iversit	v of Co	alifornia							1		
		et Assets-Cash Flow Cross Reference									
pping	of Acc	count Group Codes									
ail by	Fund (Group									
				Comment		Harman de d Dlant		Datinana and a Claud	-l-s	Instant In Diagram	
	_		New	Current Cash	New	Unexpended Plant Cash	New	Retirement of Ind Cash	New	Invest. In Plant Cash	New
			Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Gr
SETS											
rrent A	Assets										
C	.t.		CA Cook		160100		100100		110100		
Cas	sn		CA-Cash	+	160100		100100		110100		
Sho	ort-Ten	m Investments	CA-Short-Term Investments-STIP	I-Proceeds STIP	160210	I-Proceeds STIP	100210	I-Proceeds STIP	110210		
			CA-Short-Term Investments-Securities	I-Proceeds Other Invest.	160220	I-Proceeds Other Invest.	100220	I-Proceeds Other Invest.	110220		
			CA-Short-Term Investments-Commercial Paper	I-Proceeds Other Invest.	160230	I-Proceeds Other Invest.	100230	I-Proceeds Other Invest.	110230		
	_		CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest.	160240	I-Proceeds Other Invest.	100240	I-Proceeds Other Invest.	110240		
			CA-Short-Term Investments-Misc. Loans & Contracts Financial Control	I-Proceeds Other Invest. Cash-Beginning	160250 168200	I-Proceeds Other Invest.	100250	I-Proceeds Other Invest.	110250		
			Pinanciai Control	Cash-Beginning	108200						
Inv	estmen	nt of Cash Collateral	CA-Investment of Cash Collateral	I-Proceeds Other Invest.	160400						
Inv	estmen	nts Held By Trustees	CA Investments Held by Trustees	O-Other Receipts (Pymts)	160300	CF-Purch Capital Assets	100300	CF-Interest Paid	110300 110310		1
-	+		CA-Investments Held by Trustees-SPWB	+	+			CF-Purch Capital Assets	110510		
Acc	counts	Receivable			1						+
		ate and Federal government	CA-A/R-State Appropriation-Operating	O-Grants/Contracts	160511				1		
			CA-A/R-State Grants & Contracts	O-Grants/Contracts	160512						
			CA-A/R-Federal Appropriations	O-Grants/Contracts	160513	CF-Capital Gifts/Grants	100513				
-	_		CA-A/R-Federal Grants & Contracts CA-A/R-State Appropriation-Nonoperating-Capital	O-Grants/Contracts	160514 160515	CF-Capital Gifts/Grants CF-State Capital Approp	100514 100511	1	1		-
_	_		CA-A/R-State Appropriation-Nonoperating-Capital CA-A/R-State Appropriation-Nonoperating-Educationa	CF-State Fin Approp NF-State Operating Approp	160516	Cr-State Capital Approp	100511		+		
			CA-A/R-State Capital Lease	141-State Operating Approp	100510	CF-Purch Capital Assets	100517				
			CA-A/R-State Capital Lease - Settlement			CF-Proceeds-Debt Issuance	100518				
			CA-A/R-State-Allow for Uncollectible	O-Pymts to Suppliers	160521	CF-Capital Gifts/Grants	100521				
			CA-A/R-Federal-Allow for Uncollectible	O-Pymts to Suppliers	160522	CF-Capital Gifts/Grants	100522				
	Me	edical Centers	CA-A/R-Medical Centers	O-SS Medical Centers O-SS Medical Centers	160530 160531						
			CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb	O-SS Medical Centers	160540			 	+		
	Inv	vestment Income	CA-A/R-Investment Income	I-Investment Income, ne	160550	I-Investment Income, ne	100550	I-Investment Income, ne	110550		
	Oth		CA-A/R-Other-Auxiliary Enterprises	O-SS Auxiliary Enterprises	160561						
			CA-A/R-Other-STIP Investment Sales	I-Proceeds STIP	160562						
			CA-A/R-Other-STIP Investment Sales-Settlements	I-Proceeds STIP	160563			on on n	110550		
_	_		CA-A/R-Other-Commercial Paper Investment Sales CA-A/R-Other-Commercial Paper Investment Sales-Settlement					CF-CP-Proceeds fr Issuance CF-CP-Proceeds fr Issuance	110572 110573		
