niversity of California																
tatement of Cash Flows—FY 2003	3															
Iapping of Codes-Detail by Fund																
, i				Current				Unexpended Plant		Retirement of Indebt.			Invest. In Plant		Renew. & Replace.	
	New Title		Plus/ Minus	Code	Fiscal Year			Plus/ finus Code	Fiscal Year	Plus/ Minus Code	Fiscal Year		Plus/ Minus Code	Fiscal Year	Plus/ Minus Code	Fiscal Year
SH FLOWS FROM OPERATIONAL ACTIV			Minus	Code	rear		IV.	finus Code	rear	Minus Code	rear		Minus Code	rear	Minus Code	rear
dent tuition and fees	Student Tuition & Fees - Non-Resident Tuitior	in (AG200110	CUR											
	Student Tuition & Fees - Application for Admission		C -	AG200120	CUR											
	Student Tuition & Fees - Other General Fund Student Fee: Student Tuition & Fees - Other Student Fees	in (AG200130 AG200190	CUR											
	Student Tuition & Fees - University Extensior	in (AG200400	CUR											
	Student Tuition & Fees - Contra - Student Financial Aic	out 1	D -	AG200500	CUR											
	CA-A/R-Other-Student Tuition and Fees	in I		AG160566	PRE											
	CA-A/R-Other-Student Tuition and Fees Federal Loans Received	out 1	Ь -	AG160566	CUR		-									
	Federal Loans Disbursed															
ants and contracts	State of CA Serve State On water -		C	A C201210	CLID											
	State of CA - Spec. State-Operating U.S. Govt Appropriations		C -	AG201210 AG203100	CUR											
	CA-A/R - State Appropriations-Operating		D +	AG160511	PRE											
	CA-A/R - State Appropriations-Operating		D -	AG160511	CUR											
	CA-A/R-Federal Appropriations		D +	AG160513	PRE CUR	_	+							1 1 1		-
	CA-A/R-Federal Appropriations	out	D -	AG160513	CUR		1 1							+ + +		
	United States Government - Grants	in (C -	AG203200	CUR	+	++							 		
	United States Government - Contracts	in (AG203300	CUR											
	United States Government - Federal Capital Contribution		C	AG203400	CUR		\bot							1 1 1		1
	DOE Revenue DOE Expenses	in out 1		AG203400 AG300160	CUR		+ +									-
	State of California - Grants & Contracts	in (AG201300	CUR											
	Private - Restricted Grants	in (AG206300	CUR											
	Private - Restricted Contracts	in (AG206400	CUR											
	Local Government - Grants & Contracts CA-A/R-State Grants & Contracts	in 0		AG202200 AG160512	CUR PRE											
	CA-A/R-State Grants & Contracts	out 1		AG160512	CUR											
	CA-A/R-Federal Grants & Contracts		D +	AG160514	PRE											
	CA-A/R-Federal Grants & Contracts	out 1		AG160514	CUR											
	CA-A/R-Other-Local & Private Grants & Contracts CA-A/R-Other-Local & Private Grants & Contracts	out 1	D +	AG160567 AG160567	PRE CUR		-									
	CL-Deferred Revenues-Grants & Contracts		C +	AG164330	PRE											
	CL-Deferred Revenues-Grants & Contracts		C -	AG164330	CUR											
	NA-Other Assets-A/R-Federal NA-Other Assets-A/R-Federal															
	NA-Ottlet Assets-A/A-Federal															
eipts from sales and services of																
Medical centers	Sales & Services - Medical Centers	in (AG207210	CUR											
	Sales & Services - Contra - Medical Centers Allowance CA-A/R-Medical Centers	out 1		AG207220 AG160530	CUR PRE											
	CA-A/R-Medical Centers	out 1		AG160530	CUR											
	CL-Deferred Revenues-Medical Cente	out 0		AG164340	PRE											
	CL-Deferred Revenues-Medical Cente	in (AG164340	CUR											
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov	out out in		AG160531 AG160531	PRE CUR		-									
	CAPATIC-Medical Centers-Athow for Onconcention-Cul Athov		-	210100331	COR											
Educational activities	Sales & Services - Educational Activity	in (AG207110	CUR											
	Sales & Services - Contra - Educational Activity Allowance	out 1		AG207120	CUR		+T					\Box				
	CA-A/R-Other-Educational Activities CA-A/R-Other-Educational Activities	in I		AG160569 AG160569	PRE CUR	_	+								- - 	
	CA-TOR-OMOT-Educational ACTIVITIES	Out 1	-		COR											
Auxilliary enterprises	Sales & Services - Auxiliary Enterprise:	in (AG207310	CUR											
	Sales & Services - Contra - Auxiliary Enterprises Allowance Sales & Services - Contra - Aux Ent-Student Financial Air	out 1		AG207320	CUR		+							+		
	Sales & Services - Contra - Aux Ent-Student Financial Aid CA-A/R-Other-Auxiliary Enterprises	out 1		AG207330 AG160561	CUR PRE		+							+ + +		
	CA-A/R-Other-Auxiliary Enterprises	out 1		AG160561	CUR									 		
	CL-Deferred Revenues-Auxiliary Enterprises	out 0	C +	AG164320	PRE											
	CL-Deferred Revenues-Auxiliary Enterprises		C -	AG164320	CUR									+		
	NA-Other Assets-A/R-Auxiliary Ent. NA-Other Assets-A/R-Auxiliary Ent.	in 1	D +	AG161950 AG161950	PRE CUR	_	+								- - 	-
+ +	AT-OHO 110000-11/A-HUAHIRIY EHL	Out 1	-	710101930	COR											
nents to employees																
	Academic Wages		D -	OC1000	CUR		\perp							+		
	Staff Wages Incentive Award Program Payment		D - D -	OC1100 OC1150	CUR		+							+ + + + +	- - 	-
	IAP Award Funding		D -	OC1180	CUR		1 +							+ + +		
	Sabbatical Leave in Residence	out 1	D -	OC1200	CUR											
	Sabbatical Leave Not in Residence		D -		CUR		$\perp \top$									
	Retirement Benefit Allowance Compensation Earned But Not Paid		D - D -	OC1400 OC1700	CUR CUR									+		
	Transfer of Vacation Accruals	out	D -	OC1700 OC1800	CUR		+	- 			1			 		

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Univers	sity of California																\top
	ent of Cash Flows—FY 2003																
	g of Codes-Detail by Fund Group																
	,				Current				Unexpended Plant			Retirement of Indebt.		Invest. In Plant		Renew. & Replace	
		New Title		Plus/ Minus	Code	Fiscal			Plus/ Minus Code	Fiscal		Plus/ Minus Code	Fiscal	Plus/	Fiscal	Plus/	Fiscal
		Vacation Accrual	out		OC1950	Year CUR		1	Minus Code	Year		Minus Code	Year	Minus Code	Year	Minus Code	Year
		Compensatory Time Accrual	out		OC1960	CUR											1
		SMSPP Accrual	out		OC1970	CUR											
		Elimination of Capitalized Salaries & Wages Elimination of Salaries & Wages-R & R	in		OC1980 OC1982	CUR											
		Employee Vacation and S/L Assessment		D -	OC8550	CUR											+
		CL-A/P-Controlled Disbursements-Payrol	out		AG164191	PRE											
		CL-A/P-Controlled Disbursements-Payrol	in		AG164191	CUR											
		CL-Accrued Salaries CL-Accrued Salaries	out		AG164210 AG164210	PRE CUR											-
		CL-Other-Vacation Leave	out		AG164741	PRE											_
		CL-Other-Vacation Leave	in	C -	AG164741	CUR											
		CL-Other-Compensatory Time	out		AG164742 AG164742	PRE CUR											
		CL-Other-Compensatory Time CL-Other-Severance Pay	in		AG164750	PRE											+
		CL-Other-Severance Pay		C -	AG164750	CUR											
		NL-Other-Vacation Leave		C +	AG165530	PRE											
		NL-Other-Vacation Leave NL-Other-Severance Pay	out	C -	AG165530 AG165520	CUR PRE											_
		NL-Other-Severance Pay	in		AG165520 AG165520	CUR		+			++-		1	+ + -	+ + + +		+
Payments to	o suppliers	Litilities Convince		D	OC5200	CUR		H		-							\bot
		Utilities Services Electricity	out		OC5200 OC5210	CUR											_
		Water & Sewer	out		OC5220	CUR									 		+ -
		Natural Gas	out		OC5230	CUR											
		Oil Presente/Butene	out		OC5250 OC5260	CUR											
		Propane/Butane Supplies & Materials	out		OC8000	CUR											+
		Medical Supplies	out		OC8010	CUR											
		Chemicals, Organic & Inorganic	out		OC8020	CUR											
		Lab Glass/Ceramics Lab Instruments & Supplies	out		OC8030 OC8040	CUR											
		Fertilizers & Pesticides	out		OC8050	CUR											_
		Lab Animals/Feed	out		OC8060	CUR											
		General Office Supplies Educational TV/AV Service	out		OC8070 OC8080	CUR											+
		Elimination of Capitalized Other CF Expenditures	in		OC8090	CUR											+
		Elimination of Other Expenditures - R & R	in	C -	OC8092	CUR											
		Non Capitalized Fabricated Cost	out	D -	OC8100	CUR			mana.	OV ID						D TOTAL	CIVID
		Non Capitalized Expenditures Inventorial Equipment	out	D -	OC9000	CUR	out	D	- TC2001	CUR					out	D - TC2301	CUR
		Inventorial Livestock	out		OC9100	CUR											+ +
		Library Books and Materials to be Capitalized	out		OC9200	CUR											
		Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture	out		OC9210 OC9213	CUR											_
		Non-Inventorial Capitalized Items	out		OC9213	CUR											+
		Special Collections (Excl. Lib) to be Capitalized	out		OC9220	CUR											
		Software Projects to be Capitalized >\$10M	out		OC9230	CUR											
		Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipment	out		OC9235 OC9400	CUR											_
		Full Value Minus Cost of Surplus	out		OC9500	CUR											+ +
		Fabrication Components or Supplies	out		OC9600	CUR											
		Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized	out		OC9700 OC9710	CUR											+
		General Improvement to be Capitalized	out		OC9740	CUR											_
		Infrastructure Assets to be Capitalized	out	D -	OC9750	CUR											
		Intangible Assets to be Capitalized	out		OC9760 OC9790	CUR											+
		Expense for CIP to be Capitalized Interdept. Transfer of Inventorial Equipment	out		OC9790 OC9800	CUR											+
		Purchased Computer Equipment	out		OC9900	CUR											
		Office Furniture/Equipment	out		OC9950	CUR											
		Non Capitalized Expenditures Elimination of Capitalized CF Equipment Purchases	out	D -	OC9980 OC9981	CUR CUR											-
		Elimination of Equipment R & R	in	C -	OC9982	CUR											+ +
		Travel In State	out	D -	OC2000	CUR											
		Agriculture Conferences University Garage Charges		D -	OC2100 OC2300	CUR	+	\sqcup									4
		Removal & Moving Expense Reimbursement		D -	OC2300 OC2700	CUR		\vdash									+
		Out of State Travel	out	D -	OC2900	CUR									 		+ +
		Freight	out	D -	OC3000	CUR											
		UNEX Admin Expense	out		OC3700 OC3900	CUR		\sqcup							1 1 1		+
		Recharges Telephone, Telegraph & Teletype	out	C - D -	OC3900 OC4100	CUR		+			+ +				+ + +		+
		Postage, Mail, Inc. Commercial Mail Service		D -	OC4400	CUR									 		1
		Rental of Space Interdepartmental Recharge	out		OC5000	CUR											

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tement of Cash Flows—FY 2003		+++				+	+			\vdash						+		\perp
pping of Codes-Detail by Fund Group				Current				Unexpended Plant			Retirement of	Indoht			Invest. In Plant		Renew. & Repla	100
	New		Plus/	Current	Fiscal	_		Plus/	Fiscal		Plus/	macot.	Fiscal		Plus/	Fiscal	Plus/	Fis
	Title		Minus	Code	Year			Minus Code	Year		Minus Co	ode	Year		Minus Code	Year	Minus Code	Ye
	Rental of Space or Facility Other Rental of Equipment Other	out I		OC5100 OC5300	CUR													
	Rental of Equipment Other Rental of Equipment Computer	out I		OC5400	CUR											 		
	Rental of Equipment Interdepartmental Recharge	out I		OC5500	CUR													
	Payment Under Capital Lease Other (should be zero)	out I		OC5600	CUR													
	Payment Under Capital Lease Computer (should be zero)	out I		OC5700 OC6000	CUR													
	Printing of Publications Reproduction and Photography	out I		OC6050	CUR													
	Printing of Forms, Stationary, Etc.	out I		OC6100	CUR													
	LibraryMaterials (non-inventorial)	out I		OC6200	CUR													
	Library Materials Book Binding	out I		OC6300	CUR													
	Central Stenographic Services Repairs, Alterations & Maintenance	out I		OC7000 OC7100	CUR													-
	Building Maintenance	out I		OC7150	CUR													
	Miscellaneous Services	out I) -	OC7200	CUR													
	Membership & Subscriptions-Federally Chargeable	out I		OC7220	CUR													
	Advertising-Federally Chargeable Royalties	out I		OC7230 OC7240	CUR		+									 		-
	Food & Beverages for Business Meetings/Conferences	out I		OC7250	CUR											 		-
	Temporary Labor Costs	out I) -	OC7290	CUR													
	Expense in Excess of \$25K on Subcontract Grant Payments under BCRP & Similar Programs	out I		OC7300 OC7590	CUR		+											
	Computing & Data Processing Serv. Administration	out I		OC7610	CUR											 		-+-
	Computing & Data Processing Serv. Administration Computing & Data Processing Serv. Academic	out I		OC7620	CUR											 		-
	Fines & Penalties	out I	-	OC7700	CUR													
	Donations & Contributions	out I		OC7710	CUR													
	Membership & Subscriptions-Federally Unchargeable Advertising-Federally Unchargeable	out I		OC7720 OC7730	CUR											 		-
	Patient Care	out I		OC7740	CUR													_
	Social Activities & Entertainment	out I		OC7750	CUR													
	Cost of Legal Proceedings	out I		OC7780 OC7900	CUR													
	Honoraria (Other Than UC Employee Other Insurance	out I		OC7900 OC7950	CUR													_
	CL-A/P-General	out 0	2 +	AG164111	PRE	ou	ıt C	+ AG104110	PRE							out	C + AG1341	10 P
	CL-A/P-General	in (AG164111	CUR	in	n C	- AG104110	CUR							in	C - AG1341	10 C
	CL-A/P-Auxiliary Enterprises CL-A/P-Auxiliary Enterprises	out (AG164112 AG164112	PRE													
	CL-A/P-Auxiliary Enterprises CL-A/P-Medical Center	in 0		AG164113	CUR PRE													_
	CL-A/P-Medical Center	in (AG164113	CUR													
	CA-Inventories-General	in I		AG160710	PRE													
	CA-Inventories-General CA-Inventories-Auxiliary Enterprises	out I		AG160710 AG160720	CUR PRE													
	CA-Inventories-Auxiliary Enterprises	out I		AG160720	CUR													-
	CA-Inventories-Medical Center	in I		AG160730	PRE													-
	CA-Inventories-Medical Center	out I		AG160730	CUR													
	CA-Deferred Charges-General	in I		AG160810	PRE													
	CA-Deferred Charges-General CA-Deferred Charges-Auxiliary Enterprise:	out I		AG160810 AG160820	CUR PRE													
	CA-Deferred Charges-Auxiliary Enterprises	out I		AG160820	CUR													_
	CA-Deferred Charges-Medical Center	in I		AG160830	PRE													
	CA-Deferred Charges-Medical Center	out I		AG160830	CUR													
	CA-A/R-State-Allow for Uncollectible CA-A/R-State-Allow for Uncollectible	out 0		AG160521 AG160521	PRE CUR													
	CA-A/R-Federal-Allow for Uncollectible	out (AG160522	PRE													
	CA-A/R-Federal-Allow for Uncollectible	in (J -	AG160522	CUR	▆												
	CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt	out (AG160540	PRE													
	CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible		2 - 2 +	AG160540 AG160581	CUR PRE													
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible		3 -	AG160581	CUR													
	CA-A/R-Other-Allow for Uncollectible	out (AG160582	PRE											out	C + AG1305	82 P
	CA-A/R-Other-Allow for Uncollectible	in (AG160582	CUR											in	C - AG1305	82 C
	CA-A/R-Educational Activities-Allow for Uncollectibl		+	AG160584	PRE	-	+			\vdash				\vdash		 		_
	CA-A/R-Educational Activities-Allow for Uncollectibl CL-A/P-Controlled Disbursements-Medical Center	out 0	2 +	AG160584 AG164192	PRE	+	+									+ + +		-
	CL-A/P-Controlled Disbursements-Medical Center		2 -	AG164192	CUR	+										 		-
	CL-A/P-Controlled Disbursements-Other	out (2 +	AG164193	PRE													
	CL-A/P-Controlled Disbursements-Other	in (AG164193	CUR		\perp			$\sqcup \sqcup \exists$				\Box		\Box		
	CL-Other-Third Party Payor Settlement Liabilities CL-Other-Third Party Payor Settlement Liabilities	out (+	AG164770 AG164770	PRE CUR		+			\vdash				\vdash		 		_
	Collection and Litigation Expense			AG104770	COR		+									+ + + +		-
	CL-Other-Miscellaneous					+										 		-+
	CL-Other-Miscellaneous																	
	NL-Other-Miscellaneous			·	\perp													
	NL-Other-Miscellaneous	+++	1		+	-				\vdash				\vdash		+		-+
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		New		Plus/		Fiscal			Plus/	Fiscal		Plus/		Fiscal		Plus/	Fiscal	Plus/	Fisc
		Title		Minus	Code	Year			Minus Code	Year		Minus	Code	Year		Minus Code	Year	Minus Code	Yea
ents for benefits		D-4:																	
		Retirement & Employee Benefits-Payment: Equivalent of Month Earnings Paid to Dependent	out	D -	OC7400	CUR									+ +				
		Payment of UCRS Benefits	out		OC7500	CUR											 		
		PERS-VERIP Annuity	out		OC8220	CUR													
		OASDI	out		OC8300	CUR													
		Medicare	out		OC8310	CUR													
		State Teachers Retirement System Regents Contribution	out		OC8400	CUR													
		Orange County Retirement System	out	D -	OC8450	CUR													
		Federal Civil Service Retirement System	out	D -	OC8460	CUR													
		Workers Compensation	out		OC8500	CUR													
		Campus Benefit Cost	out		OC8515	CUR													
		Unemployment Insurance	out		OC8520	CUR													
		Employee Support Programs	out		OC8530	CUR													
		Health Insurance Sec. 89	out	D -	OC8540	CUR											+-++		
		Life Insurance Oce 00		D	000500	CLID											+-++		
+ +		Life Insurance Sec. 89 Graduate Student Health Insurance	out		OC8560 OC8570	CUR		_		-	+				+		+		
+ + -		Health Sciences Severance Pay Plan	out		OC8570 OC8580	CUR		_		 	+				+		1 1 1		-
1 1		Partial Fee Remission	out		OC8590	CUR			1	1	+ +	+ + -		+	+		 		-
		UCRS Regents Contribution	out		OC8600	CUR		_		+ +					+		+ + +		
		UCRS Regents Contribution Phased Retirement	out		OC8610	CUR		_							+				1
		Health Science Compensation Reserve	out		OC8620	CUR													
		Graduate Student Partial Fee Remission	out		OC8640	CUR													
		UCRS Regents Contribution Summer Salaries	out		OC8650	CUR													
		PERS Regents Contribution	out		OC8700	CUR													
		Non-Industrial Disability Insurance Premium	out	D -	OC8800	CUR													
		SCERS Employer Contributions	out	D -	OC8820	CUR													
		Vision Care Contribution	out		OC8830	CUR													
		Vision Care Alternative Contribution	out	D -	OC8840	CUR													
		Elimination of Capitalized Benefits	in		OC8890	CUR													
		Elimination of Benefits-R & R	in		OC8892	CUR													
		Health Insurance	out		OC8900	CUR													
		Employee Benefit Cost Transfers	out		OC8910	CUR											+-++		
		Construction Class Various Benefits Benefit Accrual	out		OC8920 OC8940	CUR									+				
		Incentive Award Program Assessment	out		OC8945	CUR													
_		Employers Dental Plan Contribution	out		OC8950	CUR									+ +				
		Incentive Award Program Benefit Funding	in		OC8955	CUR													
		Faculty Benefit Cost Offset	out		OC8960	CUR													
		Tuition Remission (RA)	out		OC8970	CUR													
		Special Life Insurance Contribution	out		OC8980	CUR													
		Annuitant Health Insurance Contribution	out		OC8990	CUR													
		415(m) Restoration Plan Contribution	out	D -	OC7920	CUR													
		Retirement & Employee Benefits-Contributions from Campu																	
		CL-Other-Self Insurance-Workers Compensatior	out		AG164733	PRE													
		CL-Other-Self Insurance-Workers Compensatior	in		AG164733	CUR													
		NL-Self Insurance-Workers Compensation	out		AG165203	PRE													
+ +		NL-Self Insurance-Workers Compensatior CL-Accrued Benefits	in		AG165203 AG164220	CUR PRE		_		 	+				+				-
+		CL-Accrued Benefits	in	C +	AG164220 AG164220	CUR		-	 	-	+	+-+-			+				-
+ +		CL-A/P-General	111	-	AG104220	COR	++	_							+		 		
+ + -		CL-A/P-General					+	_	 		1 1	 			1 1				-
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nents for scholarshi		Scholarships and Fellowships	out	D -	OC7770	CUR	Ħ												
		Scholarship Allowance	in	C -	OC7760	CUR													
		CL-A/P-Scholarships and Fellowships		C +		PRE													
		CL-A/P-Scholarships and Fellowships	in	C -	AG164160	CUR	$\Box \Box$					\perp							
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s issued to students	s and employees	CA-Current Portion of Notes Receivable-Loans		D +	AG160611	PRE		_			+	+-			+				-
+		CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Mortgages Receivable-Loans	out	D -	AG160611 AG160621	CUR PRE		_		-	+				+		+		-
+ + -		CA-Current Portion of Mortgages Receivable-Loans CA-Current Portion of Mortgages Receivable-Loans	out		AG160621 AG160621	CUR		_		 	+				+		1 1 1		-
		NA-Notes Receivable-Loans		D +	AG161310	PRE		+	 			+ + + -			+		+ + + + +		
		NA-Notes Receievable-Loans	out		AG161310	CUR						1 1			1 1				
		NA-Mortgages Receievable-Loans		D +	AG161510	PRE		+							+		1 1 1		_
		NA-Mortgages Receievable-Loans		D -	AG161510	CUR													
		CA-Current Portion of Notes Receivable-Collection:		C +	AG160612	PRE									1 1				
		NA-Notes Receievable-Collections	out	C +	AG161320	PRE													
		NA-Mortgages Receievable-Collections	out	C +	AG161520	PRE													
		CA-Current Portion of Mortgages Receivable-Collection	out	C +	AG160622	PRE	$\Box \Box$												
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apping of Codes-Detail by Fund Group																	
				Current	ı	II		Unexpended Plant			tirement of Indebt.			Invest. In Plant		Renew. & Replace	
	New		Plus/	C-1-	Fiscal		'	Plus/	Fiscal	Plu		Fiscal		Plus/	Fiscal	Plus/	Fisca
	Title CA-Current Portion of Notes Receivable-Collection:	in C	Minus	Code AG160612	Year CUR			Minus Code	Year	Min	us Code	Year	-	Minus Code	Year	Minus Code	Yea
	CA-Current Portion of Notes Receivable-Allow for Uncol	in C		AG160613	PRE												
	CA-Current Portion of Notes Receivable-Allow for Uncol	out C	+	AG160613	CUR												
	CA-Current Portion of Mortgages Receivable-Collection	in C		AG160622	CUR		'										
	CA-Current Portion of Mortgages Receivable-Allow for Uncol CA-Current Portion of Mortgages Receivable-Allow for Uncol	in C		AG160623 AG160623	PRE CUR												
	NA-Notes Receievable-Collection:	in C		AG161320	CUR												
	NA-Notes Receievable-Allow for Uncollectibl	in C		AG161400	PRE												
	NA-Notes Receievable-Allow for Uncollectibl	out C		AG161400	CUR												
	NA-Mortgages Receievable-Collection:	in C		AG161520	CUR		'										
	NA-Mortgages Receievable-Allow for Uncollectibl NA-Mortgages Receievable-Allow for Uncollectibl	in C		AG161600 AG161600	PRE CUR												
	Interest on Notes	out C		A0101000	COR	++											
	Recovery of Notes Written Off as Uncollectible																
	Recovery of NDEA Teaching Service Cancellation																
	Late Charges-Student Loans					-	'										
	Write-Off of Notes as Uncollectible Loans Assigned to Fed. Govt.	\vdash			-	++	-				-		++		+ + + + +	+ + -	
	Cancellation due to Death					++	-										
	Faculty Mortgage Program Fees					世											
	Reserve for Bad Debts					₽E	_ _										
ar receints (nauments)		\Box	-			++							+				
er receipts (payments)	Other Sources-Service Enterprises	in C	-	AG208110	CUR	+								+ + -	+ + + +		
	Other Sources-Contra-Service Enterprises Allowance:	out D		AG208110 AG208120	CUR		-								 		
	Other Sources-Other	in C		AG208210	CUR												
	Other Sources-Contra-Other Allowances	out D		AG208220	CUR												
	Other Sources - Contra - Student Financial Aid Bad Debt Expense-State Government	out D		AG208290 OC7310	CUR												
	Bad Debt Expense-State Government	out D		OC7310 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 Medical Malpractice Insurance	out D		OC7360 OC7910	CUR												
	General Liability Insurance	out D		OC7910 OC7930	CUR												
	Employment Practice Liability Program	out D		OC7940	CUR												
	General Liability Insurance	out D		OC8930	CUR												
	CL-Other-Deposits-General	out C		AG164721	PRE												
	CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises	in C		AG164721 AG164722	CUR PRE												
	CL-Other-Deposits-Auxiliary Enterprises 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												
	NL-Deposits-General	out C		AG165110	PRE		'										
	NL-Deposits-General NL-Deposits-Auxiliary Enterprises	out C	-	AG165110 AG165120	CUR 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												
	CA-A/R-Other	in D		AG160571	PRE								-		in		PRE
	CA-A/R-Other CA-Other	out D		AG160571 AG160900	CUR PRE								-		out	D - AG130571	CUI
	CA-Other	out D		AG160900 AG160900	CUR										+ + + + +		+
	CA-Investments Held by Trustees	in D		AG160300	PRE		-						-		 		
	CA-Investments Held by Trustees	out D	-	AG160300	CUR												
	CL-Other-Self Insurance-Medical Malpractice	out C		AG164731	PRE										\bot		
+	CL-Other-Self Insurance-Medical Malpractica CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	in C		AG164731 AG164732	CUR PRE							-	+		+	+ + -	+
+ +	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	out C		AG164732 AG164732	CUR										+ + + + +		1
	CL-Other-Self Insurance-Employee Healthcan	out C		AG164734	PRE		\neg								1 1 1		
	CL-Other-Self Insurance-Employee Healthcan	in C		AG164734	CUR	ш											
	NL-Self Insurance-Medical Maplractice	out C		AG165201	PRE												
	NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL	in C	-	AG165201 AG165202	CUR PRE								+				
	NL-Self Insurance-General Auto & Employment Liability (GAEL NL-Self Insurance-General Auto & Employment Liability (GAEL	in C		AG165202 AG165202	CUR		-				-		++		+ + + + +	+ + -	+
	NL-Self Insurance-Employee Healthcan	out C	+	AG165204	PRE										 	1 1	1
	NL-Self Insurance-Employee Healthcar	in C	-	AG165204	CUR												
	CL-Other-Miscellaneous	out C	+	AG164760	PRE												
	CL-Other-Miscellaneous		-	AG164760	CUR										\bot		
	NL-Other-Miscellaneous NL-Other-Miscellaneous	out C		AG165510 AG165510	PRE CUR		+			-			++		 	 	1
	NA-Investments Held by Trustees	in C		AG161200	PRE								+		+ + + +	 	
	NA-Investments Held by Trustees	out D		AG161200	CUR		-								 		
	NA-Other Assets-General	in D		AG161920	PRE		\top										
	NA-Other Assets-General	out D		AG161920	CUR												

