

IRM No. 175—Exhibit 1

University of California																							
Statement of Cash Flows—FY 2003																							
Mapping of Codes—Detail by Fund Group																							
	New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace					
			Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		
CASH FLOWS FROM OPERATIONAL ACTIVITIES																							
Student tuition and fees																							
	Student Tuition & Fees - Non-Resident Tuitor	in	C	-	AG200110	CUR																	
	Student Tuition & Fees - Application for Admissior	in	C	-	AG200120	CUR																	
	Student Tuition & Fees - Other General Fund Student Fee:	in	C	-	AG200130	CUR																	
	Student Tuition & Fees - Other Student Fees:	in	C	-	AG200190	CUR																	
	Student Tuition & Fees - University Extensior	in	C	-	AG200400	CUR																	
	Student Tuition & Fees - Contra - Student Financial Aic	out	D	-	AG200500	CUR																	
	CA-A/R-Other-Student Tuition and Fees	in	D	+	AG160566	PRE																	
	CA-A/R-Other-Student Tuition and Fees	out	D	-	AG160566	CUR																	
	Federal Loans Receivet																						
	Federal Loans Disbursed																						
Grants and contracts																							
	State of CA - Spec. State-Operating	in	C	-	AG201210	CUR																	
	U.S. Govt. - Appropriations	in	C	-	AG203100	CUR																	
	CA-A/R - State Appropriations-Operating	in	D	+	AG160511	PRE																	
	CA-A/R - State Appropriations-Operating	out	D	-	AG160511	CUR																	
	CA-A/R-Federal Appropriations	in	D	+	AG160513	PRE																	
	CA-A/R-Federal Appropriations	out	D	-	AG160513	CUR																	
	United States Government - Grants	in	C	-	AG203200	CUR																	
	United States Government - Contracts	in	C	-	AG203300	CUR																	
	United States Government - Federal Capital Contributor																						
	DOE Revenue	in	C	-	AG203400	CUR																	
	DOE Expenses	out	D	-	AG300160	CUR																	
	State of California - Grants & Contracts	in	C	-	AG201300	CUR																	
	Private - Restricted Grants	in	C	-	AG206300	CUR																	
	Private - Restricted Contracts	in	C	-	AG206400	CUR																	
	Local Government - Grants & Contracts	in	C	-	AG202200	CUR																	
	CA-A/R-State Grants & Contracts	in	D	+	AG160512	PRE																	
	CA-A/R-State Grants & Contracts	out	D	-	AG160512	CUR																	
	CA-A/R-Federal Grants & Contracts	in	D	+	AG160514	PRE																	
	CA-A/R-Federal Grants & Contracts	out	D	-	AG160514	CUR																	
	CA-A/R-Other-Local & Private Grants & Contracts	in	D	+	AG160567	PRE																	
	CA-A/R-Other-Local & Private Grants & Contracts	out	D	-	AG160567	CUR																	
	CL-Deferred Revenues-Grants & Contracts	out	C	+	AG164330	PRE																	
	CL-Deferred Revenues-Grants & Contracts	in	C	-	AG164330	CUR																	
	NA-Other Assets-A/R-Federal																						
	NA-Other Assets-A/R-Federal																						
Receipts from sales and services of																							
Medical centers																							
	Sales & Services - Medical Centers	in	C	-	AG207210	CUR																	
	Sales & Services - Contra - Medical Centers Allowance	out	D	-	AG207220	CUR																	
	CA-A/R-Medical Centers	in	D	+	AG160530	PRE																	
	CA-A/R-Medical Centers	out	D	-	AG160530	CUR																	
	CL-Deferred Revenues-Medical Cente	out	C	+	AG164340	PRE																	
	CL-Deferred Revenues-Medical Cente	in	C	-	AG164340	CUR																	
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow	out	C	+	AG160531	PRE																	
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow	in	C	-	AG160531	CUR																	
Educational activities																							
	Sales & Services - Educational Activity	in	C	-	AG207110	CUR																	
	Sales & Services - Contra - Educational Activity Allowance	out	D	-	AG207120	CUR																	
	CA-A/R-Other-Educational Activities	in	D	+	AG160569	PRE																	
	CA-A/R-Other-Educational Activities	out	D	-	AG160569	CUR																	
Auxilliary enterprises																							
	Sales & Services - Auxiliary Enterprise:	in	C	-	AG207310	CUR																	
	Sales & Services - Contra - Auxiliary Enterprises Allowance	out	D	-	AG207320	CUR																	
	Sales & Services - Contra - Aux Ent-Student Financial Aic	out	D	-	AG207330	CUR																	
	CA-A/R-Other-Auxiliary Enterprises	in	D	+	AG160561	PRE																	
	CA-A/R-Other-Auxiliary Enterprises	out	D	-	AG160561	CUR																	
	CL-Deferred Revenues-Auxiliary Enterprises:	out	C	+	AG164320	PRE																	
	CL-Deferred Revenues-Auxiliary Enterprise:	in	C	-	AG164320	CUR																	
	NA-Other Assets-A/R-Auxiliary Ent.	in	D	+	AG161950	PRE																	
	NA-Other Assets-A/R-Auxiliary Ent.	out	D	-	AG161950	CUR																	
Payments to employees																							
	Academic Wages	out	D	-	OC1000	CUR																	
	Staff Wages	out	D	-	OC1100	CUR																	
	Incentive Award Program Payment	out	D	-	OC1150	CUR																	
	IAP Award Funding	out	D	-	OC1180	CUR																	
	Sabbatical Leave in Residence	out	D	-	OC1200	CUR																	
	Sabbatical Leave Not in Residence	out	D	-	OC1300	CUR																	
	Retirement Benefit Allowance	out	D	-	OC1400	CUR																	
	Compensation Earned But Not Paid	out	D	-	OC1700	CUR																	
	Transfer of Vacation Accruals	out	D	-	OC1800	CUR																	
	Salary Accrual	out	D	-	OC1940	CUR																	

University of California																					
Statement of Cash Flows—FY 2003																					
Mapping of Codes—Detail by Fund Group																					
New Title	Plus/ Minus	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace			
		Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year			
Vacation Accrual	out	D	-	OC1950	CUR																
Compensatory Time Accrual	out	D	-	OC1960	CUR																
SMSPP Accrual	out	D	-	OC1970	CUR																
Elimination of Capitalized Salaries & Wages	in	C	-	OC1980	CUR																
Elimination of Salaries & Wages-R & R	in	C	-	OC1982	CUR																
Employee Vacation and SL Assessment	out	D	-	OC8550	CUR																
CL-A/P-Controlled Disbursements-Payrol	out	C	+	AG164191	PRE																
CL-A/P-Controlled Disbursements-Payrol	in	C	-	AG164191	CUR																
CL-Accrued Salaries	out	C	+	AG164210	PRE																
CL-Accrued Salaries	in	C	-	AG164210	CUR																
CL-Other-Vacation Leave	out	C	+	AG164741	PRE																
CL-Other-Vacation Leave	in	C	-	AG164741	CUR																
CL-Other-Compensatory Time	out	C	+	AG164742	PRE																
CL-Other-Compensatory Time	in	C	-	AG164742	CUR																
CL-Other-Severance Pay	out	C	+	AG164750	PRE																
CL-Other-Severance Pay	in	C	-	AG164750	CUR																
NL-Other-Vacation Leave	out	C	+	AG165530	PRE																
NL-Other-Vacation Leave	in	C	-	AG165530	CUR																
NL-Other-Severance Pay	out	C	+	AG165520	PRE																
NL-Other-Severance Pay	in	C	-	AG165520	CUR																
Payments to suppliers																					
Utilities Services	out	D	-	OC5200	CUR																
Electricity	out	D	-	OC5210	CUR																
Water & Sewer	out	D	-	OC5220	CUR																
Natural Gas	out	D	-	OC5230	CUR																
Oil	out	D	-	OC5250	CUR																
Propane/Butane	out	D	-	OC5260	CUR																
Supplies & Materials	out	D	-	OC8000	CUR																
Medical Supplies	out	D	-	OC8010	CUR																
Chemicals, Organic & Inorganic	out	D	-	OC8020	CUR																
Lab Glass/Ceramics	out	D	-	OC8030	CUR																
Lab Instruments & Supplies	out	D	-	OC8040	CUR																
Fertilizers & Pesticides	out	D	-	OC8050	CUR																
Lab Animals/Feed	out	D	-	OC8060	CUR																
General Office Supplies	out	D	-	OC8070	CUR																
Educational TV/AV Service	out	D	-	OC8080	CUR																
Elimination of Capitalized Other CF Expenditures	in	C	-	OC8090	CUR																
Elimination of Other Expenditures - R & R	in	C	-	OC8092	CUR																
Non Capitalized Fabricated Cost	out	D	-	OC8100	CUR																
Non Capitalized Expenditures						out	D	-	TC2001	CUR							out	D	-	TC2301	CUR
Inventorial Equipment	out	D	-	OC9000	CUR																
Inventorial Livestock	out	D	-	OC9100	CUR																
Library Books and Materials to be Capitalized	out	D	-	OC9200	CUR																
Library Rare Books and Rare Book Collec. to be Capitalized	out	D	-	OC9210	CUR																
Capitalized Standard Office Furniture	out	D	-	OC9213	CUR																
Non-Inventorial Capitalized Items	out	D	-	OC9214	CUR																
Special Collections (Excl. Lib) to be Capitalized	out	D	-	OC9220	CUR																
Software Projects to be Capitalized >\$10M	out	D	-	OC9230	CUR																
Software Projects to be Capitalized <\$10M	out	D	-	OC9235	CUR																
Rental Allowance on Inventorial Equipment	out	D	-	OC9400	CUR																
Full Value Minus Cost of Surplus	out	D	-	OC9500	CUR																
Fabrication Components or Supplies	out	D	-	OC9600	CUR																
Buildings & Structures to be Capitalized	out	D	-	OC9700	CUR																
Fixed Equipment to be Capitalized	out	D	-	OC9710	CUR																
General Improvement to be Capitalized	out	D	-	OC9740	CUR																
Infrastructure Assets to be Capitalized	out	D	-	OC9750	CUR																
Intangible Assets to be Capitalized	out	D	-	OC9760	CUR																
Expense for CIP to be Capitalized	out	D	-	OC9790	CUR																
Interdept. Transfer of Inventorial Equipment	out	D	-	OC9800	CUR																
Purchased Computer Equipment	out	D	-	OC9900	CUR																
Office Furniture/Equipment	out	D	-	OC9950	CUR																
Non Capitalized Expenditures	out	D	-	OC9980	CUR																
Elimination of Capitalized CF Equipment Purchases	in	C	-	OC9981	CUR																
Elimination of Equipment R & R	in	C	-	OC9982	CUR																
Travel In State	out	D	-	OC2000	CUR																
Agriculture Conferences	out	D	-	OC2100	CUR																
University Garage Charges	out	D	-	OC2300	CUR																
Removal & Moving Expense Reimbursement	out	D	-	OC2700	CUR																
Out of State Travel	out	D	-	OC2900	CUR																
Freight	out	D	-	OC3000	CUR																
UNEX Admin Expense	out	D	-	OC3700	CUR																
Recharges	in	C	-	OC3900	CUR																
Telephone, Telegraph & Teletype	out	D	-	OC4100	CUR																
Postage, Mail, Inc. Commercial Mail Service	out	D	-	OC4400	CUR																
Rental of Space Interdepartmental Recharge	out	D	-	OC5000	CUR																

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Mapping of Codes—Detail by Fund Group																				
New Title	Plus/Minus	Current			Unexpended Plant			Retirement of Indebt.			Invest. In Plant			Renew. & Replace						
		Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
Rental of Space or Facility Other	out D -	OC5100	CUR																	
Rental of Equipment Other	out D -	OC5300	CUR																	
Rental of Equipment Computer	out D -	OC5400	CUR																	
Rental of Equipment Interdepartmental Recharge	out D -	OC5500	CUR																	
Payment Under Capital Lease Other (should be zero)	out D -	OC5600	CUR																	
Payment Under Capital Lease Computer (should be zero)	out D -	OC5700	CUR																	
Printing of Publications	out D -	OC6000	CUR																	
Reproduction and Photography	out D -	OC6050	CUR																	
Printing of Forms, Stationery, Etc.	out D -	OC6100	CUR																	
LibraryMaterials (non-inventorial)	out D -	OC6200	CUR																	
Library Materials Book Binding	out D -	OC6300	CUR																	
Central Stenographic Services	out D -	OC7000	CUR																	
Repairs, Alterations & Maintenance	out D -	OC7100	CUR																	
Building Maintenance	out D -	OC7150	CUR																	
Miscellaneous Services	out D -	OC7200	CUR																	
Membership & Subscriptions—Federally Chargeable	out D -	OC7220	CUR																	
Advertising—Federally Chargeable	out D -	OC7230	CUR																	
Royalties	out D -	OC7240	CUR																	
Food & Beverages for Business Meetings/Conferences	out D -	OC7250	CUR																	
Temporary Labor Costs	out D -	OC7290	CUR																	
Expense in Excess of \$25K on Subcontract	out D -	OC7300	CUR																	
Grant Payments under BCRP & Similar Programs	out D -	OC7590	CUR																	
Computing & Data Processing Serv. Administration	out D -	OC7610	CUR																	
Computing & Data Processing Serv. Academic	out D -	OC7620	CUR																	
Fines & Penalties	out D -	OC7700	CUR																	
Donations & Contributions	out D -	OC7710	CUR																	
Membership & Subscriptions—Federally Unchargeable	out D -	OC7720	CUR																	
Advertising—Federally Unchargeable	out D -	OC7730	CUR																	
Patient Care	out D -	OC7740	CUR																	
Social Activities & Entertainment	out D -	OC7750	CUR																	
Cost of Legal Proceedings	out D -	OC7780	CUR																	
Honoraria (Other Than UC Employee)	out D -	OC7900	CUR																	
Other Insurance	out D -	OC7950	CUR																	
CL-A/P-General	out C +	AG164111	PRE	out C +	AG104110	PRE					out C +	AG134110	PRE							
CL-A/P-General	in C -	AG164111	CUR	in C -	AG104110	CUR					in C -	AG134110	CUR							
CL-A/P-Auxiliary Enterprises	out C +	AG164112	PRE																	
CL-A/P-Auxiliary Enterprises	in C -	AG164112	CUR																	
CL-A/P-Medical Center	out C +	AG164113	PRE																	
CL-A/P-Medical Center	in C -	AG164113	CUR																	
CA-Inventories-General	in D +	AG160710	PRE																	
CA-Inventories-General	out D -	AG160710	CUR																	
CA-Inventories-Auxiliary Enterprise:	in D +	AG160720	PRE																	
CA-Inventories-Auxiliary Enterprise:	out D -	AG160720	CUR																	
CA-Inventories-Medical Center	in D +	AG160730	PRE																	
CA-Inventories-Medical Center	out D -	AG160730	CUR																	
CA-Deferred Charges-General	in D +	AG160810	PRE																	
CA-Deferred Charges-General	out D -	AG160810	CUR																	
CA-Deferred Charges-Auxiliary Enterprise:	in D +	AG160820	PRE																	
CA-Deferred Charges-Auxiliary Enterprise:	out D -	AG160820	CUR																	
CA-Deferred Charges-Medical Center	in D +	AG160830	PRE																	
CA-Deferred Charges-Medical Center	out D -	AG160830	CUR																	
CA-A/R-State-Allow for Uncollectibl	out C +	AG160521	PRE																	
CA-A/R-State-Allow for Uncollectibl	in C -	AG160521	CUR																	
CA-A/R-Federal-Allow for Uncollectibl	out C +	AG160522	PRE																	
CA-A/R-Federal-Allow for Uncollectibl	in C -	AG160522	CUR																	
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt	out C +	AG160540	PRE																	
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt	in C -	AG160540	CUR																	
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl	out C +	AG160581	PRE																	
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl	in C -	AG160581	CUR																	
CA-A/R-Other-Allow for Uncollectibl	out C +	AG160582	PRE																	
CA-A/R-Other-Allow for Uncollectibl	in C -	AG160582	CUR								out C +	AG130582	PRE							
CA-A/R-Educational Activities-Allow for Uncollectibl	out C +	AG160584	PRE								in C -	AG130582	CUR							
CA-A/R-Educational Activities-Allow for Uncollectibl	in C -	AG160584	CUR																	
CL-A/P-Controlled Disbursements-Medical Center	out C +	AG164192	PRE																	
CL-A/P-Controlled Disbursements-Medical Center	in C -	AG164192	CUR																	
CL-A/P-Controlled Disbursements-Other	out C +	AG164193	PRE																	
CL-A/P-Controlled Disbursements-Other	in C -	AG164193	CUR																	
CL-Other-Third Party Payor Settlement Liability:	out C +	AG164770	PRE																	
CL-Other-Third Party Payor Settlement Liability:	in C -	AG164770	CUR																	
Collection and Litigation Expense																				
CL-Other-Miscellaneous																				
CL-Other-Miscellaneous																				
NL-Other-Miscellaneous																				
NL-Other-Miscellaneous																				

University of California																					
Statement of Cash Flows—FY 2003																					
Mapping of Codes—Detail by Fund Group																					
New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace				
	Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		
Payments for benefits																					
Retirement & Employee Benefits—Payment																					
	Equivalent of Month Earnings Paid to Dependent	out	D	-	OC7400	CUR															
	Payment of UCRS Benefits	out	D	-	OC7500	CUR															
	PERS-VERIP Annuity	out	D	-	OC8220	CUR															
	OASDI	out	D	-	OC8300	CUR															
	Medicare	out	D	-	OC8310	CUR															
	State Teachers Retirement System Regents Contribution	out	D	-	OC8400	CUR															
	Orange County Retirement System	out	D	-	OC8450	CUR															
	Federal Civil Service Retirement System	out	D	-	OC8460	CUR															
	Workers Compensation	out	D	-	OC8500	CUR															
	Campus Benefit Cost	out	D	-	OC8515	CUR															
	Unemployment Insurance	out	D	-	OC8520	CUR															
	Employee Support Programs	out	D	-	OC8530	CUR															
	Health Insurance Sec. 89	out	D	-	OC8540	CUR															
	Life Insurance Sec. 89	out	D	-	OC8560	CUR															
	Graduate Student Health Insurance	out	D	-	OC8570	CUR															
	Health Sciences Severance Pay Plan	out	D	-	OC8580	CUR															
	Partial Fee Remission	out	D	-	OC8590	CUR															
	UCRS Regents Contribution	out	D	-	OC8600	CUR															
	UCRS Regents Contribution Phased Retirement	out	D	-	OC8610	CUR															
	Health Science Compensation Reserve	out	D	-	OC8620	CUR															
	Graduate Student Partial Fee Remission	out	D	-	OC8640	CUR															
	UCRS Regents Contribution Summer Salaries	out	D	-	OC8650	CUR															
	PERS Regents Contribution	out	D	-	OC8700	CUR															
	Non-Industrial Disability Insurance Premium	out	D	-	OC8800	CUR															
	SCERS Employer Contributions	out	D	-	OC8820	CUR															
	Vision Care Contribution	out	D	-	OC8830	CUR															
	Vision Care Alternative Contribution	out	D	-	OC8840	CUR															
	Elimination of Capitalized Benefits	in	C	-	OC8890	CUR															
	Elimination of Benefits-R & R	in	C	-	OC8892	CUR															
	Health Insurance	out	D	-	OC8900	CUR															
	Employee Benefit Cost Transfers	out	D	-	OC8910	CUR															
	Construction Class Various Benefits	out	D	-	OC8920	CUR															
	Benefit Accrual	out	D	-	OC8940	CUR															
	Incentive Award Program Assessment	out	D	-	OC8945	CUR															
	Employers Dental Plan Contribution	out	D	-	OC8950	CUR															
	Incentive Award Program Benefit Funding	in	C	-	OC8955	CUR															
	Faculty Benefit Cost Offset	out	D	-	OC8960	CUR															
	Tuition Remission (RA)	out	D	-	OC8970	CUR															
	Special Life Insurance Contribution	out	D	-	OC8980	CUR															
	Annuitant Health Insurance Contribution	out	D	-	OC8990	CUR															
	415(m) Restoration Plan Contribution	out	D	-	OC7920	CUR															
	Retirement & Employee Benefits—Contributions from Campu																				
	CL-Other-Self Insurance-Workers Compensator	out	C	+	AG164733	PRE															
	CL-Other-Self Insurance-Workers Compensator	in	C	-	AG164733	CUR															
	NL-Self Insurance-Workers Compensator	out	C	+	AG165203	PRE															
	NL-Self Insurance-Workers Compensator	in	C	-	AG165203	CUR															
	CL-Accrued Benefits	out	C	+	AG164220	PRE															
	CL-Accrued Benefits	in	C	-	AG164220	CUR															
	CL-A/P-General																				
	CL-A/P-General																				
Payments for scholarships and fellowships																					
	Scholarships and Fellowships	out	D	-	OC7770	CUR															
	Scholarship Allowance	in	C	-	OC7760	CUR															
	CL-A/P-Scholarships and Fellowships	out	C	+	AG164160	PRE															
	CL-A/P-Scholarships and Fellowships	in	C	-	AG164160	CUR															
Loans issued to students and employee:																					
	CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG160611	PRE															
	CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG160611	CUR															
	CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG160621	PRE															
	CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG160621	CUR															
	NA-Notes Receivable-Loans:	in	D	+	AG161310	PRE															
	NA-Notes Receivable-Loans:	out	D	-	AG161310	CUR															
	NA-Mortgages Receivable-Loans:	in	D	+	AG161510	PRE															
	NA-Mortgages Receivable-Loans:	out	D	-	AG161510	CUR															
	CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG160612	PRE															
	NA-Notes Receivable-Collection:	out	C	+	AG161320	PRE															
	NA-Mortgages Receivable-Collection:	out	C	+	AG161520	PRE															
	CA-Current Portion of Mortgages Receivable-Collection:	out	C	+	AG160622	PRE															
Collections of loans to students and employee:																					