	_		CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales	I-Proceeds Other Invest.	160564	I-Proceeds Other Invest.	100564	I-Proceeds Other Invest.	110573		
			CA-A/R-Other-Investment Sales-Settlements	I-Proceeds Other Invest.	160565	I-Proceeds Other Invest.	100565	I-Proceeds Other Invest.	110565		
			CA-A/R-Other-Student Tuition and Fees	O-Student Tuition & Fees	160566						
			CA-A/R-Other-Local & Private Grants & Contracts	O-Grants/Contracts	160567						
				0.00.01	1.000.00						
			CA-A/R-Other-Educational Activities CA-A/R-Other	O-SS Educational Act. O-Other Receipts (Pymts)	160569 160571	CF-Capital Gifts/Grants	100571	NF-Other Receipts (Pymts)	110571		
-			CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec	O-Pymts to Suppliers	160571	Cr-Capital Gitts/Glaitts	100371	ivr-Other Receipts (Fyllits)	1103/1		
			CA-A/R-Other-Allow for Uncollectible	O-Pymts to Suppliers	160582	CF-Capital Gifts/Grants	100582	NF-Other Receipts (Pymts)	110582		
				•		•					
			CA-A/R-Educational Activities-Allow for Uncollectibl	O-Pymts to Suppliers	160584						
751	J P	i - i - i - i - i - i - i - i - i -	CA A/D Other Drivete CiA- DL 1	NIE Odera Pair + G10	160560	CE Comital CiA /C	100570				
Ple	uges R	eceivable	CA-A/R-Other-Private Gifts-Pledges CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec	NF-Other Private Gifts NF-Other Private Gifts	160568 160583	CF-Capital Gifts/Grants CF-Capital Gifts/Grants	100568 100583	 			
	-		CATABLE Office Figure Office Figure Office Figure Office Office Figure O	141 -Other Frivate Offis	100303	C1 -Capital Offis/Offiles	100000		+ +		1
Cur	rent Po	ortion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans	O-Loans Issued	160611			<u> </u>			
			CA-Current Portion of Notes Receivable-Collection:	O-Collections of Loans	160612						
4			CA-Current Portion of Notes Receivable-Allow for Uncol	O-Collections of Loans	160613						1
-	-		CA-Current Portion of Mortgages Receivable-Loans	O-Loans Issued	160621			1			1
	+		CA-Current Portion of Mortgages Receivable-Collection: CA-Current Portion of Mortgages Receivable-Allow for Uncol	O-Collections of Loans O-Collections of Loans	160622 160623				+		-
+	+		C.1 Carrent Fortion of Mortgages Receivable-Antow for Officer	Concenons of Loans	100023				1 1		-
Inv	entorie	es	CA-Inventories-General	O-Pymts to Suppliers	160710						1
			CA-Inventories-Auxiliary Enterprises	O-Pymts to Suppliers	160720					-	
			CA-Inventories-Medical Center	O-Pymts to Suppliers	160730						
Dc4	Formad (Chargos	CA-Deferred Charges-General	O Drumta to Cumpliana	160810	CE Durch Conital Accet-	100810	.	1		+
Det	ентеа (Charges	CA-Deferred Charges-General CA-Deferred Charges-Auxiliary Enterprises	O-Pymts to Suppliers O-Pymts to Suppliers	160810	CF-Purch Capital Assets	100810		+		-
	+		CA-Deferred Charges-Auxiliary Enterprises CA-Deferred Charges-Medical Center	O-Pymts to Suppliers	160820						
1			CA-Deferred Cost of Issuance	,	1	CF-Interest Paid	100840	CF-Interest Paid	110840		
Dep	partme	nt of Energy Receivable		O-Grants/Contracts	160890						
		1	I I	1	1		1	1			
Or!	or C.	rent Assets	CA-Other	O-Other Receipts (Pymts)	160900	CF-Purch Capital Assets	100900	NF-Other Receipts (Pymts)	110900		

					1		T		1			1
		alifornia	Cash Flow Cross Reference									
		count Grou										
Detail by			.p coucs									
					Current		Unexpended Plant	•	Retirement of Inc	lebt.	Invest. In Plant	•
				New	Cash	New	Cash	New	Cash	New	Cash	New
				Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
NT	4 4	4-										