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	sity of California																
	ent of Cash Flows—FY 2003																
Aappi i	ng of Codes-Detail by Fund Group																
TÎ.	Ĭ				Current				Unexpended Plant		Retirement of Indeb	L.		Invest. In Plant	' 	Renew. & Replace	
		New		Plus/		Fiscal				Fiscal	Plus/	Fiscal		Plus/	Fiscal	Plus/	Fisca
		Title		Minus	Code	Year			Minus Code	Year	Minus Code	Year		Minus Code	Year	Minus Code	Year
			in		AG161930	PRE											
		NA-Other Assets-Auxiliary Enterprises NA-Other Assets-A/R	out		AG161930	CUR											
		NA-Other Assets-A/R NA-Other Assets-A/R	in		AG161940 AG161940	PRE CUR											
		CL-Deferred Revenues-General	out		AG164310	PRE											
			in		AG164310	CUR											
		Administrative Expense		-	210104310	COR											
		NL-Federal Refundable Loans															
		NL-Federal Refundable Loans															
Net	t cash provided (used) by operating activities																
CHE	OWE FROM NONCARITAL FINANCING ACTI	VITIES															
SHFL	LOWS FROM NONCAPITAL FINANCING ACTI	VITLES															
							+										
te educ	ational appropriations	State of CA - General Supp.	jn	C -	AG201100	CUR	+	-1-	 	- 	+ + +				+ + + +		+
		CA-A/R-State Appropriation-Nonoperating-Support	in		AG160516	PRE									 		
		CA-A/R-State Appropriation-Nonoperating-Support	out		AG160516	CUR											
		NA-Other Assets-A/R-State	in	D +	AG161910	PRE											
		NA-Other Assets-A/R-State	out		AG161910	CUR											
										\bot					\perp		
ts recei	ived for other than capital purposes		\sqcup	\perp			\perp										1
n	vate gifts for endowment purposes	Gifts & Bequests	++	+		1	+	-1		-++-	+						1
PHV	vate gitts for endowment purposes	Onts & Bequests	-				++										
		Other Additions-Miscellaneous						-				_					
		Refund to Donors					+++										
		Distribution of Estate Expenses															
		Bank Charges															
		Other Deductions-Miscellaneous															
		_															
		_						-									
_							+++										
						1											
_			\sqcup	\perp			\perp										_
-			+			-	+	_		-++-	+				1 1 1	+ + -	
-			+	+		1	+			-++-	 	-	$\vdash\vdash\vdash$		+		-
-			+-+	+			++	-		-++	+ +				+ + + +	+ + -	1
Oth	ner private gifts	Private - Unrestricted gifts	jn	C -	AG206100	CUR	+	-					$\vdash\vdash\vdash$		+ + + +	+ +	
Jui	p g	Private - Restricted gifts	in		AG206100 AG206210	CUR		-1-			+ + +						+
+			out		AG206220	CUR		+							 		
			out		AG206230	CUR											
		CA-A/R-Other-Private gifts-Pledges	in	D +	AG160568	PRE											
		CA-A/R-Other-Private gifts-Pledges	out		AG160568	CUR											
			out		AG160583	PRE											
		CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible		C -	AG160583	CUR											
		NA-Other Assets-A/R-Pledges		D +	AG161970	PRE							$\sqcup \sqcup \sqcup$				1
-				D -	AG161970	CUR				-++-							-
+				C + C -	AG161980 AG161980	PRE CUR				-++-+			$\vdash\vdash\vdash$				+
-		NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R Pledges Discount	III OPI	C +	AG161980 AG161990	PRE				-++					+		-
+		NA-Other Assets-A/R Pledges Discount NA-Other Assets-A/R Pledges Discount	in	C -	AG161990 AG161990	CUR		-1	 		+ + -				 	+ +	+
-		Refunds to Donors, and other Minor Adjustments	111	-	110101770	COA		+									1
+			+														
		Gifts & Bequests Donor Designated as FFE													 		
		CA-A/R-Other															
		CA-A/R-Other															
		CA-A/R-Other-Allow for Uncollectible					Ш										
		CA-A/R-Other-Allow for Uncollectible	Γ														
																	1
		CL-A/P-General CL-A/P-General															

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Statement of Cash Flows—FY 2003					+	++	+										+	++-			
Mapping of Codes-Detail by Fund Group					+ +		+								+ +		-				
rapping of Codes-Detail by Fund Group				Current			Unavr	ended Plant			Datira	ment of Indebt.			Ins	est. In Plant			Renew. & R	anlaca	
	New		Plus/	Current	Fiscal	\pm	Plus/	ochided i fant	Fiscal		Plus/	ment of macot.	Fiscal		Plus/	rest. III I lant	Fiscal		Plus/	сріасс.	Fisca
	Title		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year			ode	Year
	CL-Other-Miscellaneous																				
	CL-Other-Miscellaneous																				
	NL-Other-Miscellaneous																				
	NL-Other-Miscellaneous						\rightarrow														
	CL-Other-Annuities Payable CL-Other-Annuities Payable														-						
	CL-Other-Liabilities to Life Beneficiaries						\rightarrow														
	CL-Other-Liabilities to Life Beneficiaries						-														_
	NL-Obligations Under Life Income Agreements-Annuities Payable						\rightarrow														_
	NL-Obligations Under Life Income Agreements-Annuities Payable																				
	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 Liability																				
	Od N C P			1.0200.110	CUD		\rightarrow														
her receipts (payments)	Other Nonoperating Revenus Other Miscellaneous Additions	ın	C -	AG208410	CUR	+	+		1	in C	+	TC1998	CUR	in C	,	TC1996	CUR	++-			
	Faculty Mtg. Programs-Miscellaneous Addition:									in C	-	101998	CUK	in C	-	101996	CUR				
	Other Miscellaneous Deductions	-++				+	+		+ +	out D	1 - 1	TC2998	CUR	out D	, _ 	TC2996	CUR	++-	+ + -		
	Fac. Mtg. ProgMisc. Ded.	-++				+	+		 	out D	+	1 02770	COR	out D	+ - +	1 0 2 7 7 0	COR	++-	+ + -		_
	Fac. Mtg. ProgBond Interest						+		 									+++	+ + -		
	CA-A/R-Other						+			in D	+	AG110571	PRE								
	CA-A/R-Other						+-+		1	out D		AG110571	CUR								
	CA-A/R-Other-Allow for Uncollectible						+		1 1	out C		AG110582	PRE								
	CA-A/R-Other-Allow for Uncollectible						+			in C		AG110582	CUR								
	CA-Other									in D	+	AG110900	PRE								_
	CA-Other									out D		AG110900	CUR								
	CL-Other-Miscellaneous						C +	AG104760		out C		AG114760	PRE	out C		AG124760		out C		34760	PR
	CL-Other-Miscellaneous					in	C -	AG104760	CUR	in C		AG114760	CUR	in C		AG124760	CUR	in C	- AGI	34760	CU.
	NL-Deposits-General									out C		AG115110	PRE								
	NL-Deposits-General						_			in C		AG115110	CUR								
	NL-Other-Miscellaneous						C +	AG105510	PRE			AG115510	PRE			AG125510	PRE	out C		35510	PR.
	NL-Other-Miscellaneous					in	C -	AG105510	CUR	in C	-	AG115510	CUR	in C	' -	AG125510	CUR	in C	- AG1	35510	CU.
															-						
							-														
							-														
							+														
							_														
Net cash flows provided by noncapital financing activities																					
ASH FLOWS FROM CAPITAL AND RELATED FINAN	CING ACTIVITIES																				
mmercial paper financing																					
Proceeds from issuance	GL LTD G I I D I G I G I											40110483	CILID								
	CA-A/R-Commercial Paper-Investment Sales-Settlement:									in C	-	AG110573	CUR								
						+	+		1		+		1		1			++-			
	CA-A/R-Commercial Paper-Investment Sales-Settlement:	-++			1	+	+		 	out C	+	AG110573	PRE		+			+++	+		
	CA-A/R-Commercial Paper-Investment Sales-Settlement:	-++				++	+		+	in D		AG1105/3 AG110572	PRE		+			++-	1		_
	CA-A/R-Commercial Paper-Investment Sales	-++				+	+		+ +	out D		AG110572 AG110572	CUR		+			++-	+ + -		
	CL-A/P-Commercial Paper Investment Purchase:						+			out C		AG114170	PRE								
	CL-A/P-Commercial Paper Investment Purchase:						+		1 1	in C		AG114170	CUR								
	CL-A/P-Commercial Paper Investment Purchases-Settlemen						+		1 1	in D		AG114180	PRE								
	CL-Commercial Paper	out	C +	AG164500	PRE	out	C +	AG104500	PRE	out C		AG114500	PRE	out C	. +	AG124500	PRE				
	CL-Commercial Paper		C -	AG164500	CUR			AG104500	CUR	in C		AG114500	CUR			AG124500	CUR				
Payments of principal						$\perp \perp \perp$	\bot						L					$\sqcup \bot \bot$	\perp		
	CL-A/P-Commercial Paper Investment Purchases-Settlemen									out D	-	AG114180	CUR								
		-				$\perp \perp \perp$	\rightarrow		\vdash	\perp	+		ļ		1			\Box	1 1		
Interest paid	OH P CHARLET TO TO					$\bot\bot$	\rightarrow		1			T//22/72	CLID		1 1			+			
	Other - Payment of Interest on Tax Exempt CF	-			1	$\bot\bot$	\rightarrow		1			TC2273			1			+	+		
	Other - Payment of Interest/Discount on Taxable CF					-	+		 			TC2274	CUR					++-	+		
+ +	CL-Other-A/P Commercial Paper-Interest Expense	-H				+	+		++	out C	+	AG114780	PRE		+			++-	1		
	CL-Other-A/P Commercial Paper-Interest Expense	-++			1	+	+		 	in C	-	AG114780	CUR		+			+++	+		
to conital appropriations	State of CA Conital Appropriations	-H				1	C	TC1000	CLID	+	1		1		+		-	++-	+		
te capital appropriations	State of CA-Capital Appropriations				+	in	C - D +	AG100511		+-+	+-+		-				-		+		
	CA-A/R-State Appropriation-Nonoperating CA-A/R-State Appropriation-Nonoperating				+		D -	AG100511 AG100511		+-+	+-+		-				-		+		
+ +	CA-A/R-State Appropriation-Nonoperating CL-Deferred Revenues-General	-++					C +	AG100311 AG104310		+	+		-		+			++-	1		_
	CL-Deferred Revenues-General	-++					C -	AG104310 AG104310		+	+		1		+			++-	+ + -		_
	CL-Deterred Revenues*General					111	-	AU104310	CUA				1		1 1			+++	+ + + -		
															1		T)	1 1 1	1 1		
							-+-+													- 1	1
ate financing appropriations	State of CA-Special State Appropriations-Cap. Financing	in	C -	AG201220	CUR		##														

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Statement of Cash Flows—FY 2003															·				
Mapping of Codes-Detail by Fund Group															·				
		DI /	Current	F: 1			xpended Plant	F: 1			nent of Indebt.	F: 1			vest. In Plant	F: 1		Renew. & Replace	F: 1
			Code				Code				Code				Code				Fiscal Year
			AG160515	CUR		ivilius	Code	rear		iviiius	Code				code	rear	1,	vinus code	1 car
	Other - Repayment of Principal on State Capital Leases												out C	+	TC3538	CUR			
												CUR							
++																			
	NA-Investments Held by Trustees-SPWE										AG 111210	PRE							
	NA-Investments Held by Trustees-SPWE										AG 111210	CUR							
	CL-Other-A/P-LTD-Interest Expense-SPWB								in C	1 1	AG114//1	CUK							
pital gifts and grants	Private Gifts and Grants				in C	3 -	TC1100	CUR											
	Private Gifts-Uncollectible						TC1101	CUR											
									in C	-	TC1205	CUR							
	Other Additions-Miscellaneous				in C		TC1999	CUR										- TC1997	CUR
	Other Deductions-Miscellaneous			oxdot			TC2999	CUR	$+ \top$	$+ \Box$		1		\perp		ou	ıt D	- TC2997	CUR
+ +				-					+	+		1		1		 	+		1
+ +	CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts				in D) +			+ +	1 1		1							
	CA-A/R-Federal Grants & Contracts				out E) -	AG100514	CUR											
				$oxed{\Box}$					\perp	+		1		\perp		+	+		
+ +				-						+ +		1		1		1	+		1
	CA-A/R-Other																+		
	CA-A/R-Other-Allow for Uncollectible																		
	NA-Other Assets-A/R-Pledges						AG101970	PRE											
	NA-Other Assets-A/R-Pledges																		
+ +	NA-Other Assets-A/R-Piedges Allow for Uncollectible NA-Other Assets-A/R Piedges Discount									+ +									
	NA-Other Assets-A/R Pledges Discount																		
	Mary Mary																		
Second Property Property																			
	CA-A/R-Federal-Allow for Uncollectible				in C	-	AG100522	CUR											
																	-		
	TE-Deposits-General				III C	_	210103110	CON											
ceeds from debt issuance						,	TC1500	CIUD	in C	-	TC1505	CUR							
	Borrwaings-Mortgages and Other																		
	CA-A/R-State Capital Lease - Settlement				in C	3 · -	AG100518	CUR											
	CL-Long Term Debt-Revenue Bonds														AG124610				
															AG124610 AG124620				
	CL-Long Term Debt-COP				in C	-	AG104620	CUR			AG114620	CUR	in C	-	AG124620	CUR			
	CL-Long Term Debt-Mortgages & Other Borrowings																		
	CL-Long Term Debt-Mortgages & Other Borrowing:																		
	NL-Long Term Debt-Revenue Bonds									+	AG115420	PRE	out C	+	AG125420	PRE			
	NL-Long Term Debt-COP											CUR	in C	: -	AG125420	CUP			1 -
	NL-Long Term Debt-COP NL-Long Term Debt-COP				in C		AG105420								107105100				
	NL-Long Term Debt-COP NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing:				in C	- - +	AG105420 AG105430	PRE	out C	+	AG115430	PRE	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: NL-Long Term Debt-Mortgages & Other Borrowing:				in C	- - +	AG105420 AG105430	PRE	out C in C	+	AG115430 AG115430	PRE CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: 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:				in C	- - +	AG105420 AG105430	PRE	out C in C in D in D	+ + + + +	AG115430 AG115430 TC2110 TC2115	PRE CUR CUR CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: 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				in C	- - +	AG105420 AG105430	PRE	out C in C in D in D in D	+ + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125	PRE CUR CUR CUR CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: Aux. Ent Repayment of Principal on Bank Loan: Aux. Ent Repayment of Principal on Other Med. Ctr Repayment of Principal on Bank Loan:				in C	- - +	AG105420 AG105430	PRE	out C in C in D in D in D in D	+ + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140	PRE CUR CUR CUR CUR CUR CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: 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				in C	- - +	AG105420 AG105430	PRE	out C in C in D in D in D in D in D in D	+ + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125	PRE CUR CUR CUR CUR	out C	+		PRE			
	NI-Long Term Debt-COP NI-Long Term Debt-COP NI-Long Term Debt-Mortgages & Other Borrowing: NI-Long Term Debt-Mortgages & Other Borrowing: NI-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:				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2155 TC2170	PRE CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: 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:				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2145 TC2170	PRE CUR	out C	+		PRE			
	NI-Long Term Debt-COP NI-Long Term Debt-COP NI-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 Bond: Med. Ctr Repayment of Principal on Bank Loan: Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2155 TC2170 TC2173	PRE CUR	out C	+		PRE			
	NI-Long Term Debt-COP NI-Long Term Debt-COP NI-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 Bank Loan: 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 Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2155 TC2170 TC2173 TC2174 TC2175	PRE CUR	out C	+		PRE			
	NI-Long Term Debt-COP NI-Long Term Debt-COP NI-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 Bond: Med. Ctr Repayment of Principal on Bank Loan: Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2155 TC2170 TC2173	PRE CUR	out C	+		PRE			
	NL-Long Term Debt-COP NL-Long Term Debt-COP NL-Long Term Debt-Mortgages & Other Borrowing: 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:				in C	2 - 2 +	AG105420 AG105430	PRE	out C in C in D	+ + + + + + + + + + + + +	AG115430 AG115430 TC2110 TC2115 TC2125 TC2140 TC2145 TC2170 TC2173 TC2174 TC2175 TC2174	PRE CUR	out C	+		PRE			

iversity of California														
atement of Cash Flows—FY	2003													
apping of Codes-Detail by Fu	ınd Group													
	•		Current			Unexpended Plant		Retirement of Indebt.		-	Invest. In Plant		Renew. & Replace	
	New	Plus/	C-1-	Fiscal		Plus/	Fiscal	Plus/	Fiscal		Plus/	Fiscal	Plus/	Fiscal
	Title Proceeds from Sale of Capitalized Assets-Med Ctt	in C -	Code AG208320	Year CUR		Minus Code	Year	Minus Code	Year		Minus Code	Year	Minus Code	Year
	Froceds from Sale of Capitalized Assets-wed Ca	III C -	710200320	COR										_
chases of capital assets	Real Estate-Campus									in D		PRE		
	Real Estate-Campus									out D		CUR		
	Real Estate-Med Ctr Real Estate-Med Ctr									in D out D		PRE CUR		
	Building & Structures-Campus									in D		PRE		+
	Building & Structures-Campus									out D		CUR		
	Building & Structures-Med Ctr									in D		PRE		
	Building & Structures-Med Ctr									out D		CUR		
	Fixed Equipment-Campus Fixed Equipment-Campus									in D out D		PRE CUR		
	Fixed Equipment-Campus Fixed Equipment-Med Ctr									in D		PRE		_
	Fixed Equipment-Med Ctr									out D	- AG120240	CUR		
	General Improvements-Campus									in D		PRE		
	General Improvements-Campus	+		+	\rightarrow		+			out D		CUR PRE		+
	General Improvements-Med Ctt General Improvements-Med Ctt	++++			-		+ + +			in D out D		CUR		+-
	Software > 10M Campus									in D		PRE		
	Software > 10M Campus									out D	- AG120440	CUR		
	Software > 10M Med Ctr	+			-		+			in D		PRE		_
	Software > 10M Med Ctr Software < 10M Campus			1	+		+			out D in D		CUR PRE		+
+ +	Software < 10M Campus	++++		+ +	\dashv		+ + + +			out D		CUR		+
	Software < 10M Med Ctr									in D	+ AG120470	PRE		1
	Software < 10M Med Ctr									out D		CUR		
	Equipment-Med Ctr									in D		PRE		
	Equipment-Med Ctr Equipment-Campus									out D in D		CUR PRE		_
	Equipment-Campus Equipment-Campus									out D		CUR		_
	Library Material & Library Collections (exc. Rare books									in D		PRE		
	Library Material & Library Collections (exc. Rare books									out D		CUR		
	Library Rare Books & Rare Book Collections									in D		PRE		
	Library Rare Books & Rare Book Collections Construction in Progress-Campus									out D in D		CUR PRE		_
	Construction in Progress-Campus Construction in Progress-Campus									out D		CUR		-
	Construction in Progress-Med Ctr									in D		PRE		-
	Construction in Progress-Med Ctr									out D	- AG120620	CUR		
	Intangible Assets-Campus									in D		PRE		
	Intangible Assets-Campus Intangible Assets-Med Ctr									out D in D		CUR PRE		+
	Intangible Assets-Med Ctr									out D		CUR		_
	Infrastructure Assets-Campus									in D		PRE		_
	Infrastructure Assets-Campus									out D		CUR		
	Infrastructure Assets-Med Ctr									in D		PRE		
	Infrastructure Assets-Med Ctr Special Collections-Excl Lib-Campus									out D		CUR PRE		
	Special Collections-Excl Lib-Campus Special Collections-Excl Lib-Campus									in D out D		CUR		
	Special Collections-Excl Lib-Med Cti									in D		PRE		_
	Special Collections-Excl Lib-Med Ctı									out D		CUR		
	Trade-in Allowance	in C -	OC9300	CUR										
1	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus	+			-		+			out D		CUR		
+ +	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus	++++		+	\dashv		+ + +			out D		CUR CUR		-
+ +	Disposal of Cap. Assets-Orig Cost - Bidg & Struct-Med Ctr	++++		+ +	\dashv		+ + + +			out D		CUR		+
	Disposal of Cap. Assets-Orig Cost - Biag & State-Med Ca Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus						+ + + +			out D		CUR		_
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr									out D	- TC2522	CUR		
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus			$\perp \Box$	$\perp \mid \perp \mid$					out D		CUR		
1	Disposal of Cap. Assets-Orig Cost - Gen Impromts-Med Ctr	+			\rightarrow		+			out D		CUR		\perp
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr	++++		+ 1	+		+	+ + -		out D		CUR CUR		+
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus	++++		+ -	+		+ + + +			out D		CUR		+
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr				\dashv						- TC2525	CUR		_
	Disposal of Cap. Assets-Orig Cost - Equipment-Campus									out D	- TC2426	CUR		
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr		-								- TC2526	CUR		
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus	+		1	\rightarrow		+			out D		CUR		\perp
1	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Cti	+		+	+		+		+	out D	- TC2527	CUR		-
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctt	+		+	+		+ + +			out D		CUR CUR		+
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-wice Cul Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus	++++		+ +	\dashv		+ + + +			out D		CUR		+
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Cti						+ + + +			out D		CUR		_
	Accumulated Depreciation-Buildings & Structures-Campu	+		\perp	\perp		+		\vdash	out C	+ AG121210	PRE		
+ +	Accumulated Depreciation-Buildings & Structures-Campu	+		1	\rightarrow		+				- AG121210	CUR		
	Accumulated Depreciation-Buildings & Structures-Med Ct	1 1 1 1		1 1	1 1	1 1	1 1 1 1	1 1	1 1 1	out C	+ AG121220 - AG121220	PRE		1