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																								Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace				
																								New Title	In/Out	Plus/Minus	Code	Fiscal Year	In/Out	Plus/Minus	Code	Fiscal Year	In/Out	Plus/Minus	Code	Fiscal Year	In/Out	Plus/Minus	Code	Fiscal Year	In/Out	Plus/Minus	Code	Fiscal Year
CA-Current Portion of Notes Receivable-Collection:																																												
CA-Current Portion of Notes Receivable-Allow for Uncol																																												
CA-Current Portion of Notes Receivable-Allow for Uncol																																												
CA-Current Portion of Mortgages Receivable-Collection																																												
CA-Current Portion of Mortgages Receivable-Allow for Uncol																																												
CA-Current Portion of Mortgages Receivable-Allow for Uncol																																												
NA-Notes Receivable-Collection:																																												
NA-Notes Receivable-Allow for Uncollectibl																																												
NA-Notes Receivable-Allow for Uncollectibl																																												
NA-Mortgages Receivable-Collection:																																												
NA-Mortgages Receivable-Allow for Uncollectibl																																												
NA-Mortgages Receivable-Allow for Uncollectibl																																												
Interest on Notes																																												
Recovery of Notes Written Off as Uncollectibl																																												
Recovery of NDEA Teaching Service Cancellatio																																												
Late Charges-Student Loans																																												
Write-Off of Notes as Uncollectible																																												
Loans Assigned to Fed. Govt.																																												
Cancellation due to Death																																												
Faculty Mortgage Program Fees																																												
Reserve for Bad Debts																																												
Other receipts (payments)																																												
Other Sources-Service Enterprises																																												
Other Sources-Contra-Service Enterprises Allowance																																												
Other Sources-Other																																												
Other Sources-Contra-Other Allowances																																												
Other Sources - Contra - Student Financial Aic																																												
Bad Debt Expense-State Government																																												
Bad Debt Expense-Federal Government																																												
Bad Debt Expense-Medical Centers																																												
Bad Debt Expense-Auxiliary Enterprises																																												
Bad Debt Expense-Educational Activities																																												
Bad Debt Expense-Other																																												
Medical Malpractice Insurance																																												
General Liability Insurance																																												
Employment Practice Liability Program																																												
General Liability Insurance																																												
CL-Other-Deposits-General																																												
CL-Other-Deposits-General																																												
CL-Other-Deposits-Auxiliary Enterprises																																												
CL-Other-Deposits-Auxiliary Enterprises																																												
CL-Other-Deposits-Medical Center																																												
CL-Other-Deposits-Medical Center																																												
NL-Deposits-General																																												
NL-Deposits-General																																												
NL-Deposits-Auxiliary Enterprises																																												
NL-Deposits-Auxiliary Enterprises																																												
NL-Deposits-Medical Center																																												
NL-Deposits-Medical Center																																												
CA-A/R-Other																																												
CA-A/R-Other																																												
CA-Other																																												
CA-Other																																												
CA-Investments Held by Trustees																																												
CA-Investments Held by Trustees																																												
CL-Other-Self Insurance-Medical Malpractic																																												
CL-Other-Self Insurance-Medical Malpractic																																												
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL)																																												
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL)																																												
CL-Other-Self Insurance-Employee Healthcar																																												
CL-Other-Self Insurance-Employee Healthcar																																												
NL-Self Insurance-Medical Malpractic																																												
NL-Self Insurance-Medical Malpractic																																												
NL-Self Insurance-General Auto & Employment Liability (GAEL)																																												
NL-Self Insurance-General Auto & Employment Liability (GAEL)																																												
NL-Self Insurance-Employee Healthcar																																												
NL-Self Insurance-Employee Healthcar																																												
CL-Other-Miscellaneous																																												
CL-Other-Miscellaneous																																												
NL-Other-Miscellaneous																																												
NL-Other-Miscellaneous																																												
NA-Investments Held by Trustees																																												
NA-Investments Held by Trustees																																												
NA-Other Assets-General																																												
NA-Other Assets-General																																												

University of California Statement of Cash Flows—FY 2003 Mapping of Codes—Detail by Fund Group																					
		Current					Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace		
		New Title		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code
NA-Other Assets-Auxiliary Enterprises	in	D	+	AG161930	PRE																
NA-Other Assets-Auxiliary Enterprises	out	D	-	AG161930	CUR																
NA-Other Assets-A/R	in	D	+	AG161940	PRE																
NA-Other Assets-A/R	out	D	-	AG161940	CUR																
CL-Deferred Revenues-General	out	C	+	AG164310	PRE																
CL-Deferred Revenues-General	in	C	-	AG164310	CUR																
Administrative Expense																					
NL-Federal Refundable Loans																					
NL-Federal Refundable Loans																					
Net cash provided (used) by operating activities:																					
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES																					
State educational appropriations																					
State of CA - General Supp.	in	C	-	AG201100	CUR																
CA-A/R-State Appropriation-Nonoperating-Support	in	D	+	AG160516	PRE																
CA-A/R-State Appropriation-Nonoperating-Support	out	D	-	AG160516	CUR																
NA-Other Assets-A/R-State	in	D	+	AG161910	PRE																
NA-Other Assets-A/R-State	out	D	-	AG161910	CUR																
Gifts received for other than capital purposes																					
Private gifts for endowment purposes																					
Gifts & Bequests																					
Other Additions-Miscellaneous																					
Refund to Donors																					
Distribution of Estate Expenses																					
Bank Charges																					
Other Deductions-Miscellaneous																					
Private - Unrestricted gifts		in	C	-	AG206100	CUR															
Private - Restricted gifts		in	C	-	AG206210	CUR															
Private - Contra - Uncollectible		out	D	-	AG206220	CUR															
Private - Contra - Discount on Pledges		out	D	-	AG206230	CUR															
CA-A/R-Other-Private gifts-Pledges		in	D	+	AG160568	PRE															
CA-A/R-Other-Private gifts-Pledges		out	D	-	AG160568	CUR															
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		out	C	+	AG160583	PRE															
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		in	C	-	AG160583	CUR															
NA-Other Assets-A/R-Pledges		in	D	+	AG161970	PRE															
NA-Other Assets-A/R-Pledges		out	D	-	AG161970	CUR															
NA-Other Assets-A/R-Pledges Allow for Uncollectible		out	C	+	AG161980	PRE															
NA-Other Assets-A/R-Pledges Allow for Uncollectible		in	C	-	AG161980	CUR															
NA-Other Assets-A/R Pledges Discoun		out	C	+	AG161990	PRE															
NA-Other Assets-A/R Pledges Discoun		in	C	-	AG161990	CUR															
Refunds to Donors, and other Minor Adjustment:																					
Deferred Gifts																					
Gifts & Bequests Donor Designated as FFE																					
CA-A/R-Other																					
CA-A/R-Other																					
CA-A/R-Other-Allow for Uncollectible																					
CA-A/R-Other-Allow for Uncollectible																					
CL-A/P-General																					
CL-A/P-General																					

University of California																									
Statement of Cash Flows—FY 2003																									
Mapping of Codes—Detail by Fund Group																									
New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace								
	Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year						
CL-Other-Miscellaneous																									
CL-Other-Miscellaneous																									
NL-Other-Miscellaneous																									
NL-Other-Miscellaneous																									
CL-Other-Annuities Payable																									
CL-Other-Annuities Payable																									
CL-Other-Liabilities to Life Beneficiarie:																									
CL-Other-Liabilities to Life Beneficiarie:																									
NL-Obligations Under Life Income Agreements-Annuities Payabl																									
NL-Obligations Under Life Income Agreements-Annuities Payabl																									
NL-Oblig Under Life Income Agreements-Liabilities to Life Beneficiarie																									
NL-Oblig Under Life Income Agreements-Liabilities to Life Beneficiarie																									
Change in Annuity and Life Income Liabilit																									
Other receipts (payments)																									
Other Nonoperating Revenue	in	C	-	AG208410	CUR																				
Other Miscellaneous Additions																									
Faculty Mtg. Programs-Miscellaneous Addition:																									
Other Miscellaneous Deductions:																									
Fac. Mtg. Prog.-Misc. Ded.																									
Fac. Mtg. Prog.-Bond Interest																									
CA-A/R-Other																									
CA-A/R-Other																									
CA-A/R-Other-Allow for Uncollectible																									
CA-A/R-Other-Allow for Uncollectible																									
CA-Other																									
CA-Other																									
CL-Other-Miscellaneous						out	C	+	AG104760	PRE	out	C	+	AG114760	PRE	out	C	+	AG124760	PRE	out	C	+	AG134760	PRE
CL-Other-Miscellaneous						in	C	-	AG104760	CUR	in	C	-	AG114760	CUR	in	C	-	AG124760	CUR	in	C	-	AG134760	CUR
NL-Deposits-General																									
NL-Deposits-General																									
NL-Other-Miscellaneous						out	C	+	AG105510	PRE	out	C	+	AG115510	PRE	out	C	+	AG125510	PRE	out	C	+	AG135510	PRE
NL-Other-Miscellaneous						in	C	-	AG105510	CUR	in	C	-	AG115510	CUR	in	C	-	AG125510	CUR	in	C	-	AG135510	CUR
Net cash flows provided by noncapital financing activities																									
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:																									
Commercial paper financing																									
Proceeds from issuance																									
CA-A/R-Commercial Paper-Investment Sales-Settlement:																									
CA-A/R-Commercial Paper-Investment Sales-Settlement:																									
CA-A/R-Commercial Paper-Investment Sale:																									
CA-A/R-Commercial Paper-Investment Sale:																									
CL-A/P-Commercial Paper Investment Purchase:																									
CL-A/P-Commercial Paper Investment Purchase:																									
CL-A/P-Commercial Paper Investment Purchases-Settlement																									
CL-Commercial Paper	out	C	+	AG164500	PRE	out	C	+	AG104500	PRE	out	C	+	AG114500	PRE	out	C	+	AG124500	PRE	out	C	+	AG134500	PRE
CL-Commercial Paper	in	C	-	AG164500	CUR	in	C	-	AG104500	CUR	in	C	-	AG114500	CUR	in	C	-	AG124500	CUR	in	C	-	AG134500	CUR
Payments of principal																									
CL-A/P-Commercial Paper Investment Purchases-Settlement																									
Interest paid																									
Other - Payment of Interest on Tax Exempt CF																									
Other - Payment of Interest/Discount on Taxable CF																									
CL-Other-A/P Commercial Paper-Interest Expense																									
CL-Other-A/P Commercial Paper-Interest Expense																									
State capital appropriations																									
State of CA-Capital Appropriations																									
CA-A/R-State Appropriation-Nonoperating																									
CA-A/R-State Appropriation-Nonoperating																									
CL-Deferred Revenues-Genera																									
CL-Deferred Revenues-Genera																									
State financing appropriations																									
State of CA-Special State Appropriations-Cap. Financing	in	C	-	AG201220	CUR																				
CA-A/R-State Appropriations-Nonoperating-Capital	in	D	+	AG160515	PRE																				

University of California Statement of Cash Flows—FY 2003 Mapping of Codes-Detail by Fund Group		Current					Unexpended Plant			Retirement of Indebt.			Invest. In Plant				Renew. & Replace					
			Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year	
CA-A/R-State Appropriations-Nonoperating-Capital		out	D	-	AG160515			CUR														
Other - Repayment of Principal on State Capital Lease:																						
Other - Repayment of Interest on State Capital Lease:																						
CA-Investments Held by Trustees-SPWE														out	C	+	TC3538					
CA-Investments Held by Trustees-SPWE														out	D	-	TC2290					
NA-Investments Held by Trustees-SPWE														in	D	+	AG110310					
NA-Investments Held by Trustees-SPWE														out	D	-	AG110310					
NA-Investments Held by Trustees-SPWE														in	D	+	AG111210					
CL-Other-A/P-L TD-Interest Expense-SPWB														out	C	+	AG114771					
CL-Other-A/P-L TD-Interest Expense-SPWB														in	C	-	AG114771					
Capital gifts and grants	Private Gifts and Grants								in	C	-	TC1100										
	Private Gifts-Uncollectible								out	D	-	TC1101										
	Private Gifts-Discount on Pledges								out	D	-	TC1102										
	Federal Grants								in	C	-	TC1110										
	Student Fees								in	C	-	TC1200										
	Other Additions-Miscellaneous								in	C	-	TC1999										
	Other Deductions-Miscellaneous								out	D	-	TC2999									in	C
	CA-A/R-Federal Appropriations								in	D	+	AG100513										
	CA-A/R-Federal Appropriations								out	D	-	AG100513										
	CA-A/R-Federal Grants & Contracts								in	D	+	AG100514										
	CA-A/R-Federal Grants & Contracts								out	D	-	AG100514										
	CA-A/R-Other-Private Gifts-Pledges								in	D	+	AG100568										
	CA-A/R-Other-Private Gifts-Pledges								out	D	-	AG100568										
	CA-A/R-Other								in	D	+	AG100571										
	CA-A/R-Other								out	D	-	AG100571										
	CA-A/R-Other-Allow for Uncollectibl								out	C	+	AG100582										
	CA-A/R-Other-Allow for Uncollectibl								in	C	-	AG100582										
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl								out	C	+	AG100583										
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl								in	C	-	AG100583										
	NA-Other Assets-A/R-Pledges								in	D	+	AG101970										
	NA-Other Assets-A/R-Pledges								out	D	-	AG101970										
	NA-Other Assets-A/R-Pledges Allow for Uncollectibl								out	C	+	AG101980										
	NA-Other Assets-A/R-Pledges Allow for Uncollectibl								in	C	-	AG101980										
	NA-Other Assets-A/R Pledges Discoun								out	C	+	AG101990										
	NA-Other Assets-A/R Pledges Discoun								in	C	-	AG101990										
	CL-Deferred Revenues-Grants & Contracts								in	C	-	AG104330										
	CL-Deferred Revenues-Grants & Contracts								out	C	+	AG104330										
	CA-A/R-State-Allow for Uncollectibl								in	C	-	AG100521										
	CA-A/R-State-Allow for Uncollectibl								out	C	+	AG100521										
	CA-A/R-Federal-Allow for Uncollectibl								in	C	-	AG100522										
	CA-A/R-Federal-Allow for Uncollectibl								out	C	+	AG100522										
	NL-Deposits-General								out	C	+	AG105110										
	NL-Deposits-General								in	C	-	AG105110										
Proceeds from debt issuanc	Borrowings-Revenue Bonds													in	C	-	TC1505					
	Borrowings-Revenue Bonds								in	C	-	TC1500										
	Borrowings-Certificates of Participation								in	C	-	TC1520										
	Borrowings-Mortgages and Other								in	C	-	TC1550										
	CA-A/R-State Capital Lease - Settlement								in	C	-	AG100518										
	CL-Long Term Debt-Revenue Bonds								out	C	+	AG104610										
	CL-Long Term Debt-Revenue Bonds								in	C	-	AG104610										
	CL-Long Term Debt-COP								out	C	+	AG104620										
	CL-Long Term Debt-COP								in	C	-	AG104620										
	CL-Long Term Debt-Mortgages & Other Borrowing:								out	C	+	AG104630										
	CL-Long Term Debt-Mortgages & Other Borrowing:								in	C	-	AG104630										
	NL-Long Term Debt-Revenue Bonds								out	C	+	AG105410										
	NL-Long Term Debt-Revenue Bonds								in	C	-	AG105410										
	NL-Long Term Debt-COP								out	C	+	AG105420										
	NL-Long Term Debt-COP								in	C	-	AG105420										
	NL-Long Term Debt-Mortgages & Other Borrowing:								out	C	+	AG105430										
	NL-Long Term Debt-Mortgages & Other Borrowing:								in	C	-	AG105430										
	Aux. Ent. - Repayment of Principal on Bank Loan:								in	D	+	TC2110										
	Aux. Ent. - Repayment of Principal on Bond:								in	D	+	TC2115										
	Aux. Ent. - Repayment of Principal on Other:								in	D	+	TC2125										
	Med. Ctr. - Repayment of Principal on Bank Loan:								in	D	+	TC2140										
	Med. Ctr. - Repayment of Principal on Bond:								in	D	+	TC2145										
	Med. Ctr. - Repayment of Principal on Other:								in	D	+	TC2155										
	Other - Repayment of Principal on Bank Loan:								in	D	+	TC2170										
	Other - Repayment of Principal on Tax Exempt CF								in	D	+	TC2173										
	Other - Repayment of Principal on Taxable CF								in	D	+	TC2174										
	Other - Repayment of Principal on Bond:								in	D	+	TC2175										
	Other - Repayment of Principal on Other:								in	D	+	TC2185										
	Other - Repayment of Principal on State Energy Eff Bond								in	D	+	TC2191										
Proceeds from the sale of capital assets	Proceeds from Sale of Capitalized Assets-Campu:								in	C	-	AG208310										

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Statement of Cash Flows—FY 2003																					
Mapping of Codes—Detail by Fund Group																					
	New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace			
		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year	
	Proceeds from Sale of Capitalized Assets-Med Ct	in	C	-	AG208320	CUR															
Purchases of capital assets	Real Estate-Campus													in	D	+	AG120110	PRE			
	Real Estate-Campus													out	D	-	AG120110	CUR			
	Real Estate-Med Ctr													in	D	+	AG120120	PRE			
	Real Estate-Med Ctr													out	D	-	AG120120	CUR			
	Building & Structures-Campus													in	D	+	AG120210	PRE			
	Building & Structures-Campus													out	D	-	AG120210	CUR			
	Building & Structures-Med Ctr													in	D	+	AG120220	PRE			
	Building & Structures-Med Ctr													out	D	-	AG120220	CUR			
	Fixed Equipment-Campus													in	D	+	AG120230	PRE			
	Fixed Equipment-Campus													out	D	-	AG120230	CUR			
	Fixed Equipment-Med Ctr													in	D	+	AG120240	PRE			
	Fixed Equipment-Med Ctr													out	D	-	AG120240	CUR			
	General Improvements-Campus													in	D	+	AG120310	PRE			
	General Improvements-Campus													out	D	-	AG120310	CUR			
	General Improvements-Med Ct													in	D	+	AG120320	PRE			
	General Improvements-Med Ct													out	D	-	AG120320	CUR			
	Software > 10M Campus													in	D	+	AG120440	PRE			
	Software > 10M Campus													out	D	-	AG120440	CUR			
	Software > 10M Med Ctr													in	D	+	AG120450	PRE			
	Software > 10M Med Ctr													out	D	-	AG120450	CUR			
	Software < 10M Campus													in	D	+	AG120460	PRE			
	Software < 10M Campus													out	D	-	AG120460	CUR			
	Software < 10M Med Ctr													in	D	+	AG120470	PRE			
	Software < 10M Med Ctr													out	D	-	AG120470	CUR			
	Equipment-Med Ctr													in	D	+	AG120480	PRE			
	Equipment-Med Ctr													out	D	-	AG120480	CUR			
	Equipment-Campus													in	D	+	AG120490	PRE			
	Equipment-Campus													out	D	-	AG120490	CUR			
	Library Material & Library Collections (exc. Rare books)													in	D	+	AG120510	PRE			
	Library Material & Library Collections (exc. Rare books)													out	D	-	AG120510	CUR			
	Library Rare Books & Rare Book Collection:													in	D	+	AG120520	PRE			
	Library Rare Books & Rare Book Collection:													out	D	-	AG120520	CUR			
	Construction in Progress-Campus													in	D	+	AG120610	PRE			
	Construction in Progress-Campus													out	D	-	AG120610	CUR			
	Construction in Progress-Med Ct													in	D	+	AG120620	PRE			
	Construction in Progress-Med Ct													out	D	-	AG120620	CUR			
	Intangible Assets-Campus													in	D	+	AG120710	PRE			
	Intangible Assets-Campus													out	D	-	AG120710	CUR			
	Intangible Assets-Med Ctr													in	D	+	AG120720	PRE			
	Intangible Assets-Med Ctr													out	D	-	AG120720	CUR			
	Infrastructure Assets-Campus													in	D	+	AG120810	PRE			
	Infrastructure Assets-Campus													out	D	-	AG120810	CUR			
	Infrastructure Assets-Med Ctr													in	D	+	AG120820	PRE			
	Infrastructure Assets-Med Ctr													out	D	-	AG120820	CUR			
	Special Collections-Excl Lib-Campus													in	D	+	AG120910	PRE			
	Special Collections-Excl Lib-Campus													out	D	-	AG120910	CUR			
	Special Collections-Excl Lib-Med Ct													in	D	+	AG120920	PRE			
	Special Collections-Excl Lib-Med Ct													out	D	-	AG120920	CUR			
	Trade-in Allowance	in	C	-	OC9300	CUR															
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus													out	D	-	TC2420	CUR			
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ct													out	D	-	TC2520	CUR			
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus													out	D	-	TC2421	CUR			
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr													out	D	-	TC2521	CUR			
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus													out	D	-	TC2422	CUR			
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr													out	D	-	TC2522	CUR			
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus													out	D	-	TC2423	CUR			
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ct													out	D	-	TC2523	CUR			
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus													out	D	-	TC2424	CUR			
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr													out	D	-	TC2524	CUR			
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus													out	D	-	TC2425	CUR			
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr													out	D	-	TC2525	CUR			
	Disposal of Cap. Assets-Orig Cost - Equipment-Campus													out	D	-	TC2426	CUR			
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr													out	D	-	TC2526	CUR			
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus													out	D	-	TC2427	CUR			
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ct													out	D	-	TC2527	CUR			
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus													out	D	-	TC2428	CUR			
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ct													out	D	-	TC2528	CUR			
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exe Lib-Campus													out	D	-	TC2429	CUR			
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exe Lib-Med Ct													out	D	-	TC2529	CUR			
	Accumulated Depreciation-Buildings & Structures-Campu													out	C	+	AG121210	PRE			
	Accumulated Depreciation-Buildings & Structures-Campu													in	C	-	AG121210	CUR			
	Accumulated Depreciation-Buildings & Structures-Med Ct													out	C	+	AG121220	PRE			
	Accumulated Depreciation-Buildings & Structures-Med Ct													in	C	-	AG121220	CUR			