Noncurre	estme			NA-Investments-STIP	I-Proceeds STIP	161110	I-Proceeds STIP	101110	I-Proceeds STIP	111110		
IIIV	CSUIIC	iits		NA-Investments-Securities	I-Proceeds Other Invest.	161120	I-Proceeds Other Invest.	101110	I-Proceeds Other Invest.	111110		
				NA-Investments-Mortgage Loans	I-Proceeds Other Invest.	161140	I-Proceeds Other Invest.	101140	I-Proceeds Other Invest.	111140		
				NA-Investments-Real Estate	I-Proceeds Other Invest.	161150	I-Proceeds Other Invest.	101150	I-Proceeds Other Invest.	111150		
				NA-Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	161160	I-Proceeds Other Invest.	101160	I-Proceeds Other Invest.	111160		
Inv	estme	nt of Cash C	Collateral	NA-Investment of Cash Collatera	I-Proceeds Other Invest.	161700						
Inv	ectme	nts Held By	Tructaes	NA-Investments Held by Trustees	O-Other Receipts (Pymts)	161200	CF-Purch Capital Assets	101200	CF-Interest Paid	111200		
IIIV	CSUIIC	ins field by	Trustees	NA-Investments Held by Trustees-SPWE	O-Other Receipts (1 yints)	101200	CF-Purch Capital Assets	101210	CF-Purch Capital Assets	111210		
				The integration of tradects of the			Cr raten capitai rissets	101210	Cr ruen cupitar rissets	111210		
Ple	dges I	Receivable		NA-Pledges Receivable-Private Gifts-Pledges	NF-Other Private Gifts	161970	CF-Capital Gifts/Grants	101970				
				NA-Pledges Receivable-Private Gifts-Pledges Discoun	NF-Other Private Gifts	161990	CF-Capital Gifts/Grants	101990				
				NA-Pledges Receivable-Private Gifts-Pledges Allow for Uncollectibl	NF-Other Private Gifts	161980	CF-Capital Gifts/Grants	101980				
	Ĺ			MANGER 11 I	0.1 1 1	161212						
No	tes Re	ceivable		NA-Notes Receievable-Loans	O-Loans Issued	161310				-		
				NA-Notes Receievable-Collection: NA-Notes Receievable-Allow for Uncollectibl	O-Collections of Loans O-Collections of Loans	161320 161400				+		
Me	rtoso	es Receivabl	le	NA-Mortgages Receievable-Loans	O-Loans Issued	161400				_		1
IVIC	- veug	receivabl		NA-Mortgages Receievable-Collections	O-Collections of Loans	161520						
				NA-Mortgages Receievable-Allow for Uncollectibl	O-Collections of Loans	161600						
Laı	ıd, bu	ildings, equi	ipment, libraries and collection	Real Estate-Campus							CF-Purchase of Cap Asset	120110
				Real Estate-Med Ctr							CF-Purchase of Cap Asset	120120
				Building & Structures-Campus							CF-Purchase of Cap Asset	120210
				Building & Structures-Med Ctı Fixed Equipment-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120220 120230
				Fixed Equipment-Med Ctr							CF-Purchase of Cap Asset	120230
				General Improvements-Campus							CF-Purchase of Cap Asset	120310
				General Improvements-Med Ctı							CF-Purchase of Cap Asset	120320
				Software > 10M Campus							CF-Purchase of Cap Asset	120440
				Software > 10M Med Ctr							CF-Purchase of Cap Asset	120450
				Software < 10M Campus							CF-Purchase of Cap Asset	120460
				Software < 10M Med Ctr							CF-Purchase of Cap Asset	120470
				Equipment-Med Ctr							CF-Purchase of Cap Asset	120480
				Equipment-Campus Library Material & Library Collections (exc. Rare books							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120490 120510
				Library Rare Books & Rare Book Collections							CF-Purchase of Cap Asset	120520
				Construction in Progress-Campus							CF-Purchase of Cap Asset	120610
				Construction in Progress-Med Ctr							CF-Purchase of Cap Asset	120620
				Intangible Assets-Campus							CF-Purchase of Cap Asset	120710
				Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	120720