Statement of Cash Flows—F Mapping of Codes-Detail by			Plus/ Minus	Current	Fiscal Year	Unex Plus/ Minus	pended Plant	Fiscal		Retirement of Indeb	Fiscal		II Plus/	vest. In Plant	Fiscal	I Plu	Renew. & Re		
Mapping of Codes-Detail by	New Title Accumulated Depreciation-General Improvements-Campu Accumulated Depreciation-General Improvements-Campu Accumulated Depreciation-General Improvements-Med Ct 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					Plus/				Plus/	Fiscal			vest. In Plant	Fiscal				
	New Title Accumulated Depreciation-General Improvements-Campu Accumulated Depreciation-General Improvements-Campu Accumulated Depreciation-General Improvements-Med Ct 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					Plus/			-	Plus/	Fiscal			vest. In Plant	Fiscal				
	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-Med Ct			Code			Code						Plus/		Fiscal	Plu	10/		
	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		Minus	Code	Year	Minus	Code							C 1	37				Fiscal
	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							Year		Minus Code	Year	out	Minus C +	Code AG121310	Year PRE	Mir	nus Coo	e	Year
	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											in		AG121310 AG121310	CUR				
	Accumulated Depreciation-Software >10M-Campu: Accumulated Depreciation-Software >10M-Campu: Accumulated Depreciation-Software >10M-Med Ct Accumulated Depreciation-Software > 10M-Med Ct											out		AG121320	PRE				
	Accumulated Depreciation-Software >10M-Campu: Accumulated Depreciation-Software >10M-Med Ct Accumulated Depreciation-Software > 10M-Med Ct											in		AG121320	CUR				
	Accumulated Depreciation-Software > 10M-Med Ct Accumulated Depreciation-Software > 10M-Med Ct											out		AG121440	PRE				
	Accumulated Depreciation-Software > 10M-Med Ct											in out		AG121440 AG121450	CUR PRE				
												in		AG121450	CUR				
												out		AG121460	PRE				
	Accumulated Depreciation-Software < 10M-Campu:											in		AG121460	CUR				
1 1	Accumulated Depreciation-Software < 10M-Med Ct Accumulated Depreciation-Software < 10M-Med Ct											out in		AG121470 AG121470	PRE CUR				
	Accumulated Depreciation-Software < 10M-Wed Ct Accumulated Depreciation-Equipment-Med Ct											out		AG121470 AG121480	PRE				
	Accumulated Depreciation-Equipment-Med Ct											in		AG121480	CUR				
	Accumulated Depreciation-Equipment-Campu:											out		AG121490	PRE				
	Accumulated Depreciation-Equipment-Campu:											in		AG121490	CUR				
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books					_						out in		AG121510 AG121510	PRE CUR				
	Accumulated Depreciation-Intangible Assets-Campu:											out		AG121710	PRE				
	Accumulated Depreciation-Intangible Assets-Campu											in	C -	AG121710	CUR				
	Accumulated Depreciation-Intangible Assets-Med Ct	$\perp T$	\perp									out		AG121720	PRE				
	Accumulated Depreciation-Intangible Assets-Med Ct	+										in out		AG121720 AG121810	CUR PRE				
	Accumulated Depreciation-Infrastructure-Campus Accumulated Depreciation-Infrastructure-Campus	+										in		AG121810 AG121810	CUR				
	Accumulated Depreciation-Infrastructure-Med Ct											out		AG121820	PRE				
	Accumulated Depreciation-Infrastructure-Med Ct											in		AG121820	CUR				
	Depn. Expense - Building & Structures-Campus											out		TC2400	CUR				
	Depn. Expense - Building & Structures-Med Cti Depn. Expense - General Improvements-Campu:											out		TC2500 TC2401	CUR CUR				
 	Depn. Expense - General Improvements-Med Ct											out		TC2501	CUR				
	Depn. Expense - Software > 10M-Campus											out		TC2402	CUR				
	Depn. Expense - Software > 10M-Med Ctr											out		TC2502	CUR				
	Depn. Expense - Software < 10M-Campus Depn. Expense - Software < 10M-Med Ctt											out		TC2403	CUR				
- 	Depn. Expense - Software < 10M-Med Cti Depn. Expense - Equipment-Campus											out		TC2503 TC2404	CUR CUR				
	Depn. Expense - Equipment-Med Ctr											out		TC2504	CUR				
	Depn. Expense - Library Materials & Library Collections (exc. Rare books											out		TC2405	CUR				
	Depn. Expense - Intangible Assets-Campus											out		TC2406	CUR				
	Depn. Expense - Intangible Assets-Med Ctt Depn. Expense - Infrastructure Assets-Campus											out		TC2506 TC2407	CUR CUR				
 	Depn. Expense - Infrastructure Assets-Med Cti											out		TC2507	CUR				
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus											in		TC2440	CUR				
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctı											in		TC2540	CUR				
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus											in		TC2441	CUR				
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Cti Disposal of Cap. Assets-Accum Depn - Software >10M-Campus											in in		TC2541 TC2442	CUR CUR				
	Disposal of Cap. Assets-Accum Depn - Software > 10M-Med Cti												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 Cti							\Box				in		TC2543	CUR				
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctt	+										in in	C -	TC2444 TC2544	CUR CUR				
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Cu Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus	+						 				in		TC2445	CUR				
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Cti											in		TC2545	CUR				
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus											in		TC2446	CUR				
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctı	+			-							in	C -	TC2546	CUR				
	Private Gifts - Real Estate-Campus	++						+				in	C -	TC1150	CUR				
	Private Gits - Real Estate-Campus Private Gifts - Real Estate-Med Ctr	+						 				in		TC1250	CUR				
	Private Gifts - Buildings & Structures-Campus											in	C -	TC1151	CUR				
	Private Gifts - Buildings & Structures-Med Ctr											in		TC1251	CUR				
	Private Gifts - Fixed Equipment-Campus Private Gifts - Fixed Equipment Med Ctr	+											C -						
	Private Gifts - Fixed Equipment-Med Ctr Private Gifts - General Improvements-Campus	+											C -		CUR CUR				
	Private Gifts - General Improvements-Med Cti											in	C -	TC1253	CUR				
	Private Gifts - Software > 10M-Campus											in	C -	TC1154	CUR				
	Private Gifts - Software > 10M-Med Ctr	\Box											C -						
	Private Gifts - Software < 10M-Campus	+			-			+-+					C -		CUR				
	Private Gifts - Software < 10M-Med Ctr Private Gifts - Equipment-Campus	+	+		-+								C -		CUR CUR				
	Private Gifts - Equipment-Med Ctr	++	+		- - - 			 					C -		CUR				
	Private Gifts - Library Material & Library Collections (exc. Rare Books	\perp										in	C -	TC1157	CUR				_
	Private Gifts - Library Rare Books & Rare Book Collections											in	C -	TC1158	CUR				
	Private Gifts - Intangible Assets-Campus Private Gifts - Intangible Assets-Med Ctr							\vdash				in	C -	TC1159 TC1259	CUR CUR				

University of California																	\bot		1
tatement of Cash Flows—FY 2003																			
apping of Codes-Detail by Fund G	roup																		
	None	Dive	Current	Piecel			nexpended Plant	Ti-sel			nent of Indebt.	T:1			vest. In Plant	TiI		Renew. & Replace	Piece
	New Title	Plus		Fiscal Year		Plu Mii		Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year		Plus/ Minus Code	Fiscal Year
	Private Gifts - Infrastructure Assets-Campus												in (TC1160	CUR			
	Private Gifts - Infrastructure Assets-Med Ctr												in (TC1260	CUR			
	Private Gifts - Special Collections-Excl Lib-Campus												in (TC1161	CUR			
	Private Gifts - Special Collections-Excl Lib-Med Ctı Other Additions - Real Estate-Campus												in (TC1261 TC1480	CUR CUR			_
	Other Additions - Real Estate-Campus Other Additions - Real Estate-Med Ctr												in (TC1480	CUR			+
	Other Additions - Buildings & Structures-Campus												in (TC1481	CUR			_
	Other Additions - Buildings & Structures-Med Ctı												in (-	TC1581	CUR			
	Other Additions - Fixed Equipment-Campus												in (TC1482	CUR			
	Other Additions - Fixed Equipment-Med Ctt Other Additions - General Improvements-Campu:												in (TC1582 TC1483	CUR			
	Other Additions - General Improvements-Campu: Other Additions - General Improvements-Med Ct												in (TC1583	CUR			+
	Other Additions - Software > 10M-Campus												in (TC1484	CUR			+
	Other Additions - Software > 10M-Med Ctı												in (TC1584	CUR			
	Other Additions - Software < 10M-Campus												in (TC1485	CUR			
	Other Additions - Software < 10M-Med Ctr												in (TC1585	CUR			_
	Other Additions - Equipment-Campus Other Additions - Equipment-Med Ctt												in (TC1486 TC1586	CUR CUR			+
	Other Additions - Library Material & Library Collections (exc. Rare Books												in (TC1487	CUR			+
	Other Additions - Library Rare Books & Rare Book Collection												in (-	TC1488	CUR			
	Other Additions - Intangible Assets-Campus												in (TC1489	CUR			
	Other Additions - Intangible Assets-Med Cti									1			in (TC1589	CUR			
	Other Additions - Infrastructure Assets-Campus Other Additions - Infrastructure Assets-Med Ctt			1 1	_					1 +			in (TC1490 TC1590	CUR CUR	+		+
	Other Additions - Special Collections-Excl Lib-Campus												in (TC1491	CUR			+
	Other Additions - Special Collections-Excl Lib-Med Ct												in (TC1591	CUR			_
	CA-Investments Held by Trustees					D +	+ AG100300	PRE											
	CA-Investments Held by Trustees NA-Investments Held by Trustees					D -		CUR											_
	NA-Investments Held by Trustees NA-Investments Held by Trustees					D +	+ AG101200 - AG101200	PRE CUR											+
	CA-Investments Held by Trustees-SPWE				out	2	110101200	con											_
	CA-Investments Held by Trustees-SPWE																		
	NA-Investments Held by Trustees-SPWE				in	D +	+ AG101210	PRE											
	NA-Investments Held by Trustees-SPWE CA-A/R-State Capital Lease				in	D +	- AG101210 - AG100517	CUR PRE											+
	CA-A/R-State Capital Lease					D -		CUR											+
	CA-A/R-State Capital Lease - Settlement				out	C +	+ AG100518	PRE											
<u> </u>	CL-Long Term Debt-Capital Lease Obligations								out C	-	AG114640	DDE	out (, ,	AG124640	PRE			
	CL-Long Term Debt-Capital Lease Obligations CL-Long Term Debt-Capital Lease Obligations								out C		AG114640 AG114640	PRE CUR	out (AG124640 AG124640	CUR			+
	NL-Long Term Debt-Capital Lease Obligations								out C		AG115440	PRE			AG125440	PRE			_
	NL-Long Term Debt-Capital Lease Obligations								in C		AG115440		in (AG125440	CUR			
	CL-Long-Term Debt-Capital Lease Obligations-SPWB								out C		AG114650	PRE	out (+	AG124650	PRE			
	CL-Long-Term Debt-Capital Lease Obligations-SPWB NL-LTD-Capital Lease Obligations-SPWB				out	C +	+ AG105450	PRF	in C out C		AG114650 AG115450		in (AG124650 AG125450	CUR PRE			-
	NL-LTD-Capital Lease Obligations-SPWB					c -		CUR			AG115450	CUR	in (AG125450	CUR			_
	Aux. Ent Repayment of Principal on Capital Leases/Installment Purchase								in D	+	TC2120	CUR							
	Med. Ctr Repayment of Principal on Capital Leases/Installment Purchase								in D		TC2150	CUR							
	Other - Repayment of Principal on Capital Leases/Installment Purchase Other - Repayment of Principal on State Capital Leases:								in D		TC2180 TC2190	CUR							
	Other - Interest Charge to Campus on Tax-Exempt CP								in C		TC2271	CUR							_
	Other - Interest Charge to Campus on Taxable CF								in C		TC2272	CUR							
				+ +	-					+		-	+++	+			+		+
										1 1				+			+		+
	CL-A/P-Capital Assets	out C +	AG164150	PRE		C +	110107120	PRE		+							out C	+ AG134150	PRE
	CL-A/P-Capital Assets CA-Deferred Charges-General	in C -	AG164150	CUR		C - D +		CUR PRE		1 +			+++	1			in C	- AG134150	CUI
	CA-Deferred Charges-General					D -		CUR											_
	CA-Other CA-Other					D +	+ AG100900	PRE											
	CA-Other			$\perp \Box$		D -				$+\Box$	40111000	Dec.		\perp	40121020	DEC	$+ \top$		\perp
	NA-Other Assets-General NA-Other Assets-General			+		D +					AG111920 AG111920	PRE CUR	in I) +	AG121920 AG121920	PRE CUR	+		+-
	NA-Other Assets-General NA-Other Assets-A/R	+ + +		+		D -					AG111920 AG111940	PRE	out 1		AG121920	CUK			+-
	NA-Other Assets-A/R					D -				-	AG111940	CUR							+
	Contra Interest Expense (payment of Cap. Interest								in C		TC2299	CUR							
				$\perp \Box$		$\Box \Box$		\perp		$\perp \Box$			$\Box\Box$	1			$+ \top$		\perp
pal paid on debt and capital leases	Aux. Ent Repayment of Principal on Bank Loans	+		+	-					1 1			out f	2 +	TC3522	CUR	+		+
	Aux. Ent Repayment of Principal on Bank Loans Aux. Ent - Repayment of Principal on Bonds	+ + + -			_					+ +				2 +	TC3522	CUR	+		+
	Aux. Ent Repayment of Principal on Capital Leases/Installment Purchase												out (+	TC3524	CUR			1
	Aux. Ent Repayment of Principal on Other													+	TC3525	CUR			
	Med. Ctr Repayment of Principal on Bank Loans Med. Ctr Repayment of Principal on Bonds	+		1 1						1		1	out (TC3527	CUR	\perp		+
			1	1 1	- 1	i I	1	11	1 1	1		1	out 0	+	TC3528	CUR	1 1	1	- 1

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Statement of Cash Flows—FY 2003																					
Mapping of Codes-Detail by Fund Group																					
1 I				Current			Unex	pended Plant			Retire	ment of Indebt.			In	vest. In Plant			Ren	ew. & Replace	-
	New		Plus/		Fiscal		Plus/		Fiscal		Plus/		Fiscal		Plus/		Fiscal		Plus/		Fisca
	Title		Minus	Code	Year	$\sqcup \sqcup \sqcup$	Minus	Code	Year		Minus	Code	Year		Minus		Year		Minus	Code	Year
	Med. Ctr Repayment of Principal on Capital Leases/Installment Purchase Med. Ctr Repayment of Principal on Other													out		TC3529 TC3530	CUR CUR				
	Other - Repayment of Principal on Bank Loans													out		TC3530	CUR				
	Other - Repayment of Principal on Tax Exempt CF													out		TC3533	CUR				
	Other - Repayment of Principal on Taxable CF													out		TC3534	CUR				
	Other - Repayment of Principal on Bonds													out		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				
	lot p p p p p p															massaa	GT ID				
	Other - Repayment of Principal on State Energy Eff Bond Debt Extinguishment Cost									out	C +	TC2990		out	C +	TC3539	CUR				
	Debt Extiliguisillient Cost									Out	C +	102990					_				
nterest 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										D +	AG 111200							D +	AG131200	PRE
	NA-Investments Held by Trustees		+							out	D -	AG 111200	CUR	\perp				out	D -	AG131200	CUR
			+						1					+				++			1
			+											-1				+++	-		+
			+											+				+++			+
	Investment Income - Other									in		TC1305	CUR								
	Unrealized Gains - Other									in		TC1314	CUR								
	Aux. Ent Payment of Interest on Bank Loans Aux. Ent Payment of Interest on Bonds									out		TC2210	CUR CUR								
	Aux. Ent Payment of Interest on Bonds Aux. Ent Payment of Interest on Capital Leases/Installment Purcl									out		TC2215 TC2220	CUR	-							
	Aux. Ent Payment of Interest on Other	++-+								out		TC2225	CUR								
	Med. Ctr Payment of Interest on Bank Loans									out		TC2240	CUR								
	Med. Ctr Payment of Interest on Bonds									out		TC2245	CUR								
	Med. Ctr Payment of Interest on Capital Leases/Installment Purcl									out		TC2250	CUR								
	Med. Ctr Payment of Interest on Other									out		TC2255	CUR								
	Other - Payment of Interest on Bank Loans									out		TC2270	CUR								
	Other - Payment of Interest on Bonds									out		TC2275	CUR								
	Other - Payment of Interest on Capital Leases/Installment Purcl Other - Payment of Interest on Other									out	D -	TC2280 TC2285	CUR CUR	_							
	Jouer - Layment of Interest on Outer									Out	Б -	102283	COR								
	Other - Repayment of Interest on State Energy Eff. Bond									out	D -	TC2291	CUR								
	CL-Other-A/P-LTD-Interest Expense									out		AG114770	PRE								
	CL-Other-A/P-LTD-Interest Expense									in		AG114770	CUR								
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost									in		AG114611	PRE								
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost		+-+			++-			-	out		AG114611	CUR					$\vdash \vdash$			
	Amortization of Deferred Financing Cost-Revenue Bonds CL-Long-Term Debt-COP-Deferred Financing Costs		+			++-+			1	out in		TC2261 AG114621	CUR PRE	-1				+++			1
	CL-Long-Term Debt-COP-Deferred Financing Costs CL-Long-Term Debt-COP-Deferred Financing Costs		+						-	out		AG114621 AG114621	CUR	-1				++			1
	Amortization of Deferred Financing Cost-Certificates of Participation		+ +						1	out		TC2262	CUR	1 1					1		1
	NL-LTD-Revenue Bonds-Deferred Financing Costs									in		AG115411									
	NL-LTD-Revenue Bonds-Deferred Financing Costs									out		AG115411									
	NL-LTD-Certificates of Participation-Deferred Financing Costs					$\sqcup \sqcup \Box$				in		AG115421						\Box			
	NL-LTD-Certificates of Participation-Deferred Financing Costs		\perp			 		4.671.000.10	DDC	out		AG115421		\perp				$\sqcup \sqcup \sqcup$			
	CA-Deferred Cost of Issuance CA-Deferred Cost of Issuance	-	+			in I		AG100840 AG100840	PRE CUR	in out		AG110840 AG110840	PRE CUR	+				++			1
	NA-Other Assets-Deferred Cost of Issuance					in I		AG100840 AG101960		in		AG110840 AG111960	CUK								
	NA-Other Assets-Deferred Cost of Issuance		+			out I		AG101900 AG101960		out		AG111960 AG111960		+				+++			+
	Amortization of Costs of Issuance					T				out		TC2263	CUR								
																		\Box			
No. 1 (11) No. 21 1 1 1 1 1		+	+-+				-											$\vdash \vdash$			
Net cash provided (used) by capital and related financing	activitie		+			++-+			1					-1				++			1
			+			++-			1					+				++	-		1
		1 1 1	n II		- 1	1 1 1	1		- 1	i I			1	1	1	1		1 1 1	- 1		1

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Mapping of Codes-Detail by Fund Gro	aun																			
viapping of Codes-Detail by Fund Off	ушр			Current			Unex	pended Plant	1		Retire	ment of Indebt.		I	nvest. In Plant			Ren	ew. & Replace	
	New		Plus/		Fiscal		Plus/		Fiscal		Plus/		Fiscal	Plus/		Fiscal		Plus/		Fisca
	Title		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year	Minus	Code	Year		Minus	Code	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 - STIF CA-Short-Term Investments-STIF	in C		AG208281 AG160210	CUR PRE	in D		AG100210	PRE		D +	AG110210	PRE					D +	AG130210	DDE
(1)	CA-Short-Term Investments-STIP CA-Short-Term Investments-STIP	in D out D		AG160210	CUR	in D out D		AG100210 AG100210	CUR			AG110210 AG110210	CUR			-	in out		AG130210 AG130210	PRE
(1)	CA-A/R-Other-STIP Investment Sales	in D		AG160562	PRE	out D		.10100210	CON	Out	D	.10110210	COM				out		110150210	CON
(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-Settlemen CL-A/P-STIP Investment Purchases	in D		AG164180 AG164170	PRE PRE															
(1)	CL-A/P-STIP Investment Purchases CL-A/P-STIP Investment Purchases	out C		AG164170 AG164170	CUR		-													
(1)	NA-Investments-STIP	in D		AG161110	PRE	in D	+	AG101110	PRE	in	D +	AG111110	PRE				in	D +	AG131110	PRE
(1)	NA-Investments-STIP	out D		AG161110	CUR	out D		AG101110	CUR			AG111110	CUR		<u> </u>		out		AG131110	CUR
lou :	CLATROL I (CLATROL)			1010000	CILIE		1	16100565	CILIE	1		10110565	CVID		1		-		46130565	CI.
Other investments	CA-A/R-Other-Investment Sales-Settlements	in C	-	AG160565	CUR	in C	-	AG100565	CUR	in	C -	AG110565	CUR		1		ın	C -	AG130565	CUR
(1)	CA-Short-Term Investments-Mortgage Loans	in D	+	AG160240	PRE	in D	+	AG100240	PRE	in	D +	AG110240	PRE				in	D +	AG130240	PRE
(1)	CA-Short-Term Investments-Mortgage Loans	out D		AG160240	CUR	out D		AG100240	CUR			AG110240	CUR					D -	AG130240	CUR
(1)	CA-Short-Term Investments-Misc. Loans & Contracts	in D	+	AG160250	PRE	in D	+	AG100250	PRE	in	D +	AG110250	PRE				in	D +	AG130250	PRE
(1)	CA-Short-Term Investments-Misc. Loans & Contracts	out D	-	AG160250	CUR	out D	-	AG100250	CUR	out	D -	AG110250	CUR				out	D -	AG130250	CUR
(1)	CA-Investments Held by Trustees																			
(1)	CA-Investments Held by Trustees CA-A/R-Other-Investment Sales	in D		AG160564	PRE	i. D		AG100564	DDF		D +	AG110564	PRE					D .	AG130564	DDE
(1)	CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales	in D		AG160564 AG160564	CUR	in D out D		AG100564 AG100564	PRE			AG110564 AG110564	CUR					D +	AG130564 AG130564	
(1)	CA-A/R-Other-Investment Sales-Settlements	out C		AG160565	PRE	out C		AG100565	PRE			AG110565	PRE				out		AG130565	PRE
(1)	CL-A/P-Other Investment Purchases-Settlemen	in D		AG164140	PRE	in D		AG104140	PRE			AG114140	PRE					D +	AG134140	PRE
(1)	CL-A/P-Other Investment Purchases	out C		AG164130	PRE	out C	+	AG104130	PRE	out		AG114130	PRE				out		AG134130	PRE
(1)	CL-A/P- Other Investment Purchases	in C	-	AG164130	CUR	in C	-	AG104130	CUR	in	С -	AG114130	CUR				in	C -	AG134130	CUR
(1)	CA-Short-Term Investments-Securities	in D		AG160220	PRE	in D		AG100220	PRE			AG110220	PRE				in		AG130220	PRE
(1)	CA-Short-Term Investments-Securities	out D		AG160220	CUR	out D		AG100220	CUR			AG110220	CUR				out	D -	AG130220	CUR
(1)	CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Commercial Paper	in D out D		AG160230 AG160230	PRE CUR	in D		AG100230 AG100230	PRE CUR			AG110230 AG110230	PRE CUR							
(1)	Unrealized Gains - Other	in C		AG208273	CUR	in C		TC1312	CUR	out	ъ -	AG110230	COA			_	in	С -	TC1317	CUR
(1)	Unrealized Gains - Foreign Currency Contracts	in C		AG208274	CUR	III C		101312	COR								***	-	101317	CON
(1)	Gain or Loss on Sale of Investment - Other	in C		AG208282	CUR	in C	-	TC1450	CUR	in	C -	TC1455	CUR				in	C -	TC1460	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		in D			PRE		D +	AG111120	PRE				in	D +		PRE
(1)	NA-Investments-Securities	out D		AG161120	CUR	out D		AG101120	CUR	out	D -	AG111120	CUR				out	D -	AG131120	CUR
(1)	NA-Investments-Mortgage Loans	in D		AG161140	PRE	in D		AG101140	PRE			AG111140	PRE							
(1)	NA-Investments-Mortgage Loans NA-Investments-Real Estate	out D		AG161140 AG161150	CUR PRE	out D in D		AG101140 AG101150	CUR PRE			AG111140 AG111150	CUR PRE							
(1)	NA-Investments-Real Estate NA-Investments-Real Estate	in D out D		AG161150 AG161150	CUR	out D		AG101150 AG101150	CUR		-	AG111150 AG111150	CUR							1
(1)	NA-Investments-Misc Loans & Contracts	in D		AG161160	PRE	in D		AG101150 AG101160	PRE			AG111160	PRE		1					1
(1)	NA-Investments-Misc Loans & Contracts	out D		AG161160	CUR	out D		AG101160	CUR			AG111160	CUR		<u> </u>					
	NA-Investments Held by Trustees																			
	NA-Investments Held by Trustees		<u> 1 T</u>		CI II				1				\bot							
	Private - Unrestricted Non-Cash Gifts Private - Restricted Non-Cash Gifts	in C	-	AG206110 AG206240	CUR CUR				1				+							1
	Gifts & Bequests - Non-Cash - Endowmen	in C in C	1 1	AG200240	CUR	+	1		1				+		1		+			1
	Gifts & Bequests-Non-Cash-Annuity & Life Income		+ +						1				+ +							+
	Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen												1 1							1
	Establishment of Equity in Estates																			
			\perp																	
	Liquidating Dividends	-++-	1				1		1	\vdash			+-+							
	Revaluation of Investments Write off of Worthless Securities		1 1						1				+ + +							1
(1)	CA-Investment of Cash Collatera	in D	+	AG160400	PRE		+		1	\vdash			+ +		1		+			+
(1)	CA-Investment of Cash Collateral	out D		AG160400	CUR								 							1
(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			-		\Box		-								
(1)	CL-Collateral Held for Security Lending	in C		AG164400	CUR	-			1	\vdash			+-+							
(1)	Unrealized Gains - Security Lending	in C	-	AG208272	CUR	+	+		1				+	+			-			+
										$\sqcup \sqcup$					1					1