University of California																									
Statement of Cash Flows—FY 2003																									
Mapping of Codes—Detail by Fund Group																									
New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace								
	Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year						
Accumulated Depreciation-General Improvements-Campu																									
Accumulated Depreciation-General Improvements-Campu																									
Accumulated Depreciation-General Improvements-Med Ct																									
Accumulated Depreciation-General Improvements-Med Ct																									
Accumulated Depreciation-Software >10M-Campu:																									
Accumulated Depreciation-Software >10M-Campu:																									
Accumulated Depreciation-Software > 10M-Med Ct																									
Accumulated Depreciation-Software > 10M-Med Ct																									
Accumulated Depreciation-Software < 10M-Campu:																									
Accumulated Depreciation-Software < 10M-Campu:																									
Accumulated Depreciation-Software < 10M-Med Ct																									
Accumulated Depreciation-Software < 10M-Med Ct																									
Accumulated Depreciation-Equipment-Med Ct																									
Accumulated Depreciation-Equipment-Med Ct																									
Accumulated Depreciation-Equipment-Campu:																									
Accumulated Depreciation-Equipment-Campu:																									
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books																									
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books																									
Accumulated Depreciation-Intangible Assets-Campu:																									
Accumulated Depreciation-Intangible Assets-Campu:																									
Accumulated Depreciation-Intangible Assets-Med Ct																									
Accumulated Depreciation-Intangible Assets-Med Ct																									
Accumulated Depreciation-Infrastructure-Campu:																									
Accumulated Depreciation-Infrastructure-Campu:																									
Accumulated Depreciation-Infrastructure-Med Ct																									
Accumulated Depreciation-Infrastructure-Med Ct																									
Depn. Expense - Building & Structures-Campus																									
Depn. Expense - Building & Structures-Med Ct																									
Depn. Expense - General Improvements-Campu:																									
Depn. Expense - General Improvements-Med Ct																									
Depn. Expense - Software > 10M-Campus																									
Depn. Expense - Software > 10M-Med Ct																									
Depn. Expense - Software < 10M-Campus																									
Depn. Expense - Software < 10M-Med Ct																									
Depn. Expense - Equipment-Campus																									
Depn. Expense - Equipment-Med Ct																									
Depn. Expense - Library Materials & Library Collections (exc. Rare books																									
Depn. Expense - Intangible Assets-Campus																									
Depn. Expense - Intangible Assets-Med Ct																									
Depn. Expense - Infrastructure Assets-Campus																									
Depn. Expense - Infrastructure Assets-Med Ct																									
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus																									
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus																									
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus																									
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus																									
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Equipment-Campu:																									
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus																									
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ct																									
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus																									
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ct																									
Private Gifts - Real Estate-Campus																									
Private Gifts - Real Estate-Med Ctr																									
Private Gifts - Buildings & Structures-Campus																									
Private Gifts - Buildings & Structures-Med Ctr																									
Private Gifts - Fixed Equipment-Campus																									
Private Gifts - Fixed Equipment-Med Ctr																									
Private Gifts - General Improvements-Campus:																									
Private Gifts - General Improvements-Med Ct																									
Private Gifts - Software > 10M-Campus																									
Private Gifts - Software > 10M-Med Ctr																									
Private Gifts - Software < 10M-Campus																									
Private Gifts - Software < 10M-Med Ctr																									
Private Gifts - Equipment-Campus																									
Private Gifts - Equipment-Med Ctr																									
Private Gifts - Library Material & Library Collections (exc. Rare Books																									
Private Gifts - Library Rare Books & Rare Book Collection:																									
Private Gifts - Intangible Assets-Campus																									
Private Gifts - Intangible Assets-Med Ctr																									

University of California																					
Statement of Cash Flows—FY 2003																					
Mapping of Codes—Detail by Fund Group																					
		Current			Unexpended Plant			Retirement of Indebt.			Invest. In Plant			Renew. & Replace							
New Title		Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year					
	Med. Ctr. - Repayment of Principal on Capital Leases/Installment Purchase										out	C	+	TC3529	CUR						
	Med. Ctr. - Repayment of Principal on Other										out	C	+	TC3530	CUR						
	Other - Repayment of Principal on Bank Loan										out	C	+	TC3532	CUR						
	Other - Repayment of Principal on Tax Exempt CF										out	C	+	TC3533	CUR						
	Other - Repayment of Principal on Taxable CF										out	C	+	TC3534	CUR						
	Other - Repayment of Principal on Bond										out	C	+	TC3535	CUR						
	Other - Repayment of Principal on Capital Leases/Installment Purchase										out	C	+	TC3536	CUR						
	Other - Repayment of Principal on Other										out	C	+	TC3537	CUR						
	Other - Repayment of Principal on State Energy Eff Bond										out	C	+	TC3539	CUR						
	Debt Extinguishment Cost							out	C	+	TC2990										
Interest paid on debt and capital leases:																					
	CA-Investments Held by Trustees							in	D	+	AG110300	PRE		in	D	+	AG130300	PRE			
	CA-Investments Held by Trustees							out	D	-	AG110300	CUR		out	D	-	AG130300	CUR			
	NA-Investments Held by Trustees							in	D	+	AG 111200	PRE		in	D	+	AG131200	PRE			
	NA-Investments Held by Trustees							out	D	-	AG 111200	CUR		out	D	-	AG131200	CUR			
	Investment Income - Other							in	C	-	TC1305	CUR									
	Unrealized Gains - Other							in	C	-	TC1314	CUR									
	Aux. Ent. - Payment of Interest on Bank Loan							out	D	-	TC2210	CUR									
	Aux. Ent. - Payment of Interest on Bonds							out	D	-	TC2215	CUR									
	Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl							out	D	-	TC2220	CUR									
	Aux. Ent. - Payment of Interest on Other							out	D	-	TC2225	CUR									
	Med. Ctr. - Payment of Interest on Bank Loan							out	D	-	TC2240	CUR									
	Med. Ctr. - Payment of Interest on Bond							out	D	-	TC2245	CUR									
	Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl							out	D	-	TC2250	CUR									
	Med. Ctr. - Payment of Interest on Other							out	D	-	TC2255	CUR									
	Other - Payment of Interest on Bank Loans							out	D	-	TC2270	CUR									
	Other - Payment of Interest on Bonds							out	D	-	TC2275	CUR									
	Other - Payment of Interest on Capital Leases/Installment Purcl							out	D	-	TC2280	CUR									
	Other - Payment of Interest on Other							out	D	-	TC2285	CUR									
	Other - Repayment of Interest on State Energy Eff. Bond							out	D	-	TC2291	CUR									
	CL-Other-A/P-LTD-Interest Expense							out	C	+	AG114770	PRE									
	CL-Other-A/P-LTD-Interest Expense							in	C	-	AG114770	CUR									
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost							in	D	+	AG114611	PRE									
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost							out	D	-	AG114611	CUR									
	Amortization of Deferred Financing Cost-Revenue Bonds							out	D	-	TC2261	CUR									
	CL-Long-Term Debt-COP-Deferred Financing Costs							in	D	+	AG114621	PRE									
	CL-Long-Term Debt-COP-Deferred Financing Costs							out	D	-	AG114621	CUR									
	Amortization of Deferred Financing Cost-Certificates of Participation							out	D	-	TC2262	CUR									
	NL-LTD-Revenue Bonds-Deferred Financing Costs							in	D	+	AG115411	PRE									
	NL-LTD-Revenue Bonds-Deferred Financing Costs							out	D	-	AG115411	CUR									
	NL-LTD-Certificates of Participation-Deferred Financing Costs							in	D	+	AG115421	PRE									
	NL-LTD-Certificates of Participation-Deferred Financing Costs							out	D	-	AG115421	CUR									
	CA-Deferred Cost of Issuance							in	D	+	AG110840	PRE									
	CA-Deferred Cost of Issuance							out	D	-	AG110840	CUR									
	NA-Other Assets-Deferred Cost of Issuance							in	D	+	AG101960	PRE									
	NA-Other Assets-Deferred Cost of Issuance							out	D	-	AG101960	CUR									
	Amortization of Costs of Issuance							out	D	-	TC2263	CUR									
	Net cash provided (used) by capital and related financing activities																				

University of California Statement of Cash Flows—FY 2003 Mapping of Codes—Detail by Fund Group		New Title		Current			Unexpended Plant			Retirement of Indebt.			Invest. In Plant			Renew. & Replace		
				Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year
CASH FLOWS FROM INVESTING ACTIVITIES																		
Proceeds from sales and maturities of investments																		
	Short Term Investment Pool	CA-A/R-Other-STIP Investment Sales-Settlements	in	C	-	AG160563	CUR											
(1)		Unrealized Gains - STIP	in	C	-	AG208271	CUR											
(1)		Gain or Loss on Sale of Investment - STIP	in	C	-	AG208281	CUR											
(1)		CA-Short-Term Investments-STIP	in	D	+	AG160210	PRE	in	D	+	AG100210	PRE	in	D	+	AG10210	PRE	
(1)		CA-Short-Term Investments-STIP	out	D	-	AG160210	CUR	out	D	-	AG100210	CUR	out	D	-	AG10210	CUR	
(1)		CA-A/R-Other-STIP Investment Sales	in	D	+	AG160562	PRE											
(1)		CA-A/R-Other-STIP Investment Sales	out	D	-	AG160562	CUR											
(1)		CA-A/R-Other-STIP Investment Sales-Settlements	out	C	+	AG160563	PRE											
(1)		CL-A/P-STIP Investment Purchases-Settlements	in	D	+	AG164180	PRE											
(1)		CL-A/P-STIP Investment Purchases	out	C	+	AG164170	PRE											
(1)		CL-A/P-STIP Investment Purchases	in	C	-	AG164170	CUR											
(1)		NA-Investments-STIP	in	D	+	AG161110	PRE	in	D	+	AG101110	PRE	in	D	+	AG11110	PRE	
(1)		NA-Investments-STIP	out	D	-	AG161110	CUR	out	D	-	AG101110	CUR	out	D	-	AG11110	CUR	
	Other investments	CA-A/R-Other-Investment Sales-Settlements	in	C	-	AG160565	CUR	in	C	-	AG100565	CUR	in	C	-	AG10565	CUR	
(1)		CA-Short-Term Investments-Mortgage Loans	in	D	+	AG160240	PRE	in	D	+	AG100240	PRE	in	D	+	AG10240	PRE	
(1)		CA-Short-Term Investments-Mortgage Loans	out	D	-	AG160240	CUR	out	D	-	AG100240	CUR	out	D	-	AG10240	CUR	
(1)		CA-Short-Term Investments-Misc. Loans & Contract	in	D	+	AG160250	PRE	in	D	+	AG100250	PRE	in	D	+	AG10250	PRE	
(1)		CA-Short-Term Investments-Misc. Loans & Contract	out	D	-	AG160250	CUR	out	D	-	AG100250	CUR	out	D	-	AG10250	CUR	
(1)		CA-Investments Held by Trustees																
(1)		CA-Investments Held by Trustees																
(1)		CA-A/R-Other-Investment Sales	in	D	+	AG160564	PRE	in	D	+	AG100564	PRE	in	D	+	AG10564	PRE	
(1)		CA-A/R-Other-Investment Sales	out	D	-	AG160564	CUR	out	D	-	AG100564	CUR	out	D	-	AG10564	CUR	
(1)		CA-A/R-Other-Investment Sales-Settlements	out	C	+	AG160565	PRE	out	C	+	AG100565	PRE	out	C	+	AG10565	PRE	
(1)		CL-A/P-Other Investment Purchases-Settlements	in	D	+	AG164140	PRE	in	D	+	AG104140	PRE	in	D	+	AG11440	PRE	
(1)		CL-A/P-Other Investment Purchases	out	C	+	AG164130	PRE	out	C	+	AG104130	PRE	out	C	+	AG11430	PRE	
(1)		CL-A/P-Other Investment Purchases	in	C	-	AG164130	CUR	in	C	-	AG104130	CUR	in	C	-	AG11430	CUR	
(1)		CA-Short-Term Investments-Securities	in	D	+	AG160220	PRE	in	D	+	AG100220	PRE	in	D	+	AG10220	PRE	
(1)		CA-Short-Term Investments-Securities	out	D	-	AG160220	CUR	out	D	-	AG100220	CUR	out	D	-	AG10220	CUR	
(1)		CA-Short-Term Investments-Commercial Paper	in	D	+	AG160230	PRE	in	D	+	AG100230	PRE	in	D	+	AG10230	PRE	
(1)		CA-Short-Term Investments-Commercial Paper	out	D	-	AG160230	CUR	out	D	-	AG100230	CUR	out	D	-	AG10230	CUR	
(1)		Unrealized Gains - Other	in	C	-	AG208273	CUR	in	C	-	TC1312	CUR						
(1)		Unrealized Gains - Foreign Currency Contract	in	C	-	AG208274	CUR											
(1)		Gain or Loss on Sale of Investment - Other	in	C	-	AG208282	CUR	in	C	-	TC1450	CUR	in	C	-	TC1455	CUR	
(1)		Gain or Loss on Sale of Investment - Stocks and Bonds																
(1)		Gain or Loss on Sale of Investment -Accretion/Amortization Disc																
(1)		NA-Investments-Securities	in	D	+	AG161120	PRE	in	D	+	AG101120	PRE	in	D	+	AG11120	PRE	
(1)		NA-Investments-Securities	out	D	-	AG161120	CUR	out	D	-	AG101120	CUR	out	D	-	AG11120	CUR	
(1)		NA-Investments-Mortgage Loans	in	D	+	AG161140	PRE	in	D	+	AG101140	PRE	in	D	+	AG11140	PRE	
(1)		NA-Investments-Mortgage Loans	out	D	-	AG161140	CUR	out	D	-	AG101140	CUR	out	D	-	AG11140	CUR	
(1)		NA-Investments-Real Estate	in	D	+	AG161150	PRE	in	D	+	AG101150	PRE	in	D	+	AG11150	PRE	
(1)		NA-Investments-Real Estate	out	D	-	AG161150	CUR	out	D	-	AG101150	CUR	out	D	-	AG11150	CUR	
(1)		NA-Investments-Misc Loans & Contracts	in	D	+	AG161160	PRE	in	D	+	AG101160	PRE	in	D	+	AG11160	PRE	
(1)		NA-Investments-Misc Loans & Contracts	out	D	-	AG161160	CUR	out	D	-	AG101160	CUR	out	D	-	AG11160	CUR	
		NA-Investments Held by Trustees																
		Private - Unrestricted Non-Cash Gifts	in	C	-	AG206110	CUR											
		Private - Restricted Non-Cash Gifts	in	C	-	AG206240	CUR											
		Gifts & Bequests - Non-Cash - Endowment																
		Gifts & Bequests-Non-Cash-Annuity & Life Income																
		Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen																
		Establishment of Equity in Estates																
		Liquidating Dividends																
		Revaluation of Investments																
		Write off of Worthless Securities																
(1)		CA-Investment of Cash Collateral	in	D	+	AG160400	PRE											
(1)		CA-Investment of Cash Collateral	out	D	-	AG160400	CUR											
(1)		NA-Investment of Cash Collateral	in	D	+	AG161700	PRE											
(1)		NA-Investment of Cash Collateral	out	D	-	AG161700	CUR											
(1)		CL-Collateral Held for Security Lending	out	C	+	AG164400	PRE											
(1)		CL-Collateral Held for Security Lending	in	C	-	AG164400	CUR											
(1)		Unrealized Gains - Security Lending	in	C	-	AG208272	CUR											

IRM No. 175—Exhibit 1

University of California																										
Statement of Cash Flows—FY 2003																										
Mapping of Codes—Detail by Fund Group																										
New Title	Current					Unexpended Plant					Retirement of Indebt.					Invest. In Plant					Renew. & Replace					
	Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			Plus/Minus	Code	Fiscal Year			
Purchase of investments:																										
Short Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen	out	D	-	AG164180	CUR																				
Other investments	CL-A/P-Investment Purchases-Settlemen	out	D	-	AG164140	CUR	out	D	-	AG104140	CUR	out	D	-	AG114140	CUR					out	D	-	AG134140	CUR	
Investment income, net of investment expense																										
	Endowment Fund Income	in	C	-	AG205100	CUR																				
	Investment Income-Other	in	C	-	AG208230	CUR	in	C	-	TC1300	CUR										in	C	-	TC1315	CUR	
	STIP Investment Income	in	C	-	AG208240	CUR	in	C	-	TC1301	CUR	in	C	-	TC1306	CUR										
	Security Lending Revenue - Endowment Income	in	C	-	AG205200	CUR																				
	Security Lending Revenue - Other	in	C	-	AG208250	CUR																				
	Security Lending Expense	out	D	-	AG208260	CUR																				
	CA-A/R-Investment Income	in	D	+	AG160550	PRE	in	D	+	AG100550	PRE	in	D	+	AG110550	PRE					in	D	+	AG130550	PRE	
	CA-A/R-Investment Income	out	D	-	AG160550	CUR	out	D	-	AG100550	CUR	out	D	-	AG110550	CUR					out	D	-	AG130550	CUR	
	Faculty Mtg Programs-Investment Income-Mortgage																									
Net cash provided (used) by investing activities:																										
Inter-campus transactions																										
	Intrafund Receivables	in	D	+	AG162000	PRE	in	D	+	AG102000	PRE	in	D	+	AG112000	PRE	in	D	+	AG122000	PRE	in	D	+	AG132000	PRE
	Intrafund Receivables	out	D	-	AG162000	CUR	out	D	-	AG102000	CUR	out	D	-	AG112000	CUR	out	D	-	AG122000	CUR	out	D	-	AG132000	CUR
	Interfund Receivables	in	D	+	AG163000	PRE	in	D	+	AG103000	PRE	in	D	+	AG113000	PRE	in	D	+	AG123000	PRE	in	D	+	AG133000	PRE
	Interfund Receivables	out	D	-	AG163000	CUR	out	D	-	AG103000	CUR	out	D	-	AG113000	CUR	out	D	-	AG123000	CUR	out	D	-	AG133000	CUR
	Intrafund Payables	out	C	+	AG166000	PRE	in	D	+	AG106000	PRE	in	D	+	AG116000	PRE	in	D	+	AG126000	PRE	in	D	+	AG136000	PRE
	Intrafund Payables	in	C	-	AG166000	CUR	out	D	-	AG106000	CUR	out	D	-	AG116000	CUR	out	D	-	AG126000	CUR	out	D	-	AG136000	CUR
	Interfund Payables	out	C	+	AG167000	PRE	in	D	+	AG107000	PRE	in	D	+	AG117000	PRE	in	D	+	AG127000	PRE	in	D	+	AG137000	PRE
	Interfund Payables	in	C	-	AG167000	CUR	out	D	-	AG107000	CUR	out	D	-	AG117000	CUR	out	D	-	AG127000	CUR	out	D	-	AG137000	CUR
	Clearing Accounts	in	Z	+	AG168100	CUR	in	Z	+	AG108000	CUR	in	Z	+	AG118000	CUR	in	Z	+	AG128000	CUR	in	Z	+	AG138000	CUR
	Hospital Clearing	in	Z	+	AG168300	CUR																				
	DOE Clearing	in	Z	+	AG168400	CUR																				
Transfers (Total of this line will be zero in consolidation. However, there will be an effect by campus)																										
	For all transfers, sign needs to be opposite of the general ledger information - multiply by -	in	C	-			in	C	-			in	C	-			in	C	-			in	C	-		
		out	D	-			out	D	-			out	D	-			out	D	-			out	D	-		
Net increase (decrease) in cash																										
Cash - beginning of year	Cash				AG160100	PRE				AG100100	PRE				AG110100	PRE								AG130100	PRE	
	Financial Control				AG168200	PRE																				
Total Cash-beginning of year																										
Cash - end of year																										
See accompanying Notes to Financial Statements																										

University of California																								
Statement of Cash Flows—FY 2003																								
Mapping of Codes—Detail by Fund Group																								
	New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace						
			Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year			
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:																								
Operating income (loss)																								
	Student Tuition & Fees - Non-Resident Tuitor	in	C	-	AG200110	CUR																		
	Student Tuition & Fees - Application for Admissio	in	C	-	AG200120	CUR																		
	Student Tuition & Fees - Other General Fund Student Fee:	in	C	-	AG200130	CUR																		
	Student Tuition & Fees - Other Student Fees	in	C	-	AG200190	CUR																		
	University Extension	in	C	-	AG200400	CUR																		
	Student tuition and fees - Contra - Student Financial Aic	out	D	-	AG200500	CUR																		
	Federal Loans Received																							
	Federal Loans Disbursed																							
	United States Government - Grants	in	C	-	AG203200	CUR																		
	United States Government - Contracts	in	C	-	AG203300	CUR																		
	United States Government - Appropriations	in	C	-	AG203100	CUR																		
	United States Government - Federal Capital Contributor																							
	State of California - Grants & Contracts	in	C	-	AG201300	CUR																		
	State of CA - Special State Appropriations - Operating	in	C	-	AG201210	CUR																		
	Private - Restricted Grants	in	C	-	AG206300	CUR																		
	Private - Restricted Contracts	in	C	-	AG206400	CUR																		
	Local Government - Grants & Contracts	in	C	-	AG202200	CUR																		
	Sales & Services - Medical Centers	in	C	-	AG207210	CUR																		
	Sales & Services - Contra - Medical Centers Allowance	out	D	-	AG207220	CUR																		
	Sales & Services - Educational Activity	in	C	-	AG207110	CUR																		
	Sales & Services - Contra - Educational Activity Allowance	out	D	-	AG207120	CUR																		
	Sales & Services - Auxiliary Enterprises	in	C	-	AG207310	CUR																		
	Sales & Services - Contra - Auxiliary Enterprises Allowance	out	D	-	AG207320	CUR																		
	Sales & Services - Contra - Aux Ent-Student Financial Aic	out	D	-	AG207330	CUR																		
	Other Sources - Service Enterprises	in	C	-	AG208110	CUR																		
	Other Sources - Contra - Service Enterprises Allowance	out	D	-	AG208120	CUR																		
	Other Sources - Other	in	C	-	AG208210	CUR																		
	Other Sources - Contra - Other Allowances	out	D	-	AG208220	CUR																		
	Other Sources - Contra - Student Financial Aic	out	D	-	AG208290	CUR																		
	Interest on Notes																							
	Recovery of Notes Written Off as Uncollectibl																							
	Recovery of NDEA Teaching Service Cancellatio																							
	Late Charges-Student Loans																							
	Faculty Mtg. Programs-Fees																							
	DOE Revenue	in	C	-	AG203400	CUR																		
	DOE Expenses	out	D	-	AG300160	CUR																		
	Academic Wages	out	D	-	OC1000	CUR																		
	Staff Wages	out	D	-	OC1100	CUR																		
	Incentive Award Program Payment	out	D	-	OC1150	CUR																		
	IAP Award Funding	out	D	-	OC1180	CUR																		
	Sabbatical Leave in Residence	out	D	-	OC1200	CUR																		
	Sabbatical Leave Not in Residence	out	D	-	OC1300	CUR																		
	Retirement Benefit Allowance	out	D	-	OC1400	CUR																		
	Compensation Earned But Not Paid	out	D	-	OC1700	CUR																		
	Transfer of Vacation Accruals	out	D	-	OC1800	CUR																		
	Salary Accrual	out	D	-	OC1940	CUR																		
	Vacation Accrual	out	D	-	OC1950	CUR																		
	Compensatory Time Accrual	out	D	-	OC1960	CUR																		
	SMSPP Accrual	out	D	-	OC1970	CUR																		
	Elimination of Capitalized Salaries & Wages	in	C	-	OC1980	CUR																		
	Elimination of Salaries & Wages-R & R	in	C	-	OC1982	CUR																		
	PERS-VERIP Annuity	out	D	-	OC8220	CUR																		
	OASDI	out	D	-	OC8300	CUR																		
	Medicare	out	D	-	OC8310	CUR																		
	State Teachers Retirement System Regents Contribution	out	D	-	OC8400	CUR																		
	Orange County Retirement System	out	D	-	OC8450	CUR																		
	Federal Civil Service Retirement System	out	D	-	OC8460	CUR																		
	Workers Compensation	out	D	-	OC8500	CUR																		
	Campus Benefit Cost	out	D	-	OC8515	CUR																		
	Unemployment Insurance	out	D	-	OC8520	CUR																		
	Employee Support Programs	out	D	-	OC8530	CUR																		
	Health Insurance Sec. 89	out	D	-	OC8540	CUR																		
	Employee Vacation and S/L Assessment	out	D	-	OC8550	CUR																		
	Life Insurance Sec. 89	out	D	-	OC8560	CUR																		
	Graduate Student Health Insurance	out	D	-	OC8570	CUR																		
	Health Sciences Severance Pay Plan	out	D	-	OC8580	CUR																		
	Partial Fee Remission	out	D	-	OC8590	CUR																		
	UCRS Regents Contribution	out	D	-	OC8600	CUR																		
	UCRS Regents Contribution Phased Retirement	out	D	-	OC8610	CUR																		
	Health Science Compensation Reserve	out	D	-	OC8620	CUR																		
	Graduate Student Partial Fee Remission	out	D	-	OC8640	CUR																		
	UCRS Regents Contribution Summer Salaries	out	D	-	OC8650	CUR																		
	PERS Regents Contribution	out	D	-	OC8700	CUR																		

