUIPMENT-CAMPUS				3711	2300		
CAPITALIZATION-FIXED EQUIPMENT-MED CTR				3721	2300		
CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS				3712	2300		
CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR				3722	2300		
CAPITALIZATION-EQUIPMENT-CAMPUS				3713	2300		
CAPITALIZATION-EQUIPMENT-MED CTR				3723	2300		
CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS				3714	2300		
CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR				3724	2300		
CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS				3715	2300		
CAPITALIZATION-INTANGIBLE ASSETS-MED CTR				3725	2300		
CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS				3716	2300		
CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR				3726	2300		
OTHER-MISCELLANEOUS				3700	3700		
LOAN TO/FROM ENDOWMENT						8220	9230

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The following codes are within fund groups and must net to zero within each code:								
CURRENT								
(11)	AUX & SVC ENT.& OTHER FDS BAL TO RES (OTHER THAN BLDG MAINT/EQUIP.REPL)	0701						
(11)	LOCAL STIP INTEREST DISTRIBUTION/RECOVERIES	0703						
(11)	CAMPUS WORKING CAP FD TO SVC ENT - CURRENT FUNDS	0710						
(11)	LOSS ON WRITEOFF OF SVC ENT ASSETS & REPAY TO CAMPUS WORK.CAP.FD	0712						
(11)	BAL.IN EXCESS OF RES REQ(e.g.HOSP,SVC TO INDUSTRY,ETC)	0715						
(11)	CAMPUS HOUSING FACILITIES (NON-UCHS) NET REV/LOSS TO/FR S/W RES.HALL RESERVES	0720						
(11)	HOSPITAL BALANCES TO OR FROM RESERVES	0725						
(11)	REGISTRATION FEE BALANCES TO OR FROM RESERVES	0730						
(11)	ADMIN. COSTS OF FEDERAL STUDENT AID PROGRAMS	0731						
(11)	LUMP SUM CONTRACTS UNEXP BAL TO/FROM RESERVES	0740						
(11)	OVERHEAD TO FINANCE THE OPERATING BUDGET	0750						
(11)	OVERHEAD TO FINANCE SPECIAL EXPENDITURE ITEMS	0751						
(11)	OVERHEAD TO FINANCE DISALLOWED EXPENSE	0752						
(11)	\$ MONTH STIP INCOME (RESTRICTED INCOME)	0787						
(11)	SUMMER SESSION BALANCES TO OR FROM RESERVES	0788						
(11)	UNIVERSITY EXTENSION BALANCES TO OR FROM RESERVES	0790						
(11)	SYSTEMWIDE RES. HALL RESERVE BALANCE -OTHER NET	0795						
(11)	VAC. & SICK LV -BLDG.PRGM BAL TO/FROM RESERVES	0797						
(11)	\$ MONTH STIP INCOME UNRESTRICTED ENDOWMENT INCOME	0798						
(11)	OTHER - MISCELLANEOUS	0799						
(4)	SENT TO/REC'D FROM "J-OP" LOCATION	0800						
(4)	SENT TO/REC'D FROM "J-BK" OR BERKELEY CAMPUS	0801						
(4)	SENT TO/REC'D FROM "K" OR SAN FRANCISCO CAMPUS	0802						
(4)	SENT TO/REC'D FROM "L" OR DAVIS CAMPUS	0803						
(4)	SENT TO/REC'D FROM LOS ANGELES CAMPUS	0804						
(4)	SENT TO/REC'D FROM "N" OR RIVERSIDE CAMPUS	0805						
(4)	SENT TO/REC'D FROM "O" OR SAN DIEGO CAMPUS	0806						
(4)	SENT TO/REC'D FROM "P" OR SANTA CRUZ CAMPUS	0807						
(4)	SENT TO/REC'D FROM "Q" OR SANTA BARBARA CAMPUS	0808						
(4)	SENT TO/REC'D FROM "R" OR IRVINE CAMPUS	0809						
(4)	SENT TO/REC'D FROM "M"	0814						