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Univer	sity of California																					
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Mappii	ing of Codes-Detail by Fund Group																					
					Current	-		Une	xpended Plant			Retire	ment of Indebt.			I	nvest. In Plant			Re	new. & Replace	-
		New		Plus/		Fiscal		Plus/	ĺ	Fiscal		Plus/		Fiscal		Plus/		Fiscal		Plus/		Fiscal
		Title		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year		Minus	Code	Year		Minu	Code	Year
	of investments:																					
Sho	ort Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen	out D	-	AG164180	CUR																
																_				_		
Oth	her investments	CL-A/P-Investment Purchases-Settlemen	out D	-	AG164140	CUR	out I	D	AG104140	CUR	out D		AG114140	CUR					out E) -	AG134140	CUR
Otti	net investments	CL-A/1-IIIVestineit i tirchases-settienten	Out D	++	A0104140	CON	Out 1	-	A0104140	COR	Out D	+	A0114140	COR					Out L	, -	AG134140	COK
Investment	nt income, net of investment expense																					
		Endowment Fund Income	in C		AG205100	CUR																
		Investment Income-Other	in C		AG208230	CUR	in (TC1300	CUR									in C	-	TC1315	CUR
		STIP Investment Income	in C		AG208240	CUR	in (C -	TC1301	CUR	in C	-	TC1306	CUR		1			\perp			1
		Security Lending Revenue - Endowment Incom	in C		AG205200	CUR	+			\vdash		\perp			\perp				\perp		4	1
		Security Lending Revenue - Other	in C		AG208250	CUR	+		1			+				-	1			-	1	-
		Security Lending Expense CA-A/R-Investment Income	out D in D		AG208260 AG160550	CUR PRE	in 1	D +	AG100550	PRE	in D	+	AG110550	PRE		-	-	 	in E) +	AG130550	PRE
		CA-A/R-Investment Income	out D		AG160550 AG160550	CUR	out I	D +	AG100550 AG100550	CUR	out D		AG110550 AG110550	CUR		-			out E		AG130550 AG130550	CUR
1		Faculty Mtg Programs-Investment Income-Mortgage	out D	+ - +	AG100330	CUK	out 1		AG100330	CUK	out D	+ -	AG110330	CUK		+	+		out L	' -	AG130330	CUK
		racuity witg rrograms-investment income-wortgage																				
Net	t cash provided (used) by investing activitie:																					
Intercampu	ous transactions	Intrafund Receivables	in D		AG162000	PRE	in I		AG102000	PRE	in D		AG112000	PRE	in E		AG122000	PRE	in E		AG132000	PRE
		Intrafund Receivables	out D		AG162000	CUR	out I		AG102000	CUR	out D		AG112000	CUR			AG122000	CUR	out E		AG132000	CUR
		Interfund Receivables	in D		AG163000	PRE	in I		AG103000	PRE	in D		AG11.3000	PRE	in E		AG12.3000	PRE	in E		AG133000	PRE
		Interfund Receivables	out D	-	AG163000	CUR	out I	D -	AG103000	CUR	out D	-	AG113000	CUR	out E) -	AG123000	CUR	out E	-	AG133000	CUR
		Intrafund Payables	out C	_	AG166000	PRE	in I	D +	AG106000	PRE	in D		AG116000	PRE	in E		AG126000	PRE	in E		AG136000	PRE
		Intrafund Payables	in C		AG166000	CUR	out I		AG106000	CUR	out D		AG116000	CUR	out E		AG126000	CUR	out E		AG136000	CUR
		Interfund Payables	out C		AG167000	PRE	in I		AG107000	PRE	in D		AG117000	PRE	in E		AG127000	PRE	in E		AG137000	PRE
		Interfund Payables	in C		AG167000	CUR	out I		AG107000	CUR	out D		AG117000	CUR	out E		AG127000 AG127000	CUR	out E		AG137000	CUR
		interrand Layables	ım c		210107000	COR	Out 1	-	210107000	COR	out D		210117000	COR	Out L	<u> </u>	210127000	CON	out 1	<u> </u>	210137000	COR
_		Clearing Accounts	in Z	+	AG168100	CUR	in 2	Z +	AG108000	CUR	in Z	+	AG118000	CUR	in Z	+	AG128000	CUR	in Z	. +	AG138000	CUR
		<u> </u>					T T				1 - 2								T	1		
		Hospital Clearing	in Z	+	AG168300	CUR																
		DOE Clearing	in Z		AG168400	CUR																
					·				-													
							\perp												\perp			
m 6		111 00 11		\perp		1	\perp					1 1								.	4	1
Transfers ((Total of this line will be zero in consolidation. How		in C			1	ın (C -			in C				in C		-		in C		1	
	For all transfers, sign needs to be opposite of the	general leager information - multiply by -	out D			1 +	out I	D -	1		out D	-			out E) -	-		out E	-	1	+
				-		1	+			-	+					-			+	-	+	
Net	increase (decrease) in cast			+ +		+ +	+			-	+ +	+				+	 		+	-	+	+
INCL I	. mercuse (decreuse) in cust			+		+-+	+					+				-				+	+	+
Cash - beg	ginning of year	Cash		+ +	AG160100	PRE	+		AG100100	PRE		1 -	AG110100	PRE		+	 			+	AG130100	PRE
ocg	5	Financial Control		+ +	AG168200	PRE	+		113130100	1111						1	†			+	.13.30100	. ILL
	Total Cash-beginning of year				0100200	1 112						1				1					+	1
						1																
Cash - end	d of year																					
	Ĭ																					
	npanying Notes to Financial Statements		1 1 1			-	-		1		-			_	-		1				1	1
See accom	ilpanying Notes to Financial Statements																					

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Universi	ity of California																
	nt of Cash Flows—FY 2003																
	g of Codes-Detail by Fund Group																
		N.		I DI / I	Current	E: 1			Unexpended Plant	E: 1	Retirement of Indebt	F: 1		Invest. In Plant	E' I	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
	LIATION OF OPERATING INCOME (LOSS) T																
	DED (USED) BY OPERATING ACTIVITIES: ating income (loss)	Student Tuition & Fees - Non-Resident Tuitior	in (C -	AG200110	CUR											++
Орста		Student Tuition & Fees - Application for Admissior	in (AG200110 AG200120	CUR											+
		Student Tuition & Fees - Other General Fund Student Fee:	in (AG200130	CUR											
		Student Tuition & Fees - Other Student Fees University Extension	in (C - C -	AG200190 AG200400	CUR											
		Student tuition and fees - Contra - Student Financial Aic	out I		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 United States Government - Federal Capital Contribution	in (C -	AG203100	CUR											
		State of California - Grants & Contracts	in (C -	AG201300	CUR											+
		State of CA - Special State Appropriations - Operating		C -	AG201210	CUR											
		Private - Restricted Grants Private - Restricted Contracts		C - C -	AG206300 AG206400	CUR											+
		Local Government - Grants & Contracts		C -	AG202200	CUR											
-		Sales & Services - Medical Centers	in /	C -	AG207210	CUR	\Box	-		+		1	\Box		+		+
-+		Sales & Services - Medical Centers Sales & Services - Contra - Medical Centers Allowance	out I		AG207210 AG207220	CUR				+ + + +		1	+++		 		+
		Sales & Services - Educational Activity	in (AG207110	CUR											
		Sales & Services - Contra - Educational Activity Allowance Sales & Services - Auxiliary Enterprise:	out I		AG207120 AG207310	CUR						-	++-				+
		Sales & Services - Contra - Auxiliary Enterprises Allowance	out I	D -	AG207320	CUR											
		Sales & Services - Contra - Aux Ent-Student Financial Aid	out I		AG207330 AG208110	CUR											
		Other Sources - Service Enterprises Other Sources - Contra - Service Enterprises Allowance	in 0		AG208110 AG208120	CUR											++
		Other Sources - Other	in (C -	AG208210	CUR											
		Other Sources - Contra - Other Allowances Other Sources - Contra - Student Financial Aic	out I		AG208220 AG208290	CUR											+
		Interest on Notes	Out 1		AG208290	COK											+
		Recovery of Notes Written Off as Uncollectible															
		Recovery of NDEA Teaching Service Cancellatio															+
		Faculty Mtg. Programs-Fees															
		DOE Revenue	in (C -	AG203400 AG300160	CUR											
		DOE Expenses Academic Wages	out I		OC1000	CUR											+
		Staff Wages	out I	D -	OC1100	CUR											
		Incentive Award Program Payment IAP Award Funding	out I		OC1150 OC1180	CUR											++
		Sabbatical Leave in Residence	out I		OC1200	CUR											+
		Sabbatical Leave Not in Residence	out I		OC1300	CUR											
		Retirement Benefit Allowance Compensation Earned But Not Paid	out I		OC1400 OC1700	CUR				 							++
		Transfer of Vacation Accruals	out I	D -	OC1800	CUR											
		Salary Accrual Vacation Accrual	out I		OC1940 OC1950	CUR											+
		Compensatory Time Accrual		D -	OC1960	CUR											+
		SMSPP Accrual	out I	D -	OC1970	CUR											
-		Elimination of Capitalized Salaries & Wages Elimination of Salaries & Wages-R & R	in (C -	OC1980 OC1982	CUR		+	1	 	+ +	1		+ +	+ + +		+
		PERS-VERIP Annuity	out I	D -	OC8220	CUR											
		OASDI	out I		OC8300	CUR											
		Medicare State Teachers Retirement System Regents Contribution	out I		OC8310 OC8400	CUR											+
		Orange County Retirement System	out I		OC8450	CUR											
		Federal Civil Service Retirement System	out I		OC8460 OC8500	CUR											\perp
		Workers Compensation Campus Benefit Cost	out I	_	OC8500 OC8515	CUR											+
		Unemployment Insurance	out I	D -	OC8520	CUR											
		Employee Support Programs	out I	D -	OC8530	CUR											\perp
		Health Insurance Sec. 89 Employee Vacation and S/L Assessment	out I	D -	OC8540 OC8550	CUR						-	++-				+
		Life Insurance Sec. 89	out I		OC8560	CUR				 					 		+
		Graduate Student Health Insurance	out I		OC8570	CUR											
-		Health Sciences Severance Pay Plan Partial Fee Remission	out I		OC8580 OC8590	CUR		-	+ + -	+	+ +		++-	+ + -	+ + + +		+
_		UCRS Regents Contribution		D -	OC8600	CUR						1	+++				+
		UCRS Regents Contribution Phased Retirement	out I	D -	OC8610	CUR											
-+		Health Science Compensation Reserve Graduate Student Partial Fee Remission	out I	D - D -	OC8620 OC8640	CUR						1	+++		+ + + + + + + + + + + + + + + + + + + +		+
		UCRS Regents Contribution Summer Salaries	out I	D -	OC8650	CUR		+		+ + + +					+ + +		+
		PERS Regents Contribution	1 1 / 1 1	D -	OC8700	CUR		\rightarrow	+ +			+	++-+	+ +			+

University of Califor	rnia																					
Statement of Cash F	Flows—FY 2003																					
	Detail by Fund Group																					
	•		1	Current			Unex	pended Plant				ment of Indebt				Invest. In Pla	nt			Renew.	& Replace	
	New		Plus/			iscal	Plus/		Fiscal		Plus/	- ·	Fiscal		Plus/		Fisc			lus/		Fiscal
	Title Non-Industrial Disability Insurance Premium	out E	Minus	Code OC880		Year CUR	Minus	Code	Year		Minus	Code	Year		Minu	s Code	Yea	ar	N	Iinus	Code	Year
	SCERS Employer Contributions	out E		OC882		CUR																+
	Vision Care Contribution	out E) -	OC883		CUR																+
	Vision Care Alternative Contribution	out E		OC884	40 C	CUR																
	Elimination of Capitalized Benefits	in C		OC889		CUR																
	Elimination of Benefits-R & R	in C		OC889		CUR																
	Health Insurance Employee Benefit Cost Transfers	out E		OC89		CUR																
	Construction Class Various Benefits	out E		OC89		CUR																+
	General Liability Insurance	out E		OC893		CUR																+
	Benefit Accrual	out D		OC894	40 C	CUR																
	Incentive Award Program Assessment	out E		OC894		CUR																
	Employers Dental Plan Contribution	out E		OC89		CUR																
	Incentive Award Program Benefit Funding Faculty Benefit Cost Offset	out D		OC89		CUR																4
	Tuition Remission (RA)	out E		OC89		CUR																+
	Special Life Insurance Contribution	out E		OC898		CUR																+
	Annuitant Health Insurance Contribution	out D		OC899		CUR																
	Retirement & Employee Benefits - Payments																				-	
	Retirement & Employee Benefits - Contributions from Campu			0.0555	10 0	NI ID			1									-				\perp
	Scholarships and Fellowships Scholarship Allowance	out D		OC777		CUR			+		-		_	\vdash				-H	+			+
	Utilities Services	out E		OC520		CUR			+ +				+			+			+			+
	Electricity	out E	-	OC52	10 C	CUR			1 1							1						1
	Water & Sewer	out E		OC522		CUR																
	Natural Gas	out E		OC523	30 C	CUR																<u> </u>
	Oil Propane/Butane	out E		OC52		CUR																4
	Supplies & Materials	out E		OC800		CUR	+ + -															+
	Medical Supplies	out E		OC80		CUR																+
	Chemicals, Organic & Inorganic	out E		OC802		CUR																
	Lab Glass/Ceramics	out D		OC80		CUR																
	Lab Instruments & Supplies Fertilizers & Pesticides	out E		OC804		CUR																4
	Lab Animals/Feed	out E		OC80		CUR																+
	General Office Supplies	out E		OC80		CUR																+
	Educational TV/AV Service	out D		OC808	30 C	CUR																
	Elimination of Capitalized Other CF Expenditures	in C		OC809		CUR																
	Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost	in C		OC809 OC810		CUR CUR																4
	Non Capitalized Fabricated Cost Non Capitalized Expenditures	Out L	, -	UCOII	JU C		ıt D -	TC2001	CUR										Out D	-	TC2301	CUR
	Inventorial Equipment	out D) -	OC900	00 C	CUR		102001	con										out D		102501	COR
	Inventorial Livestock	out E		OC910	00 C	CUR																1
	Library Books and Materials to be Capitalized	out E		OC920		CUR																
	Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture	out E		OC92		CUR																!
	Non-Inventorial Capitalized Items	out D		OC92		CUR																+
	Special Collections (Excl. Lib) to be Capitalized	out E		OC92		CUR			+ +													+
	Software Projects to be Capitalized >\$10M	out D	-	OC923	30 C	CUR																
	Software Projects to be Capitalized <\$10M	out E		OC923		CUR			1		\Box			ШТ				$-\Box$	\perp			
	Rental Allowance on Inventorial Equipment Full Value Minus Cost of Surplus	out E		OC940 OC950		CUR			+ +	+	+		-	\vdash				$-\Box$	-			+
	Fabrication Components or Supplies	out E		OC960		CUR			+ +				+			+		-++	+			+
	Buildings & Structures to be Capitalized	out E		OC970	00 C	CUR			\perp							<u> </u>			\perp			\perp
	Fixed Equipment to be Capitalized	out E	-	OC97	10 C	CUR																
	General Improvement to be Capitalized	out E		OC974		CUR	\perp		\perp						_			$-\Box$	-			+
	Infrastructure Assets to be Capitalized Intangible Assets to be Capitalized	out E		OC97		CUR			+ +				-			+		-++				+
	Expense for CIP to be Capitalized	out E		OC979		CUR			1				+			+		-++				+
	Interdept. Transfer of Inventorial Equipment	out E		OC980	00 C	CUR			1 1							1						1
	Purchased Computer Equipment	out D		OC990		CUR															-	
	Office Furniture/Equipment	out E		OC999		CUR			+		-								\perp			
	Non Capitalized Expenditures Elimination of Capitalized CF Equipment Purchases	out D		OC998		CUR			+				-			+		-++	++			+
	Elimination of Equipment R & R	in C		OC998		CUR			+ +				+			+		-++	+			+
	Travel In State	out D	- (OC20	00 C	CUR																
	Agriculture Conferences	out D		OC210		CUR																
	University Garage Charges	out E		OC230		CUR			\perp					\Box					\perp			4 7
	Removal & Moving Expense Reimbursement	out E		OC270		CUR	+		+	+				+++		1			++			+
	Out of State Travel			1 00291			1 1		1	1 1	1 1							1 1	1 1	- 1		
	Out of State Travel Freight) -	OC300	00 0	UR																
	Out of State Travel Freight UNEX Admin Expense	out D		OC300 OC370		CUR																+
	Freight UNEX Admin Expense Recharges	out D out D in C	-	OC370 OC390	00 C	CUR CUR																
	Freight UNEX Admin Expense	out E		OC370	00 C 00 C	CUR																

	ty of California																	
tateme	nt of Cash Flows—FY 2003																	
Iappin ;	g of Codes-Detail by Fund Group																	
					Current				Unexpended Plant			nent of Indebt.			Invest. In Pla		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
		Rental of Space or Facility Other	out		OC5100	CUR			Milius Code	1 cai	IVIIIIUS	Code	1 Cai		Willius Code	i cai	Willius Code	1 cai
		Rental of Equipment Other	out		OC5300	CUR		<u> </u>										
		Rental of Equipment Computer	out		OC5400	CUR												
		Rental of Equipment Interdepartmental Recharge	out		OC5500	CUR												
		Payment Under Capital Lease Other (should be zero) Payment Under Capital Lease Computer (should be zero)	out		OC5600 OC5700	CUR												
		Printing of Publications	out		OC6000	CUR												
		Reproduction and Photography	out		OC6050	CUR		<u> </u>										
		Printing of Forms, Stationary, Etc.	out		OC6100	CUR												
		LibraryMaterials (non-inventorial)	out		OC6200	CUR												
		Library Materials Book Binding Central Stenographic Services	out		OC6300 OC7000	CUR												
		Repairs, Alterations & Maintenance	out		OC7100	CUR												
		Building Maintenance	out		OC7150	CUR		<u> </u>										
		Miscellaneous Services	out		OC7200	CUR												
		Membership & Subscriptions-Federally Chargeable	out		OC7220	CUR												
-		Advertising-Federally Chargeable Royalaties	out		OC7230 OC7240	CUR		_							+ + -			
-		Food & Beverages for Business Meetings/Conferences	out		OC7250	CUR		-1-	 						+ + -		+ + + +	_
╧		Temporary Labor Costs	out	D -	OC7290	CUR												
		Expense in Excess of \$25K on Subcontract	out	D -	OC7300	CUR												
		Bad Debt Expense-State Government Bad Debt Expense-Federal Government	out		OC7310 OC7320	CUR		_										_
-		Bad Debt Expense-Federal Government Bad Debt Expense-Medical Centers	out		OC7320 OC7330	CUR		-	 					_	+ + -		+ + +	+
		Bad Debt Expense-Medical Centers Bad Debt Expense-Auxiliary Enterprises	out		OC7340	CUR												
		Bad Debt Expense-Educational Activities	out		OC7350	CUR												1
		Bad Debt Expense-Other	out		OC7360	CUR												
		Equivalent of Month Earnings Paid to Dependent	out		OC7400	CUR												
		Payment of UCRS Benefits Grant Payments under BCRP & Similar Programs	out		OC7500 OC7590	CUR												
		Computing & Data Processing Serv. Administration	out		OC7590 OC7610	CUR												
		Computing & Data Processing Serv. Academic	out		OC7620	CUR												
		Fines & Penalties	out		OC7700	CUR												
		Donations & Contributions	out		OC7710	CUR												
		Membership & Subscriptions-Federally Unchargeable	out		OC7720 OC7730	CUR												
		Advertising-Federally Unchargeable Patient Care	out		OC7740	CUR												
		Social Activities & Entertainment	out		OC7750	CUR												
		Cost of Legal Proceedings	out		OC7780	CUR												
		Honoraria (Other Than UC Employee	out		OC7900	CUR												
		415(m) Restoration Plan Contribution Medical Malpractice Insurance	out		OC7920 OC7910	CUR												
		General Liability Insurance	out		OC7930	CUR		-										
		Employment Practice Liability Program	out		OC7940	CUR												
		Other Insurance	out		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	\perp				\vdash	_	1					Out D			+ + +	
		Depn. Expense - Building & Structures-Med Ctt Depn. Expense - General Improvements-Campu:	+	-		1	\vdash	_						Out D				-
+		Depn. Expense - General Improvements-Campus Depn. Expense - General Improvements-Med Ct	+			1			 					Out D			+ + +	-
		Depn. Expense - Software > 10M-Campus												Out D				
		Depn. Expense - Software > 10M-Med Ctr					ш							Out D	- TC250	2 CUR		
		Depn. Expense - Software < 10M-Campus										-		Out D				
		Depn. Expense - Software < 10M-Med Ctr	\perp				\vdash	_						Out D				
		Depn. Expense - Equipment-Campus Depn. Expense - Equipment Med Ct.	+			1	\vdash	-	 					Out D			+ + +	-
-		Depn. Expense - Equipment-Med Ctt Depn. Expense - Library Materials & Library Collections (exc. Rare books	+			1			 						- TC240		+ + +	-
+		Depn. Expense - Intangible Assets-Campus					\vdash	_							- TC240			
		Depn. Expense - Intangible Assets-Med Ctı					H							Out D	- TC250	6 CUR		
		Depn. Expense - Infrastructure Assets-Campus					ш							Out D	- TC240	7 CUR		
		Depn. Expense - Infrastructure Assets-Med Ctı					Ш							Out D	- TC250	7 CUR		
10			\perp				\vdash	_										
at Opera	ating Income (Loss)		+			1	₩	_						-	+ + -		+ + +	-
Adins	stments to reconcile net incom		+				++	-							+ + +		+ + +	
	ss) to net cash provided (used)						H											
	operating activities:						旦											
T																		
T7	eciation and amortization expense		1 1			1	1 1	1	1 1	1 1 1			1	1 1	1 1	1 1 1	1 1 1	1