	_			Infrastructure Assets-Campus							CF-Purchase of Cap Asset	120810
-	-			Infrastructure Assets-Med Ctr						_	CF-Purchase of Cap Asset	120820
	+			Special Collections-Excl Lib-Campus Special Collections-Excl Lib-Med Ctu						+	CF-Purchase of Cap Asset CF-Purchase of Cap Asset	120910 120920
-	-			Special Concensis-Exel Elb-wied Cli		+					C1 -1 urchase of Cap Asset	120920
Les	s: Ac	cumulated I	Depreciatior	Accumulated Depreciation-Buildings & Structures-Campu							CF-Purchase of Cap Asset	121210
			<u> </u>	Accumulated Depreciation-Buildings & Structures-Med Ct							CF-Purchase of Cap Asset	121220
				Accumulated Depreciation-General Improvements-Campu							CF-Purchase of Cap Asset	121310
	- -			Accumulated Depreciation-General Improvements-Med Ct							CF-Purchase of Cap Asset	121320
				Accumulated Depreciation-Software > 10M-Campu:							CF-Purchase of Cap Asset	121440
	-			Accumulated Depreciation-Software > 10M-Med Ct						_	CF-Purchase of Cap Asset	121450 121460
				Accumulated Depreciation-Software < 10M-Campus Accumulated Depreciation-Software < 10M-Med Ct						_	CF-Purchase of Cap Asset CF-Purchase of Cap Asset	121460
	-			Accumulated Depreciation-Software < Town-Wed Ct						_	CF-Purchase of Cap Asset	121480
				Accumulated Depreciation-Equipment-Campus							CF-Purchase of Cap Asset	121490
				Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare I	Books						CF-Purchase of Cap Asset	121510
				Accumulated Depreciation-Intangible Assets-Campus							CF-Purchase of Cap Asset	121710
	_			Accumulated Depreciation-Intangible Assets-Med Ct							CF-Purchase of Cap Asset	121720
				Accumulated Depreciation-Infrastructure-Campus							CF-Purchase of Cap Asset	121810
-+				Accumulated Depreciation-Infrastructure-Med Ct		1					CF-Purchase of Cap Asset	121820
Orl	er Na	ncurrent As	reets	NA-Other Assets-A/R-State	NF-State Operating Approp	161910						1
Oti	ICI INC	neurent As	oocto	NA-Other Assets-A/R-State NA-Other Assets-General	O-Other Receipts (Pymts)	161910	CF-Purch Capital Asset	101920	CF-Purch Capital Asset	111920	CF-Purch Capital Asset	121920
	-			NA-Other Assets-Auxiliary Enterprises	O-Other Receipts (Pymts)	161930	2 aren capitati 715501	.01/20	2. Faren capital 715501	111/20	2. I dron Capital 110001	121,20
				NA-Other Assets-A/R	O-Other Receipts (Pymts)	161940	CF-Purch Capital Asset	101940	CF-Purch Capital Asset	111940		
				NA-Other Assets-A/R-Auxiliary Ent.	O-SS Auxiliary Enterprises	161950	·					
				NA-Other Assets-A/R-Federal								
	_			NA-Other Assets-Deferred Cost of Issuance			CF-Interest Paid	101960	CF-Interest Paid	111960		
					l	1	l		l			

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Statement of Net AssetsCash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
		Current		Unexpended Plant		Retirement of Inde		Invest. In Plant	
	New	Cash	New	Cash	New	Cash	New	Cash	New
	Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
<u>LIABILITIES</u>									
Current Liabilities	CL-A/P-General	O-Pymts to Suppliers	164111	O-Pymts to Suppliers	104110				
Accounts Payable	CL-A/P-General CL-A/P-Auxiliary Enterprises	O-Pymts to Suppliers O-Pymts to Suppliers	164111 164112	O-Pymis to Suppliers	104110		-		
	CL-A/P-Auxinary Enterprises CL-A/P-Medical Center	O-Pymts to Suppliers	164113						
	CL-A/P-Other Investment Purchases	I-Proceeds Other Invest.	164130	I-Proceeds Other Invest.	104130	I-Proceeds Other Invest.	114130		
	CL-A/P-Other Investment Purchases-Settlemen	I-Purch Other Invest	164140	I-Purch Other Invest	104140	I-Purch Other Invest	114140		