IRM No. 175—Exhibit 1

University of California																										
Statement of Cash Flows—FY 2003																										
Mapping of Codes-Detail by Fund Group																										
New Title		Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace								
		out	D	Plus/ Minus	Code	Fiscal Year	out	D	Plus/ Minus	Code	Fiscal Year	out	D	Plus/ Minus	Code	Fiscal Year	out	D	Plus/ Minus	Code	Fiscal Year	out	D	Plus/ Minus	Code	Fiscal Year
Non-Industrial Disability Insurance Premium	out	D	-	OC8800	CUR																					
SCERS Employer Contributions	out	D	-	OC8820	CUR																					
Vision Care Contribution	out	D	-	OC8830	CUR																					
Vision Care Alternative Contribution	out	D	-	OC8840	CUR																					
Elimination of Capitalized Benefits	in	C	-	OC8890	CUR																					
Elimination of Benefits-R & R	in	C	-	OC8892	CUR																					
Health Insurance	out	D	-	OC8900	CUR																					
Employee Benefit Cost Transfers	out	D	-	OC8910	CUR																					
Construction Class Various Benefits	out	D	-	OC8920	CUR																					
General Liability Insurance	out	D	-	OC8930	CUR																					
Benefit Accrual	out	D	-	OC8940	CUR																					
Incentive Award Program Assessment	out	D	-	OC8945	CUR																					
Employers Dental Plan Contribution	out	D	-	OC8950	CUR																					
Incentive Award Program Benefit Funding	in	C	-	OC8955	CUR																					
Faculty Benefit Cost Offset	out	D	-	OC8960	CUR																					
Tuition Remission (RA)	out	D	-	OC8970	CUR																					
Special Life Insurance Contribution	out	D	-	OC8980	CUR																					
Annuitant Health Insurance Contribution	out	D	-	OC8990	CUR																					
Retirement & Employee Benefits - Payments																										
Retirement & Employee Benefits - Contributions from Campu																										
Scholarships and Fellowships	out	D	-	OC7770	CUR																					
Scholarship Allowance	in	C	-	OC7760	CUR																					
Utilities Services	out	D	-	OC5200	CUR																					
Electricity	out	D	-	OC5210	CUR																					
Water & Sewer	out	D	-	OC5220	CUR																					
Natural Gas	out	D	-	OC5230	CUR																					
Oil	out	D	-	OC5250	CUR																					
Propane/Butane	out	D	-	OC5260	CUR																					
Supplies & Materials	out	D	-	OC8000	CUR																					
Medical Supplies	out	D	-	OC8010	CUR																					
Chemicals, Organic & Inorganic	out	D	-	OC8020	CUR																					
Lab Glass/Ceramics	out	D	-	OC8030	CUR																					
Lab Instruments & Supplies	out	D	-	OC8040	CUR																					
Fertilizers & Pesticides	out	D	-	OC8050	CUR																					
Lab Animals/Feed	out	D	-	OC8060	CUR																					
General Office Supplies	out	D	-	OC8070	CUR																					
Educational TV/AV Service	out	D	-	OC8080	CUR																					
Elimination of Capitalized Other CF Expenditures	in	C	-	OC8090	CUR																					
Elimination of Other Expenditures - R & R	in	C	-	OC8092	CUR																					
Non Capitalized Fabricated Cost	out	D	-	OC8100	CUR																					
Non Capitalized Expenditures						out	D	-	TC2001	CUR									out	D	-	TC2301	CUR			
Inventorial Equipment	out	D	-	OC9000	CUR																					
Inventorial Livestock	out	D	-	OC9100	CUR																					
Library Books and Materials to be Capitalized	out	D	-	OC9200	CUR																					
Library Rare Books and Rare Book Collec. to be Capitalized	out	D	-	OC9210	CUR																					
Capitalized Standard Office Furniture	out	D	-	OC9213	CUR																					
Non-Inventorial Capitalized Items	out	D	-	OC9214	CUR																					
Special Collections (Excl. Lib) to be Capitalized	out	D	-	OC9220	CUR																					
Software Projects to be Capitalized >\$10M	out	D	-	OC9230	CUR																					
Software Projects to be Capitalized <\$10M	out	D	-	OC9235	CUR																					
Rental Allowance on Inventorial Equipment	out	D	-	OC9400	CUR																					
Full Value Minus Cost of Surplus	out	D	-	OC9500	CUR																					
Fabrication Components or Supplies	out	D	-	OC9600	CUR																					
Buildings & Structures to be Capitalized	out	D	-	OC9700	CUR																					
Fixed Equipment to be Capitalized	out	D	-	OC9710	CUR																					
General Improvement to be Capitalized	out	D	-	OC9740	CUR																					
Infrastructure Assets to be Capitalized	out	D	-	OC9750	CUR																					
Intangible Assets to be Capitalized	out	D	-	OC9760	CUR																					
Expense for CIP to be Capitalized	out	D	-	OC9790	CUR																					
Interdept. Transfer of Inventorial Equipment	out	D	-	OC9800	CUR																					
Purchased Computer Equipment	out	D	-	OC9900	CUR																					
Office Furniture/Equipment	out	D	-	OC9950	CUR																					
Non Capitalized Expenditures	out	D	-	OC9980	CUR																					
Elimination of Capitalized CF Equipment Purchases	in	C	-	OC9981	CUR																					
Elimination of Equipment R & R	in	C	-	OC9982	CUR																					
Travel In State	out	D	-	OC2000	CUR																					
Agriculture Conferences	out	D	-	OC2100	CUR																					
University Garage Charges	out	D	-	OC2300	CUR																					
Removal & Moving Expense Reimbursement	out	D	-	OC2700	CUR																					
Out of State Travel	out	D	-	OC2900	CUR																					
Freight	out	D	-	OC3000	CUR																					
UNEX Admin Expense	out	D	-	OC3700	CUR																					
Recharges	in	C	-	OC3900	CUR																					
Telephone, Telegraph & Teletype	out	D	-	OC4100	CUR																					
Postage, Mail, Inc. Commercial Mail Service	out	D	-	OC4400	CUR																					
Rental of Space Interdepartmental Recharge	out	D	-	OC5000	CUR																					

University of California																						
Statement of Cash Flows—FY 2003																						
Mapping of Codes—Detail by Fund Group																						
New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace					
	Out	Plus/Minus	Code	Fiscal Year	Out	Plus/Minus	Code	Fiscal Year	Out	Plus/Minus	Code	Fiscal Year	Out	Plus/Minus	Code	Fiscal Year	Out	Plus/Minus	Code	Fiscal Year		
Rental of Space or Facility Other	out	D	-	OC5100	CUR																	
Rental of Equipment Other	out	D	-	OC5300	CUR																	
Rental of Equipment Computer	out	D	-	OC5400	CUR																	
Rental of Equipment Interdepartmental Recharge	out	D	-	OC5500	CUR																	
Payment Under Capital Lease Other (should be zero)	out	D	-	OC5600	CUR																	
Payment Under Capital Lease Computer (should be zero)	out	D	-	OC5700	CUR																	
Printing of Publications	out	D	-	OC6000	CUR																	
Reproduction and Photography	out	D	-	OC6050	CUR																	
Printing of Forms, Stationary, Etc.	out	D	-	OC6100	CUR																	
LibraryMaterials (non-inventorial)	out	D	-	OC6200	CUR																	
Library Materials Book Binding	out	D	-	OC6300	CUR																	
Central Stenographic Services	out	D	-	OC7000	CUR																	
Repairs, Alterations & Maintenance	out	D	-	OC7100	CUR																	
Building Maintenance	out	D	-	OC7150	CUR																	
Miscellaneous Services	out	D	-	OC7200	CUR																	
Membership & Subscriptions—Federally Chargeable	out	D	-	OC7220	CUR																	
Advertising—Federally Chargeable	out	D	-	OC7230	CUR																	
Royalties	out	D	-	OC7240	CUR																	
Food & Beverages for Business Meetings/Conferences	out	D	-	OC7250	CUR																	
Temporary Labor Costs	out	D	-	OC7290	CUR																	
Expense in Excess of \$25K on Subcontract	out	D	-	OC7300	CUR																	
Bad Debt Expense—State Government	out	D	-	OC7310	CUR																	
Bad Debt Expense—Federal Government	out	D	-	OC7320	CUR																	
Bad Debt Expense—Medical Centers	out	D	-	OC7330	CUR																	
Bad Debt Expense—Auxiliary Enterprises	out	D	-	OC7340	CUR																	
Bad Debt Expense—Educational Activities	out	D	-	OC7350	CUR																	
Bad Debt Expense—Other	out	D	-	OC7360	CUR																	
Equivalent of Month Earnings Paid to Dependent	out	D	-	OC7400	CUR																	
Payment of UCRS Benefits	out	D	-	OC7500	CUR																	
Grant Payments under BCRP & Similar Programs	out	D	-	OC7590	CUR																	
Computing & Data Processing Serv. Administration	out	D	-	OC7610	CUR																	
Computing & Data Processing Serv. Academic	out	D	-	OC7620	CUR																	
Fines & Penalties	out	D	-	OC7700	CUR																	
Donations & Contributions	out	D	-	OC7710	CUR																	
Membership & Subscriptions—Federally Unchargeable	out	D	-	OC7720	CUR																	
Advertising—Federally Unchargeable	out	D	-	OC7730	CUR																	
Patient Care	out	D	-	OC7740	CUR																	
Social Activities & Entertainment	out	D	-	OC7750	CUR																	
Cost of Legal Proceedings	out	D	-	OC7780	CUR																	
Honoraria (Other Than UC Employee	out	D	-	OC7900	CUR																	
415(m) Restoration Plan Contribution	out	D	-	OC7920	CUR																	
Medical Malpractice Insurance	out	D	-	OC7910	CUR																	
General Liability Insurance	out	D	-	OC7930	CUR																	
Employment Practice Liability Program	out	D	-	OC7940	CUR																	
Other Insurance	out	D	-	OC7950	CUR																	
Write-Off of Notes as Uncollectible																						
Loans Assigned to Fed. Govt.																						
Collection and Litigation Expense																						
Cancellation due to Death																						
Reserve for Bad Debts																						
Administrative Expense																						
Depn. Expense - Building & Structures-Campus														Out	D	-	TC2400	CUR				
Depn. Expense - Building & Structures-Med Ct														Out	D	-	TC2500	CUR				
Depn. Expense - General Improvements-Campus														Out	D	-	TC2401	CUR				
Depn. Expense - General Improvements-Med Ct														Out	D	-	TC2501	CUR				
Depn. Expense - Software > 10M-Campus														Out	D	-	TC2402	CUR				
Depn. Expense - Software > 10M-Med Ct														Out	D	-	TC2502	CUR				
Depn. Expense - Software < 10M-Campus														Out	D	-	TC2403	CUR				
Depn. Expense - Software < 10M-Med Ct														Out	D	-	TC2503	CUR				
Depn. Expense - Equipment-Campus														Out	D	-	TC2404	CUR				
Depn. Expense - Equipment-Med Ct														Out	D	-	TC2504	CUR				
Depn. Expense - Library Materials & Library Collections (exc. Rare books														Out	D	-	TC2405	CUR				
Depn. Expense - Intangible Assets-Campus														Out	D	-	TC2406	CUR				
Depn. Expense - Intangible Assets-Med Ct														Out	D	-	TC2506	CUR				
Depn. Expense - Infrastructure Assets-Campus														Out	D	-	TC2407	CUR				
Depn. Expense - Infrastructure Assets-Med Ct														Out	D	-	TC2507	CUR				
Total Operating Income (Loss)																						
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:																						
Depreciation and amortization expens																						
Depn. Expense - Building & Structures-Campus														in	D	+	TC2400	CUR				

University of California																													
Statement of Cash Flows—FY 2003																													
Mapping of Codes-Detail by Fund Group																													
		Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace											
New Title		Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year										
	Deprn. Expense - Building & Structures-Med Ct													in	D	+	TC2500	CUR											
	Deprn. Expense - General Improvements-Campus													in	D	+	TC2401	CUR											
	Deprn. Expense - General Improvements-Med Ct													in	D	+	TC2501	CUR											
	Deprn. Expense - Software > 10M-Campus													in	D	+	TC2402	CUR											
	Deprn. Expense - Software > 10M-Med Ct													in	D	+	TC2502	CUR											
	Deprn. Expense - Software < 10M-Campus													in	D	+	TC2403	CUR											
	Deprn. Expense - Software < 10M-Med Ct													in	D	+	TC2503	CUR											
	Deprn. Expense - Equipment-Campus													in	D	+	TC2404	CUR											
	Deprn. Expense - Equipment-Med Ct													in	D	+	TC2504	CUR											
	Deprn. Expense - Library Materials & Library Collections (exc. Rare books)													in	D	+	TC2405	CUR											
	Deprn. Expense - Intangible Assets-Campus													in	D	+	TC2406	CUR											
	Deprn. Expense - Intangible Assets-Med Ct													in	D	+	TC2506	CUR											
	Deprn. Expense - Infrastructure Assets-Campus													in	D	+	TC2407	CUR											
	Deprn. Expense - Infrastructure Assets-Med Ct													in	D	+	TC2507	CUR											
	Allowance for doubtful account:																												
	CA-A/R-State-Allow for Uncollectibl	out	C	+	AG160521	PRE																							
	CA-A/R-State-Allow for Uncollectibl	in	C	-	AG160521	CUR																							
	CA-A/R-Federal-Allow for Uncollectibl	out	C	+	AG160522	PRE																							
	CA-A/R-Federal-Allow for Uncollectibl	in	C	-	AG160522	CUR																							
	CA-A/R-Medical Centers-Allow for Uncollectibl	out	C	+	AG160540	PRE																							
	CA-A/R-Medical Centers-Allow for Uncollectibl	in	C	-	AG160540	CUR																							
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl	out	C	+	AG160581	PRE																							
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl	in	C	-	AG160581	CUR																							
	CA-A/R-Other-Allow for Uncollectibl	out	C	+	AG160582	PRE													out	C	+	AG130582	PRE						
	CA-A/R-Other-Allow for Uncollectibl	in	C	-	AG160582	CUR													in	C	-	AG130582	CUR						
	CA-A/R-Educational Activities-Allow for Uncollectibl	out	C	+	AG160584	PRE																							
	CA-A/R-Educational Activities-Allow for Uncollectibl	in	C	-	AG160584	CUR																							
	CA-Current Portion of Notes Receivable-Allow for Uncol	out	C	+	AG160613	PRE																							
	CA-Current Portion of Notes Receivable-Allow for Uncol	in	C	-	AG160613	CUR																							
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	out	C	+	AG160623	PRE																							
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	-	AG160623	CUR																							
	NA-Notes Receivable-Allow for Uncollectibl	out	C	+	AG161400	PRE																							
	NA-Notes Receivable-Allow for Uncollectibl	in	C	-	AG161400	CUR																							
	NA-Mortgages Receivable-Allow for Uncollectibl	out	C	+	AG161600	PRE																							
	NA-Mortgages Receivable-Allow for Uncollectibl	in	C	-	AG161600	CUR																							
	Change in assets and liabilities:																												
	Receivables, net																												
	CA-A/R - State Appropriations-Operating	in	D	+	AG160511	PRE																							
	CA-A/R - State Appropriations-Operating	out	D	-	AG160511	CUR																							
	CA-A/R-State Grants & Contracts	in	D	+	AG160512	PRE																							
	CA-A/R-State Grants & Contracts	out	D	-	AG160512	CUR																							
	CA-A/R-Federal Appropriations	in	D	+	AG160513	PRE																							
	CA-A/R-Federal Appropriations	out	D	-	AG160513	CUR																							
	CA-A/R-Federal Grants & Contracts	in	D	+	AG160514	PRE																							
	CA-A/R-Federal Grants & Contracts	out	D	-	AG160514	CUR																							
	CA-A/R-Medical Centers	in	D	+	AG160530	PRE																							
	CA-A/R-Medical Centers	out	D	-	AG160530	CUR																							
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allo	out	C	+	AG160531	PRE																							
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allo	in	C	-	AG160531	CUR																							
	CA-A/R-Other-Auxiliary Enterprises	in	D	+	AG160561	PRE																							
	CA-A/R-Other-Auxiliary Enterprises	out	D	-	AG160561	CUR																							
	CA-A/R-Other-Student Tuition and Fees	in	D	+	AG160566	PRE																							
	CA-A/R-Other-Student Tuition and Fees	out	D	-	AG160566	CUR																							
	CA-A/R-Other-Local & Private Grants & Contracts	in	D	+	AG160567	PRE																							
	CA-A/R-Other-Local & Private Grants & Contracts	out	D	-	AG160567	CUR																							
	CA-A/R-Other-Educational Activities	in	D	+	AG160569	PRE																							
	CA-A/R-Other-Educational Activities	out	D	-	AG160569	CUR																							
	CA-A/R-Other	in	D	+	AG160571	PRE																							
	CA-A/R-Other	out	D	-	AG160571	CUR																							
	CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG160611	PRE																							
	CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG160611	CUR																							
	CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG160612	PRE																							
	CA-Current Portion of Notes Receivable-Collection:	in	C	-	AG160612	CUR																							
	CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG160621	PRE																							
	CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG160621	CUR																							
	CA-Current Portion of Mortgages Receivable-Collection:	out	C	+	AG160622	PRE																							
	CA-Current Portion of Mortgages Receivable-Collection:	in	C	-	AG160622	CUR																							
	NA-Notes Receivable-Loans	in	D	+	AG161310	PRE																							
	NA-Notes Receivable-Loans	out	D	-	AG161310	CUR																							
	NA-Notes Receivable-Collection:	out	C	+	AG161320	PRE																							
	NA-Notes Receivable-Collection:	in	C	-	AG161320	CUR																							
	NA-Mortgages Receivable-Loans	in	D	+	AG161510	PRE																							
	NA-Mortgages Receivable-Loans	out	D	-	AG161510	CUR																							
	NA-Mortgages Receivable-Collection:	out	C	+	AG161520	PRE																							