University of California																				
Statement of Cash Flows—FY 2003																				
Mapping of Codes-Detail by Fund Group																				
				Current				Unexpended Plant	1		Retire	ment of Indebt.			In	vest. In Plant		R	enew. & Replace	
	New		Plus/		Fiscal			Plus/	Fiscal		Plus/		Fiscal		Plus/		Fiscal	Plus		Fiscal
	Title Depn. Expense - Building & Structures-Med Ctt		Minus	Code	Year		N	Minus Code	Year		Minus	Code	Year	in P	Minus) +	Code TC2500	Year CUR	Min	is Code	Year
	Depn. Expense - Building & Structures-Med Cli Depn. Expense - General Improvements-Campu:													in E		TC2401	CUR			+
	Depn. Expense - General Improvements-Med Ct													in E		TC2501	CUR			_
	Depn. Expense - Software > 10M-Campus													in D		TC2402	CUR			
	Depn. Expense - Software > 10M-Med Ctı													in D) +	TC2502	CUR			
	Depn. Expense - Software < 10M-Campus													in E		TC2403	CUR			
	Depn. Expense - Software < 10M-Med Ctr													in E		TC2503	CUR			_
	Depn. Expense - Equipment-Campus								1					in E		TC2404 TC2504	CUR			_
	Depn. Expense - Equipment-Med Ctt Depn. Expense - Library Materials & Library Collections (exc. Rare books								1					in E		TC2405	CUR			
	Depn. Expense - Intangible Assets-Campus													in D		TC2406	CUR			_
	Depn. Expense - Intangible Assets-Med Ctı								1					in D		TC2506	CUR			
	Depn. Expense - Infrastructure Assets-Campus													in D) +	TC2407	CUR			
	Depn. Expense - Infrastructure Assets-Med Ctı													in E) +	TC2507	CUR			
A11 C 1 1(C)																				_
Allowance for doubtful accounts	CA-A/R-State-Allow for Uncollectible	out C	. +	AG160521	PRE				1											
	CA-A/R-State-Allow for Uncollectible	in C		AG160521 AG160521	CUR	-			1				+ +	++			1			+
	CA-A/R-Federal-Allow for Uncollectible	out C		AG160522	PRE															+
	CA-A/R-Federal-Allow for Uncollectible	in C	-	AG160522	CUR															
	CA-A/R-Medical Centers-Allow for Uncollectible	out C		AG160540	PRE									\perp						
	CA-A/R-Medical Centers-Allow for Uncollectible CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	in C		AG160540	CUR	-							1	\perp			1		-	+
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	out C	3 +	AG160581 AG160581	PRE CUR	+				+			+ +	+			+			+
	CA-A/R-Other-Allow for Uncollectible	out C		AG160582	PRE													out C +	AG130582	PRE
	CA-A/R-Other-Allow for Uncollectible	in C		AG160582	CUR													in C -		CUI
	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 AG160613	PRE CUR															
	CA-Current Portion of Notes Receivable-Allow for Uncol CA-Current Portion of Mortgages Receivable-Allow for Uncol	out C		AG160623	PRE				1											-
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	in C		AG160623	CUR															_
	NA-Notes Receievable-Allow for Uncollectibl	out C		AG161400	PRE															
	NA-Notes Receievable-Allow for Uncollectibl	in C		AG161400	CUR															
	NA-Mortgages Receievable-Allow for Uncollectibl	out C		AG161600	PRE															
	NA-Mortgages Receievable-Allow for Uncollectibl	in C	-	AG161600	CUR															+
Change in assets and liabilities:									-											
Receivables, net																				_
, in the second	CA-A/R - State Appropriations-Operating	in I		AG160511	PRE															
	CA-A/R - State Appropriations-Operating	out I		AG160511	CUR															
	CA-A/R-State Grants & Contracts	in E		AG160512	PRE															
	CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations	out E		AG160512 AG160513	CUR PRE				1											-
	CA-A/R-Federal Appropriations	out I		AG160513	CUR															+
	CA-A/R-Federal Grants & Contracts	in E		AG160514	PRE															
	CA-A/R-Federal Grants & Contracts	out I		AG160514	CUR															
	CA-A/R-Medical Centers	in E		AG160530	PRE															_
	CA-A/R-Medical Centers CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov	out C		AG160530 AG160531	CUR PRE									_						_
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov	in C		AG160531	CUR	+			+				+ +				+ +			+
	CA-A/R-Other-Auxiliary Enterprises	in E		AG160561	PRE															1
	CA-A/R-Other-Auxiliary Enterprises	out I) -	AG160561	CUR															
	CA-A/R-Other-Student Tuition and Fees	in I		AG160566	PRE									$\perp \perp$						
	CA-A/R-Other-Student Tuition and Fees	out I		AG160566 AG160567	CUR PRE															
	CA-A/R-Other-Local & Private Grants & Contracts CA-A/R-Other-Local & Private Grants & Contracts	in E		AG160567	CUR				1											-
	CA-A/R-Other-Educational Activities	in E		AG160569	PRE															_
	CA-A/R-Other-Educational Activities	out I		AG160569	CUR															
	CA-A/R-Other	in I		AG160571	PRE													in D +	110150571	
	CA-A/R-Other	out I		AG160571	CUR													out D -	AG130571	CU.
	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable Loans	in E		AG160611	PRE								+	++	+				+	+-
	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Collections) -		CUR PRE		\vdash			+			+ +	++			+			+
	CA-Current Portion of Notes Receivable-Collections				CUR					+			+ +	++			+ +			+
	CA-Current Portion of Mortgages Receivable-Loans	in I) +	AG160621	PRE															+
	CA-Current Portion of Mortgages Receivable-Loans	out I) -	AG160621	CUR															
	CA-Current Portion of Mortgages Receivable-Collection	out C	+	AG160622	PRE											-				
	CA-Current Portion of Mortgages Receivable-Collection		-	AG160622	CUR								↓ I	$\perp \perp \parallel$	\perp					
	NA-Notes Receievable-Loans	in I) +	AG161310	PRE								1	+			1		-	
	NA-Notes Receievable-Loans NA-Notes Receievable-Collections) - C +	AG161310 AG161320	CUR PRE				-	+			+	+	1-1		+			+
	NA-Notes Receievable-Collection:		2 -		CUR				+	+			+ +				1			+
	NA-Mortgages Receievable-Loans) +		PRE															+
	NA-Mortgages Receivable-Loans) -		CUR															+
- 1 1	NA-Mortgages Receievable-Collection:		+		PRE															1

rsity of California										$\perp \perp$									
nent of Cash Flows—FY 2003																			\perp
ing of Codes-Detail by Fund Group)																		
	New		Dlug/	Current	Figual			Unexpended Plant	Eigenl		Retiremen Plus/	t of Indebt.	Figoal		Invest. In Plant	Figural		Renew. & Replace	Di.
	Title		Plus/ Minus	Code	Fiscal Year			Plus/ Minus Code	Fiscal Year		Minus	Code	Fiscal Year		Plus/ Minus Code	Fiscal Year		us/ inus Code	Fis
	NA-Mortgages Receievable-Collection:	in C		AG161520	CUR			mas code	1001		- Trillian	code	7 Cui		Minus Code	1000	1111	inds Code	+
Investments held by trustees	CA-Investments Held by Trustees	in D		AG160300	PRE														Ш.
	CA-Investments Held by Trustees	out D		AG160300	CUR PRE														—
_	NA-Investments Held by Trustees NA-Investments Held by Trustees	in D out D		AG161200 AG161200	CUR		_												+
	171-investments field by frustee:	Out D		710101200	COR														+-
Inventories	CA-Inventories-General	in D	+	AG160710	PRE														
	CA-Inventories-General	out D		AG160710	CUR														
	CA-Inventories-Auxiliary Enterprises CA-Inventories-Auxiliary Enterprises	in D		AG160720	PRE														_
_	CA-Inventories-Auxiliary Enterprises CA-Inventories-Medical Center	out D in D		AG160720 AG160730	CUR PRE		_												+
	CA-Inventories-Medical Center	out D		AG160730	CUR														+
																			+
Deferred charges	CA-Deferred Charges-General	in D		AG160810	PRE														
	CA-Deferred Charges-General	out D		AG160810	CUR		_						-				$\perp \perp \perp$		4
	CA-Deferred Charges-Auxiliary Enterprises CA-Deferred Charges-Auxiliary Enterprises	in D out D		AG160820 AG160820	PRE CUR	\vdash	-			+	+			+		+	++		+
	CA-Deferred Charges-Administry Enterprises CA-Deferred Charges-Medical Center	in D		AG160830	PRE		-			+	+ +			+		+ + +	++	+	+
	CA-Deferred Charges-Medical Center	out D		AG160830	CUR														1
Other assets	CA-Other	in D		AG160900	PRE									\perp			\Box		+
	CA-Other NA-Other Assets-General	out D in D		AG160900 AG161920	CUR PRE		-							+		+	++		+
	NA-Other Assets-General	out D		AG161920 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														4
	NA-Other Assets-A/R-Auxiliary Ent. NA-Other Assets-A/R-Auxiliary Ent.	in D out D		AG161950 AG161950	PRE CUR														_
	NA-Other Assets-A/R-Federal	Out D	- 1	AG101930	COR														+
	NA-Other Assets-A/R-Federal																		+
Accounts payable	CL-A/P-General	out C		AG164111	PRE		out C		PRE									+ AG134110	
	CL-A/P-General CL-A/P-Auxiliary Enterprises	in C		AG164111	CUR		in C	- AG104110	CUR							in	С .	- AG134110	С
	CL-A/P-Auxiliary Enterprises CL-A/P-Auxiliary Enterprises	out C in C		AG164112 AG164112	PRE 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 CL-A/P-Controlled Disbursements-Payrol	out C in C		AG164191 AG164191	PRE 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	CL-Accrued Salaries		,	AG164210	PRE														_
Accrued salaries and benefits	CL-Accrued Salaries CL-Accrued Salaries	out C in C		AG164210 AG164210	CUR		_												+
	CL-Accrued Benefits	out C		AG164220	PRE													_	+
	CL-Accrued Benefits	in C		AG164220	CUR														
Deferred revenue	CL-Deferred Revenues-General	out C		AG164310	PRE									\perp			\Box		4
	CL-Deferred Revenues-General CL-Deferred Revenues-Auxiliary Enterprises	in C out C		AG164310 AG164320	CUR PRE		-			+	+			+		+	++		+
	CL-Deferred Revenues-Auxiliary Enterprises	in C		AG164320	CUR											+ +		+	+
	CL-Deferred Revenues-Grants & Contracts	out C		AG164330	PRE														+
	CL-Deferred Revenues-Grants & Contracts	in C	-	AG164330	CUR														I
	CL-Deferred Revenues-Medical Cente	out C		AG164340	PRE														
	CL-Deferred Revenues-Medical Cente	in C	-	AG164340	CUR	\vdash	+			+++				+++		+	++		+
Self -insurance	CL-Other-Self Insurance-Medical Malpractica	out C	+	AG164731	PRE		-			+++	+ + +			++	1	+ + +	+		+
- Monane	CL-Other-Self Insurance-Medical Malpractica	in C		AG164731	CUR														+
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	out C	+	AG164732	PRE														T
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	in C	-	AG164732	CUR					$\perp T$	\perp					\perp	$+ \top$		4
	CL-Other-Self Insurance-Workers Compensation	out C	+	AG164733	PRE		-			+	+ +			++		+-++	++	_	+
+	CL-Other-Self Insurance-Workers Compensatior CL-Other-Self Insurance-Employee Healthcan	in C out C	+	AG164733 AG164734	CUR PRE		+			+	+ + + -			+	+ +	+ + +	+	+	+
	CL-Other-Self Insurance-Employee Healthcan	in C		AG164734	CUR													_	+
	NL-Self Insurance-Medical Maplractice	out C		AG165201	PRE														1
	NL-Self Insurance-Medical Maplractice	in C		AG165201	CUR							-							
	NL-Self Insurance-General Auto & Employment Liability (GAEL NL-Self Insurance-General Auto & Employment Liability (GAEL	out C in C		AG165202	PRE									\perp			$\sqcup \sqcup$		1
1				AG165202	CUR	1 1	1	1 1	1 1	1 1	1 1		1		1 1	1 1 1	1 1		- 1

FY 2003 Final

UC Statement of Cash Flows, Page 57 of 44

Univ	ersit	y of California																		$\overline{}$		
		t of Cash Flows—FY 2003																			1	
Мар	ping	of Codes-Detail by Fund Group																				
	• 1	V 1			-	Current	1				ded Plant			ment of Indeb				st. In Plant			enew. & Replace	1
	[New Title	$++$ \Box	Plus/ Minu		Fiscal Year			Plus/ Ainus	Fiscal		Plus/ Minus	C-1	Fiscal		Plus/ Minus	Code	Fiscal	Plus		Fisca Year
			NL-Self Insurance-Workers Compensation	in C		Code AG165203	CUR		M	Ainus	Code Year		Minus	Code	Year		Minus	Code	Year	Mini	as Code	Year
			NL-Self Insurance-Employee Healthcan	out C		AG165204	PRE													+	+	
			NL-Self Insurance-Employee Healthcan	in C		AG165204	CUR															
		O/L 17 L 177	CLOS V. C. I			10161711	DDC															
	(Other liabilities	CL-Other-Vacation Leave CL-Other-Vacation Leave	out C		AG164741 AG164741	PRE													+		
			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 AG164760	CUR PRE															
			CL-Other-Miscellaneous CL-Other-Miscellaneous	out C		AG164760 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 CL-Other-Deposits-Medical Center	out C			PRE		++											+++-	+	
	-+		CL-Other-Deposits-Medical Center CL-Other-Third Party Payor Settlement Liabilities	out C		AG164723 AG164770	CUR PRE	\vdash	++											+++-	+	
			CL-Other-Third Party Payor Settlement Liabilities	in C	- 0	AG164770	CUR															
			NL-Deposits-General	out C		AG165110	PRE															
			NL-Deposits-General	in C		AG165110	CUR															
			NL-Deposits-Auxiliary Enterprises NL-Deposits-Auxiliary Enterprises	out C		AG165120 AG165120	PRE		+	-		\vdash	 				+ +			+		-
			NL-Deposits-Medical Center NL-Deposits-Medical Center	out C		AG165130	PRE		+	-		\vdash					+ +			+++-	+	+
			NL-Deposits-Medical Center	in C		AG165130	CUR														1	
			NL-Other-Miscellaneous	out C	+	AG165510	PRE															
			NL-Other-Miscellaneous	in C		AG165510	CUR													\bot		
			NL-Other-Severance Pay		+	AG165520 AG165520	PRE CUR													+		
			NL-Other-Severance Pay NL-Other-Vacation Leave	out C			PRE													+	+	
			NL-Other-Vacation Leave	in C		AG165530	CUR													+	+	
			NL-Federal Refundable Loans																			
			NL-Federal Refundable Loans																			
																				+		
	Net cas	sh provided (used) by operating activities																		+	+	
UPP	LEME	NTAL NONCASH ACTIVITIES INFORMATI	ON																	\bot		
	Conital	l assets acquired through capital leases (3)																				
	Сарпа	assets acquired through capital leases (3)	Aux. EntRepayment of Princ on Cap Leases/Installment Purcl									in	D +	TC2120	CUR						+	
			Med Ctr-Repayment of Princ on Cap Leases/Installment Purcl										D +	TC2150	CUR					$\overline{}$		
			Other-Repayment of Princ on Cap Leases/Installment Purcl									in	D +	TC2180	CUR							
			Other-Repayment of Princ on State Capital Leases										D +	TC2190	CUR			157121610	nn r			
			CL-Long Term Debt-Capital Lease Obligations CL-Long Term Debt-Capital Lease Obligations										C +	AG114640 AG114640		out C in C		AG124640 AG124640	PRE CUR			
			NL-LTD-Capital Lease Obligations	++-+	-		1	++	+	-			C +	AG114640 AG115440		out C		AG124640 AG125440	PRE	+++-	+	+
			NL-LTD-Capital Lease Obligations								1		C -	AG115440	CUR	in C	-	AG125440	CUR		1	
			CL-Long-Term Debt-Capital Lease Obligations-SPWB									out	C +	AG114650	PRE	out C in C	+	AG124650	PRE			
			CL-Long-Term Debt-Capital Lease Obligations-SPWB NL-LTD-Capital Lease Obligations-SPWB	-	-		-	$\sqcup \sqcup$	$\perp \perp$				C -	AG114650	CUR	in C	-	AG124650	CUR	+		
_	-		NL-LTD-Capital Lease Obligations-SPWB NL-LTD-Capital Lease Obligations-SPWB	+++	-		1	H	++			in		AG115450 AG115450	CUR	out C in C	+	AG125450 AG125450	PRE CUR	+++-	+	
	-+		CA-A/R-State Capital Lease - Settlement		1		1	out	C	+ 4	4G100518 CUR			10115450	COR		1 1		COR	+++	+	1
		Гotal																				
	Capital	l assets acquired with a liability at year enc	CL A/DC : 114	++.	,	10151150	CVVD	Ш.			A G104150										16:2::5	- CT 1-
_	la la	Total	CL-A/P Capital Assets	in C	-	AG164150	CUR	in	С	- A	AG104150 CUR	H-				++-	+			in C -	AG134150	CUR
	- 1	Total		++-+			+		+	-										+++	+	+
	Investn	ments held by trustees									1										1	
			NA-Investments Held by Trustees-SPWE					out	D	- A	GC 101210 PRE											
			NA-Investments Held by Trustees-SPWE					in	D	+ A	GC 101210 CUR											
	Stata F	inquaina Appropriations		+++			-	\vdash	\bot								1			+++-		
	State F	inancing Appropriations	CA-A/R-State Appropriations-Nonoperating-Capital	out E)	AG160515	PRE		+		+									+	+	
) +		PRE CUR													+++	+	
	-+		CA-A/R-State Appropriations-Nonoperating-Capital						+						_	in C		TC2520	CLID	-		+
			CA-A/R-State Appropriations-Nonoperating-Capital Other - Repayment of Principal on State Capital Leases	III L												in C		TC3538	CUK			
			Other - Repayment of Principal on State Capital Lease: Other - Repayment of Interest on State Capital Lease:									in	D +					TC5538	CUK	$\pm \pm \pm$		
			Other - Repayment of Principal on State Capital Lease: Other - Repayment of Interest on State Capital Lease: CA-Investments Held by Trustees-SPWE									out	D -	AG110310	PRE			103538	CUR			
			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									out in	D - D +	AG110310 AG110310	PRE CUR			1C3538	CUR			
			Other - Repayment of Principal on State Capital Lease: Other - Repayment of Interest on State Capital Lease: CA-Investments Held by Trustees-SPWE NA-Investments Held by Trustees-SPWB									out in out	D - D + D -	AG110310 AG110310 AG 111210	PRE CUR PRE			1C3538	CUR			
			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									out in out in	D - D +	AG110310 AG110310	PRE CUR PRE CUR PRE			1C3538	CUR			

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ment of Cash Flows—FY 2003																		
ping of Codes-Detail by Fund G	roup							1.15										
	New	+	Plus/	Current	Fiscal	-	Un Plus	expended Plant	Fiscal	_	Retirement Plus/	of Indebt.	Fiscal		Invest. In Plant	Fiscal	Renew. & Repla	ice.
	Title		Minus	Code	Year		Min		Year			Code	Year		Minus Code	Year	Minus Code	
oss on the disposal of capital assets			0	10000010	OUD													
	Proceeds from Sale of Capitalized Assets - Campus Proceeds from Sale of Capitalized Assets - Med Ctr	in in		AG208310 AG208320	CUR													
	Disposal of Cap. Assets-Orig Cost - Real Estate-Campus		0 -	A0200320	COIX									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														- TC2421	CUR		
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus													out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr													out D		CUR CUR		
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus													out D		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		CUR		
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr													out D	- TC2524 - TC2425	CUR CUR		
	Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr													out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Software 1 Townwed Cit													out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr													out D	- TC2526	CUR		
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus	$\perp \Box$			oxdot				\perp	$\perp \top$				out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr	+							+ +	+				out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr	+			1	+			+ -					out D		CUR CUR		
	Disposal of Cap. Assets-Orig Cost - Illiastracture Assets-Wed Cit													out D		CUR		
	Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Ctr													out D		CUR		
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus													in C	- TC2440	CUR		
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus													in C	- TC2540 - TC2441	CUR CUR		
	Disposal of Cap. Assets-Accum Depn - Gen Improvints-Campus Disposal of Cap. Assets-Accum Depn - Gen Improvints-Med Ctr													in C		CUR		
	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus													in C		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		CUR		
	Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr													in C		CUR		
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr														- TC2444 - TC2544	CUR CUR		
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus														- TC2445	CUR		
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr														- TC2545	CUR		
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus														- TC2446	CUR		
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr													in C	- TC2546	CUR		
	Trade-in Allowance	in	_	OC9300	CUR													
Total	Trade-III Allowance	- ""	C -	009300	CUK													
fts of capital assets	Private Gifts - Real Estate-Campus													in C	- TC1150	CUR		
	Private Gifts - Real Estate-Med Ctr														- TC1150	CUR		
	Private Gifts - Buildings & Structures-Campus													in C	- TC1151	CUR		
	Private Gifts - Buildings & Structures-Med Ctr														- TC1251	CUR		
	Private Gifts - Fixed Equipment-Campus	\perp			\perp								1		- TC1152	CUR		
	Private Gifts - Fixed Equipment-Med Ctr Private Gifts - General Improvements-Campus	+				+			+ -					in C	- TC1252 - TC1153	CUR CUR		
+	Private Gifts - General Improvements-Campus Private Gifts - General Improvements-Med Ctr	++-			+	+	+ + -	+	+ +	+					- TC1153	CUR	+ + - +	
	Private Gifts - Software > 10M-Campus														- TC1255	CUR		
	Private Gifts - Software > 10M-Med Ctr													in C	- TC1254	CUR		
	Private Gifts - Software < 10M-Campus	$\perp \Box$			$oxed{oxed}$										- TC1155	CUR		
	Private Gifts - Software < 10M-Med Ctr Private Gifts - Equipment-Campus	+				_	\vdash		+	+					- TC1255 - TC1156	CUR CUR		
+	Private Girts - Equipment-Campus Private Girts - Equipment-Med Ctr														- TC1156	CUR		
	Private Gifts - Library Material & Library Collections (exc. Rare Books)														- TC1250	CUR		
	Private Gifts - Library Rare Books & Rare Book Collections													in C	- TC1158	CUR		
	Private Gifts - Intangible Assets-Campus														- TC1159	CUR		
	Private Gifts - Intangible Assets-Med Ctr	+												in C	- TC1259	CUR		
	Private Gifts - Infrastructure Assets-Campus Private Gifts - Infrastructure Assets-Med Ctr	+					+							in C	- TC1160 - TC1260	CUR CUR		
	Private Gifts - Infrastructure Assets-Med Ctr Private Gifts - Special Collections-Excl Lib-Campus	+							+ +	+	+ + -			in C	- TC1260 - TC1161	CUR		
+	Private Gifts - Special Collections-Excl Lib-Campus Private Gifts - Special Collections-Excl Lib-Med Ctr	+			1	1			+						- TC1161	CUR		
	The time of the time of the time of															1		
Total																		
		1 1 1			1					1 1								
	Di e II eielbi C l Cia		0	1.00000110	CITIES						1 1							
	Private - Unrestricted Non-Cash Gifts	in	C -	AG206110 AG206240	CUR													
Total ther Non-Cash Gifts	Private - Unrestricted Non-Cash Gifts Private - Restricted Non-Cash Gifts Gifts & Bequests - Non-Cash - Endowmen	in in	C - C -	AG206110 AG206240	CUR CUR													#

University of California				1 1								1				
Statement of Cash Flows—FY 2003																
Sapping of Codes-Detail by Fund Group																
impring or cours became by runa Group			Current				Unexpended Plant	1	 	Retire	ment of Indebt		Invest. In Plan	nt	Renew. & Rep	ace
	New	Plus/	Current	Fiscal	+		Plus/	Fiscal		Plus/	ment of macot	Fiscal	Plus/	Fiscal	Plus/	Fisca
	Title	Minus	Code	Year			Minus Code	Year		Minus	Code	Year	Minus Code		Minus Code	
	Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen	-														
Total								1								
Debt Service for lease-revenue bonds																-
	Other - Repayment of Principal on State Capital Leases								out D	-	TC2190	CUR				
	Other - Repayment of Interest on State Capital Leases								out D	2.0	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)																
		t C +	AG164400	PRE												
	CL-Collateral Held for Security Lending in	C -	AG164400	CUR												
Total																
accompanying Notes to Financial Statement																
S D : F: IV F ID I																
E - Previous Fiscal Year End Balance R - Current Fiscal Year End Balance						_										-
K - Current Fiscal Year End Balance								ļ								
- Account Group Code		+			_				-							-
- Account Group Code - Transaction Code						_		-								
- Object Code						_		-								
- Object Code					_	_										-+-
Minus The plus or minus sign assumes certain debit or o	credit balances for each account. For exampleRevenue Accounts are Credit Balances, Exp	anditura accou	inte ara Dahit Ralance	ac Accoun	ste Daca	aivabla	accounts are Debit Rala	n								-+
The formulas adjust for the appropriate balance		Chantare accor	ints are Debit Balance	s, Accoun	iis Rece	CIVADIC	accounts are Debit Baia	1								
The formulas adjust for the appropriate balance						+		1								
cash flow statement will exclude Agency funds, lab opera-	tions and UCRS	+ + -						1								
cush now statement will exclude rigency rands, tab opera	and octa															
es Receivable and Mortgages Receivable Assume that the	e "Collections" accounts and "Loans" accounts are cumulative															-
If "collections" are closed to "loans", then the previous v	ear-end balance of "collections" will adjust the "Loans issued to students and employed															_
Assume each July 1, A/R and A/P Settlement account bala	ances close into A/R and A/P. The end of year balance in A/R and A/P Settlement represent	s Cash gross u	p for the year. All ot	her entries	recordi	ling inv	estment transactions wil	ll balance	to z							
Assume any Investment Income transaction is not a part of	of the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settlement															
These entries should net to zero																
Clearing Accounts, Hospital Clearing, DOE Clearing will	zero each year across all campuse															
This will represent the gross additions to capital leases duri	ing the year. The source will be new capital lease debt found on Exhibit															
This will represent the net change in collateral held for sec	urities lending															