	CL-A/P-STIP Investment Purchases	I-Proceeds STIP	164170						
	CL-A/P-STIP Investment Purchases-Settlemen	I-Purch STIP	164180						
	CL-A/P-Commercial Paper Investment Purchases				-	CF-CP-Proceeds fr Issuance	114170		
	CL-A/P-Commercial Paper Investment Purchases-Settlemen					CF-CP-Princ Payt	114180		
	CL-A/P-Capital Assets	CF-Purch Capital Assets	164150	CF-Purch Capital Assets	104150				
	CL-A/P-Scholarships and Fellowships	O-Pymts for Scholarships	164160						
	CL-A/P-Controlled Disbursements-Payroll CL-A/P-Controlled Disbursements-Medical Cente	O-Pymts to Employees O-Pymts to Suppliers	164191 164192						
	CL-A/P-Controlled Disbursements-Medical Cente CL-A/P-Controlled Disbursements-Other	O-Pymts to Suppliers O-Pymts to Suppliers	164192						
Accrued Salaries and Benefits	CL-Acrued Salaries	O-Pymts to Suppliers O-Pymts to Employees	164210						
Tree-tide Salaries and Benefit.	CL-Accrued Benefits	O-Pymts for Benefits	164220						
Deferred Revenue	CL-Deferred Revenues-Genera	O-Other Receipts (Pymts)	164310	CF-State Capital Approp.	104310				
	CL-Deferred Revenues-Auxiliary Enterprise:	O-SS Auxiliary Enterprises	164320	, and the second					
	CL-Deferred Revenues-Medical Center	O-SS Medical Centers	164340						
	CL-Deferred Revenues-Grants & Contracts	O-Grants/Contracts	164330	CF-Capital Gifts/Grants	104330				
Collateral held for Security Lending	CL-Collateral Held for Security Lending	I-Proceeds Other Invest.	164400						
Commercial Paper	CL-Commercial Paper	CF-CP-Proceeds	164500	CF-CP-Proceeds	104500	CF-CP-Proceeds fr Issuance	114500	CF-CP-Proceeds	124500
Current Portion of Long-Term Debi	CL-Long-Term Debt-Revenue Bonds			CF-Proceeds-Debt Issuance	104610	CF-Proceeds-Debt Issuance	114610	CF-Proceeds-Debt Issuance	124610
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost CL-Long-Term Debt-COP			CF-Proceeds-Debt Issuance	104620	CF-Interest Paid CF-Proceeds-Debt Issuance	114611 114620	CF-Proceeds-Debt Issuance	124620
	CL-Long-Term Debt-COP CL-Long-Term Debt-COP-Deferred Financing Costs			CF-Proceeds-Debt Issuance	104620	CF-Interest Paid	114620	CF-Proceeds-Debt Issuance	124620
	CL-Long-Term Debt-Mortgages & Other Borrowings			CF-Proceeds-Debt Issuance	104630	CF-Proceeds-Debt Issuance	114621	CF-Proceeds-Debt Issuance	124630
	CL-Long-Term Debt-Capital Lease Obligations			C1-110cccus-Debt issuance	104030	CF-Purch Capital Assets	114640	CF-Purchase of Cap Asset	124640
	CL-Long-Term Debt-Capital Lease Obligations-SPWB					CF-Purchase of Cap Asset	114650	CF-Purchase of Cap Asset	124650
Funds Held for Others	CL-Funds Held For Others-General								
	CL-Funds Held For Others-Auxiliary Enterprise								
Department of Energy Laboratories Liabilities		O-Grants/Contracts	164600						
Other Current Liabilities	CL-Other-Deposits-General	O-Other Receipts (Pymts)	164721						
	CL-Other-Deposits-Auxiliary Enterprises	O-Other Receipts (Pymts)	164722						
	CL-Other-Deposits-Medical Center	O-Other Receipts (Pymts)	164723						
	CL-Other-Self Insurance-Medical Malpractica CL-Other-Self Insurance-General Auto & Empl Liability (GAEL	O-Other Receipts (Pymts) O-Other Receipts (Pymts)	164731 164732						
	CL-Other-Self Insurance-Workers Compensation	O-Pymts for Benefits	164733						
	CL-Other-Self Insurance-Employee Healthcare	O-Other Receipts (Pymts)	164734						
	CL-Other-Vacation Leave	O-Pymts to Employees	164741						
	CL-Other-Compensatory Time	O-Pymts to Employees	164742						
	CL-Other-Severance Pay	O-Pymts to Employees	164750						