University of California																										
Statement of Cash Flows—FY 2003																										
Mapping of Codes—Detail by Fund Group																										
New Title		Current					Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace							
		in	C	Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year					
NA-Mortgages Receivable-Collection:		in	C	-	AG161520	CUR																				
Investments held by trustees		in	D	+	AG160300	PRE																				
CA-Investments Held by Trustees:		out	D	-	AG160300	CUR																				
NA-Investments Held by Trustees:		in	D	+	AG161200	PRE																				
CA-Investments Held by Trustees:		out	D	-	AG161200	CUR																				
Inventories		in	D	+	AG160710	PRE																				
CA-Inventories-General:		out	D	-	AG160710	CUR																				
CA-Inventories-Auxiliary Enterprise:		in	D	+	AG160720	PRE																				
CA-Inventories-Auxiliary Enterprise:		out	D	-	AG160720	CUR																				
CA-Inventories-Medical Center:		in	D	+	AG160730	PRE																				
CA-Inventories-Medical Center:		out	D	-	AG160730	CUR																				
Deferred charges		in	D	+	AG160810	PRE																				
CA-Deferred Charges-General:		out	D	-	AG160810	CUR																				
CA-Deferred Charges-Auxiliary Enterprise:		in	D	+	AG160820	PRE																				
CA-Deferred Charges-Auxiliary Enterprise:		out	D	-	AG160820	CUR																				
CA-Deferred Charges-Medical Center:		in	D	+	AG160830	PRE																				
CA-Deferred Charges-Medical Center:		out	D	-	AG160830	CUR																				
Other assets		in	D	+	AG160900	PRE																				
CA-Other:		out	D	-	AG160900	CUR																				
NA-Other Assets-General:		in	D	+	AG161920	PRE																				
NA-Other Assets-General:		out	D	-	AG161920	CUR																				
NA-Other Assets-Auxiliary Enterprises:		in	D	+	AG161930	PRE																				
NA-Other Assets-Auxiliary Enterprises:		out	D	-	AG161930	CUR																				
NA-Other Assets-A/R:		in	D	+	AG161940	PRE																				
NA-Other Assets-A/R:		out	D	-	AG161940	CUR																				
NA-Other Assets-A/R-Auxiliary Ent.:		in	D	+	AG161950	PRE																				
NA-Other Assets-A/R-Auxiliary Ent.:		out	D	-	AG161950	CUR																				
NA-Other Assets-A/R-Federal:																										
NA-Other Assets-A/R-Federal:																										
Accounts payable		out	C	+	AG164111	PRE	out	C	+	AG104110	PRE									out	C	+	AG134110	PRE		
CL-A/P-General:		in	C	-	AG164111	CUR	in	C	-	AG104110	CUR									in	C	-	AG134110	CUR		
CL-A/P-Auxiliary Enterprises:		out	C	+	AG164112	PRE																				
CL-A/P-Auxiliary Enterprises:		in	C	-	AG164112	CUR																				
CL-A/P-Medical Center:		out	C	+	AG164113	PRE																				
CL-A/P-Medical Center:		in	C	-	AG164113	CUR																				
CL-A/P-Scholarships and Fellowships:		out	C	+	AG164160	PRE																				
CL-A/P-Scholarships and Fellowships:		in	C	-	AG164160	CUR																				
CL-A/P-Controlled Disbursements-Payrol:		out	C	+	AG164191	PRE																				
CL-A/P-Controlled Disbursements-Payrol:		in	C	-	AG164191	CUR																				
CL-A/P-Controlled Disbursements-Medical Center:		out	C	+	AG164192	PRE																				
CL-A/P-Controlled Disbursements-Medical Center:		in	C	-	AG164192	CUR																				
CL-A/P-Controlled Disbursements-Other:		out	C	+	AG164193	PRE																				
CL-A/P-Controlled Disbursements-Other:		in	C	-	AG164193	CUR																				
Accrued salaries and benefits		out	C	+	AG164210	PRE																				
CL-Accrued Salaries:		in	C	-	AG164210	CUR																				
CL-Accrued Benefits:		out	C	+	AG164220	PRE																				
CL-Accrued Benefits:		in	C	-	AG164220	CUR																				
Deferred revenue		out	C	+	AG164310	PRE																				
CL-Deferred Revenues-General:		in	C	-	AG164310	CUR																				
CL-Deferred Revenues-Auxiliary Enterprise:		out	C	+	AG164320	PRE																				
CL-Deferred Revenues-Auxiliary Enterprise:		in	C	-	AG164320	CUR																				
CL-Deferred Revenues-Grants & Contracts:		out	C	+	AG164330	PRE																				
CL-Deferred Revenues-Grants & Contracts:		in	C	-	AG164330	CUR																				
CL-Deferred Revenues-Medical Center:		out	C	+	AG164340	PRE																				
CL-Deferred Revenues-Medical Center:		in	C	-	AG164340	CUR																				
Self-insurance		out	C	+	AG164731	PRE																				
CL-Other-Self Insurance-Medical Malpractice:		in	C	-	AG164731	CUR																				
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL):		out	C	+	AG164732	PRE																				
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL):		in	C	-	AG164732	CUR																				
CL-Other-Self Insurance-Workers Compensator:		out	C	+	AG164733	PRE																				
CL-Other-Self Insurance-Workers Compensator:		in	C	-	AG164733	CUR																				
CL-Other-Self Insurance-Employee Healthcar:		out	C	+	AG164734	PRE																				
CL-Other-Self Insurance-Employee Healthcar:		in	C	-	AG164734	CUR																				
NL-Self Insurance-Medical Malpractice:		out	C	+	AG165201	PRE																				
NL-Self Insurance-Medical Malpractice:		in	C	-	AG165201	CUR																				
NL-Self Insurance-General Auto & Employment Liability (GAEL):		out	C	+	AG165202	PRE																				
NL-Self Insurance-General Auto & Employment Liability (GAEL):		in	C	-	AG165202	CUR																				
NL-Self Insurance-Workers Compensator:		out	C	+	AG165203	PRE																				

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Statement of Cash Flows—FY 2003																							
Mapping of Codes—Detail by Fund Group																							
New Title		Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace					
		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year			
NL-Self Insurance-Workers Compensator	in	C	-	AG165203	CUR																		
NL-Self Insurance-Employee Healthcar	out	C	+	AG165204	PRE																		
NL-Self Insurance-Employee Healthcar	in	C	-	AG165204	CUR																		
Other liabilities																							
CL-Other-Vacation Leave	out	C	+	AG164741	PRE																		
CL-Other-Vacation Leave	in	C	-	AG164741	CUR																		
CL-Other-Compensatory Time	out	C	+	AG164742	PRE																		
CL-Other-Compensatory Time	in	C	-	AG164742	CUR																		
CL-Other-Severance Pay	out	C	+	AG164750	PRE																		
CL-Other-Severance Pay	in	C	-	AG164750	CUR																		
CL-Other-Miscellaneous	out	C	+	AG164760	PRE																		
CL-Other-Miscellaneous	in	C	-	AG164760	CUR																		
CL-Other-Deposits-General	out	C	+	AG164721	PRE																		
CL-Other-Deposits-General	in	C	-	AG164721	CUR																		
CL-Other-Deposits-Auxiliary Enterprises	out	C	+	AG164722	PRE																		
CL-Other-Deposits-Auxiliary Enterprises	in	C	-	AG164722	CUR																		
CL-Other-Deposits-Medical Center	out	C	+	AG164723	PRE																		
CL-Other-Deposits-Medical Center	in	C	-	AG164723	CUR																		
CL-Other-Third Party Payor Settlement Liability:	out	C	+	AG164770	PRE																		
CL-Other-Third Party Payor Settlement Liability:	in	C	-	AG164770	CUR																		
NL-Deposits-General	out	C	+	AG165110	PRE																		
NL-Deposits-General	in	C	-	AG165110	CUR																		
NL-Deposits-Auxiliary Enterprises	out	C	+	AG165120	PRE																		
NL-Deposits-Auxiliary Enterprises	in	C	-	AG165120	CUR																		
NL-Deposits-Medical Center	out	C	+	AG165130	PRE																		
NL-Deposits-Medical Center	in	C	-	AG165130	CUR																		
NL-Other-Miscellaneous	out	C	+	AG165510	PRE																		
NL-Other-Miscellaneous	in	C	-	AG165510	CUR																		
NL-Other-Severance Pay	out	C	+	AG165520	PRE																		
NL-Other-Severance Pay	in	C	-	AG165520	CUR																		
NL-Other-Vacation Leave	out	C	+	AG165530	PRE																		
NL-Other-Vacation Leave	in	C	-	AG165530	CUR																		
NL-Federal Refundable Loans																							
NL-Federal Refundable Loans																							
Net cash provided (used) by operating activitie:																							
SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION																							
Capital assets acquired through capital leases (3)																							
Aux. Ent.-Repayment of Princ on Cap Leases/Installment Purcl	in	D	+	TC2120	CUR																		
Med Ctr-Repayment of Princ on Cap Leases/Installment Purcl	in	D	+	TC2150	CUR																		
Other-Repayment of Princ on Cap Leases/Installment Purcl	in	D	+	TC2180	CUR																		
Other-Repayment of Princ on State Capital Lease:	in	D	+	TC2190	CUR																		
CL-Long Term Debt-Capital Lease Obligations:	out	C	+	AG114640	PRE					out	C	+	AG124640	PRE									
CL-Long Term Debt-Capital Lease Obligations:	in	C	-	AG114640	CUR					in	C	-	AG124640	CUR									
NL-LTD-Capital Lease Obligations	out	C	+	AG115440	PRE					out	C	+	AG125440	PRE									
NL-LTD-Capital Lease Obligations	in	C	-	AG115440	CUR					in	C	-	AG125440	CUR									
CL-Long-Term Debt-Capital Lease Obligations-SPWB	out	C	+	AG114650	PRE					out	C	+	AG124650	PRE									
CL-Long-Term Debt-Capital Lease Obligations-SPWB	in	C	-	AG114650	CUR					in	C	-	AG124650	CUR									
NL-LTD-Capital Lease Obligations-SPWB	out	C	+	AG115450	PRE					out	C	+	AG125450	PRE									
NL-LTD-Capital Lease Obligations-SPWB	in	C	-	AG115450	CUR					in	C	-	AG125450	CUR									
CA-A/R-State Capital Lease - Settlement						out	C	+	AG100518	CUR													
Total																							
Capital assets acquired with a liability at year enc																							
CL-A/P Capital Assets	in	C	-	AG164150	CUR	in	C	-	AG104150	CUR									in	C	-	AG134150	CUR
Total																							
Investments held by trustees																							
NA-Investments Held by Trustees-SPWB						out	D	-	AGC 101210	PRE													
NA-Investments Held by Trustees-SPWB						in	D	+	AGC 101210	CUR													
State Financing Appropriations																							
CA-A/R-State Appropriations-Nonoperating-Capital	out	D	-	AG160515	PRE																		
CA-A/R-State Appropriations-Nonoperating-Capital	in	D	+	AG160515	CUR																		
Other - Repayment of Principal on State Capital Lease:																							
Other - Repayment of Interest on State Capital Lease:																							
CA-Investments Held by Trustees-SPWB										in	D	+	TC2290	CUR					in	C	-	TC3538	CUR
CA-Investments Held by Trustees-SPWB						out	D	-	AG110310	PRE													
CA-Investments Held by Trustees-SPWB						in	D	+	AG110310	CUR													
NA-Investments Held by Trustees-SPWB						out	D	-	AG 111210	PRE													
NA-Investments Held by Trustees-SPWB						in	D	+	AG 111210	CUR													
CL-Other-A/P-LTD-Interest Expense-SPWB						in	C	-	AG114771	PRE													
CL-Other-A/P-LTD-Interest Expense-SPWB						out	C	+	AG114771	CUR													

University of California																					
Statement of Cash Flows—FY 2003																					
Mapping of Codes—Detail by Fund Group																					
New Title	Current				Unexpended Plant				Retirement of Indebt.				Invest. In Plant				Renew. & Replace				
	Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		
Loss on the disposal of capital assets																					
	Proceeds from Sale of Capitalized Assets - Campus	in	C	-	AG208310	CUR															
	Proceeds from Sale of Capitalized Assets - Med Ctr	in	C	-	AG208320	CUR															
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus											out	D	-	TC2420	CUR					
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr											out	D	-	TC2520	CUR					
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus											out	D	-	TC2421	CUR					
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr											out	D	-	TC2521	CUR					
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus											out	D	-	TC2422	CUR					
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr											out	D	-	TC2522	CUR					
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus											out	D	-	TC2423	CUR					
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr											out	D	-	TC2523	CUR					
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus											out	D	-	TC2424	CUR					
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr											out	D	-	TC2524	CUR					
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus											out	D	-	TC2425	CUR					
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr											out	D	-	TC2525	CUR					
	Disposal of Cap. Assets-Orig Cost - Equipment-Campus											out	D	-	TC2426	CUR					
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr											out	D	-	TC2526	CUR					
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus											out	D	-	TC2427	CUR					
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr											out	D	-	TC2527	CUR					
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus											out	D	-	TC2428	CUR					
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr											out	D	-	TC2528	CUR					
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus											out	D	-	TC2429	CUR					
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr											out	D	-	TC2529	CUR					
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus											in	C	-	TC2440	CUR					
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr											in	C	-	TC2540	CUR					
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus											in	C	-	TC2441	CUR					
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr											in	C	-	TC2541	CUR					
	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus											in	C	-	TC2442	CUR					
	Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr											in	C	-	TC2542	CUR					
	Disposal of Cap. Assets-Accum Depn - Software <10M-Campus											in	C	-	TC2443	CUR					
	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr											in	C	-	TC2543	CUR					
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus											in	C	-	TC2444	CUR					
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr											in	C	-	TC2544	CUR					
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus											in	C	-	TC2445	CUR					
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr											in	C	-	TC2545	CUR					
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus											in	C	-	TC2446	CUR					
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr											in	C	-	TC2546	CUR					
	Trade-in Allowance	in	C	-	OC9300	CUR															
Total																					
Gifts of capital assets																					
	Private Gifts - Real Estate-Campus											in	C	-	TC1150	CUR					
	Private Gifts - Real Estate-Med Ctr											in	C	-	TC1250	CUR					
	Private Gifts - Buildings & Structures-Campus											in	C	-	TC1151	CUR					
	Private Gifts - Buildings & Structures-Med Ctr											in	C	-	TC1251	CUR					
	Private Gifts - Fixed Equipment-Campus											in	C	-	TC1152	CUR					
	Private Gifts - Fixed Equipment-Med Ctr											in	C	-	TC1252	CUR					
	Private Gifts - General Improvements-Campus											in	C	-	TC1153	CUR					
	Private Gifts - General Improvements-Med Ctr											in	C	-	TC1253	CUR					
	Private Gifts - Software > 10M-Campus											in	C	-	TC1154	CUR					
	Private Gifts - Software > 10M-Med Ctr											in	C	-	TC1254	CUR					
	Private Gifts - Software < 10M-Campus											in	C	-	TC1155	CUR					
	Private Gifts - Software < 10M-Med Ctr											in	C	-	TC1255	CUR					
	Private Gifts - Equipment-Campus											in	C	-	TC1156	CUR					
	Private Gifts - Equipment-Med Ctr											in	C	-	TC1256	CUR					
	Private Gifts - Library Material & Library Collections (exc. Rare Books)											in	C	-	TC1157	CUR					
	Private Gifts - Library Rare Books & Rare Book Collections											in	C	-	TC1158	CUR					
	Private Gifts - Intangible Assets-Campus											in	C	-	TC1159	CUR					
	Private Gifts - Intangible Assets-Med Ctr											in	C	-	TC1259	CUR					
	Private Gifts - Infrastructure Assets-Campus											in	C	-	TC1160	CUR					
	Private Gifts - Infrastructure Assets-Med Ctr											in	C	-	TC1260	CUR					
	Private Gifts - Special Collections-Excl Lib-Campus											in	C	-	TC1161	CUR					
	Private Gifts - Special Collections-Excl Lib-Med Ctr											in	C	-	TC1261	CUR					
Total																					
Other Non-Cash Gifts																					
	Private - Unrestricted Non-Cash Gifts	in	C	-	AG206110	CUR															
	Private - Restricted Non-Cash Gifts	in	C	-	AG206240	CUR															
	Gifts & Bequests - Non-Cash - Endowment																				
	Gifts & Bequests-Non-Cash-Annuity & Life Income																				

IRM No. 175—Exhibit 1

University of California																						
Statement of Cash Flows—FY 2003																						
Mapping of Codes—Detail by Fund Group																						
New Title	Current					Unexpended Plant					Retirement of Indebt.				Invest. In Plant				Renew. & Replace			
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
Total	Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen																					
Debt Service for lease-revenue bonds:																						
	Other - Repayment of Principal on State Capital Lease:																			out D - TC2190 CUR		
	Other - Repayment of Interest on State Capital Lease:																			out D - TC2290 CUR		
	CL-Other-A/P-LTD-Interest Expense-SPWB																			out C + AG114771 PRE		
	CL-Other-A/P-LTD-Interest Expense-SPWB																			in C - AG114771 CUR		
Securities Lending Activity (4)																						
	CL-Collateral Held for Security Lending																			out C + AG164400 PRE		
	CL-Collateral Held for Security Lending																			in C - AG164400 CUR		
Total																						
See accompanying Notes to Financial Statement																						
PRE - Previous Fiscal Year End Balance																						
CUR - Current Fiscal Year End Balance																						
AG - Account Group Code																						
TC - Transaction Code																						
OC - Object Code																						
Plus/Minus - The plus or minus sign assumes certain debit or credit balances for each account. For example--Revenue Accounts are Credit Balances, Expenditure accounts are Debit Balances, Accounts Receivable accounts are Debit Balan																						
The formulas adjust for the appropriate balance																						
The cash flow statement will exclude Agency funds, lab operations and UCRs																						
Notes Receivable and Mortgages Receivable. Assume that the "Collections" accounts and "Loans" accounts are cumulative																						
If "collections" are closed to "loans", then the previous year-end balance of "collections" will adjust the "Loans issued to students and employe																						
(1) Assume each July 1, A/R and A/P Settlement account balances close into A/R and A/P. The end of year balance in A/R and A/P Settlement represents Cash gross up for the year. All other entries recording investment transactions will balance to z																						
Assume any Investment Income transaction is not a part of the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settlement																						
These entries should net to zero																						
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will zero each year across all campus																						
(3) This will represent the gross additions to capital leases during the year. The source will be new capital lease debt found on Exhibit																						
(4) This will represent the net change in collateral held for securities lending																						

IRM No. 175—Exhibit 1

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan				Endow. & Similar				415(m)			
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
CASH FLOWS FROM OPERATIONAL ACTIVITIES												
Student tuition and fees												
Student Tuition & Fees - Non-Resident Tuitor												
Student Tuition & Fees - Application for Admissior												
Student Tuition & Fees - Other General Fund Student Fee:												
Student Tuition & Fees - Other Student Fee:												
Student Tuition & Fees - University Extensior												
Student Tuition & Fees - Contra - Student Financial Aic												
CA-A/R-Other-Student Tuition and Fees												
CA-A/R-Other-Student Tuition and Fees												
Federal Loans Receivc	in	C	-	TC8040	CUR							
Federal Loans Disbursed	out	D	-	TC8140	CUR							
Grants and contracts												
State of CA - Spec. State-Operating												
U.S. Govt. - Appropriations												
CA-A/R - State Appropriations-Operating												
CA-A/R - State Appropriations-Operating												
CA-A/R-Federal Appropriations												
CA-A/R-Federal Appropriations												
United States Government - Grants												
United States Government - Contracts												
United States Government - Federal Capital Contributor	in	C	-	TC8038	CUR							
DOE Revenue												
DOE Expenses												
State of California - Grants & Contracts												
Private - Restricted Grants												
Private - Restricted Contracts												
Local Government - Grants & Contracts												
CA-A/R-State Grants & Contracts												
CA-A/R-State Grants & Contracts												
CA-A/R-Federal Grants & Contracts	in	D	+	AG140514	PRE							
CA-A/R-Federal Grants & Contracts	out	D	-	AG140514	CUR							
CA-A/R-Other-Local & Private Grants & Contracts												
CA-A/R-Other-Local & Private Grants & Contracts												
CL-Deferred Revenues-Grants & Contracts	out	C	+	AG144330	PRE							
CL-Deferred Revenues-Grants & Contracts	in	C	-	AG144330	CUR							
NA-Other Assets-A/R-Federal	in	D	+	AG141960	PRE							
NA-Other Assets-A/R-Federal	out	D	-	AG141960	CUR							
Receipts from sales and services of												
Medical centers												
Sales & Services - Medical Centers												
Sales & Services - Contra - Medical Centers Allowance												
CA-A/R-Medical Centers												
CA-A/R-Medical Centers												
CL-Deferred Revenues-Medical Cente												
CL-Deferred Revenues-Medical Cente												
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow												
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allow												
Educational activities												
Sales & Services - Educational Activity												
Sales & Services - Contra - Educational Activity Allowance												
CA-A/R-Other-Educational Activities												
CA-A/R-Other-Educational Activities												
Auxilliary enterprises												
Sales & Services - Auxiliary Enterprise:												
Sales & Services - Contra - Auxiliary Enterprises Allowance												
Sales & Services - Contra - Aux Ent-Student Financial Aic												
CA-A/R-Other-Auxiliary Enterprises												
CA-A/R-Other-Auxiliary Enterprises												
CL-Deferred Revenues-Auxiliary Enterprise:												
CL-Deferred Revenues-Auxiliary Enterprise:												
NA-Other Assets-A/R-Auxiliary Ent.												
NA-Other Assets-A/R-Auxiliary Ent.												
Payments to employees												
Academic Wages												
Staff Wages												
Incentive Award Program Payment												
IAP Award Funding												
Sabbatical Leave in Residence												
Sabbatical Leave Not in Residence												
Retirement Benefit Allowance												
Compensation Earned But Not Paid												
Transfer of Vacation Accruals												
Salary Accrual												

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Vacation Accrual												
Compensatory Time Accrual												
SMSPP Accrual												
Elimination of Capitalized Salaries & Wages												
Elimination of Salaries & Wages-R & R												
Employee Vacation and S/L Assessment												
CL-A/P-Controlled Disbursements-Payrol												
CL-A/P-Controlled Disbursements-Payrol												
CL-Accrued Salaries												
CL-Accrued Salaries												
CL-Other-Vacation Leave												
CL-Other-Vacation Leave												
CL-Other-Compensatory Time												
CL-Other-Compensatory Time												
CL-Other-Severance Pay												
CL-Other-Severance Pay												
NL-Other-Vacation Leave												
NL-Other-Vacation Leave												
NL-Other-Severance Pay												
NL-Other-Severance Pay												
Payments to suppliers												
Utilities Services												
Electricity												
Water & Sewer												
Natural Gas												
Oil												
Propane/Butane												
Supplies & Materials												
Medical Supplies												
Chemicals, Organic & Inorganic												
Lab Glass/Ceramics												
Lab Instruments & Supplies												
Fertilizers & Pesticides												
Lab Animals/Feed												
General Office Supplies												
Educational TV/AV Service												
Elimination of Capitalized Other CF Expenditures												
Elimination of Other Expenditures - R & R												
Non Capitalized Fabricated Cost												
Non Capitalized Expenditures												
Inventorial Equipment												
Inventorial Livestock												
Library Books and Materials to be Capitalized												
Library Rare Books and Rare Book Collec. to be Capitalized												
Capitalized Standard Office Furniture												
Non-Inventorial Capitalized Items												
Special Collections (Excl. Lib) to be Capitalized												
Software Projects to be Capitalized >\$10M												
Software Projects to be Capitalized <\$10M												
Rental Allowance on Inventorial Equipment												
Full Value Minus Cost of Surplus												
Fabrication Components or Supplies												
Buildings & Structures to be Capitalized												
Fixed Equipment to be Capitalized												
General Improvement to be Capitalized												
Infrastructure Assets to be Capitalized												
Intangible Assets to be Capitalized												
Expense for CIP to be Capitalized												
Interdept. Transfer of Inventorial Equipment												
Purchased Computer Equipment												
Office Furniture/Equipment												
Non Capitalized Expenditures												
Elimination of Capitalized CF Equipment Purchases												
Elimination of Equipment R & R												
Travel In State												
Agriculture Conferences												
University Garage Charges												
Removal & Moving Expense Reimbursement												
Out of State Travel												
Freight												
UNEX Admin Expense												
Recharges												
Telephone, Telegraph & Teletype												
Postage, Mail, Inc. Commercial Mail Service												
Rental of Space Interdepartmental Recharge												