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University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes-Detail by Fund Group													1
			- 1	Loan	- 1			dow. & Similar			- 4	15(m)	
	New		Plus/	6.1	Fiscal		Plus/	6.1	Fiscal		Plus/	0.1	Fisca
CASH FLOWS FROM OPERATIONAL ACTIVITIES	Title		Minus	Code	Year		Minus	Code	Year		Minus	Code	Yea
Student tuition and fees	Student Tuition & Fees - Non-Resident Tuitior												+
	Student Tuition & Fees - Application for Admissior												
	Student Tuition & Fees - Other General Fund Student Fee:												
	Student Tuition & Fees - Other Student Fees Student Tuition & Fees - University Extensior												_
	Student Tuition & Fees - Oniversity Extension Student Tuition & Fees - Contra - Student Financial Aic												+
	CA-A/R-Other-Student Tuition and Fees												
	CA-A/R-Other-Student Tuition and Fees			77,000,40	CIVID								
	Federal Loans Received Federal Loans Disbursed	in out		TC8040 TC8140	CUR								_
	redetai Loans Disoursed	Out	-	100140	COR								+
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 - State Appropriations-Operating												
	CA-A/R-Federal Appropriations												
	CA-A/R-Federal Appropriations					$\Box\Box$		<u> </u>					\perp
	United States Government - Grants				-								+
	United States Government - Grants United States Government - Contracts		1		1								+-
	United States Government - Federal Capital Contribution	in	C -	TC8038	CUR								
	DOE Revenue					$\Box\Box$		<u> </u>					\perp
	DOE Expenses State of California - Grants & Contracts				-								-
	Private - Restricted Grants		1		+	+							+
	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 CA-A/R-Federal Grants & Contracts	in	D +	AG140514	PRE								+
	CA-A/R-Federal Grants & Contracts	out		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 CL-Deferred Revenues-Grants & Contracts	in		AG144330 AG144330	CUR								+
	NA-Other Assets-A/R-Federal	in		AG141960	PRE								+
	NA-Other Assets-A/R-Federal	out 1	D -	AG141960	CUR								
against from calca and carriage of													_
Receipts from sales and services of Medical centers	Sales & Services - Medical Centers												+
integral contests	Sales & Services - Contra - Medical Centers Allowance												1
	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 Allov												
	CA-A/R-Medical Centers-Allow for Uncollectible-Ctr Allov												
Educational activities	Sales & Services - Educational Activity												-
Educational activities	Sales & Services - Educational Activity Sales & Services - Contra - Educational Activity Allowance				+	-1	_				+		+
	CA-A/R-Other-Educational Activities												1
	CA-A/R-Other-Educational Activities												
Auvilliary anterpricas	Sales & Services - Auxiliary Enterprises		1			\rightarrow					-		_
Auxilliary enterprises	Sales & Services - Auxiliary Enterprises Sales & Services - Contra - Auxiliary Enterprises Allowance		-			-1		-					+
	Sales & Services - Contra - Aux Ent-Student Financial Aid												+
	CA-A/R-Other-Auxiliary Enterprises												
	CA-A/R-Other-Auxiliary Enterprises CL-Deferred Revenues-Auxiliary Enterprises					-							_
	CL-Deferred Revenues-Auxiliary Enterprises CL-Deferred Revenues-Auxiliary Enterprises												+
	NA-Other Assets-A/R-Auxiliary Ent.												1
	NA-Other Assets-A/R-Auxiliary Ent.												
ayments to employees			-		-	-					\rightarrow		_
ayments to employees	Academic Wages												+-
	Staff Wages												+
	Incentive Award Program Payment												
	IAP Award Funding					-1							-
	Sabbatical Leave in Residence Sabbatical Leave Not in Residence		-		-						_		+
	Retirement Benefit Allowance												+
	Compensation Earned But Not Paid												
	Transfer of Vacation Accruals					$-\!$				\Box	-		
	Salary Accrual			1	1				1				

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Iniversity of California																T
tatement of Cash Flows—																
Mapping of Codes-Detail b	y Fund Group															
	N.			I DI /	Loan	F: 1				/. & Similar	F: 1				415(m)	г.
	New Title			Plus/ Minus	Code	Fiscal Year			lus/ inus	Code	Fiscal Year			Plus/ Minus	Code	Fisca Yea
	Vacation Accrual			ivinius	code	1 cui		141	mus	couc	1 Cui			winus	Code	rea
	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														-	1
	CL-A/P-Controlled Disbursements-Payrol															1
	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			+					_ _							4
	NL-Other-Severance Pay NL-Other-Severance Pay	-+		1								\vdash	+	\vdash		+
	TIE-Offici-Develance Lay	-+				1			-			\vdash	1			+
ayments to suppliers																
	Utilities Services	\perp		\Box					_							4
	Electricity Water & Sewer	-+	-	+-		1			$ \vdash$		1	$\vdash\vdash$	-			+
	Natural Gas															+-
	Oil															
	Propane/Butane															
	Supplies & Materials Medical Supplies															+
	Chemicals, Organic & Inorganic	_														+-
	Lab Glass/Ceramics														-	+-
	Lab Instruments & Supplies															1
	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															1
	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		L										L			_
	Fabrication Components or Supplies															
	Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized		-													
	General Improvement to be Capitalized	-+				1			-			\vdash	1			+-
	Infrastructure Assets to be Capitalized															I
	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			+					_ _							4_
	Elimination of Capitalized CF Equipment Purchases Elimination of Equipment R & R			+-+								\vdash	+	\vdash		+
	Travel In State		1			+	\vdash		-+			$\vdash\vdash$	+			+-
	Agriculture Conferences															I
	University Garage Charges															_
	Removal & Moving Expense Reimbursement Out of State Travel	-	1										-			4
	Freight	-+		+								\vdash	+			+
	UNEX Admin Expense	-+							-			\vdash	1			+
	Recharges															
	Telephone, Telegraph & Teletype	$-\!$	-									$\vdash \vdash$	-			4-
	Postage, Mail, Inc. Commercial Mail Service Rental of Space Interdepartmental Recharge	$-\!\!+\!\!-$	1	+-+			\vdash	\vdash			-	\vdash	-	 		+

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Iniversity of California												
Statement of Cash Flows—FY 2003												_
Mapping of Codes-Detail by Fund G	roup			Loan		Ew	dow. & Similar				415(m)	\bot
	New		Plus		Fiscal	Plus/		Fiscal		Plus/		Fis
	Title		Minu		Year	Minu:		Year		Minu:		Ye
	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.											_
	LibraryMaterials (non-inventorial) Library Materials Book Binding											
	Central Stenographic Services											+
	Repairs, Alterations & Maintenance											
	Building Maintenance											
	Miscellaneous Services											
	Membership & Subscriptions-Federally Chargeable Advertising-Federally Chargeable											_
	Royalties		1	1					-			+
	Food & Beverages for Business Meetings/Conferences											I
	Temporary Labor Costs Expense in Excess of \$25K on Subcontract			1				+			1	+
	Grant Payments under BCRP & Similar Programs			+					-			+
	Computing & Data Processing Serv. Administration		1	1					-			+
	Computing & Data Processing Serv. Academic											
	Fines & Penalties Donations & Contributions											4
	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/F-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 Enterprises											\pm
	CA-Inventories-Auxiliary Enterprises											
	CA-Inventories-Medical Center											_
	CA-Inventories-Medical Center CA-Deferred Charges-General											-
	CA-Deferred Charges-General											\pm
	CA-Deferred Charges-Auxiliary Enterprises											
	CA-Deferred Charges-Auxiliary Enterprises											4
	CA-Deferred Charges-Medical Center CA-Deferred Charges-Medical Center											_
	CA-A/R-State-Allow for Uncollectible											+
	CA-A/R-State-Allow for Uncollectible											
	CA-A/R-Federal-Allow for Uncollectible							1				_
	CA-A/R-Federal-Allow for Uncollectible CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt		-	1				+			+	+
	CA-A/R-Medical Center-Allow for Uncollectible-Bad Debt											+
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible											
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible											4
	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		-	1				-				+
	CL-A/P-Controlled Disbursements-Medical Center CL-A/P-Controlled Disbursements-Other			+					-			+
	CL-A/P-Controlled Disbursements-Other							1				+
	CL-Other-Third Party Payor Settlement Liabilities											
	CL-Other-Third Party Payor Settlement Liabilities			TC0125	CLID			1			1	\bot
	Collection and Litigation Expense CL-Other-Miscellaneous	out	D -	TC8127	CUR			+			-	+
	CL-Other-Miscellaneous		+					+	-		+	+
	NL-Other-Miscellaneous											ᆂ
	NL-Other-Miscellaneous							1				
				+			1	1				+

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University of California														
Statement of Cash Flows—FY 2003														
Mapping of Codes-Detail by Fund G	roup							0.6: :1					4177	
	New		Plus	Loan	Fiscal	 	Plus	ndow. & Similar	Fiscal	_	Т Т	Plus/	415(m)	Fisca
	Title		Minu		Year		Minu		Year			Minus	Code	Yea
Payments for benefits	Detironant & Construct Deserte Deserve										D		AG597110	CH
	Retirement & Employee Benefits-Payment: Equivalent of Month Earnings Paid to Dependent							+		out	D	-	AG59/110	CU.
	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										1 1			
	Health Sciences Severance Pay Plan													
	Partial Fee Remission								1	\vdash	\vdash			-
	UCRS Regents Contribution UCRS Regents Contribution Phased Retirement								+	\vdash	+			-
	Health Science Compensation Reserve								1					
	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 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										-		AC507120	CU
	Retirement & Employee Benefits-Contributions from Campu CL-Other-Self Insurance-Workers Compensatior									in	С	-	AG597120	CU
	CL-Other-Self Insurance-Workers Compensation													
	NL-Self Insurance-Workers Compensation													
	NL-Self Insurance-Workers Compensatior CL-Accrued Benefits													
	CL-Accrued Benefits							1		H	+			t
	CL-A/P-General									out		+	AG594110	PR
	CL-A/P-General									in	С	-	AG594110	CU
Payments for scholarships and fellowships	Scholarships and Fellowships													
	Scholarship Allowance													
	CL-A/P-Scholarships and Fellowships CL-A/P-Scholarships and Fellowships										+			-
	CE 21/1 - Octional simps and 1 chowships							1		H				t
oans issued to students and employees	CA-Current Portion of Notes Receivable-Loans		D +		PRE									
	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Mortgages Receivable-Loans	out	D - D +	AG140611 AG140621	CUR PRE				+	\vdash	++			-
	CA-Current Portion of Mortgages Receivable-Loans	out	D -	AG140621	CUR						<u>L</u> †			
	NA-Notes Receievable-Loans	in			PRE									
	NA-Notes Receievable-Loans NA-Mortgages Receievable-Loans	out in		AG141310 AG141510	CUR PRE			+		\vdash	++			-
	NA-Mortgages Receievable-Loans	out			CUR				1		+			†
	CA-Current Portion of Notes Receivable-Collections	out	C +	AG140612	PRE									
	NA-Notes Receievable-Collection:	out		AG141320	PRE PRE						+			
	NA-Mortgages Receievable-Collection: CA-Current Portion of Mortgages Receivable-Collection	out	C +	AG141520 AG140622	PRE			+	1	\vdash	+ +			1
	2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2	Juit		110170022							<u>L</u> †			L
Collections of loans to students and employees						\vdash	\vdash			\vdash				ļ

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niversity of California														
atement of Cash Flows—FY 2003														
apping of Codes-Detail by Fund Gr	oup													
				'	Loan				low. & Similar			1	415(m)	_
	New			Plus/	0.1	Fiscal		Plus/	6.1	Fiscal		Plus Minu		Fis
	Title CA-Current Portion of Notes Receivable-Collection:	in		Ainus -	Code AG140612	Year CUR		Minus	Code	Year		Minu	s Code	Ye
	CA-Current Portion of Notes Receivable-Allow for Uncol	out		+	AG140613	PRE								
	CA-Current Portion of Notes Receivable-Allow for Uncol	in		-	AG140613	CUR								
	CA-Current Portion of Mortgages Receivable-Collection	in		-	AG140622	CUR								
	CA-Current Portion of Mortgages Receivable-Allow for Uncol	out		+	AG140623	PRE								
	CA-Current Portion of Mortgages Receivable-Allow for Uncol NA-Notes Receivable-Collection:	in in		-	AG140623 AG141320	CUR CUR								
	NA-Notes Receievable-Allow for Uncollectibl	out		+	AG141400	PRE								+
	NA-Notes Receievable-Allow for Uncollectibl	in		-	AG141400	CUR								
	NA-Mortgages Receievable-Collections			-	AG141520	CUR								
	NA-Mortgages Receievable-Allow for Uncollectibl	out		+	AG141600	PRE								
	NA-Mortgages Receievable-Allow for Uncollectibl Interest on Notes	in in		-	AG141600 TC8020	CUR CUR								
	Recovery of Notes Written Off as Uncollectible	in		-	TC8021	CUR								
	Recovery of NDEA Teaching Service Cancellation	in		-	TC8022	CUR								
	Late Charges-Student Loans	in	C	-	TC8025	CUR								
	Write-Off of Notes as Uncollectible	out		-	TC8125	CUR	+++				+			1
	Loans Assigned to Fed. Govt. Cancellation due to Death	out		-	TC8126 TC8128	CUR	+++	-			+			+
+ +	Faculty Mortgage Program Fees	out in		-	TC8128 TC8131	CUR	+++	1			++	-	1	-
	Reserve for Bad Debts	out		-	TC8139	CUR								+
r receipts (payments)														
	Other Sources-Service Enterprises													4
	Other Sources-Contra-Service Enterprises Allowance: Other Sources-Other						+++				in	C -	AG598210	(
	Other Sources-Contra-Other Allowances										111	-	AG398210	+
	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-General													+
	NL-Deposits-Auxiliary Enterprises													
	NL-Deposits-Auxiliary Enterprises													
	NL-Deposits-Medical Center													
	NL-Deposits-Medical Center				101100001	DD F							1000000	
	CA-A/R-Other CA-A/R-Other	in out		+	AG140571 AG140571	PRE CUR					in out		AG590571 AG590571	-
	CA-Other	in		+	AG140900	PRE					Out	ъ -	AG3903/1	+
	CA-Other	out		-	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 Malpractics													-
	CL-Other-Self Insurance-Medical Malpractica CL-Other-Self Insurance-General Auto & Empl Liability (GAEL													-
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL										1 1			+
	CL-Other-Self Insurance-Employee Healthcan													L
	CL-Other-Self Insurance-Employee Healthcan	\Box		Ţ			\Box				\perp			1
	NL-Self Insurance-Medical Maphractics										1 1			-
	NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL						+++	-			++	-		+
+ +	NL-Self Insurance-General Auto & Employment Liability (GAEL						+++	1			+		1	+
	NL-Self Insurance-Employee Healthcar													T
	NL-Self Insurance-Employee Healthcar													L
	CL-Other-Miscellaneous	out		+	AG144760	PRE					\Box			
	CL-Other-Miscellaneous	in		-	AG144760	CUR	+++		-		+	-		-
	NL-Other-Miscellaneous NL-Other-Miscellaneous	out in		+	AG145510 AG145510	PRE CUR	+++	-			++	-		+
+ +	NA-Investments Held by Trustees			+	AG143310 AG141200	PRE	+++	-		+ +	+	-		+
+ +	NA-Investments Held by Trustees			-	AG141200	CUR	+++	_	1	1	+	_	1	+
	INA-IIIVestilicits ricid by Trustees	out	וע	- 1	710171200		1 1 1							

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University of California															
Statement of Cash Flows—FY	2003					П									
Mapping of Codes-Detail by F	und Group														
			DI /	Loan	F: 1				low. & Similar	F: 1			DI /	415(m)	г. т
	New Title		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-Genera													1.0505310	CLID
	Administrative Expense NL-Federal Refundable Loans	out	C +	AG145300	PRE	+					С	ut D	-	AG597310	CUR
	NL-Federal Refundable Loans	in		AG145300	CUR										
Net cash provided (used) by operating	activitie:														
CASH FLOWS FROM NONCAPITAL FI	NANCING ACTIVITIES														
CASH FLOWS FROM NONCAPITAL FI	NANCING ACTIVITIES														
State educational appropriations	State of CA - General Supp. CA-A/R-State Appropriation-Nonoperating-Support		-		1	++	_			1					
	CA-A/R-State Appropriation-Nonoperating-Support	++	-			+	+				+	-	1		1
	NA-Other Assets-A/R-State														
	NA-Other Assets-A/R-State		-		1	++	\perp			1	\vdash				1
Gifts received for other than capital purposes															
									macro						
Private gifts for endowment purposes	Gifts & Bequests						in C	-	TC9000	CUR					
	Other Additions-Miscellaneous				+		in C	-	TC9099	CUR			1		
	Refund to Donors						out D	-	TC9100	CUR					
	Distribution of Estate Expenses Bank Charges						out D		TC9105 TC9113	CUR					
	Other Deductions-Miscellaneous						out D	-	TC9113	CUR					
								1							
						Ш.					-				
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		- +				\vdash					-				
						_					_				
			-			+					\vdash				
						_									
			-		+	+			1	1	\vdash				1
Other private gifts	Private - Unrestricted gifts Private - Restricted gifts	in in		TC8000 TC8000	CUR CUR	+					\vdash				<u> </u>
	Private - Restricted gitts Private - Contra - Uncollectible	out		TC8000	CUR	++	+				++				
	Private - Contra - Discount on Pledges	out	D -	TC8002	CUR										
	CA-A/R-Other-Private gifts-Pledges CA-A/R-Other-Private gifts-Pledges	in		AG140568 AG140568	PRE CUR	+	\perp				$\vdash \vdash$				
	CA-A/R-Other-Private gifts-Pledges CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	out		AG140588 AG140583	PRE	++					++				1
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	in	C -	AG140583	CUR										
	NA-Other Assets-A/R-Pledges	in out	D +	AG141970 AG141970	PRE CUR	+	_			1	\vdash	_			<u> </u>
	NA-Other Assets-A/R-Pledges NA-Other Assets-A/R-Pledges Allow for Uncollectible	out		AG141970 AG141980	PRE	++	+				++				
	NA-Other Assets-A/R-Pledges Allow for Uncollectible	in	C -	AG141980	CUR										
	NA-Other Assets-A/R Pledges Discount NA-Other Assets-A/R Pledges Discount	out	C + C -	AG141990	PRE	+	\perp				\Box	_			
	Refunds to Donors, and other Minor Adjustments		D -	AG141990 TC8100	CUR CUR	+	-				++				
	Deferred Gifts	out .			Jon		in C		TC9001	CUR	口				
	Gifts & Bequests Donor Designated as FFE						in C	-	TC9002	CUR					
	CA-A/R-Other CA-A/R-Other						in D out D		AG150571 AG150571	PRE CUR	\vdash	_			-
	CA-A/R-Other-Allow for Uncollectible					,	out C	+	AG150582	PRE	\vdash				<u> </u>
	CA-A/R-Other-Allow for Uncollectible						in C	-	AG150582	CUR					
	CL-A/P-General CL-A/P-General		-		1	-	out C in C	+	AG154110 AG154110	PRE CUR	\vdash				
	CL-A/F-General			l	1		m C		AG134110	CUK			1		

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University of California															
Statement of Cash Flows—FY 2003															
Mapping of Codes-Detail by Fund G	Froup														
	<u></u>		D	N / I	Loan	F: 1				ow. & Similar	F: 1			115(m)	
	New Title			Plus/ Iinus	Code	Fiscal Year		_	Plus/ Minus	Code	Fiscal Year		Plus/ Minus	Code	Fiscal Year
	CL-Other-Miscellaneous			mas	Code	1 cui	0	out C	+	AG154760	PRE		.,,,,,,,	code	- 100
	CL-Other-Miscellaneous							in C		AG154760	CUR				
	NL-Other-Miscellaneous NL-Other-Miscellaneous	-						out C in C		AG155510 AG155510	PRE CUR				_
	CL-Other-Annuities Payable	-						out C		AG153510 AG154770	PRE				+
	CL-Other-Annuities Payable						i	in C	-	AG154770	CUR				
	CL-Other-Liabilities to Life Beneficiaries							out C		AG154780	PRE				
	CL-Other-Liabilities to Life Beneficiarie: NL-Obligations Under Life Income Agreements-Annuities Payable	-						in C		AG154780 AG155310	CUR PRE				_
	NL-Obligations Under Life Income Agreements-Annuities Payable	_						in C		AG155310	CUR				+
	NL-Oblig. Under Life Income Agreements-Liabilities to Life Beneficiarie						0	out C	+	AG155320	PRE				
	NL-Oblig. Under Life Income Agreements-Liabilities to Life Beneficiarie	_						in C in C		AG155320 TC9040	CUR CUR				
	Change in Annuity and Life Income Liabilit							in C	1	109040	CUK				+
Other receipts (payments)	Other Nonoperating Revenus				TC9022	CUR						\perp			
	Other Miscellaneous Additions Faculty Mtg. Programs-Miscellaneous Addition:	in in	C	-	TC8023 TC8030	CUR	\vdash								-
	Other Miscellaneous Deductions	out		-	TC8130	CUR									
	Fac. Mtg. ProgMisc. Ded.	out	D	-	TC8134	CUR			1						1
	Fac. Mtg. ProgBond Interest	out	D	-	TC8133	CUR									
	CA-A/R-Other	-					$\perp \perp $					\perp			
	CA-A/R-Other CA-A/R-Other-Allow for Uncollectible														_
	CA-A/R-Other-Allow for Uncollectible CA-A/R-Other-Allow for Uncollectible			-			++	+				+			+
	CA-Other								1						+
	CA-Other														
	CL-Other-Miscellaneous														
	CL-Other-Miscellaneous NL-Deposits-General			_											
	NL-Deposits-General														_
	NL-Other-Miscellaneous														
	NL-Other-Miscellaneous														
															_
	2.22														
Net cash flows provided by noncapital financing	g activitie														_
CASH FLOWS FROM CAPITAL AND RELATEI	D FINANCING ACTIVITIES														+
Commercial paper financing															
Proceeds from issuance															
	CA-A/R-Commercial Paper-Investment Sales-Settlement:			_											
	CA-A/R-Commercial Paper-Investment Sales-Settlement:			†			ШT		L			ш			
	CA-A/R-Commercial Paper-Investment Sales														
	CA-A/R-Commercial Paper-Investment Sales						+	_				\perp			
	CL-A/P-Commercial Paper Investment Purchase: CL-A/P-Commercial Paper Investment Purchase:	$-\Box$		-+			++	+	1			+ +	+		+-
	CL-A/P-Commercial Paper Investment Purchases-Settlemen			-+					1						+
	CL-Commercial Paper						+								+
	CL-Commercial Paper						ш								
		$\Box\Box$		\Box			\Box								
Payments of principal							++		1			1			+
1 ayments of principal	CL-A/P-Commercial Paper Investment Purchases-Settlemen			-+			++	+	+		 				+
	22.101 Commercial raper investment ratenases-petitenen							_							+
Interest paid							ш								
	Other - Payment of Interest on Tax Exempt CF						$\Box \Box$								
	Other - Payment of Interest/Discount on Taxable CF											\perp			
	CL-Other-A/P Commercial Paper-Interest Expense CL-Other-A/P Commercial Paper-Interest Expense			-+			++	+	-			1			+
	C. Care 191 Commercial Lapor-interest Expense			-			++					+			+
State capital appropriations	State of CA-Capital Appropriations								1						1
	CA-A/R-State Appropriation-Nonoperating														
	CA-A/R-State Appropriation-Nonoperating			\Box											
	CL-Deferred Revenues-General CL-Deferred Revenues-General						+	_				+			
	CL-Deferred Revenues-General			-+			++	+	-			1			+
				-+			++		1			1 1			+
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 F	und Group														
				Loan					low. & Similar					415(m)	
	New Title		Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year	-		Plus/ Minu	S Code	Fisc Yea
	CA-A/R-State Appropriations-Nonoperating-Capital		iviiius	Code	1 cai			Willius	Couc	1 Cai			Willia	Code	100
	Other - Repayment of Principal on State Capital Leases														
	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														
	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			1	+	+	_		-		+	-			
	CA-A/R-Federal Appropriations CA-A/R-Federal Appropriations				+	++	-	-		-	++				
<u> </u>	CA-A/R-Federal Grants & Contracts					上十					ШŤ				1
	CA-A/R-Federal Grants & Contracts								1						
	CA-A/R-Other-Private Gifts-Pledges CA-A/R-Other-Private Gifts-Pledges		-		+	++		-		-	++		-		
	CA-A/R-Other CA-A/R-Other		-	1	+	++		1	 		+		-		+
	CA-A/R-Other			İ	1										
	CA-A/R-Other-Allow for Uncollectible														
	CA-A/R-Other-Allow for Uncollectible CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible					+									
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible					+					++				
	NA-Other Assets-A/R-Pledges														
	NA-Other Assets-A/R-Pledges														
	NA-Other Assets-A/R-Pledges Allow for Uncollectible NA-Other Assets-A/R-Pledges Allow for Uncollectible														
	NA-Other Assets-A/R Pledges Discount														
	NA-Other Assets-A/R Pledges Discount														
	CL-Deferred Revenues-Grants & Contracts														
	CL-Deferred Revenues-Grants & Contracts CA-A/R-State-Allow for Uncollectible					+						_			
	CA-A/R-State-Allow for Uncollectible					+					H				
	CA-A/R-Federal-Allow for Uncollectible														
	CA-A/R-Federal-Allow for Uncollectible														
	NL-Deposits-General NL-Deposits-General					+					+				
	The Deposits deficial														
roceeds from debt issuance	Borrowings-Revenue Bonds														
	Borrowings-Revenue Bonds Borrowings-Certificates of Participation					+					++				+
	Borrwoings-Mortgages and Other														
	CA-A/R-State Capital Lease - Settlement														
	CL-Long Term Debt-Revenue Bonds CL-Long Term Debt-Revenue Bonds	out 0		AG144610 AG144610	PRE CUR	\perp									_
	CL-Long Term Debt-Revenue Bonds CL-Long Term Debt-COP	in (-	AG144010	CON			1	 		+	-			
	CL-Long Term Debt-COP					Ħ					ш				
	CL-Long Term Debt-Mortgages & Other Borrowings				1	Н				<u> </u>	₽Ţ	$\perp \Gamma$			1
	CL-Long Term Debt-Mortgages & Other Borrowings NL-Long Term Debt-Revenue Bonds	out (2 +	AG145410	PRE	++		-	 		++				+
++	NL-Long Term Debt-Revenue Bonds	in (AG145410 AG145410	CUR	+		1	 		+	-			1
	NL-Long Term Debt-COP					Ħ					ш				
	NL-Long Term Debt-COP				1	ш						\bot			\perp
	NL-Long Term Debt-Mortgages & Other Borrowings NL-Long Term Debt-Mortgages & Other Borrowings					+						_			
	Aux Ent - Renayment of Principal on Bank Loans					+		1			+	_			
	Aux. Ent Repayment of Finicipal on Bank Loan;														
	Aux. Ent - Repayment of Principal on Bonds					1 1	1					1		1	- [
	Aux. Ent - Repayment of Principal on Bonds Aux. Ent Repayment of Principal on Other					+					++				
	Aux, Ent - Repayment of Principal on Bond: Aux, Ent Repayment of Principal on Other Med. Ctr Repayment of Principal on Bank Loan:										H				
	Aux. Ent - Repayment of Principal on Bonds Aux. Ent Repayment of Principal on Other														
	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 Other														
	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 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 Bank Loan: Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Taxable CF														
	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 Other Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Taxable CF Other - Repayment of Principal on Bond:														
	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 Bank Loan: Other - Repayment of Principal on Tax Exempt CF Other - Repayment of Principal on Taxable CF														
	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 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 Bond:														