	CL-Other-Miscellaneous	O-Other Receipts (Pymts)	164760	NF-Other Receipts (Pymts)	104760	NF-Other Receipts (Pymts)	114760	NF-Other Receipts (Pymts)	124760
	CL-Other-Third Party Payor Settlement Liabilities	O-Pymts to Suppliers	164770						
	CL-Other-A/P-LTD-Interest Expense					CF-Interest Paid	114770		
	CL-Other-A/P-LTD-Interest Expense-SPWB CL-Other-A/P-Commercial Paper-Interest Expense					CF-State Fin Approp CF-Comm Paper-Int Pd	114771 114780		
	CL-Other-A/P-Commercial Paper-Interest Expense CL-Other-Annuities Payable					Cr-Comm raper-int Pd	114/80		
	CL-Other-Liabilities to Life Beneficiaries								
	Intrafund Receivables	Other-Intercampus Transactio	ns 162000	Other-Intercampus Transactions	102000	Other-Intercampus Transactio	ns 112000	Other-Intercampus Transactions	122000
	Interfund Receivables	Other-Intercampus Transactio		Other-Intercampus Transactions		Other-Intercampus Transactio		Other-Intercampus Transactions	
	Intrafund Payables	Other-Intercampus Transactio		Other-Intercampus Transactions		Other-Intercampus Transactio	ns 116000	Other-Intercampus Transactions	
	Interfund Payables	Other-Intercampus Transactio	ns 167000	Other-Intercampus Transactions	107000	Other-Intercampus Transactio	ns 117000	Other-Intercampus Transactions	127000
	Clearing Accounts	Other-Intercampus Transactio		Other-Intercampus Transactions	108000	Other-Intercampus Transactio	ns 118000	Other-Intercampus Transactions	128000
	Hospital Clearing	Other-Intercampus Transactio							
N (I LIP)	DOE Clearing	Other-Intercampus Transactio	ns 168400						
Noncurrent Liabilities		-							
Federal Refundable Loans	NL-Federal Refundable Loans								
1 caerar Retundable Loans	NL-Pederal Refundable Loans NL-Deposits-General	O-Other Receipts (Pymts)	165110	CF-Capital Gifts/Grants	105110	NF-Other Receipts (Pymts)	115110		
	NL-Deposits-Auxiliary Enterprises	O-Other Receipts (Pymts)	165120	C. Capital Gitts/Orants	102110	Omer receipts (1 yints)	115110		
	NL-Deposits-Medical Center	O-Other Receipts (Pymts)	165130						
	*	· F · · (2 · · ·)		1		1		1	1

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Statement of Net Assets—Cash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
		Current		Unexpended Plan		Retirement of Inde		Invest. In Plant	
	New	Cash	New	Cash	New	Cash	New	Cash	New
Self-Insurance	Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
Self-insurance	NL-Self Insurance-Medical Maplractica NL-Self Insurance-General Auto & Employment Liability (GAEL	O-Other Receipts (Pymts) O-Other Receipts (Pymts)	165201 165202	<u> </u>					
	NL-Self Insurance-Workers Compensation	O-Pymts for Benefits	165203						
	NL-Self Insurance-Employee Healthcar	O-Other Receipts (Pymts)	165204	+					
	p cy comments	, , , , , , , , , , , , , , , , , , ,							
Obligations Under Life Income Agreements	NL-Obligations Under Life Income Agreements-Annuities Payable								
	NL-Obligations Under Life Income Agreements-Liabilities to Life Be	neficiarie							
Laura Tamu Daha									
Long Term Debt Revenue Bonds	NL-LTD-Revenue Bonds			CF-Proceeds-Debt Issuance	105410	CF-Proceeds-Debt Issuance	115410	CF-Proceeds-Debt Issuance	125410
Revenue Bonds	NL-LTD-Revenue Bonds-Deferred Financing Cost:			CF-Floceeds-Debt Issuance	103410	CF-Interest Paid	115410	CF-F10ceeds-Debt Issuance	123410
Certificates of Participation	NL-LTD-Certificates of Participation	†		CF-Proceeds-Debt Issuance	105420	CF-Proceeds-Debt Issuance	115420	CF-Proceeds-Debt Issuance	125420