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Rental of Space or Facility Other												
Rental of Equipment Other												
Rental of Equipment Computer												
Rental of Equipment Interdepartmental Recharge												
Payment Under Capital Lease Other (should be zero)												
Payment Under Capital Lease Computer (should be zero)												
Printing of Publications												
Reproduction and Photography												
Printing of Forms, Stationary, Etc.												
Library Materials (non-inventorial)												
Library Materials Book Binding												
Central Stenographic Services												
Repairs, Alterations & Maintenance												
Building Maintenance												
Miscellaneous Services												
Membership & Subscriptions-Federally Chargeable												
Advertising-Federally Chargeable												
Royalties												
Food & Beverages for Business Meetings/Conferences												
Temporary Labor Costs												
Expense in Excess of \$25K on Subcontract												
Grant Payments under BCRP & Similar Programs												
Computing & Data Processing Serv. Administration												
Computing & Data Processing Serv. Academic												
Fines & Penalties												
Donations & Contributions												
Membership & Subscriptions-Federally Unchargeable												
Advertising-Federally Unchargeable												
Patient Care												
Social Activities & Entertainment												
Cost of Legal Proceedings												
Honoraria (Other Than UC Employee)												
Other Insurance												
CL-A/P-General												
CL-A/P-General												
CL-A/P-Auxiliary Enterprises												
CL-A/P-Auxiliary Enterprises												
CL-A/P-Medical Center												
CL-A/P-Medical Center												
CA-Inventories-General												
CA-Inventories-General												
CA-Inventories-Auxiliary Enterprise												
CA-Inventories-Auxiliary Enterprise												
CA-Inventories-Medical Center												
CA-Inventories-Medical Center												
CA-Deferred Charges-General												
CA-Deferred Charges-General												
CA-Deferred Charges-Auxiliary Enterprise												
CA-Deferred Charges-Auxiliary Enterprise												
CA-Deferred Charges-Medical Center												
CA-Deferred Charges-Medical Center												
CA-A/R-State-Allow for Uncollectibl												
CA-A/R-State-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt												
CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt												
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl												
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl												
CA-A/R-Other-Allow for Uncollectible												
CA-A/R-Other-Allow for Uncollectible												
CA-A/R-Educational Activities-Allow for Uncollectibl												
CA-A/R-Educational Activities-Allow for Uncollectibl												
CL-A/P-Controlled Disbursements-Medical Center												
CL-A/P-Controlled Disbursements-Medical Center												
CL-A/P-Controlled Disbursements-Other												
CL-A/P-Controlled Disbursements-Other												
CL-Other-Third Party Payor Settlement Liability:												
CL-Other-Third Party Payor Settlement Liability:												
Collection and Litigation Expense	out	D	-	TC8127	CUR							
CL-Other-Miscellaneous												
CL-Other-Miscellaneous												
NL-Other-Miscellaneous												
NL-Other-Miscellaneous												

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University of California																
Statement of Cash Flows—FY 2003																
Mapping of Codes-Detail by Fund Group																
	New Title	Loan			Endow. & Similar			415(m)			Fiscal Year					
		Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year						
Payments for benefits	Retirement & Employee Benefits-Payment											out	D	-	AG597110	CUR
	Equivalent of Month Earnings Paid to Dependent															
	Payment of UCRS Benefits															
	PERS-VERIP Annuity															
	OASDI															
	Medicare															
	State Teachers Retirement System Regents Contribution															
	Orange County Retirement System															
	Federal Civil Service Retirement System															
	Workers Compensation															
	Campus Benefit Cost															
	Unemployment Insurance															
	Employee Support Programs															
	Health Insurance Sec. 89															
	Life Insurance Sec. 89															
	Graduate Student Health Insurance															
	Health Sciences Severance Pay Plan															
	Partial Fee Remission															
	UCRS Regents Contribution															
	UCRS Regents Contribution Phased Retirement															
	Health Science Compensation Reserve															
	Graduate Student Partial Fee Remission															
	UCRS Regents Contribution Summer Salaries															
	PERS Regents Contribution															
	Non-Industrial Disability Insurance Premium															
	SCERS Employer Contributions															
	Vision Care Contribution															
	Vision Care Alternative Contribution															
	Elimination of Capitalized Benefits															
	Elimination of Benefits-R & R															
	Health Insurance															
	Employee Benefit Cost Transfers															
	Construction Class Various Benefits															
	Benefit Accrual															
	Incentive Award Program Assessment															
	Employers Dental Plan Contribution															
	Incentive Award Program Benefit Funding															
	Faculty Benefit Cost Offset															
	Tuition Remission (RA)															
	Special Life Insurance Contribution															
	Annuitant Health Insurance Contribution															
	415(m) Restoration Plan Contribution															
	Retirement & Employee Benefits-Contributions from Campu											in	C	-	AG597120	CUR
	CL-Other-Self Insurance-Workers Compensator															
	CL-Other-Self Insurance-Workers Compensator															
	NL-Self Insurance-Workers Compensator															
	NL-Self Insurance-Workers Compensator															
	CL-Accrued Benefits															
	CL-Accrued Benefits															
	CL-A/P-General											out	C	+	AG594110	PRE
	CL-A/P-General											in	C	-	AG594110	CUR
Payments for scholarships and fellowships	Scholarships and Fellowships															
	Scholarship Allowance															
	CL-A/P-Scholarships and Fellowships															
	CL-A/P-Scholarships and Fellowships															
Loans issued to students and employee:	CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG140611	PRE										
	CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG140611	CUR										
	CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG140621	PRE										
	CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG140621	CUR										
	NA-Notes Receivable-Loans:	in	D	+	AG141310	PRE										
	NA-Notes Receivable-Loans:	out	D	-	AG141310	CUR										
	NA-Mortgages Receivable-Loans:	in	D	+	AG141510	PRE										
	NA-Mortgages Receivable-Loans:	out	D	-	AG141510	CUR										
	CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG140612	PRE										
	NA-Notes Receivable-Collection:	out	C	+	AG141320	PRE										
	NA-Mortgages Receivable-Collection:	out	C	+	AG141520	PRE										
	CA-Current Portion of Mortgages Receivable-Collection:	out	C	+	AG140622	PRE										
Collections of loans to students and employee:																

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University of California														
Statement of Cash Flows—FY 2003														
Mapping of Codes—Detail by Fund Group														
		Loan					Endow. & Similar			415(m)				
New Title			Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year	
	CA-Current Portion of Notes Receivable-Collection:	in	C	-	AG140612	CUR								
	CA-Current Portion of Notes Receivable-Allow for Uncol	out	C	+	AG140613	PRE								
	CA-Current Portion of Notes Receivable-Allow for Uncol	in	C	-	AG140613	CUR								
	CA-Current Portion of Mortgages Receivable-Collection	in	C	-	AG140622	CUR								
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	out	C	+	AG140623	PRE								
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	-	AG140623	CUR								
	NA-Notes Receivable-Collection:	in	C	-	AG141320	CUR								
	NA-Notes Receivable-Allow for Uncollectibl	out	C	+	AG141400	PRE								
	NA-Notes Receivable-Allow for Uncollectibl	in	C	-	AG141400	CUR								
	NA-Mortgages Receivable-Collection:	in	C	-	AG141520	CUR								
	NA-Mortgages Receivable-Allow for Uncollectibl	out	C	+	AG141600	PRE								
	NA-Mortgages Receivable-Allow for Uncollectibl	in	C	-	AG141600	CUR								
	Interest on Notes	in	C	-	TC8020	CUR								
	Recovery of Notes Written Off as Uncollectibl	in	C	-	TC8021	CUR								
	Recovery of NDEA Teaching Service Cancellatio	in	C	-	TC8022	CUR								
	Late Charges-Student Loans	in	C	-	TC8025	CUR								
	Write-Off of Notes as Uncollectible	out	D	-	TC8125	CUR								
	Loans Assigned to Fed. Govt.	out	D	-	TC8126	CUR								
	Cancellation due to Death	out	D	-	TC8128	CUR								
	Faculty Mortgage Program Fees	in	C	-	TC8131	CUR								
	Reserve for Bad Debts	out	D	-	TC8139	CUR								
	Other receipts (payments)													
	Other Sources-Service Enterprises													
	Other Sources-Contra-Service Enterprises Allowance:													
	Other Sources-Other									in	C	-	AG598210	CUR
	Other Sources-Contra-Other Allowances													
	Other Sources - Contra - Student Financial Aic													
	Bad Debt Expense-State Government													
	Bad Debt Expense-Federal Government													
	Bad Debt Expense-Medical Centers													
	Bad Debt Expense-Auxiliary Enterprises													
	Bad Debt Expense-Educational Activities													
	Bad Debt Expense-Other													
	Medical Malpractice Insurance													
	General Liability Insurance													
	Employment Practice Liability Program													
	General Liability Insurance													
	CL-Other-Deposits-General													
	CL-Other-Deposits-General													
	CL-Other-Deposits-Auxiliary Enterprises													
	CL-Other-Deposits-Auxiliary Enterprises													
	CL-Other-Deposits-Medical Center													
	CL-Other-Deposits-Medical Center													
	NL-Deposits-General													
	NL-Deposits-General													
	NL-Deposits-Auxiliary Enterprises													
	NL-Deposits-Auxiliary Enterprises													
	NL-Deposits-Medical Center													
	NL-Deposits-Medical Center													
	CA-A/R-Other	in	D	+	AG140571	PRE				in	D	+	AG590571	PRE
	CA-A/R-Other	out	D	-	AG140571	CUR				out	D	-	AG590571	CUR
	CA-Other	in	D	+	AG140900	PRE								
	CA-Other	out	D	-	AG140900	CUR								
	CA-Investments Held by Trustees	in	D	+	AG140300	PRE								
	CA-Investments Held by Trustees	out	D	-	AG140300	CUR								
	CL-Other-Self Insurance-Medical Malpractice													
	CL-Other-Self Insurance-Medical Malpractice													
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL													
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL													
	CL-Other-Self Insurance-Employee Healthcar													
	CL-Other-Self Insurance-Employee Healthcar													
	NL-Self Insurance-Medical Malpractice													
	NL-Self Insurance-Medical Malpractice													
	NL-Self Insurance-General Auto & Employment Liability (GAEL													
	NL-Self Insurance-General Auto & Employment Liability (GAEL													
	NL-Self Insurance-Employee Healthcar													
	NL-Self Insurance-Employee Healthcar													
	CL-Other-Miscellaneous	out	C	+	AG144760	PRE								
	CL-Other-Miscellaneous	in	C	-	AG144760	CUR								
	NL-Other-Miscellaneous	out	C	+	AG145510	PRE								
	NL-Other-Miscellaneous	in	C	-	AG145510	CUR								
	NA-Investments Held by Trustees	in	D	+	AG141200	PRE								
	NA-Investments Held by Trustees	out	D	-	AG141200	CUR								
	NA-Other Assets-General													
	NA-Other Assets-General													

University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes—Detail by Fund Group													
New Title	Loan				Endow. & Similar				415(m)				
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
NA-Other Assets-Auxiliary Enterprises													
NA-Other Assets-Auxiliary Enterprises													
NA-Other Assets-A/R													
NA-Other Assets-A/R													
CL-Deferred Revenues-General													
CL-Deferred Revenues-General													
Administrative Expense													
NL-Federal Refundable Loans	out	C	+	AG145300	PRE				out	D	-	AG597310	CUR
NL-Federal Refundable Loans	in	C	-	AG145300	CUR								
Net cash provided (used) by operating activities:													
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES													
State educational appropriations													
State of CA - General Supp.													
CA-A/R-State Appropriation-Nonoperating-Support													
CA-A/R-State Appropriation-Nonoperating-Support													
NA-Other Assets-A/R-State													
NA-Other Assets-A/R-State													
Gifts received for other than capital purposes													
Private gifts for endowment purposes:													
Gifts & Bequests									in	C	-	TC9000	CUR
Other Additions-Miscellaneous									in	C	-	TC9099	CUR
Refund to Donors									out	D	-	TC9100	CUR
Distribution of Estate Expenses									out	D	-	TC9105	CUR
Bank Charges									out	D	-	TC9113	CUR
Other Deductions-Miscellaneous									out	D	-	TC9199	CUR
Other private gifts													
Private - Unrestricted gifts	in	C	-	TC8000	CUR								
Private - Restricted gifts	in	C	-	TC8000	CUR								
Private - Contra - Uncollectible	out	D	-	TC8001	CUR								
Private - Contra - Discount on Pledges	out	D	-	TC8002	CUR								
CA-A/R-Other-Private gifts-Pledges	in	D	+	AG140568	PRE								
CA-A/R-Other-Private gifts-Pledges	out	D	-	AG140568	CUR								
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl	out	C	+	AG140583	PRE								
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl	in	C	-	AG140583	CUR								
NA-Other Assets-A/R-Pledges	in	D	+	AG141970	PRE								
NA-Other Assets-A/R-Pledges	out	D	-	AG141970	CUR								
NA-Other Assets-A/R-Pledges Allow for Uncollectibl	out	C	+	AG141980	PRE								
NA-Other Assets-A/R-Pledges Allow for Uncollectibl	in	C	-	AG141980	CUR								
NA-Other Assets-A/R Pledges Discoun	out	C	+	AG141990	PRE								
NA-Other Assets-A/R Pledges Discoun	in	C	-	AG141990	CUR								
Refunds to Donors, and other Minor Adjustment:	out	D	-	TC8100	CUR								
Deferred Gifts									in	C	-	TC9001	CUR
Gifts & Bequests Donor Designated as FFE									in	C	-	TC9002	CUR
CA-A/R-Other									in	D	+	AG150571	PRE
CA-A/R-Other									out	D	-	AG150571	CUR
CA-A/R-Other-Allow for Uncollectible									out	C	+	AG150582	PRE
CA-A/R-Other-Allow for Uncollectible									in	C	-	AG150582	CUR
CL-A/P-General									out	C	+	AG154110	PRE
CL-A/P-General									in	C	-	AG154110	CUR

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan				Endow. & Similar				415(m)			
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
CL-Other-Miscellaneous	out	C	+	AG154760	PRE							
CL-Other-Miscellaneous	in	C	-	AG154760	CUR							
NL-Other-Miscellaneous	out	C	+	AG155510	PRE							
NL-Other-Miscellaneous	in	C	-	AG155510	CUR							
CL-Other-Annuities Payable	out	C	+	AG154770	PRE							
CL-Other-Annuities Payable	in	C	-	AG154770	CUR							
CL-Other-Liabilities to Life Beneficiarie:	out	C	+	AG154780	PRE							
CL-Other-Liabilities to Life Beneficiarie:	in	C	-	AG154780	CUR							
NL-Obligations Under Life Income Agreements-Annuities Payabl	out	C	+	AG155310	PRE							
NL-Obligations Under Life Income Agreements-Annuities Payabl	in	C	-	AG155310	CUR							
NL-Oblig Under Life Income Agreements-Liabilities to Life Beneficiarie	out	C	+	AG155320	PRE							
NL-Oblig Under Life Income Agreements-Liabilities to Life Beneficiarie	in	C	-	AG155320	CUR							
Change in Annuity and Life Income Liabilit	in	C	-	TC9040	CUR							
Other receipts (payments)												
Other Nonoperating Revenue												
Other Miscellaneous Additions	in	C	-	TC8023	CUR							
Faculty Mtg. Programs-Miscellaneous Addition:	in	C	-	TC8030	CUR							
Other Miscellaneous Deductions:	out	D	-	TC8130	CUR							
Fac. Mtg. Prog.-Misc. Ded.	out	D	-	TC8134	CUR							
Fac. Mtg. Prog.-Bond Interest	out	D	-	TC8133	CUR							
CA-A/R-Other												
CA-A/R-Other												
CA-A/R-Other-Allow for Uncollectibl												
CA-A/R-Other-Allow for Uncollectibl												
CA-Other												
CA-Other												
CL-Other-Miscellaneous												
CL-Other-Miscellaneous												
NL-Deposits-General												
NL-Deposits-General												
NL-Other-Miscellaneous												
NL-Other-Miscellaneous												
Net cash flows provided by noncapital financing activities												
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:												
Commercial paper financing												
Proceeds from issuance												
CA-A/R-Commercial Paper-Investment Sales-Settlement:												
CA-A/R-Commercial Paper-Investment Sales-Settlement:												
CA-A/R-Commercial Paper-Investment Sale:												
CA-A/R-Commercial Paper-Investment Sale:												
CL-A/P-Commercial Paper Investment Purchase:												
CL-A/P-Commercial Paper Investment Purchase:												
CL-A/P-Commercial Paper Investment Purchases-Settlement												
CL-Commercial Paper												
CL-Commercial Paper												
Payments of principal												
CL-A/P-Commercial Paper Investment Purchases-Settlement												
Interest paid												
Other - Payment of Interest on Tax Exempt CF												
Other - Payment of Interest/Discount on Taxable CF												
CL-Other-A/P Commercial Paper-Interest Expense												
CL-Other-A/P Commercial Paper-Interest Expense												
State capital appropriations												
State of CA-Capital Appropriations												
CA-A/R-State Appropriation-Nonoperating												
CA-A/R-State Appropriation-Nonoperating												
CL-Deferred Revenues-General												
CL-Deferred Revenues-General												
State financing appropriations												
State of CA-Special State Appropriations-Cap. Financing												
CA-A/R-State Appropriations-Nonoperating-Capital												

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
CA-A/R-State Appropriations-Nonoperating-Capital												
Other - Repayment of Principal on State Capital Lease:												
Other - Repayment of Interest on State Capital Lease:												
CA-Investments Held by Trustees-SPWE												
CA-Investments Held by Trustees-SPWE												
NA-Investments Held by Trustees-SPWE												
NA-Investments Held by Trustees-SPWE												
CL-Other-A/P-LTD-Interest Expense-SPWB												
CL-Other-A/P-LTD-Interest Expense-SPWB												
Capital gifts and grants												
Private Gifts and Grants												
Private Gifts-Uncollectible												
Private Gifts-Discount on Pledges												
Federal Grants												
Student Fees												
Other Additions-Miscellaneous												
Other Deductions-Miscellaneous												
CA-A/R-Federal Appropriations												
CA-A/R-Federal Appropriations												
CA-A/R-Federal Grants & Contracts												
CA-A/R-Federal Grants & Contracts												
CA-A/R-Other-Private Gifts-Pledges												
CA-A/R-Other-Private Gifts-Pledges												
CA-A/R-Other												
CA-A/R-Other												
CA-A/R-Other-Allow for Uncollectibl												
CA-A/R-Other-Allow for Uncollectibl												
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl												
CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectibl												
NA-Other Assets-A/R-Pledges												
NA-Other Assets-A/R-Pledges												
NA-Other Assets-A/R-Pledges Allow for Uncollectibl												
NA-Other Assets-A/R-Pledges Allow for Uncollectibl												
NA-Other Assets-A/R Pledges Discoun												
NA-Other Assets-A/R Pledges Discoun												
CL-Deferred Revenues-Grants & Contracts												
CL-Deferred Revenues-Grants & Contracts												
CA-A/R-State-Allow for Uncollectibl												
CA-A/R-State-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
CA-A/R-Federal-Allow for Uncollectibl												
NL-Deposits-General												
NL-Deposits-General												
Proceeds from debt issuanc												
Borrowings-Revenue Bonds												
Borrowings-Revenue Bonds												
Borrowings-Certificates of Participation												
Borrowings-Mortgages and Other												
CA-A/R-State Capital Lease - Settlement												
CL-Long Term Debt-Revenue Bonds	out	C	+	AG144610	PRE							
CL-Long Term Debt-Revenue Bonds	in	C	-	AG144610	CUR							
CL-Long Term Debt-COP												
CL-Long Term Debt-COP												
CL-Long Term Debt-Mortgages & Other Borrowing:												
CL-Long Term Debt-Mortgages & Other Borrowing:												
NL-Long Term Debt-Revenue Bonds	out	C	+	AG145410	PRE							
NL-Long Term Debt-Revenue Bonds	in	C	-	AG145410	CUR							
NL-Long Term Debt-COP												
NL-Long Term Debt-COP												
NL-Long Term Debt-Mortgages & Other Borrowing:												
NL-Long Term Debt-Mortgages & Other Borrowing:												
Aux. Ent. - Repayment of Principal on Bank Loan:												
Aux. Ent. - Repayment of Principal on Bond:												
Aux. Ent. - Repayment of Principal on Other												
Med. Ctr. - Repayment of Principal on Bank Loan:												
Med. Ctr. - Repayment of Principal on Bond:												
Med. Ctr. - Repayment of Principal on Other												
Other - Repayment of Principal on Bank Loan:												
Other - Repayment of Principal on Tax Exempt CF												
Other - Repayment of Principal on Taxable CF												
Other - Repayment of Principal on Bond:												
Other - Repayment of Principal on Other												
Other - Repayment of Principal on State Energy Eff Bond												
Proceeds from the sale of capital assets												
Proceeds from Sale of Capitalized Assets-Campu:												