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University of C	California											
	Cash Flows—FY 2003											
Mapping of Co	odes-Detail by Fund Group											
	New		Dlug/	Loan	Fiscal	Plu	Endow. & Similar	Fiscal		Pl	415(m)	Fiscal
	Title		Plus/ Minus	Code	Year	Mir		Year		Mi		Year
	Proceeds from Sale of Capitalized Assets-Med Ct											
Purchases of capital a	ssets Real Estate-Campus											_
dichases of capital a	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 Cti											_
	General Improvements-Med Cti Software > 10M Campus								+	+		+
	Software > 10M Campus											
	Software > 10M Campus Software > 10M Med Ctr Software > 10M Med Ctr								+	\perp		_
	Software > 10M Med Ctr Software < 10M Campus								+	+		+
	Software < 10M Campus											
	Software < 10M Med Ctr Software < 10M Med Ctr		-		1			-		+		+
	Equipment-Med Ctr											-
	Equipment-Med Ctr											
	Equipment-Campus Equipment-Campus											_
	Library Material & Library Collections (exc. Rare bo	oks										-
	Library Material & Library Collections (exc. Rare bo	oks										
	Library Rare Books & Rare Book Collections Library Rare Books & Rare Book Collections											_
	Construction in Progress-Campus											_
	Construction in Progress-Campus											
	Construction in Progress-Med Ctt Construction in Progress-Med Ctt											_
	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-Exel Lib-Campus Special Collections-Exel Lib-Med Cti											
	Special Collections-Excl Lib-Med Cti											-
	Trade-in Allowance											
	Disposal of Cap. Assets-Orig Cost - Real Estate-Cam											
	Disposal of Cap. Assets-Orig Cost - Real Estate-Med Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Ca							-				-
	Disposal of Cap. Assets-Orig Cost - Bldg & Struct-M	ed Ctr			<u> </u>							1
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Can	npus										
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Disposal of Cap. Assets-Orig Cost - Gen Imprymts-C	1 Ctr						-	++	+ +		_
	Disposal of Cap. Assets-Orig Cost - Gen Impromes-C				1							_
	Disposal of Cap. Assets-Orig Cost - Software > 10M-	Campus										
	Disposal of Cap. Assets-Orig Cost - Software > 10M-		-		1			-		+		_
	Disposal of Cap. Assets-Orig Cost - Software < 10M- Disposal of Cap. Assets-Orig Cost - Software < 10M-	Med Ctr						+		+ +		+
	Disposal of Cap. Assets-Orig Cost - Equipment-Cam	ous										
	Disposal of Cap. Assets-Orig Cost - Equipment-Med					$+ \top$			$\bot \Box$	$+ \top$		_
	Disposal of Cap. Assets-Orig Cost - Intangible Assets Disposal of Cap. Assets-Orig Cost - Intangible Assets		-		1			_	+	+		+-
	Disposal of Cap. Assets-Orig Cost - Infrastructure As	sets-Campus										
	Disposal of Cap. Assets-Orig Cost - Infrastructure As	sets-Med Ctr										
	Disposal of Cap. Assets-Orig Cost - Spec. CollectEz Disposal of Cap. Assets-Orig Cost - Spec. CollectEz	te Lib-Campus			1					\perp		_
	Disposai of Cap. Assets-Ong Cost - Spec. CollectEx	ac Lio-Ivicu Cu						+	++	+ +		+
	Accumulated Depreciation-Buildings & Structures-C											
	Accumulated Depreciation-Buildings & Structures-C				1				\vdash	+		
	Accumulated Depreciation-Buildings & Structures-M Accumulated Depreciation-Buildings & Structures-M											_

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University of California													
Statement of Cash Flows—FY 2003													
Mapping of Codes-Detail by Fund Group													
			1	Loan				dow. & Similar				415(m)	
	New Title		Plus/ Minus	Code	Fiscal Year		Plus Minu		Fiscal Year			Plus/ Inus Code	Fiscal Year
	Accumulated Depreciation-General Improvements-Campu		Willius	Code	1 Cai		IVIIII	s Couc	1 Cai		15	illus Code	1 Cai
	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-Campus												
	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-Med Ct												
	Accumulated Depreciation-Equipment-Campus												
	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		1		1			1		\vdash	++		
	Accumulated Depreciation-Intangible Assets-Campu:												
	Accumulated Depreciation-Intangible Assets-Med Ct												
	Accumulated Depreciation-Intangible Assets-Med Ct Accumulated Depreciation-Infrastructure-Campu:	\vdash	+		1					$\vdash\vdash$	+		
	Accumulated Depreciation-Infrastructure-Campu:		+							\vdash	+		
	Accumulated Depreciation-Infrastructure-Med Ct												
	Accumulated Depreciation-Infrastructure-Med Ct												
	Depn. Expense - Building & Structures-Campus Depn. Expense - Building & Structures-Med Ctt												
	Depn. Expense - General Improvements-Campus												
	Depn. Expense - General Improvements-Med Ct												
	Depn. Expense - Software > 10M-Campus												
	Depn. Expense - Software > 10M-Med Ctı Depn. Expense - Software < 10M-Campus												
	Depn. Expense - Software < 10M-Med Ctı												
	Depn. Expense - Equipment-Campus												
	Depn. Expense - Equipment-Med Ctt Depn. Expense - Library Materials & Library Collections (exc. Rare books					 					-		
	Depn. Expense - Intangible Assets-Campus												
	Depn. Expense - Intangible Assets-Med Ctı												
	Depn. Expense - Infrastructure Assets-Campus												
	Depn. Expense - Infrastructure Assets-Med Ctı Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus												
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Cti												
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus												
	Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Cti Disposal of Cap. Assets-Accum Depn - Software >10M-Campus												
	Disposal of Cap. Assets-Accum Depn - Software >10M-Campus Disposal of Cap. Assets-Accum Depn - Software >10M-Med Cti												
	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-Campus Disposal of Cap. Assets-Accum Depn - Equipment-Med Cti	\vdash	1		+					$\vdash\vdash$	+		
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus											1	
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Cti												
	Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Cti		-		1	\vdash				$\vdash \vdash$	+		
	Disposai of Cap. Assets-Accum Depn - Intrastructure Assets-Med Cti	\vdash	+		1					$\vdash\vdash$	+		
	Private Gifts - Real Estate-Campus												
	Private Gifts - Real Estate-Med Ctr												
	Private Gifts - Buildings & Structures-Campus Private Gifts - Buildings & Structures-Med Ctr	\vdash	1		1			1		$\vdash \vdash$	++	_	
	Private Gifts - Buildings & Structures-Med Ctr Private Gifts - Fixed Equipment-Campus		+		+	\vdash			+	\vdash	++	_	
	Private Gifts - Fixed Equipment-Med Ctr				1								
	Private Gifts - General Improvements-Campus		1		1			1			$+ \top$		
	Private Gifts - General Improvements-Med Ctt Private Gifts - Software > 10M-Campus	\vdash	1		-		-	1		$\vdash\vdash$	++	_	
	Private Gifts - Software > 10M-Campus Private Gifts - Software > 10M-Med Ctr		1		+			+		$\vdash\vdash$	++	- 	
	Private Gifts - Software < 10M-Campus												
	Private Gifts - Software < 10M-Med Ctr		1		1			1			$+ \top$		
	Private Gifts - Equipment-Campus Private Gifts - Equipment-Med Ctr		+		-	\vdash				$\vdash\vdash$	++		
	Private Gifts - Edupment-Med Ctr Private Gifts - Library Material & Library Collections (exc. Rare Books		1		+			+		$\vdash\vdash$	++	- 	
	Private Gifts - Library Rare Books & Rare Book Collections				<u> </u>		Ш	<u> </u>					
	Private Gifts - Intangible Assets-Campus												
<u> </u>	Private Gifts - Intangible Assets-Med Ctr												

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University of California												
Statement of Cash Flows—FY 2003	3											
Mapping of Codes-Detail by Fund (
	•			Loan			dow. & Similar				415(m)	
	New Title		Plus/ Minus	Code	Fiscal Year	Plus/ Minus		Fiscal Year		Plus Minu		Fisca Year
	Private Gifts - Infrastructure Assets-Campus		iviiius	Code	1 Cai	ivinius	Couc	1 Cai		IVIIII	is code	1 cai
	Private Gifts - Infrastructure Assets-Med Ctr											
	Private Gifts - Special Collections-Excl Lib-Campus											
	Private Gifts - Special Collections-Excl Lib-Med Ctı Other Additions - Real Estate-Campus											
	Other Additions - Real Estate-Gampus Other Additions - Real Estate-Med Ctr											_
	Other Additions - Buildings & Structures-Campus											
	Other Additions - Buildings & Structures-Med Cti											
	Other Additions - Fixed Equipment-Campus Other Additions - Fixed Equipment-Med Ctu											
	Other Additions - Fixed Equipment-ivied Cti Other Additions - General Improvements-Campus											-
	Other Additions - General Improvements-Med Ct											
	Other Additions - Software > 10M-Campus											
	Other Additions - Software > 10M-Med Ctt											
	Other Additions - Software < 10M-Campus Other Additions - Software < 10M-Med Ctt											-
	Other Additions - Equipment-Campus											_
	Other Additions - Equipment-Med Ctı											
	Other Additions - Library Material & Library Collections (exc. Rare Books											
	Other Additions - Library Rare Books & Rare Book Collection Other Additions - Intangible Assets-Campus	++	-				1	1	$\vdash\vdash$	+		-
	Other Additions - Intangible Assets-Campus Other Additions - Intangible Assets-Med Cti	++									+	-
	Other Additions - Infrastructure Assets-Campus											-
	Other Additions - Infrastructure Assets-Med Ctı											
	Other Additions - Special Collections-Exel Lib-Campus											_
	Other Additions - Special Collections-Excl Lib-Med Ct CA-Investments Held by Trustees											_
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	NA-Investments Held by Trustees											
	NA-Investments Held by Trustees											
	CA-Investments Held by Trustees-SPWE CA-Investments Held by Trustees-SPWE											
	NA-Investments Held by Trustees-SPWE											-
	NA-Investments Held by Trustees-SPWE											
	CA-A/R-State Capital Lease CA-A/R-State Capital Lease											_
	CA-A/R-State Capital Lease CA-A/R-State Capital Lease - Settlement											+
	CL-Long Term Debt-Capital Lease Obligations CL-Long Term Debt-Capital Lease Obligations											_
	NL-Long Term Debt-Capital Lease Obligations											_
	NL-Long Term Debt-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											-
	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 CP											_
	Other - Interest Charge to Campus on Taxable CF											
												_
												_
												-
	CL-A/P-Capital Assets CL-A/P-Capital Assets											_
	CA-Deferred Charges-General											-
	CA-Deferred Charges-General											
	CA-Other											
	CA-Other NA-Other Assets-General	++	-					-		+		-
	NA-Other Assets-General	+						1		+ + -		+
	NA-Other Assets-A/R											
	NA-Other Assets-A/R	\Box									4	
	Contra Interest Expense (payment of Cap. Interest	++	-					-		+		-
Principal paid on debt and capital leases		+						1		+ + -		+
	Aux. Ent Repayment of Principal on Bank Loans											
	Aux. Ent - Repayment of Principal on Bonds	\Box									4	
	Aux. Ent Repayment of Principal on Capital Leases/Installment Purchase Aux. Ent Repayment of Principal on Other	++	-					1	$\vdash\vdash$	+ + -	+	-
	Med. Ctr Repayment of Principal on Bank Loans										+	-
	Med. Ctr Repayment of Principal on Bonds											

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	Med. Ctr Repayment of Principal on Capital Leases/Installment Purchase														
	Med. Ctr Repayment of Principal on Other														
	Other - Repayment of Principal on Bank Loans														
	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	+-+							-						+
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	Other - repayment of Frincipal on Other														+
	Other - Repayment of Principal on State Energy Eff Bond														+
	Debt Extinguishment Cost														Т
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est paid on debt and capital leases															
	CA-Investments Held by Trustees														_
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	Investment Income - Other														4
	Unrealized Gains - Other Aux. Ent Payment of Interest on Bank Loans	+-+													+
	Aux. Ent Payment of Interest on Bank Loans Aux. Ent Payment of Interest on Bonds	+													+
	Aux. Ent Payment of Interest on Capital Leases/Installment Purcl														+
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	Med. Ctr Payment of Interest on Bank Loans														\top
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	Med. Ctr Payment of Interest on Other														4
	Other - Payment of Interest on Bank Loans														4
	Other - Payment of Interest on Bonds	+-+							-						+
	Other - Payment of Interest on Capital Leases/Installment Purcl Other - Payment of Interest on Other	+													+
	Other - Layment of Interest on Other														+
	Other - Repayment of Interest on State Energy Eff. Bond														+
	CL-Other-A/P-LTD-Interest Expense														Т
	CL-Other-A/P-LTD-Interest Expense														Т
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost														I
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost														4
	Amortization of Deferred Financing Cost-Revenue Bonds														4
	CL-Long-Term Debt-COP-Deferred Financing Costs CL-Long-Term Debt-COP-Deferred Financing Costs														+
	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														T
	NL-LTD-Certificates of Participation-Deferred Financing Costs														T
	CA-Deferred Cost of Issuance														I
	CA-Deferred Cost of Issuance														
	NA-Other Assets-Deferred Cost of Issuance		_				\sqcup				1	\Box	1		4
	NA-Other Assets-Deferred Cost of Issuance	_					\vdash						-		+
	Amortization of Costs of Issuance	-+		-		1	\vdash	_			1	++-	1		+
		-					-	_	1		1		1		+
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Net cash provided (used) by capital and related financing	g activitie	+				1			t				1		+
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	ement of Cash Flows—FY 2003															+
	oping of Codes-Detail by Fund Group			1		1										†
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		New Title		Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year
		THE		Willius	Couc	1 cai			Willius	Couc	1 Cai			willus	Code	1 Cai
	I FLOWS FROM INVESTING ACTIVITIES															
Procee	eds from sales and maturities of investments Short Term Investment Pool	CA-A/R-Other-STIP Investment Sales-Settlements														+
(4)																
(1)		Unrealized Gains - STIP Gain or Loss on Sale of Investment - STIF														+
(1)		CA-Short-Term Investments-STIP	in D	+	AG140210	PRE		in D		AG150210	PRE	in		+	AG590210	PRE
(1)		CA-Short-Term Investments-STIP CA-A/R-Other-STIP Investment Sales	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-Settlements CL-A/P-STIP Investment Purchases-Settlemen														_
(1)		CL-A/P-STIP Investment Purchases														+
(1)		CL-A/P-STIP Investment Purchases	· .	+	46141110	DDE				16151110	DDE					
(1)		NA-Investments-STIP NA-Investments-STIP	in D out D		AG141110 AG141110	PRE CUR		in D		AG151110 AG151110	PRE CUR					+
.7						2.0.2.										
	Other investments	CA-A/R-Other-Investment Sales-Settlements	in C	-	AG140565	CUR	1 1	in C	-	AG150565	CUR	in	С	-	AG590565	CUR
	- TOMMOND		iii C			COR						- 111	Ŭ			COR
(1)		CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mortgage Loans						in D		AG150240 AG150240	PRE CUR					-
(1)		CA-Short-Term Investments-Misc. Loans & Contracts						in D		AG150250	PRE					-
(1)		CA-Short-Term Investments-Misc. Loans & Contracts						out D		AG150250	CUR					_
(1)		CA-Investments Held by Trustees CA-Investments Held by Trustees						in D		AG150300 AG150300	PRE 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 CA-A/R-Other-Investment Sales-Settlements	out D		AG140564 AG140565	CUR PRE		out D		AG150564 AG150565	CUR PRE	out out		+	AG590564 AG590565	CUR PRE
(1)		CL-A/P-Other Investment Purchases-Settlement	in D		AG140303	PRE		in D		AG154140	PRE	in		+	AG594140	PRE
(1)		CL-A/P-Other Investment Purchases	out C	+	AG144130	PRE		out C		AG154130	PRE	out		+	AG594130	PRE
(1)		CL-A/P- Other Investment Purchases CA-Short-Term Investments-Securities	in C in D	+	AG144130 AG140220	CUR PRE		in C in D		AG154130 AG150220	CUR PRE	in in	C	+	AG594130 AG590220	CUR PRE
(1)		CA-Short-Term Investments-Securities	out D	-	AG140220	CUR	(out D	-	AG150220	CUR	out		-	AG590220	CUR
(1)		CA-Short-Term Investments-Commercial Pape CA-Short-Term Investments-Commercial Pape														1
(1)		Unrealized Gains - Other	in C	-	TC8013	CUR		in C		TC9011	CUR	in	С	-	AG598270	CUR
(1)		Unrealized Gains - Foreign Currency Contracts			TT0010	GT ID		in C		TC9018	CUR					GI ID
(1)		Gain or Loss on Sale of Investment - Other Gain or Loss on Sale of Investment - Stocks and Bonds	in C	-	TC8010	CUR		in C		TC9012 TC9010	CUR	in	С	-	AG598280	CUR
(1)		Gain or Loss on Sale of Investment -Accretion/Amortization Disc						in C		TC9015	CUR					1
(1)		NA-Investments-Securities	in D	+	AG141120	PRE		in D		AG151120	PRE					
(1)		NA-Investments-Securities NA-Investments-Mortgage Loans	out D	-	AG141120	CUR		out D in D		AG151120 AG151140	CUR PRE					+
(1)		NA-Investments-Mortgage Loans					(out D	-	AG151140	CUR					
(1)		NA-Investments-Real Estate NA-Investments-Real Estate						in D	+	AG151150 AG151150	PRE 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 NA-Investments Held by Trustees						in D		AG151200 AG151200	PRE CUR					+
		Private - Unrestricted Non-Cash Gifts														-
		Private - Restricted Non-Cash Gifts Gifts & Bequests - Non-Cash - Endowmen						in C	-	TC9003	CUR					1
		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					1
		Revaluation of Investments Write off of Worthless Securities						in C		TC9025 TC9120	CUR					+
(1)		CA-Investment of Cash Collateral						in D	+	AG150400	PRE					
(1)		CA-Investment of Cash Collateral NA-Investment of Cash Collateral						out D in D		AG150400 AG151700	CUR PRE					
(1)		NA-Investment of Cash Collateral NA-Investment of Cash Collateral		1				out D		AG151700 AG151700	CUR					+
(1)		CL-Collateral Held for Security Lending					(out C	+	AG154400	PRE					
(1)		CL-Collateral Held for Security Lending Unrealized Gains - Security Lending					++	in C in C	-	AG154400 TC9013	CUR CUR					+
(1)		omeanied dulis - becurity Lending				1			mil	10,013	COR					+

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tat	eme	nt of Cash Flows—FY 2003															
1aı	opin	g of Codes-Detail by Fund Group															
,	P				1	-1	Loan	1			Enc	low. & Similar	1	1 1 '		415(m)	
			New			Plus/		Fiscal			Plus/		Fiscal		Plus/	-()	Fisc
			Title			Minus	Code	Year			Minus	Code	Year		Minus	Code	Yea
ırch		investments:															
	Short	Term Investment Pool	CL-A/P-STIP Investment Purchases-Settlemen														
	Other	investments	CL-A/P-Investment Purchases-Settlemen	out	D	-	AG144140	CUR	01	ıt D	-	AG154140	CUR	out D	-	AG594140	CU.
					-				+-		ļ						
wact	mant i	ncome, net of investment expense			+				+								
ivesi	IIICIII I	liconic, net of investment expense	Endowment Fund Income		+				i i	n C	-	TC9021	CUR				
			Investment Income-Other	in	С	-	TC8029	CUR			_	10,021	COR	in C	-	AG598230	CU
			STIP Investment Income		C		TC8011	CUR	i	n C	-	TC9024	CUR	in C		AG598240	CU
			Security Lending Revenue - Endowment Incom		-												
			Security Lending Revenue - Other														
			Security Lending Expense														
			CA-A/R-Investment Income		D		AG140550	PRE		n D		AG150550	PRE	in D	+	AG590550	PR
			CA-A/R-Investment Income		D		AG140550	CUR	01	ıt D	-	AG150550	CUR	out D	-	AG590550	CU
			Faculty Mtg Programs-Investment Income-Mortgage	in	C	-	TC8028	CUR									
	NT /	1 114 B1 1 6 6 6															
	Net c	ash provided (used) by investing activities															
					-				+-		ļ						
tare	ampue	transactions	Intrafund Receivables	in	D	+	AG142000	PRE	i.	n D	+	AG152000	PRE				
пстс	ampus	transactions	Intrafund Receivables		D		AG142000	CUR	01		-	AG152000	CUR				
			Interfund Receivables		D		AG14.3000	PRE		n D		AG15.3000	PRE				
			Interfund Receivables		D		AG143000	CUR	01			AG153000	CUR				
							11017000		1								
			Intrafund Payables	in	D	+	AG146000	PRE	ii	n D	+	AG156000	PRE				
			Intrafund Payables		D		AG146000	CUR	01		-	AG156000	CUR				
			Interfund Payables	in	D	+	AG147000	PRE	il	n D	+	AG157000	PRE				
			Interfund Payables	out	D	-	AG147000	CUR	01	ıt D	-	AG157000	CUR				
			Clearing Accounts	in	Z	+	AG148000	CUR	i	n Z	+	AG158000	CUR				
			Hospital Clearing														
			DOE Clearing		-				+-		ļ						
					+												
rans	fers (T	otal of this line will be zero in consolidation. How	ever there will be an effect by campus	in	С	-			i	n C	-						
	10.0	For all transfers, sign needs to be opposite of the g			D					ıt D	-						
		, , , , , , , , , , , , , , , , , , ,															
	Net in	crease (decrease) in casł		-													
ash ·	- begin	ning of year	Cash				AG140100	PRE				AG150100	PRE			AG590100	PRI
			Financial Control		1								ļ				1
		Total Cash-beginning of year			1	1		1			1						1
	L_				1	1		1			1						1
ash -	end o	t year			+	-		-		-	ļ		ļ				+
		Notes to Financial Co.			+	-		1	1-1-	_	1		1	\Box			+
e ac	comp	anying Notes to Financial Statements			+	1		1	++		!		1	-			+
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New Title			Plus/ Minus	Code	Fiscal Year		Plus		Fiscal Year			linus Coo	Fisca le Year
NCILIATION OF OPERATING INCOME (LOSS) TO NET CASH			winus	Code	rear		IVIIII	3 Code	T Cui		14	illus Coo	c rea
OVIDED (USED) BY OPERATING ACTIVITIES:													
Operating income (loss) Student Tuition & Fees - Non-Resident Tuitior 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 Aix													
Federal Loans Received	in	С	-	TC8040	CUR								
Federal Loans Disbursed		D		TC8140	CUR								
United States Government - Grants													
United States Government - Contracts United States Government - Appropriations													
United States Government - Federal Capital Contribution	in	С	-	TC8038	CUR								
State of California - Grants & Contracts													
State of CA - Special State Appropriations - Operating Private - Restricted Grants		\vdash			+	\vdash	-	1	1	\vdash	+		
Private - Restricted Contracts													
Local Government - Grants & Contracts													
Sales & Services - Medical Centers					1		\vdash	1	1	\vdash	++		$\!\!\!\!\!+\!\!\!\!\!-$
Sales & Services - Medical Centers Allowance					+			+	1	\vdash	++		-+
Sales & Services - Educational Activity													
Sales & Services - Contra - Educational Activity Allowance		₽Ī											
Sales & Services - Auxiliary Enterprise: Sales & Services - Contra - Auxiliary Enterprises Allowance					1			1	1	\vdash			
Sales & Services - Contra - Aux Ent-Student Financial Air													
Other Sources - Service Enterprises													
Other Sources - Contra - Service Enterprises Allowance Other Sources - Other										in	С	- AG598	3210 CUF
Other Sources - Contra - Other Allowances	-									111	-	- 11037	210 CCI
Other Sources - Contra - Student Financial Aic													
Interest on Notes Recovery of Notes Written Off as Uncollectible	in in	C	-	TC8020 TC8021	CUR								
Recovery of NDEA Teaching Service Cancellation		C	-	TC8021	CUR								
Late Charges-Student Loans	in	C	-	TC8025	CUR								
Faculty Mtg. Programs-Fees DOE Revenue	in	С	-	TC8131	CUR								
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		\vdash					 - - - 		1	$\vdash\vdash$			
SMSPP Accrual		\vdash									++		
Elimination of Capitalized Salaries & Wages													
Elimination of Salaries & Wages-R & R PERS-VERIP Annuity		\vdash				-			1				
OASDI OASDI					+			+	1	\vdash	++		-
Medicare													
State Teachers Retirement System Regents Contribution		ы			1			1	1	LE	+T		
Orange County Retirement System Federal Civil Service Retirement System		\vdash				\vdash				\vdash			
Workers Compensation					+			+	1	\vdash	+		
Campus Benefit Cost													
Unemployment Insurance		H											
Employee Support Programs Health Insurance Sec. 89					1				1				-+-
Employee Vacation and S/L Assessment		\vdash								H	+		
Life Insurance Sec. 89													
Graduate Student Health Insurance		₽Ī											
Health Sciences Severance Pay Plan Partial Fee Remission		\vdash			+	\vdash	-	1	1	\vdash	++		
UCRS Regents Contribution		\vdash			1			1	1				-+
UCRS Regents Contribution Phased Retirement													
Health Science Compensation Reserve		ы			1			1	1	LE	+T		
Graduate Student Partial Fee Remission UCRS Regents Contribution Summer Salaries					1		\vdash	1	1	\vdash	++		$\!\!\!\!\!+\!\!\!\!\!-$
					1	1 1	1 1	1	1	1 1	1 1		