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STIP INVST.INCOME ON CURRENT FDS TRFD TO CAMPUSES	0810						
EDUCATIONAL FEE PRINCIPAL PAYMENT	0820						
EDUCATIONAL FEE INTEREST PAYMENT	0821						
EDUCATIONAL FEE--TRANS TO CAMPUSES TO FUND BUDGET	0822						
EDUCATIONAL FEE--INCOME TRANS FROM CAMPUSES	0823						
LUMP SUM CONTRACTS UNEXPENDED BALANCES	0830						
RECOVERY OF ADMINISTRATIVE COSTS-FED. STUD.AID PRGM	0831						
STIP INVESTMENT INCOME CHARGES	0833						
HOSPITAL GAP LOAN	0835						
NET REVENUES OF BONDS & OTHER INDEBT. PGMS FOR							
ADDITION TO RET. OF INDEBT. FUNDS:							
UC HOUSING SYSTEM (UCHS) - ALL BOND SERIES	0840						
UNIVERSITY PARKING SYSTEM - ALL BOND SERIES	0841						
OTHER BOND PROGRAMS	0842						
NET REVENUES OF BONDS & OTHER INDEBT. PGMS FOR	0845						
EXTRAORDINARY MAINT. & REPAIRS							
NET REVENUES OF CAMPUS HOUSING FACILITIES (NON UCHS)	0849						
FOR ADDITION TO S/W RES. HALL RESERVES							
UNCOMMITTED GENERAL FUND BALANCES	0890						
SYSTEMWIDE RESIDENCE HALL RESERVE - OTHER	0895						
(12) TRFR OF BALANCES BETWN ACCTS WITHIN SAME OR MINOR FUND	0901						
GROUP(e.g. FROM SPECIFIC PURPOSE FD BAL TO ANOTHER							
SPECIFIC PURPOSE FD GR, BETWN RESTRICTED FDS &							
UNRESTRICTED FDS, etc.)							
(12) CORRECTION OF ACCT-G ERRORS -NO EFFECT ON CHANGE IN FD	0902						
BAL(e.g. CODING ERRORS, RECLASS, etc.)							

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UNEXPENDED PLANT							
		TRF BETWEEN PLANT RES. BALANCES AT SAME LOCATION		4000			
(5)		SENT TO/REC'D FROM "J-OP" OR "M" LOCATION		5000			
(5)		SENT TO/REC'D FROM "J-BK" OR BERKELEY CAMPUS		5010			
(5)		SENT TO/REC'D FROM "K" OR SAN FRANCISCO CAMPUS		5020			
(5)		SENT TO/REC'D FROM "L" OR DAVIS CAMPUS		5030			
(5)		SENT TO/REC'D FROM "M" OR LOS ANGELES CAMPUS		5040			
(5)		SENT TO/REC'D FROM "N" OR RIVERSIDE CAMPUS		5050			
(5)		SENT TO/REC'D FROM "O" OR SAN DIEGO CAMPUS		5060			
(5)		SENT TO/REC'D FROM "P" OR SANTA CRUZ CAMPUS		5070			
(5)		SENT TO/REC'D FROM "Q" OR SANTA BARBARA CAMPUS		5080			
(5)		SENT TO/REC'D FROM "R" OR IRVINE CAMPUS		5090			
		STIP INVESTMENT INTEREST ON PLANT FUNDS TRF TO CAMPUS		5001			
RETIREMENT OF INDEBTEDNESS							
		TRF BETWEEN RET. OF INDEBT. AT SAME LOCATION		4100			
(6)		SENT TO/REC'D FROM "J-OP" OR "M" LOCATION		5100			
(6)		SENT TO/REC'D FROM "J-BK" OR BERKELEY CAMPUS		5110			
(6)		SENT TO/REC'D FROM "K" OR SAN FRANCISCO CAMPUS		5120			
(6)		SENT TO/REC'D FROM "L" OR DAVIS CAMPUS		5130			
(6)		SENT TO/REC'D FROM "M" OR LOS ANGELES CAMPUS		5140			
(6)		SENT TO/REC'D FROM "N" OR RIVERSIDE CAMPUS		5150			
(6)		SENT TO/REC'D FROM "O" OR SAN DIEGO CAMPUS		5160			
(6)		SENT TO/REC'D FROM "P" OR SANTA CRUZ CAMPUS		5170			
(6)		SENT TO/REC'D FROM "Q" OR SANTA BARBARA CAMPUS		5180			
(6)		SENT TO/REC'D FROM "R" OR IRVINE CAMPUS		5190			
		STIP INVESTMENT INTEREST ON RET. OF INDEBT. TO CAMPUS		5105			
		REPAYMENT OF PRINCIPAL TO UCOP		2195			
		PAYMENT OF INTEREST TO UCOP		2295			