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
	New Title	Loan			Endow. & Similar			415(m)				
		Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year		
	Proceeds from Sale of Capitalized Assets-Med Ct											
Purchases of capital assets	Real Estate-Campus											
	Real Estate-Campus											
	Real Estate-Med Ctr											
	Real Estate-Med Ctr											
	Building & Structures-Campus											
	Building & Structures-Campus											
	Building & Structures-Med Ctr											
	Building & Structures-Med Ctr											
	Fixed Equipment-Campus											
	Fixed Equipment-Campus											
	Fixed Equipment-Med Ctr											
	Fixed Equipment-Med Ctr											
	General Improvements-Campus											
	General Improvements-Campus											
	General Improvements-Med Ct											
	General Improvements-Med Ct											
	Software > 10M Campus											
	Software > 10M Campus											
	Software > 10M Med Ctr											
	Software > 10M Med Ctr											
	Software < 10M Campus											
	Software < 10M Campus											
	Software < 10M Med Ctr											
	Software < 10M Med Ctr											
	Equipment-Med Ctr											
	Equipment-Med Ctr											
	Equipment-Campus											
	Equipment-Campus											
	Library Material & Library Collections (exc. Rare books											
	Library Material & Library Collections (exc. Rare books											
	Library Rare Books & Rare Book Collection:											
	Library Rare Books & Rare Book Collection:											
	Construction in Progress-Campus											
	Construction in Progress-Campus											
	Construction in Progress-Med Ct											
	Construction in Progress-Med Ct											
	Intangible Assets-Campus											
	Intangible Assets-Campus											
	Intangible Assets-Med Ctr											
	Intangible Assets-Med Ctr											
	Infrastructure Assets-Campus											
	Infrastructure Assets-Campus											
	Infrastructure Assets-Med Ctr											
	Infrastructure Assets-Med Ctr											
	Special Collections-Excl Lib-Campus											
	Special Collections-Excl Lib-Campus											
	Special Collections-Excl Lib-Med Ct											
	Special Collections-Excl Lib-Med Ct											
	Trade-in Allowance											
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus											
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ct											
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus											
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr											
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus											
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr											
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus											
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ct											
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus											
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr											
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus											
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr											
	Disposal of Cap. Assets-Orig Cost - Equipment-Campus											
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr											
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus											
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ct											
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus											
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ct											
	Disposal of Cap. Assets-Orig Cost - Spec. Collect-Exe Lib-Campus											
	Disposal of Cap. Assets-Orig Cost - Spec. Collect-Exe Lib-Med Ct											
	Accumulated Depreciation-Buildings & Structures-Campu											
	Accumulated Depreciation-Buildings & Structures-Campu											
	Accumulated Depreciation-Buildings & Structures-Med Ct											
	Accumulated Depreciation-Buildings & Structures-Med Ct											

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Accumulated Depreciation-General Improvements-Campu												
Accumulated Depreciation-General Improvements-Campu												
Accumulated Depreciation-General Improvements-Med Ct												
Accumulated Depreciation-General Improvements-Med Ct												
Accumulated Depreciation-Software >10M-Campu:												
Accumulated Depreciation-Software >10M-Campu:												
Accumulated Depreciation-Software > 10M-Med Ct												
Accumulated Depreciation-Software > 10M-Med Ct												
Accumulated Depreciation-Software < 10M-Campu:												
Accumulated Depreciation-Software < 10M-Campu:												
Accumulated Depreciation-Software < 10M-Med Ct												
Accumulated Depreciation-Software < 10M-Med Ct												
Accumulated Depreciation-Equipment-Med Ct												
Accumulated Depreciation-Equipment-Med Ct												
Accumulated Depreciation-Equipment-Campu:												
Accumulated Depreciation-Equipment-Campu:												
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books												
Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books												
Accumulated Depreciation-Intangible Assets-Campu:												
Accumulated Depreciation-Intangible Assets-Campu:												
Accumulated Depreciation-Intangible Assets-Med Ct												
Accumulated Depreciation-Intangible Assets-Med Ct												
Accumulated Depreciation-Infrastructure-Campu:												
Accumulated Depreciation-Infrastructure-Campu:												
Accumulated Depreciation-Infrastructure-Med Ct												
Accumulated Depreciation-Infrastructure-Med Ct												
Depn. Expense - Building & Structures-Campus												
Depn. Expense - Building & Structures-Med Ct												
Depn. Expense - General Improvements-Campu:												
Depn. Expense - General Improvements-Med Ct												
Depn. Expense - Software > 10M-Campus												
Depn. Expense - Software > 10M-Med Ct												
Depn. Expense - Software < 10M-Campus												
Depn. Expense - Software < 10M-Med Ct												
Depn. Expense - Equipment-Campus												
Depn. Expense - Equipment-Med Ct												
Depn. Expense - Library Materials & Library Collections (exc. Rare books												
Depn. Expense - Intangible Assets-Campus												
Depn. Expense - Intangible Assets-Med Ct												
Depn. Expense - Infrastructure Assets-Campus												
Depn. Expense - Infrastructure Assets-Med Ct												
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus												
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ct												
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus												
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct												
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus												
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ct												
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus												
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ct												
Disposal of Cap. Assets-Accum Depn - Equipment-Campu:												
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ct												
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus												
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ct												
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus:												
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ct												
Private Gifts - Real Estate-Campus												
Private Gifts - Real Estate-Med Ctr												
Private Gifts - Buildings & Structures-Campus												
Private Gifts - Buildings & Structures-Med Ctr												
Private Gifts - Fixed Equipment-Campus												
Private Gifts - Fixed Equipment-Med Ctr												
Private Gifts - General Improvements-Campus:												
Private Gifts - General Improvements-Med Ct												
Private Gifts - Software > 10M-Campus												
Private Gifts - Software > 10M-Med Ctr												
Private Gifts - Software < 10M-Campus												
Private Gifts - Software < 10M-Med Ctr												
Private Gifts - Equipment-Campus												
Private Gifts - Equipment-Med Ctr												
Private Gifts - Library Material & Library Collections (exc. Rare Books												
Private Gifts - Library Rare Books & Rare Book Collection:												
Private Gifts - Intangible Assets-Campus												
Private Gifts - Intangible Assets-Med Ctr												

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)			Fiscal Year		
	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year			
Private Gifts - Infrastructure Assets-Campus												
Private Gifts - Infrastructure Assets-Med Ct												
Private Gifts - Special Collections-Excl Lib-Campus												
Private Gifts - Special Collections-Excl Lib-Med Ct												
Other Additions - Real Estate-Campus												
Other Additions - Real Estate-Med Ct												
Other Additions - Buildings & Structures-Campus												
Other Additions - Buildings & Structures-Med Ct												
Other Additions - Fixed Equipment-Campus												
Other Additions - Fixed Equipment-Med Ct												
Other Additions - General Improvements-Campus												
Other Additions - General Improvements-Med Ct												
Other Additions - Software > 10M-Campus												
Other Additions - Software > 10M-Med Ct												
Other Additions - Software < 10M-Campus												
Other Additions - Software < 10M-Med Ct												
Other Additions - Equipment-Campus												
Other Additions - Equipment-Med Ct												
Other Additions - Library Material & Library Collections (exc. Rare Books)												
Other Additions - Library Rare Books & Rare Book Collection												
Other Additions - Intangible Assets-Campus												
Other Additions - Intangible Assets-Med Ct												
Other Additions - Infrastructure Assets-Campus												
Other Additions - Infrastructure Assets-Med Ct												
Other Additions - Special Collections-Excl Lib-Campus												
Other Additions - Special Collections-Excl Lib-Med Ct												
CA-Investments Held by Trustees												
NA-Investments Held by Trustees												
CA-Investments Held by Trustees-SPWE												
NA-Investments Held by Trustees-SPWE												
CA-A/R-State Capital Lease												
NA-Investments Held by Trustees-SPWB												
CA-A/R-State Capital Lease												
CA-A/R-State Capital Lease - Settlement												
CL-Long Term Debt-Capital Lease Obligations												
NL-Long Term Debt-Capital Lease Obligations												
CL-Long-Term Debt-Capital Lease Obligations-SPWB												
NL-LTD-Capital Lease Obligations-SPWB												
Aux. Ent. - Repayment of Principal on Capital Leases/Installment Purchase												
Med. Ctr. - Repayment of Principal on Capital Leases/Installment Purchase												
Other - Repayment of Principal on Capital Leases/Installment Purchase												
Other - Repayment of Principal on State Capital Leases												
Other - Interest Charge to Campus on Tax-Exempt CF												
Other - Interest Charge to Campus on Taxable CF												
CL-A/P-Capital Assets												
CA-Deferred Charges-General												
CA-Other												
NA-Other Assets-General												
NA-Other Assets-A/R												
Contra Interest Expense (payment of Cap. Interest)												
Principal paid on debt and capital leases												
Aux. Ent. - Repayment of Principal on Bank Loan												
Aux. Ent. - Repayment of Principal on Bond												
Aux. Ent. - Repayment of Principal on Capital Leases/Installment Purchase												
Aux. Ent. - Repayment of Principal on Other												
Med. Ctr. - Repayment of Principal on Bank Loan												
Med. Ctr. - Repayment of Principal on Bond												

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
	New Title	Loan			Endow. & Similar			415(m)				
		Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year		
	Med. Ctr. - Repayment of Principal on Capital Leases/Installment Purchase											
	Med. Ctr. - Repayment of Principal on Other											
	Other - Repayment of Principal on Bank Loan											
	Other - Repayment of Principal on Tax Exempt CF											
	Other - Repayment of Principal on Taxable CF											
	Other - Repayment of Principal on Bonds											
	Other - Repayment of Principal on Capital Leases/Installment Purchase											
	Other - Repayment of Principal on Other											
	Other - Repayment of Principal on State Energy Eff Bond											
	Debt Extinguishment Cost											
Interest paid on debt and capital leases:	CA-Investments Held by Trustees											
	CA-Investments Held by Trustees											
	NA-Investments Held by Trustees											
	NA-Investments Held by Trustees											
	Investment Income - Other											
	Unrealized Gains - Other											
	Aux. Ent. - Payment of Interest on Bank Loan											
	Aux. Ent. - Payment of Interest on Bonds											
	Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl											
	Aux. Ent. - Payment of Interest on Other											
	Med. Ctr. - Payment of Interest on Bank Loan											
	Med. Ctr. - Payment of Interest on Bonds											
	Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl											
	Med. Ctr. - Payment of Interest on Other											
	Other - Payment of Interest on Bank Loans											
	Other - Payment of Interest on Bonds											
	Other - Payment of Interest on Capital Leases/Installment Purcl											
	Other - Payment of Interest on Other											
	Other - Repayment of Interest on State Energy Eff. Bond											
	CL-Other-A/P-LTD-Interest Expense											
	CL-Other-A/P-LTD-Interest Expense											
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost											
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost											
	Amortization of Deferred Financing Cost-Revenue Bonds											
	CL-Long-Term Debt-COP-Deferred Financing Cost											
	CL-Long-Term Debt-COP-Deferred Financing Cost											
	Amortization of Deferred Financing Cost-Certificates of Participation											
	NL-LTD-Revenue Bonds-Deferred Financing Costs											
	NL-LTD-Revenue Bonds-Deferred Financing Costs											
	NL-LTD-Certificates of Participation-Deferred Financing Costs											
	NL-LTD-Certificates of Participation-Deferred Financing Costs											
	CA-Deferred Cost of Issuance											
	CA-Deferred Cost of Issuance											
	NA-Other Assets-Deferred Cost of Issuance											
	NA-Other Assets-Deferred Cost of Issuance											
	Amortization of Costs of Issuance											
	Net cash provided (used) by capital and related financing activitie											

University of California																			
Statement of Cash Flows—FY 2003																			
Mapping of Codes—Detail by Fund Group																			
		New Title	Loan				Endow. & Similar				415(m)								
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year								
CASH FLOWS FROM INVESTING ACTIVITIES																			
Proceeds from sales and maturities of investments																			
		Short Term Investment Pool	CA-A/R-Other-STIP Investment Sales-Settlements																
(1)			Unrealized Gains - STIP																
(1)			Gain or Loss on Sale of Investment - STIF																
(1)			CA-Short-Term Investments-STIP	in	D	+	AG140210	PRE	in	D	+	AG150210	PRE	in	D	+	AG590210	PRE	
(1)			CA-Short-Term Investments-STIP	out	D	-	AG140210	CUR	out	D	-	AG150210	CUR	out	D	-	AG590210	CUR	
(1)			CA-A/R-Other-STIP Investment Sales																
(1)			CA-A/R-Other-STIP Investment Sales																
(1)			CA-A/R-Other-STIP Investment Sales-Settlements																
(1)			CL-A/P-STIP Investment Purchases-Settlements																
(1)			CL-A/P-STIP Investment Purchases																
(1)			CL-A/P-STIP Investment Purchases																
(1)			NA-Investments-STIP	in	D	+	AG141110	PRE	in	D	+	AG151110	PRE						
(1)			NA-Investments-STIP	out	D	-	AG141110	CUR	out	D	-	AG151110	CUR						
			Other investments	CA-A/R-Other-Investment Sales-Settlements	in	C	-	AG140565	CUR	in	C	-	AG150565	CUR	in	C	-	AG590565	CUR
(1)			CA-Short-Term Investments-Mortgage Loans						in	D	+	AG150240	PRE						
(1)			CA-Short-Term Investments-Mortgage Loans						out	D	-	AG150240	CUR						
(1)			CA-Short-Term Investments-Misc. Loans & Contract						in	D	+	AG150250	PRE						
(1)			CA-Short-Term Investments-Misc. Loans & Contract						out	D	-	AG150250	CUR						
(1)			CA-Investments Held by Trustees						in	D	+	AG150300	PRE						
(1)			CA-Investments Held by Trustees						out	D	-	AG150300	CUR						
(1)			CA-A/R-Other-Investment Sales	in	D	+	AG140564	PRE	in	D	+	AG150564	PRE	in	D	+	AG590564	PRE	
(1)			CA-A/R-Other-Investment Sales	out	D	-	AG140564	CUR	out	D	-	AG150564	CUR	out	D	-	AG590564	CUR	
(1)			CA-A/R-Other-Investment Sales-Settlements	out	C	+	AG140565	PRE	out	C	+	AG150565	PRE	out	C	+	AG590565	PRE	
(1)			CL-A/P-Other Investment Purchases-Settlements	in	D	+	AG144140	PRE	in	D	+	AG154140	PRE	in	D	+	AG594140	PRE	
(1)			CL-A/P-Other Investment Purchases	out	C	+	AG144130	PRE	out	C	+	AG154130	PRE	out	C	+	AG594130	PRE	
(1)			CL-A/P-Other Investment Purchases	in	C	-	AG144130	CUR	in	C	-	AG154130	CUR	in	C	-	AG594130	CUR	
(1)			CA-Short-Term Investments-Securities	in	D	+	AG140220	PRE	in	D	+	AG150220	PRE	in	D	+	AG590220	PRE	
(1)			CA-Short-Term Investments-Securities	out	D	-	AG140220	CUR	out	D	-	AG150220	CUR	out	D	-	AG590220	CUR	
(1)			CA-Short-Term Investments-Commercial Paper																
(1)			CA-Short-Term Investments-Commercial Paper																
(1)			Unrealized Gains - Other	in	C	-	TC8013	CUR	in	C	-	TC9011	CUR	in	C	-	AG598270	CUR	
(1)			Unrealized Gains - Foreign Currency Contract						in	C	-	TC9018	CUR						
(1)			Gain or Loss on Sale of Investment - Other	in	C	-	TC8010	CUR	in	C	-	TC9012	CUR	in	C	-	AG598280	CUR	
(1)			Gain or Loss on Sale of Investment - Stocks and Bonds						in	C	-	TC9010	CUR						
(1)			Gain or Loss on Sale of Investment -Accretion/Amortization Disc						in	C	-	TC9015	CUR						
(1)			NA-Investments-Securities	in	D	+	AG141120	PRE	in	D	+	AG151120	PRE						
(1)			NA-Investments-Securities	out	D	-	AG141120	CUR	out	D	-	AG151120	CUR						
(1)			NA-Investments-Mortgage Loans						in	D	+	AG151140	PRE						
(1)			NA-Investments-Mortgage Loans						out	D	-	AG151140	CUR						
(1)			NA-Investments-Real Estate						in	D	+	AG151150	PRE						
(1)			NA-Investments-Real Estate						out	D	-	AG151150	CUR						
(1)			NA-Investments-Misc Loans & Contracts						in	D	+	AG151160	PRE						
(1)			NA-Investments-Misc Loans & Contracts						out	D	-	AG151160	CUR						
			NA-Investments Held by Trustees						in	D	+	AG151200	PRE						
			NA-Investments Held by Trustees						out	D	-	AG151200	CUR						
			Private - Unrestricted Non-Cash Gifts																
			Private - Restricted Non-Cash Gifts																
			Gifts & Bequests - Non-Cash - Endowment						in	C	-	TC9003	CUR						
			Gifts & Bequests-Non-Cash-Annuity & Life Income						in	C	-	TC9004	CUR						
			Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen						in	C	-	TC9005	CUR						
			Establishment of Equity in Estates						in	C	-	TC9022	CUR						
			Liquidating Dividends						in	C	-	TC9020	CUR						
			Revaluation of Investments						in	C	-	TC9025	CUR						
			Write off of Worthless Securities						out	D	-	TC9120	CUR						
(1)			CA-Investment of Cash Collateral						in	D	+	AG150400	PRE						
(1)			CA-Investment of Cash Collateral						out	D	-	AG150400	CUR						
(1)			NA-Investment of Cash Collateral						in	D	+	AG151700	PRE						
(1)			NA-Investment of Cash Collateral						out	D	-	AG151700	CUR						
(1)			CL-Collateral Held for Security Lending						out	C	+	AG154400	PRE						
(1)			CL-Collateral Held for Security Lending						in	C	-	AG154400	CUR						
(1)			Unrealized Gains - Security Lending						in	C	-	TC9013	CUR						

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University of California															
Statement of Cash Flows—FY 2003															
Mapping of Codes-Detail by Fund Group															
New Title	Loan				Endow. & Similar				415(m)						
	Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year		Plus/Minus	Code	Fiscal Year				
Purchase of investments:															
Short Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen														
Other investments	out	D	-	AG144140	CUR	out	D	-	AG154140	CUR	out	D	-	AG594140	CUR
Investment income, net of investment expense															
Endowment Fund Income						in	C	-	TC9021	CUR					
Investment Income-Other	in	C	-	TC8029	CUR						in	C	-	AG598230	CUR
STIP Investment Income	in	C	-	TC8011	CUR	in	C	-	TC9024	CUR	in	C	-	AG598240	CUR
Security Lending Revenue - Endowment Income															
Security Lending Revenue - Other															
Security Lending Expense															
CA-A/R-Investment Income	in	D	+	AG140550	PRE	in	D	+	AG150550	PRE	in	D	+	AG590550	PRE
CA-A/R-Investment Income	out	D	-	AG140550	CUR	out	D	-	AG150550	CUR	out	D	-	AG590550	CUR
Faculty Mtg Programs-Investment Income-Mortgage	in	C	-	TC8028	CUR										
Net cash provided (used) by investing activities:															
Intercampus transactions															
Intrafund Receivables	in	D	+	AG142000	PRE	in	D	+	AG152000	PRE					
Intrafund Receivables	out	D	-	AG142000	CUR	out	D	-	AG152000	CUR					
Interfund Receivables	in	D	+	AG143000	PRE	in	D	+	AG153000	PRE					
Interfund Receivables	out	D	-	AG143000	CUR	out	D	-	AG153000	CUR					
Intrafund Payables	in	D	+	AG146000	PRE	in	D	+	AG156000	PRE					
Intrafund Payables	out	D	-	AG146000	CUR	out	D	-	AG156000	CUR					
Interfund Payables	in	D	+	AG147000	PRE	in	D	+	AG157000	PRE					
Interfund Payables	out	D	-	AG147000	CUR	out	D	-	AG157000	CUR					
Clearing Accounts	in	Z	+	AG148000	CUR	in	Z	+	AG158000	CUR					
Hospital Clearing															
DOE Clearing															
Transfers (Total of this line will be zero in consolidation. However, there will be an effect by campus)															
For all transfers, sign needs to be opposite of the general ledger information - multiply by -	in	C	-			in	C	-							
	out	D	-			out	D	-							
Net increase (decrease) in cash															
Cash - beginning of year				AG140100	PRE				AG150100	PRE				AG590100	PRE
Financial Control															
Total Cash-beginning of year															
Cash - end of year															
See accompanying Notes to Financial Statements															

University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes—Detail by Fund Group													
New Title	Loan					Endow. & Similar				415(m)			
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:													
Operating income (loss)													
Student Tuition & Fees - Non-Resident Tuitor													
Student Tuition & Fees - Application for Admissior													
Student Tuition & Fees - Other General Fund Student Fee:													
Student Tuition & Fees - Other Student Fees:													
University Extension													
Student tuition and fees - Contra - Student Financial Aic													
Federal Loans Received	in	C	-	TC8040	CUR								
Federal Loans Disbursed	out	D	-	TC8140	CUR								
United States Government - Grants													
United States Government - Contracts													
United States Government - Appropriations													
United States Government - Federal Capital Contributor	in	C	-	TC8038	CUR								
State of California - Grants & Contracts													
State of CA - Special State Appropriations - Operating													
Private - Restricted Grants													
Private - Restricted Contracts													
Local Government - Grants & Contracts													
Sales & Services - Medical Centers													
Sales & Services - Contra - Medical Centers Allowance													
Sales & Services - Educational Activity													
Sales & Services - Contra - Educational Activity Allowance													
Sales & Services - Auxiliary Enterprises:													
Sales & Services - Contra - Auxiliary Enterprises Allowance													
Sales & Services - Contra - Aux Ent-Student Financial Aic													
Other Sources - Service Enterprises:													
Other Sources - Contra - Service Enterprises Allowance													
Other Sources - Other									in	C	-	AG598210	CUR
Other Sources - Contra - Other Allowances													
Other Sources - Contra - Student Financial Aic													
Interest on Notes	in	C	-	TC8020	CUR								
Recovery of Notes Written Off as Uncollectibl	in	C	-	TC8021	CUR								
Recovery of NDEA Teaching Service Cancellatio	in	C	-	TC8022	CUR								
Late Charges-Student Loans	in	C	-	TC8025	CUR								
Faculty Mtg. Programs-Fees	in	C	-	TC8131	CUR								
DOE Revenue													
DOE Expenses													
Academic Wages													
Staff Wages													
Incentive Award Program Payment													
IAP Award Funding													
Sabbatical Leave in Residence													
Sabbatical Leave Not in Residence													
Retirement Benefit Allowance													
Compensation Earned But Not Paid													
Transfer of Vacation Accruals													
Salary Accrual													
Vacation Accrual													
Compensatory Time Accrual													
SMSPP Accrual													
Elimination of Capitalized Salaries & Wages													
Elimination of Salaries & Wages-R & R													
PERS-VERIP Annuity													
OASDI													
Medicare													
State Teachers Retirement System Regents Contribution													
Orange County Retirement System													
Federal Civil Service Retirement System													
Workers Compensation													
Campus Benefit Cost													
Unemployment Insurance													
Employee Support Programs													
Health Insurance Sec. 89													
Employee Vacation and S/L Assessment													
Life Insurance Sec. 89													
Graduate Student Health Insurance													
Health Sciences Severance Pay Plan													
Partial Fee Remission													
UCRS Regents Contribution													
UCRS Regents Contribution Phased Retirement													
Health Science Compensation Reserve													
Graduate Student Partial Fee Remission													
UCRS Regents Contribution Summer Salaries													
PERS Regents Contribution													