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University of California													T
Statement of Cash Flows—FY 2003													
Mapping of Codes-Detail by Fund Group													
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	New Title		Plus/ Minus	Code	Fiscal Year	Plus/ Minus	Code	Fiscal Year		+	Plus/ Minus	Code	Fisca Year
	Non-Industrial Disability Insurance Premium												1
	SCERS Employer Contributions												1
	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				+			1	\vdash	-			+
	Retirement & Employee Benefits - Payments								OL			AG597110	CU
	Retirement & Employee Benefits - Contributions from Campu	$-\Box$			1			1	ir	n C	-	AG597120	CU.
	Scholarship and Fellowships Scholarship Allowance	- - 						1	\vdash	-			+
	Utilities Services												1
	Electricity Water & Sewer								\vdash	_	1		
	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								\vdash				+
	Software Projects to be Capitalized <\$10M												+
	Rental Allowance on Inventorial Equipment												I
	Full Value Minus Cost of Surplus Fabrication Components or Supplies	++						-	$\vdash\vdash$	-	-		+
	Buildings & Structures to be Capitalized	-+								-			+-
	Fixed Equipment to be Capitalized												1
	General Improvement to be Capitalized Infrastructure Assets to be Capitalized								\vdash				+
	Intangible Assets to be Capitalized	-+								-			+
	Expense for CIP to be Capitalized												1
	Interdept. Transfer of Inventorial Equipment Purchased Computer Equipment	-+			-			-	\vdash	-			+
	Office Furniture/Equipment									-			+
	Non Capitalized Expenditures												1
	Elimination of Capitalized CF Equipment Purchases Elimination of Equipment R & R								\vdash				+
	Travel In State												+
	Agriculture Conferences												1
	University Garage Charges Removal & Moving Expense Reimbursement	\rightarrow						1	\vdash	-			+
	Out of State Travel	+			+			1	\vdash	1			+
	Freight												1
	UNEX Admin Expense Recharges				1			1					-
	Telephone, Telegraph & Teletype									-			+
	Postage, Mail, Inc. Commercial Mail Service												1
	Rental of Space Interdepartmental Recharge												

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tatement of Cash Flows—FY 2003																
Mapping of Codes-Detail by Fund Gro	oup															T
					Loan					low. & Similar	1				415(m)	
	New Title			Plus/	Codo	Fiscal			Plus/	Codo	Fiscal			Plus/	Codo	Fisc
	Title Rental of Space or Facility Other	_		Minus	Code	Year	++		Minus	Code	Year	++	-	Minus	Code	Yea
	Rental of Equipment Other															+
	Rental of Equipment Computer															
	Rental of Equipment Interdepartmental Recharge															4
	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.															
	LibraryMaterials (non-inventorial) Library Materials Book Binding						++						-			+
	Central Stenographic Services															+
	Repairs, Alterations & Maintenance															
	Building Maintenance															4
	Miscellaneous Services Membership & Subscriptions-Federally Chargeable						++									+-
	Advertising-Federally Chargeable															+
	Royalaties															
	Food & Beverages for Business Meetings/Conferences						ш					\Box				4_
	Temporary Labor Costs Expense in Excess of \$25K on Subcontract	-					++		-			++	-	+		+
	Bad Debt Expense-State Government					1		-				++	1			+
	Bad Debt Expense-Federal Government						ш					Ш				
	Bad Debt Expense-Medical Centers						LΤ					$\perp T$				\perp
	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						\vdash					-				_
	Computing & Data Processing Serv. Administration Computing & Data Processing Serv. Academic															+
	Fines & Penalties															+
	Donations & Contributions															
	Membership & Subscriptions-Federally Unchargeable Advertising-Federally Unchargeable						\vdash					-				_
	Patient Care						++									+-
	Social Activities & Entertainment															1
	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.		D	-	TC8125	CUR	++									+-
	Collection and Litigation Expense		D	-	TC8127	CUR										1
	Cancellation due to Death		D	-	TC8128	CUR										
	Reserve for Bad Debts Administrative Expense	out	D	-	TC8139	CUR	+						ut D	-	AG597310	С
	Administrative Expense						++					- 0	ut D	T-	AG397310	+-
	Depn. Expense - Building & Structures-Campus															\top
	Depn. Expense - Building & Structures-Med Ctı															
	Depn. Expense - General Improvements-Campus															4
	Depn. Expense - General Improvements-Med Ct Depn. Expense - Software > 10M-Campus						++									+-
	Depn. Expense - Software > 10M-Med Cti						++									+
	Depn. Expense - Software < 10M-Campus															\top
	Depn. Expense - Software < 10M-Med Ctr															
	Depn. Expense - Equipment-Campus						++					+	-			+-
	Depn. Expense - Equipment-Med Ctt Depn. Expense - Library Materials & Library Collections (exc. Rare books	-				1	++					++	_	1		+
	Depn. Expense - Intangible Assets-Campus	+					+					+	+			+
	Depn. Expense - Intangible Assets-Med Ctı		L				LΤ							L		I
	Depn. Expense - Infrastructure Assets-Campus					1										
	Depn. Expense - Infrastructure Assets-Med Ctı	_				-	\vdash	-				+	-	-		+
al Operating Income (Loss)						1	++					++		-		+
in Operating Income (Loss)		+				-	+	-					-	1		+
Adjustments to reconcile net income			L													ᆂ
(loss) to net cash provided (used)	-															\perp
by operating activities:		_				-	\vdash	-				+	-	-		+
Depreciation and amortization expense		+					++	+	1	1		++	+	+		+
												1 1	- 1			_1

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	·	y.			D1 /	Loan	·				ow. & Similar				I ni	415(m)	
		New Title			Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fiscal Year			Plus/ Minus	Code	Fis Ye
		Depn. Expense - Building & Structures-Med Ctı			winus	code	1 cai		H	viiiius	code	1 cm			ivinius	Code	
		Depn. Expense - General Improvements-Campus															
		Depn. Expense - General Improvements-Med Ct															
		Depn. Expense - Software > 10M-Campus															_
		Depn. Expense - Software > 10M-Med Ctı Depn. Expense - Software < 10M-Campus													+		+
		Depn. Expense - Software < 10M-Campus Depn. Expense - Software < 10M-Med Cti															+-
		Depn. Expense - Equipment-Campus															
		Depn. Expense - Equipment-Med Ctr															
		Depn. Expense - Library Materials & Library Collections (exc. Rare books Depn. Expense - Intangible Assets-Campus															-
		Depn. Expense - Intangible Assets-Campus Depn. Expense - Intangible Assets-Med Cti							+								+
		Depn. Expense - Infrastructure Assets-Campus															\top
		Depn. Expense - Infrastructure Assets-Med Ctı															
4.11	C 1 1 C1																_
Allowan	nce for doubtful accounts	CA-A/R-State-Allow for Uncollectible															+
		CA-A/R-State-Allow for Uncollectible							1 1				\dashv	1	1		+
		CA-A/R-Federal-Allow for Uncollectible															I
		CA-A/R-Federal-Allow for Uncollectible CA-A/R-Medical Centers-Allow for Uncollectible	+				1		+				-		-		+
		CA-A/R-Medical Centers-Allow for Uncollectible CA-A/R-Medical Centers-Allow for Uncollectible	+						++				+		1		+
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible															+
	-	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible				_					_						
		CA-A/R-Other-Allow for Uncollectible CA-A/R-Other-Allow for Uncollectible											_				_
		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		+	AG140613	PRE										T
		CA-Current Portion of Notes Receivable-Allow for Uncol	in		-	AG140613	CUR										_
		CA-Current Portion of Mortgages Receivable-Allow for Uncol CA-Current Portion of Mortgages Receivable-Allow for Uncol	in	C	+	AG140623 AG140623	PRE CUR										+
		NA-Notes Receivable-Allow for Uncollectibl	out		+	AG141400 AG141400	PRE						-				+
		NA-Notes Receievable-Allow for Uncollectibl	in		-	AG141400	CUR										+
		NA-Mortgages Receievable-Allow for Uncollectibl			+	AG141600	PRE										
		NA-Mortgages Receievable-Allow for Uncollectibl	in	С	-	AG141600	CUR										_
Change	in assets and liabilities:																-
	eceivables, 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-State Grants & Contracts															+
		CA-A/R-Federal Appropriations															\top
		CA-A/R-Federal Appropriations															1
		CA-A/R-Federal Grants & Contracts CA-A/R-Federal Grants & Contracts		D		AG140514 AG140514	PRE CUR										+
		CA-A/R-Hedical Centers	Out	D	-	AG140314	COA						-				+
		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															4
		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-Educational Activities											-				+
		CA-A/R-Other			+	AG140571	PRE						i	n D		AG590571	
	-	CA-A/R-Other			-	AG140571	CUR				_		0	at D	-	AG590571	
		CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Loans			+	AG140611 AG140611	PRE CUR		++				_		1		4
		CA-Current Portion of Notes Receivable-Collection:		C	+	AG140611 AG140612	PRE		-				_				+
		CA-Current Portion of Notes Receivable-Collection:		C	-	AG140612	CUR		+				+				+
		CA-Current Portion of Mortgages Receivable-Loans	in	D	+	AG140621	PRE										I
		CA-Current Portion of Mortgages Receivable-Loans		D	-	AG140621	CUR								1		T
+		CA-Current Portion of Mortgages Receivable-Collection		C		AG140622	PRE		++				\dashv	_	1		+
		CA-Current Portion of Mortgages Receivable-Collection NA-Notes Receivable-Loans		C D	+	AG140622 AG141310	CUR PRE		++				+	-	1		+
		NA-Notes Receievable-Loans		D	-	AG141310 AG141310	CUR		+				+				+
		NA-Notes Receievable-Collections	out	C	+	AG141320	PRE							╧			I
		NA-Notes Receievable-Collections			-	AG141320	CUR	$\Box \Box$	\Box				$\Box \Box$		1		┵
		NA-Mortgages Receievable-Loans NA-Mortgages Receievable-Loans		D	+	AG141510	PRE		++				_		1		4
		INA-WORGASES RECEIEVABLE-LOADS	OHE	1)	-	AG141510	CUR	1 1	1 1			1	- 1	- 1	1		- 1

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	ent of Cash Flows—FY 2003															+
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		New		1	Plus/	Loan	Fiscal	+ +	1	Plus/	iow. & Similar	Fiscal		Plus/	415(m)	Fi
		Title			Minus	Code	Year	1 1		Minus	Code	Year		Minus	Code	Y
		NA-Mortgages Receievable-Collections	in	C	-	AG141520	CUR									
		D. V. C. W. I. I. W. C.				1671 10200	nn n									
	Investments held by trustees	CA-Investments Held by Trustees CA-Investments Held by Trustees		D		AG140300 AG140300	PRE CUR		-							_
		NA-Investments Held by Trustees		D		AG141200	PRE	-								+
		NA-Investments Held by Trustees		D		AG141200	CUR									+
		•														
	Inventories	CA-Inventories-General														
		CA-Inventories-General														4
		CA-Inventories-Auxiliary Enterprises CA-Inventories-Auxiliary Enterprises						+								+
		CA-Inventories-Adamaty Enterprise:														+
		CA-Inventories-Medical Center						1 1						1		Ť
	Deferred charges	CA-Deferred Charges-General														
		CA-Deferred Charges-General		-					-							+
		CA-Deferred Charges-Auxiliary Enterprises CA-Deferred Charges-Auxiliary Enterprises						-								+
		CA-Deferred Charges-Adxinary Enterprises CA-Deferred Charges-Medical Center		1			1	+ +	+			1		1		+
		CA-Deferred Charges-Medical Center							1							\dagger
																I
	Other assets	CA-Other		D		AG140900	PRE	+	-				++-	-		+
		CA-Other NA-Other Assets-General	out	D	-	AG140900	CUR		+				++-			+
		NA-Other Assets-General NA-Other Assets-General		-				-	+					1		+
		NA-Other Assets-Auxiliary Enterprises														+
		NA-Other Assets-Auxiliary Enterprises														T
		NA-Other Assets-A/R														I
		NA-Other Assets-A/R														4
		NA-Other Assets-A/R-Auxiliary Ent. NA-Other Assets-A/R-Auxiliary Ent.		-					-							+
		NA-Other Assets-A/R-Federal	in	D	+	AG141960	PRE	-	+					1		+
		NA-Other Assets-A/R-Federal		D		AG141960	CUR									+
																Ť
	Accounts payable	CL-A/P-General											out C		AG594110	I
		CL-A/P-General											in C	-	AG594110	4
		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						1 1						1		+
		CL-A/P-Scholarships and Fellowships														I
		CL-A/P-Controlled Disbursements-Payrol														4
		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														\pm
		CL-A/P-Controlled Disbursements-Other														T
																I
	Accrued salaries and benefits	CL-Accrued Salaries							_							4
		CL-Accrued Salaries CL-Accrued Benefits		-	-		1	++	+	-		1	++-	-		+
		CL-Accrued Benefits	_	1	1	 	+		+			1			 	+
							1		1							+
	Deferred revenue	CL-Deferred Revenues-General														I
		CL-Deferred Revenues-General														4
		CL-Deferred Revenues-Auxiliary Enterprises														+
		CL-Deferred Revenues-Auxiliary Enterprises CL-Deferred Revenues-Grants & Contracts	out	C	+	AG144330	PRE	-	+					1		+
		CL-Deferred Revenues-Grants & Contracts		C		AG144330	CUR									+
		CL-Deferred Revenues-Medical Cente														Ť
		CL-Deferred Revenues-Medical Cente														I
																4
	Self -insurance	CL-Other-Self Insurance-Medical Malpractica CL-Other-Self Insurance-Medical Malpractica		-	-		+		-	-		1	++-			+
		CL-Other-Self Insurance-Medical Maipractics CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	-+	+-	-	 	+	+	-					1	 	+
		CL-Other-Self Insurance-General Auto & Empl Liability (GAEL		1			1		+							+
		CL-Other-Self Insurance-Workers Compensatior			L				╧					L		t
		CL-Other-Self Insurance-Workers Compensatior														I
		CL-Other-Self Insurance-Employee Healthcan		<u> </u>			1						\Box			4
		CL-Other-Self Insurance-Employee Healthcan NL-Self Insurance-Medical Maplractics		-		 	+		+				++-			+
		NL-Self Insurance-Medical Maplractice NL-Self Insurance-Medical Maplractice		-	1	 	+			1		1		1	 	+
		NL-Self Insurance-General Auto & Employment Liability (GAEL		1	1		+	1				1		1		+
		NL-Self Insurance-General Auto & Employment Liability (GAEL		t					1							+
	1	NL-Self Insurance-Workers Compensatior	_	1	1				\neg			1		1		+

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	t of Cash Flows—FY 2003															
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					Loan				End	ow. & Similar		tt			415(m)	-
		New		Plus/	6.1	Fiscal			Plus/		Fiscal			Plus		Fisca
\rightarrow		Title NL-Self Insurance-Workers Compensatior		Minu	Code	Year			Minus	Code	Year			Minu	Code	Year
		NL-Self Insurance-Employee Healthcan														
		NL-Self Insurance-Employee Healthcan														
	Other liabilities	CL-Other-Vacation Leave													-	
	other nationals	CL-Other-Vacation Leave														
		CL-Other-Compensatory Time														
		CL-Other-Compensatory Time														
-		CL-Other-Severance Pay CL-Other-Severance Pay														
		CL-Other-Miscellaneous	out (AG144760	PRE										
		CL-Other-Miscellaneous	in (-	AG144760	CUR										
\longrightarrow		CL-Other-Deposits-General CL-Other-Deposits-General														
		CL-Other-Deposits-Auxiliary Enterprises														
		CL-Other-Deposits-Auxiliary Enterprises														
\rightarrow		CL-Other-Deposits-Medical Center CL-Other-Deposits-Medical Center	+						\vdash			₩		+	+	
		CL-Other-Third Party Payor Settlement Liabilities	+ +			1		-							 	1
		CL-Other-Third Party Payor Settlement Liabilities														
		NL-Deposits-General										H			1	
+		NL-Deposits-General NL-Deposits-Auxiliary Enterprises		-		1	++	-						-	 	-
		NL-Deposits-Auxiliary Enterprises										H	-	1	1	
		NL-Deposits-Medical Center														
\rightarrow		NL-Deposits-Medical Center NL-Other-Miscellaneous	out (. +	AG145510	PRE	++	-			-			1	 	-
		NL-Other-Miscellaneous	in (AG145510	CUR										
		NL-Other-Severance Pay														
		NL-Other-Severance Pay														
		NL-Other-Vacation Leave NL-Other-Vacation Leave										+				
1 1		NL-Federal Refundable Loans	out C	+	AG145300	PRE										
		NL-Federal Refundable Loans NL-Federal Refundable Loans	out (AG145300 AG145300	PRE CUR										
Net cash	sh provided (used) by operating activitie:															
		NL-Federal Refundable Loans														
	sh provided (used) by operating activitie: NTAL NONCASH ACTIVITIES INFORMAT	NL-Federal Refundable Loans														
SUPPLEMEN		NL-Federal Refundable Loans ION														
SUPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	ION Aux. EntRepayment of Princ on Cap Leases/Installment Purcl														
SUPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	NL-Federal Refundable Loans ION Aux. EntRepayment of Princ on Cap Leases/Installment Purcl Med Ctr-Repayment of Princ on Cap Leases/Installment Purcl														
SUPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on State Capital Leases Other-Repayment of Princ on State Capital Leases														
UPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on State Capital Lease: CL-Long Term Debt-Capital Lease Obligations														
UPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on State Capital Lease: CL-Long Term Debt-Capital Lease Obligations CL-Long Term Debt-Capital Lease Obligations														
UPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	NL-Federal Refundable Loans ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel 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														
UPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	NL-Federal Refundable Loans ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel 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 CL-Long-Term Debt-Capital Lease Obligations														
UPPLEMEN	NTAL NONCASH ACTIVITIES INFORMAT	NL-Federal Refundable Loans ION Aux. EntRepayment of Princ on Cap Leases/Installment Purel Med Ctr-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on Cap Leases/Installment Purel Other-Repayment of Princ on State Capital Lease: CL-Long Term Debt-Capital Lease Obligations CL-Long Term Debt-Capital Lease Obligations NL-I.TD-Capital Lease Obligations NL-I.TD-Capital Lease Obligations CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Long-Term Debt-Capital Lease Obligations-SPWB CL-Long-Term Debt-Capital Lease Obligations-SPWB														
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	rsity of California															
	nent of Cash Flows—FY 2003		+													
Mapp	ing of Codes-Detail by Fund	Group			Loon				End	lour & Cimilar					415(m)	Ш.
		New		Plus/	Loan	Fiscal	 		Plus/	low. & Similar	Fiscal		1	Plus/	415(m)	Fisca
		Title		Minus	Code	Year			Minus	Code	Year			Minus	Code	Year
Lo	oss on the disposal of capital assets	Proceeds from Sale of Capitalized Assets - Campus							-							
		Proceeds from Sale of Capitalized Assets - Campus Proceeds from Sale of Capitalized Assets - Med Ctr											+			+
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus											1			+
		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-Campus Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr											1			+
		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	-	+		1	+	_		 	1	\vdash	1-			+
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr					\vdash			1			1			+
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus					LТ						L			1
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Ctr														
		Discount of Ore Assets Assets Dave Blds 6 Otract Occasion											-			4-
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		Disposal of Cap. Assets Accum Depn - Gen Imprymts-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											1			+-
		Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr														
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus														
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		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr											+			+
																+
		Trade-in Allowance														
	Total												-			4-
													+			+
Gi	ifts of capital assets												1			+-
		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											1			+-
		Private Gifts - Software < 10M-Med Ctr														1
		Private Gifts - Equipment-Campus														
		Private Gifts - Equipment-Med Ctr											-			4-
\dashv		Private Gifts - Library Material & Library Collections (exc. Rare Books) Private Gifts - Library Rare Books & Rare Book Collections	-	+		1	+	_		 	1	\vdash	1-			+
		Private Gifts - Intangible Assets-Campus								1			1			+
		Private Gifts - Intangible Assets-Med Ctr	I				口									1
		Private Gifts - Infrastructure Assets-Campus														
		Private Gifts - Infrastructure Assets-Med Ctr Private Gifts - Special Collections-Excl Lib-Campus							-	1	-	\vdash	1			+
		Private Gifts - Special Collections-Excl Lib-Campus Private Gifts - Special Collections-Excl Lib-Med Ctr		+			\vdash	_		 	-		1	\vdash		+
+	Total	Trivate Onto - Opediai Odirections-EXCI LID-IVIEU Oti	-				\vdash	_	1	1	1		+	\vdash		+
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Ot	ther Non-Cash Gifts			\perp		1	HI						1			\perp
		Private - Unrestricted Non-Cash Gifts Private - Restricted Non-Cash Gifts	-	1		-	\vdash		-	1			1-			+-
-		Gifts & Bequests - Non-Cash - Endowmen	-					in C		TC9003	CUR	\vdash	+	\vdash		+
		Gifts & Bequests-Non-Cash-Annuity & Life Income						in C		TC9004	CUR					1

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Uni	versity of California															
	tement of Cash Flows—FY 2003						H		1		1					+
	pping of Codes-Detail by Fund Group															
IVIA	pping of Codes-Detail by Fund Group				Loan				Envi	low. & Similar					415(m)	
		New		Plus/	Loan	Fiscal	+ +		Plus/	iow. & Similar	Fiscal			Plus/	415(m)	Fiscal
		Title		Minus	Code	Year			Minus	Code	Year			Minus	Code	Year
		Gifts & Bequests-Non-Cash-Funds Functioning as Endowmen		www	couc	1001		in C		TC9005	CUR			minus	couc	1 000
	Total	5-10-11-14-10-10-10-10-10-10-10-10-10-10-10-10-10-									1					+
	Debt Service for lease-revenue bonds															
		Other - Repayment of Principal on State Capital Leases														
		Other - Repayment of Interest on State Capital Lease:														
		CL-Other-A/P-LTD-Interest Expense-SPWB														
		CL-Other-A/P-LTD-Interest Expense-SPWB					-									
-							H		-				-			+
-	Securities Lending Activity (4)					-	+	-	+		1	 	+			+
	Securities Echanig Activity (4)	CL-Collateral Held for Security Lending						out C	+	AG154400	PRE					
		CL-Collateral Held for Security Lending						in C		AG154400	CUR					
	Total															
See a	ccompanying Notes to Financial Statement															
DDE	- Previous Fiscal Year End Balance															
	- Previous Fiscal Year End Balance - Current Fiscal Year End Balance						-									
CUR	- Current Fiscal Year End Balance						+									+
ΔG.	Account Group Code															
	Transaction Code															
	Object Code															_
Plus/		redit balances for each account. For exampleRevenue Accounts are Credit Balance														
	The formulas adjust for the appropriate balance															
The c	ash flow statement will exclude Agency funds, lab operat	ons and UCRS														
Note	s Receivable and Mortgages Receivable. Assume that the	"Collections" accounts and "Loans" accounts are cumulative		-									-			
-	ii collections are closed to "loans", then the previous ye	ar-end balance of "collections" will adjust the "Loans issued to students and employ					H		-				-			+
(1) 4	Assume each July 1 A/R and A/P Settlement account balan	nces close into A/R and A/P. The end of year balance in A/R and A/P Settlement re	-				H		_							+
(1) 2	Assume any Investment Income transaction is not a part of	f the Sales/Maturities of Investments and are not grossed up in A/R and A/P Settlem		- 1			H		1							+
	These entries should net to zero	and the second s					H									+
(2)	Clearing Accounts, Hospital Clearing, DOE Clearing will	zero each year across all campuse														
					·					-						
(3) T	his will represent the gross additions to capital leases during	ng the year. The source will be new capital lease debt found on Exhibit					Ш									
L																
(4) T	his will represent the net change in collateral held for secu	rities lendinį									1	1 1	1			

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