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

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RENEWALS & REPLACEMENTS								
	TRF BETWEEN REN. & REPL. AT SAME LOCATION					4200		
	INTERCAMPUS TRF OF REN. & REPL. BALANCES					5200		
LOAN								
	TRF BETWEEN LOAN AT SAME LOCATION						8300	
	TRF BETWEEN FAC. MTG. PGM. 1979 ASSETS HELD BY TRUSTEE						8310	
	INTERCAMPUS TRF OF LOAN BALANCES						8400	
	STIP INVESTMENT INTEREST ON LOAN TO CAMPUS						8405	
ENDOWMENT								
	TRF BETWEEN END. FD. PRINCIPAL							9300
	DIST. OF CAPITAL GAIN/LOSS FOR W/D FROM GEP							9301
	DIST. OF CAPITAL GAIN/LOSS FOR W/D FROM HIP							9305
INDIRECT COST RECOVERY								
(10)	INDIRECT COST RECOVERY-RESEARCH	AG300155						
(10)	INDIRECT COST RECOVERY-OTHER	AG300156						
	OVERHEAD FOR ADDITIONS TO RESERVES - NET:							
	CLINICAL DRUG TRIALS - O/H RETAINED BY CAMPUS	0753						
	LOCAL GOVT - O/H FOR ADDITION TO RESERVES -NET	0754						
	FEDERAL CONTRACTS-O/H FOR ADDITION TO RESERVES -NET	0755						
	FEDERAL GRANTS - O/H FOR ADDITION TO RESERVES -NET	0756						
	MAJOR DOE LABS-O/H FOR ADDN TO RESERVES-NET	0757						
	PRI GIFTS,GRANTS,CONTRACTS-O/H FOR ADDIT-N TO RES.-NET	0758						
	STATE AGREEMENTS -O/H FOR ADDITION TO RESERVES -NET	0759						
	LOCAL GOVERNMENT	0854						
	FEDERAL CONTRACTS	0855						
	FEDERAL GRANTS	0856						
	PRIVATE GIFTS, GRANTS, AND CONTRACTS	0858						
	STATE AGREEMENTS	0859						
(1)	Current Fund Transaction Codes effective 7/1/01.							
(2)	Unexpended Plant Transaction Code currently 2000-new code effective 7/1/01.							
(3)	Unexpended Plant Transaction Code currently in use-codes will represent transfers effective 7/1/01.							
(4)	Current Fund Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.							
(5)	Unexpended Plant Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.							
(6)	Retirement of Indebtedness Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.							
(7)	Investment in Plant Transaction Codes effective 7/1/01.							
(8)	Investment in Plant Transaction Codes must net to zero as a group							
(9)	Investment in Plant Transaction Codes must net to zero as a group							
(10)	These two lines are the only AGC entries on the Transfers Report							
(11)	To be used to record transfers between Minor Fund Groups (e.g., 119700, 119750, 119800, 119820, 119850, 119900							
(12)	To be used to record adjustments within a Minor Fund Group (e.g., 119700, 119750, 119800, 119820, 119850, 119900							