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Non-Industrial Disability Insurance Premium												
SCERS Employer Contributions												
Vision Care Contribution												
Vision Care Alternative Contribution												
Elimination of Capitalized Benefits												
Elimination of Benefits-R & R												
Health Insurance												
Employee Benefit Cost Transfers												
Construction Class Various Benefits												
General Liability Insurance												
Benefit Accrual												
Incentive Award Program Assessment												
Employers Dental Plan Contribution												
Incentive Award Program Benefit Funding												
Faculty Benefit Cost Offset												
Tuition Remission (RA)												
Special Life Insurance Contribution												
Annuitant Health Insurance Contribution												
Retirement & Employee Benefits - Payments										out	D	-
Retirement & Employee Benefits - Contributions from Campu										in	C	-
Scholarships and Fellowships												AG597110
Scholarship Allowance												AG597120
Utilities Services												
Electricity												
Water & Sewer												
Natural Gas												
Oil												
Propane/Butane												
Supplies & Materials												
Medical Supplies												
Chemicals, Organic & Inorganic												
Lab Glass/Ceramics												
Lab Instruments & Supplies												
Fertilizers & Pesticides												
Lab Animals/Feed												
General Office Supplies												
Educational TV/AV Service												
Elimination of Capitalized Other CF Expenditures												
Elimination of Other Expenditures - R & R												
Non Capitalized Fabricated Cost												
Non Capitalized Expenditures												
Inventorial Equipment												
Inventorial Livestock												
Library Books and Materials to be Capitalized												
Library Rare Books and Rare Book Collec. to be Capitalized												
Capitalized Standard Office Furniture												
Non-Inventorial Capitalized Items												
Special Collections (Excl. Lib) to be Capitalized												
Software Projects to be Capitalized >\$10M												
Software Projects to be Capitalized <\$10M												
Rental Allowance on Inventorial Equipment												
Full Value Minus Cost of Surplus												
Fabrication Components or Supplies												
Buildings & Structures to be Capitalized												
Fixed Equipment to be Capitalized												
General Improvement to be Capitalized												
Infrastructure Assets to be Capitalized												
Intangible Assets to be Capitalized												
Expense for CIP to be Capitalized												
Interdept. Transfer of Inventorial Equipment												
Purchased Computer Equipment												
Office Furniture/Equipment												
Non Capitalized Expenditures												
Elimination of Capitalized CF Equipment Purchases												
Elimination of Equipment R & R												
Travel In State												
Agriculture Conferences												
University Garage Charges												
Removal & Moving Expense Reimbursement												
Out of State Travel												
Freight												
UNEX Admin Expense												
Recharges												
Telephone, Telegraph & Teletype												
Postage, Mail, Inc. Commercial Mail Service												
Rental of Space Interdepartmental Recharge												

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Rental of Space or Facility Other												
Rental of Equipment Other												
Rental of Equipment Computer												
Rental of Equipment Interdepartmental Recharge												
Payment Under Capital Lease Other (should be zero)												
Payment Under Capital Lease Computer (should be zero)												
Printing of Publications												
Reproduction and Photography												
Printing of Forms, Stationary, Etc.												
Library Materials (non-inventorial)												
Library Materials Book Binding												
Central Stenographic Services												
Repairs, Alterations & Maintenance												
Building Maintenance												
Miscellaneous Services												
Membership & Subscriptions—Federally Chargeable												
Advertising—Federally Chargeable												
Royalties												
Food & Beverages for Business Meetings/Conferences												
Temporary Labor Costs												
Expense in Excess of \$25K on Subcontract												
Bad Debt Expense—State Government												
Bad Debt Expense—Federal Government												
Bad Debt Expense—Medical Centers												
Bad Debt Expense—Auxiliary Enterprises												
Bad Debt Expense—Educational Activities												
Bad Debt Expense—Other												
Equivalent of Month Earnings Paid to Dependent												
Payment of UCRS Benefits												
Grant Payments under BCRP & Similar Programs												
Computing & Data Processing Serv. Administration												
Computing & Data Processing Serv. Academic												
Fines & Penalties												
Donations & Contributions												
Membership & Subscriptions—Federally Unchargeable												
Advertising—Federally Unchargeable												
Patient Care												
Social Activities & Entertainment												
Cost of Legal Proceedings												
Honoraria (Other Than UC Employee)												
415(m) Restoration Plan Contribution												
Medical Malpractice Insurance												
General Liability Insurance												
Employment Practice Liability Program												
Other Insurance												
Write-Off of Notes as Uncollectible	out	D	-	TC8125		CUR						
Loans Assigned to Fed. Govt.	out	D	-	TC8126		CUR						
Collection and Litigation Expense	out	D	-	TC8127		CUR						
Cancellation due to Death	out	D	-	TC8128		CUR						
Reserve for Bad Debts	out	D	-	TC8139		CUR						
Administrative Expense								out	D	-	AG597310 CUR	
Depn. Expense - Building & Structures-Campus												
Depn. Expense - Building & Structures-Med Ct												
Depn. Expense - General Improvements-Campus												
Depn. Expense - General Improvements-Med Ct												
Depn. Expense - Software > 10M-Campus												
Depn. Expense - Software > 10M-Med Ct												
Depn. Expense - Software < 10M-Campus												
Depn. Expense - Software < 10M-Med Ct												
Depn. Expense - Equipment-Campus												
Depn. Expense - Equipment-Med Ct												
Depn. Expense - Library Materials & Library Collections (exc. Rare books)												
Depn. Expense - Intangible Assets-Campus												
Depn. Expense - Intangible Assets-Med Ct												
Depn. Expense - Infrastructure Assets-Campus												
Depn. Expense - Infrastructure Assets-Med Ct												
Total Operating Income (Loss)												
Adjustments to reconcile net income (loss) to net cash provided (used) by operating activities:												
Depreciation and amortization expens												
Depn. Expense - Building & Structures-Campus												

IRM No. 175—Exhibit 1

University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes—Detail by Fund Group													
New Title	Loan				Endow. & Similar				415(m)				
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	
Depn. Expense - Building & Structures-Med Ct													
Depn. Expense - General Improvements-Campus													
Depn. Expense - General Improvements-Med Ct													
Depn. Expense - Software > 10M-Campus													
Depn. Expense - Software > 10M-Med Ct													
Depn. Expense - Software < 10M-Campus													
Depn. Expense - Software < 10M-Med Ct													
Depn. Expense - Equipment-Campus													
Depn. Expense - Equipment-Med Ct													
Depn. Expense - Library Materials & Library Collections (exc. Rare books)													
Depn. Expense - Intangible Assets-Campus													
Depn. Expense - Intangible Assets-Med Ct													
Depn. Expense - Infrastructure Assets-Campus													
Depn. Expense - Infrastructure Assets-Med Ct													
Allowance for doubtful account:													
CA-A/R-State-Allow for Uncollectibl													
CA-A/R-State-Allow for Uncollectibl													
CA-A/R-Federal-Allow for Uncollectibl													
CA-A/R-Federal-Allow for Uncollectibl													
CA-A/R-Medical Centers-Allow for Uncollectibl													
CA-A/R-Medical Centers-Allow for Uncollectibl													
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl													
CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectibl													
CA-A/R-Other-Allow for Uncollectibl													
CA-A/R-Other-Allow for Uncollectibl													
CA-A/R-Educational Activities-Allow for Uncollectibl													
CA-A/R-Educational Activities-Allow for Uncollectibl													
CA-Current Portion of Notes Receivable-Allow for Uncol	out	C	+	AG140613	PRE								
CA-Current Portion of Notes Receivable-Allow for Uncol	in	C	-	AG140613	CUR								
CA-Current Portion of Mortgages Receivable-Allow for Uncol	out	C	+	AG140623	PRE								
CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	-	AG140623	CUR								
NA-Notes Receivable-Allow for Uncollectibl	out	C	+	AG141400	PRE								
NA-Notes Receivable-Allow for Uncollectibl	in	C	-	AG141400	CUR								
NA-Mortgages Receivable-Allow for Uncollectibl	out	C	+	AG141600	PRE								
NA-Mortgages Receivable-Allow for Uncollectibl	in	C	-	AG141600	CUR								
Change in assets and liabilities:													
Receivables, net													
CA-A/R - State Appropriations-Operating													
CA-A/R - State Appropriations-Operating													
CA-A/R-State Grants & Contracts													
CA-A/R-State Grants & Contracts													
CA-A/R-Federal Appropriations													
CA-A/R-Federal Appropriations													
CA-A/R-Federal Grants & Contracts	in	D	+	AG140514	PRE								
CA-A/R-Federal Grants & Contracts	out	D	-	AG140514	CUR								
CA-A/R-Medical Centers													
CA-A/R-Medical Centers													
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov													
CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov													
CA-A/R-Other-Auxiliary Enterprises													
CA-A/R-Other-Auxiliary Enterprises													
CA-A/R-Other-Student Tuition and Fees													
CA-A/R-Other-Student Tuition and Fees													
CA-A/R-Other-Local & Private Grants & Contracts													
CA-A/R-Other-Local & Private Grants & Contracts													
CA-A/R-Other-Educational Activities													
CA-A/R-Other-Educational Activities													
CA-A/R-Other	in	D	+	AG140571	PRE				in	D	+	AG590571	PRE
CA-A/R-Other	out	D	-	AG140571	CUR				out	D	-	AG590571	CUR
CA-Current Portion of Notes Receivable-Loan:	in	D	+	AG140611	PRE								
CA-Current Portion of Notes Receivable-Loan:	out	D	-	AG140611	CUR								
CA-Current Portion of Notes Receivable-Collection:	out	C	+	AG140612	PRE								
CA-Current Portion of Notes Receivable-Collection:	in	C	-	AG140612	CUR								
CA-Current Portion of Mortgages Receivable-Loan:	in	D	+	AG140621	PRE								
CA-Current Portion of Mortgages Receivable-Loan:	out	D	-	AG140621	CUR								
CA-Current Portion of Mortgages Receivable-Collection:	out	C	+	AG140622	PRE								
CA-Current Portion of Mortgages Receivable-Collection:	in	C	-	AG140622	CUR								
NA-Notes Receivable-Loans:	in	D	+	AG141310	PRE								
NA-Notes Receivable-Loans:	out	D	-	AG141310	CUR								
NA-Notes Receivable-Collection:	out	C	+	AG141320	PRE								
NA-Notes Receivable-Collection:	in	C	-	AG141320	CUR								
NA-Mortgages Receivable-Loans:	in	D	+	AG141510	PRE								
NA-Mortgages Receivable-Loans:	out	D	-	AG141510	CUR								
NA-Mortgages Receivable-Collection:	out	C	+	AG141520	PRE								

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University of California														
Statement of Cash Flows—FY 2003														
Mapping of Codes—Detail by Fund Group														
New Title	in	C	Loan			Endow. & Similar			415(m)					
			Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
NA-Mortgages Receivable-Collection:	in	C	-	AG141520	CUR									
Investments held by trustees														
CA-Investments Held by Trustees:	in	D	+	AG140300	PRE									
CA-Investments Held by Trustees:	out	D	-	AG140300	CUR									
NA-Investments Held by Trustees:	in	D	+	AG141200	PRE									
NA-Investments Held by Trustees:	out	D	-	AG141200	CUR									
Inventories														
CA-Inventories-General														
CA-Inventories-General														
CA-Inventories-Auxiliary Enterprise:														
CA-Inventories-Auxiliary Enterprise:														
CA-Inventories-Medical Center														
CA-Inventories-Medical Center														
Deferred charges														
CA-Deferred Charges-General														
CA-Deferred Charges-General														
CA-Deferred Charges-Auxiliary Enterprise:														
CA-Deferred Charges-Auxiliary Enterprise:														
CA-Deferred Charges-Medical Center														
CA-Deferred Charges-Medical Center														
Other assets														
CA-Other	in	D	+	AG140900	PRE									
CA-Other	out	D	-	AG140900	CUR									
NA-Other Assets-General														
NA-Other Assets-General														
NA-Other Assets-Auxiliary Enterprises														
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-Auxiliary Ent.														
NA-Other Assets-A/R-Federal	in	D	+	AG141960	PRE									
NA-Other Assets-A/R-Federal	out	D	-	AG141960	CUR									
Accounts payable														
CL-A/P-General										out	C	+	AG594110	PRE
CL-A/P-General										in	C	-	AG594110	CUR
CL-A/P-Auxiliary Enterprises														
CL-A/P-Auxiliary Enterprises														
CL-A/P-Medical Center														
CL-A/P-Medical Center														
CL-A/P-Scholarships and Fellowships														
CL-A/P-Scholarships and Fellowships														
CL-A/P-Controlled Disbursements-Payrol														
CL-A/P-Controlled Disbursements-Payrol														
CL-A/P-Controlled Disbursements-Medical Center														
CL-A/P-Controlled Disbursements-Medical Center														
CL-A/P-Controlled Disbursements-Other														
CL-A/P-Controlled Disbursements-Other														
Accrued salaries and benefits														
CL-Accrued Salaries														
CL-Accrued Salaries														
CL-Accrued Benefits														
CL-Accrued Benefits														
Deferred revenue														
CL-Deferred Revenues-General														
CL-Deferred Revenues-General														
CL-Deferred Revenues-Auxiliary Enterprise:														
CL-Deferred Revenues-Auxiliary Enterprise:														
CL-Deferred Revenues-Grants & Contracts	out	C	+	AG144330	PRE									
CL-Deferred Revenues-Grants & Contracts	in	C	-	AG144330	CUR									
CL-Deferred Revenues-Medical Center														
CL-Deferred Revenues-Medical Center														
Self-insurance														
CL-Other-Self Insurance-Medical Malpractice														
CL-Other-Self Insurance-Medical Malpractice														
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL)														
CL-Other-Self Insurance-General Auto & Empl Liability (GAEL)														
CL-Other-Self Insurance-Workers Compensator														
CL-Other-Self Insurance-Workers Compensator														
CL-Other-Self Insurance-Employee Healthcar														
CL-Other-Self Insurance-Employee Healthcar														
NL-Self Insurance-Medical Malpractice														
NL-Self Insurance-Medical Malpractice														
NL-Self Insurance-General Auto & Employment Liability (GAEL)														
NL-Self Insurance-General Auto & Employment Liability (GAEL)														
NL-Self Insurance-Workers Compensator														

IRM No. 175—Exhibit 1

University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes—Detail by Fund Group													
New Title	Loan				Endow. & Similar				415(m)				
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year				
NL-Self Insurance-Workers Compensator													
NL-Self Insurance-Employee Healthcar													
NL-Self Insurance-Employee Healthcar													
Other liabilities													
CL-Other-Vacation Leave													
CL-Other-Vacation Leave													
CL-Other-Compensatory Time													
CL-Other-Compensatory Time													
CL-Other-Severance Pay													
CL-Other-Severance Pay													
CL-Other-Miscellaneous	out	C +	AG144760	PRE									
CL-Other-Miscellaneous	in	C -	AG144760	CUR									
CL-Other-Deposits-General													
CL-Other-Deposits-General													
CL-Other-Deposits-Auxiliary Enterprises													
CL-Other-Deposits-Auxiliary Enterprises													
CL-Other-Deposits-Medical Center													
CL-Other-Deposits-Medical Center													
CL-Other-Third Party Payor Settlement Liability:													
CL-Other-Third Party Payor Settlement Liability:													
NL-Deposits-General													
NL-Deposits-General													
NL-Deposits-Auxiliary Enterprises													
NL-Deposits-Auxiliary Enterprises													
NL-Deposits-Medical Center													
NL-Deposits-Medical Center													
NL-Other-Miscellaneous	out	C +	AG145510	PRE									
NL-Other-Miscellaneous	in	C -	AG145510	CUR									
NL-Other-Severance Pay													
NL-Other-Severance Pay													
NL-Other-Vacation Leave													
NL-Other-Vacation Leave													
NL-Federal Refundable Loans	out	C +	AG145300	PRE									
NL-Federal Refundable Loans	in	C -	AG145300	CUR									
Net cash provided (used) by operating activitie:													
SUPPLEMENTAL NONCASH ACTIVITIES INFORMATION													
Capital assets acquired through capital leases (3)													
Aux. Ent.-Repayment of Princ on Cap Leases/Installment Purcl													
Med Ctr-Repayment of Princ on Cap Leases/Installment Purcl													
Other-Repayment of Princ on Cap Leases/Installment Purcl													
Other-Repayment of Princ on State Capital Lease:													
CL-Long Term Debt-Capital Lease Obligations													
CL-Long Term Debt-Capital Lease Obligations													
NL-LTD-Capital Lease Obligations													
NL-LTD-Capital Lease Obligations													
CL-Long-Term Debt-Capital Lease Obligations-SPWB													
CL-Long-Term Debt-Capital Lease Obligations-SPWB													
NL-LTD-Capital Lease Obligations-SPWB													
NL-LTD-Capital Lease Obligations-SPWB													
CA-A/R-State Capital Lease - Settlement													
Total													
Capital assets acquired with a liability at year enc													
CL-A/P Capital Assets													
Total													
Investments held by trustees													
NA-Investments Held by Trustees-SPWE													
NA-Investments Held by Trustees-SPWE													
State Financing Appropriations													
CA-A/R-State Appropriations-Nonoperating-Capital													
CA-A/R-State Appropriations-Nonoperating-Capital													
Other - Repayment of Principal on State Capital Lease:													
Other - Repayment of Interest on State Capital Lease:													
CA-Investments Held by Trustees-SPWE													
CA-Investments Held by Trustees-SPWE													
NA-Investments Held by Trustees-SPWE													
NA-Investments Held by Trustees-SPWE													
CL-Other-A/P-LTD-Interest Expense-SPWB													
CL-Other-A/P-LTD-Interest Expense-SPWB													

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University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes-Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Loss on the disposal of capital assets												
Proceeds from Sale of Capitalized Assets - Campus												
Proceeds from Sale of Capitalized Assets - Med Ctr												
Disposal of Cap. Assets-Orig Cost - Real Estate-Campus												
Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus												
Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus												
Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus												
Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus												
Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus												
Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Equipment-Campus												
Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus												
Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus												
Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr												
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus												
Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr												
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus												
Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus												
Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Software >10M-Campus												
Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Software <10M-Campus												
Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Equipment-Campus												
Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus												
Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr												
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus												
Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr												
Total												
Trade-in Allowance												
Gifts of capital assets												
Private Gifts - Real Estate-Campus												
Private Gifts - Real Estate-Med Ctr												
Private Gifts - Buildings & Structures-Campus												
Private Gifts - Buildings & Structures-Med Ctr												
Private Gifts - Fixed Equipment-Campus												
Private Gifts - Fixed Equipment-Med Ctr												
Private Gifts - General Improvements-Campus												
Private Gifts - General Improvements-Med Ctr												
Private Gifts - Software > 10M-Campus												
Private Gifts - Software > 10M-Med Ctr												
Private Gifts - Software < 10M-Campus												
Private Gifts - Software < 10M-Med Ctr												
Private Gifts - Equipment-Campus												
Private Gifts - Equipment-Med Ctr												
Private Gifts - Library Material & Library Collections (exc. Rare Books)												
Private Gifts - Library Rare Books & Rare Book Collections												
Private Gifts - Intangible Assets-Campus												
Private Gifts - Intangible Assets-Med Ctr												
Private Gifts - Infrastructure Assets-Campus												
Private Gifts - Infrastructure Assets-Med Ctr												
Private Gifts - Special Collections-Excl Lib-Campus												
Private Gifts - Special Collections-Excl Lib-Med Ctr												
Total												
Other Non-Cash Gifts												
Private - Unrestricted Non-Cash Gifts												
Private - Restricted Non-Cash Gifts												
Gifts & Bequests - Non-Cash - Endowment												
Gifts & Bequests-Non-Cash-Annuity & Life Income												
							in	C	-	TC9003	CUR	
							in	C	-	TC9004	CUR	

IRM No. 175—Exhibit 1

University of California												
Statement of Cash Flows—FY 2003												
Mapping of Codes—Detail by Fund Group												
New Title	Loan			Endow. & Similar			415(m)					
	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year	Plus/Minus	Code	Fiscal Year			
Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen				in	C	-	TC9005	CUR				
Total												
Debt Service for lease-revenue bonds:												
Other - Repayment of Principal on State Capital Lease:												
Other - Repayment of Interest on State Capital Lease:												
CL-Other-A/P-LTD-Interest Expense-SPWB												
CL-Other-A/P-LTD-Interest Expense-SPWB												
Securities Lending Activity (4)												
CL-Collateral Held for Security Lending				out	C	+	AG154400	PRE				
CL-Collateral Held for Security Lending				in	C	-	AG154400	CUR				
Total												
See accompanying Notes to Financial Statement												
PRE - Previous Fiscal Year End Balance												
CUR - Current Fiscal Year End Balance												
AG - Account Group Code												
TC - Transaction Code												
OC - Object Code												
Plus/Minus - The plus or minus sign assumes certain debit or credit balances for each account. For example--Revenue Accounts are Credit Balances The formulas adjust for the appropriate balance												
The cash flow statement will exclude Agency funds, lab operations and UCRs												
Notes Receivable and Mortgages Receivable. Assume that the "Collections" accounts and "Loans" accounts are cumulative. If "collections" are closed to "loans", then the previous year-end balance of "collections" will adjust the "Loans issued to students and employ												
(1) Assume each July 1, A/R and A/P Settlement account balances close into A/R and A/P. The end of year balance in A/R and A/P Settlement re Assume any Investment Income transaction is not a part of the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settle These entries should net to zero												
(2) Clearing Accounts, Hospital Clearing, DOE Clearing will zero each year across all campus												
(3) This will represent the gross additions to capital leases during the year. The source will be new capital lease debt found on Exhibit												
(4) This will represent the net change in collateral held for securities lending												