Certificates of Furticipation	NL-LTD-Certificates of Participation-Deferred Financing Cost			Cr rioccous Beet Issuance	103.120	CF-Interest Paid	115421	Cr 110cccus Best Issumice	123 120
Mortgages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings			CF-Proceeds-Debt Issuance	105430	CF-Proceeds-Debt Issuance	115430	CF-Proceeds-Debt Issuance	125430
Capital Lease Obligations	NL-LTD-Capital Lease Obligations					CF-Proceeds-Debt Issuance	115440	CF-Purchase of Cap Asset	125440
	NL-LTD-Capital Lease Obligations-SPWB			CF-Purchase of Cap Asset	105450	CF-Purchase of Cap Asset	115450	CF-Purchase of Cap Asset	125450
Of M. Children	NI Od. Nr. II	O Od D i i i i i	165510	NE Od. P	105510	ME OIL B	116610	NE Od. P	105510
Other Noncurrent Liabilities	NL-Other-Miscellaneous NL-Other-Severance Pay	O-Other Receipts (Pymts) O-Pymts to Employees	165510 165520	NF-Other Receipts (Pymts)	105510	NF-Other Receipts (Pymts)	115510	NF-Other Receipts (Pymts)	125510
	NL-Other-Severance Pay NL-Other-Vacation Leave	O-Pymts to Employees O-Pymts to Employees	165530						
	NL-Other-Third Party Payor Settlement Liabilitie:	O-Pymts to Employees O-Pymts to Suppliers	165540						
	112 Other Third Fatty Fayor Settlement Editionities	o 1 yinto to suppliers	1033 10						
						1			
NAME A GOVERN									
NET ASSETS									
Invested in capital assets, net of related debi	NET-Invested in Capital Assets								129000
nivested in capital assets, liet of related deol	NET-IIIVested III Capital Assets								129000
Restricted:		†		 					
Nonexpendable:									
Endowments	NET-Endowments - Nonexpendable								
	NET-Endowments - Nonexpendable - FMV Adjustment								
Annuity & Life Income Funds	NET-Endowments - Annuity & Life Income								
	NET-Endowments - Annuity & Life Income - FMV Adjustment								
Expendable:									
Endowments	NET-Endowments-Expendable			†					
Endowments	1121-Endowments-Expendator								
Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen								
Endowment Income	NET-Fund Balance - Endowment Income		169400						
0 10 1	NET E IDI CO O D		1.00200						
Grants and Contracts	NET-Fund Balance - Gifts & Private Grants NET-Fund Balance - Specific		169300 169500	 		 	1		1
	INET-FUNG Datance - Specific	1	109300	 		 	1	†	+
Gifts	NET-Fund Balance - Gifts & Private Grants		169300				1	+	
	The Country of the Co								
Loans	NET-Fund Balance - Loan								
Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				109100				
	NET-Fund Balance - Unexpended Plant-Federal Grant:			1	109200	<u> </u>	1	1	-
	NET-Fund Balance - Unexpended Plant-State Approp NET-Fund Balance - Unexpended Plant-University Fund			 	109300	 	1		1
	NET-Fund Balance - Unexpended Plant-University Fund NET-Fund Balance - Unexpended Plant-Borrowed Fund				109400 109500		1		+
	NET-Fund Balance - Onexpended Flant-Borrowed Fund NET-Fund Balance - Renewal & Replacemen				107300		1	+	
	and Summer Renorms & Replacemen						1		
Debt Service	NET-Fund Balance - Retirement of Indebtednes						119100		
Appropriations	NET-Fund Balance - Specific		169500						
	NUMBER OF THE PROPERTY OF THE		1.005						
Other	NET-Fund Balance - Principal Appropriated		169200						
	NET-Fund Balance - Reserves		160100						
	NET-Fund Balance - Reserves NET-Fund Balance - Specific		169100 169500						
	INDI-Fund Datance - Specific		107300	 		 	+	1	
Unrestricted	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				109100		1		
	NET-Fund Balance - Unexpended Plant-Federal Grant:				109200				
	NET-Fund Balance - Unexpended Plant-State Approp				109300				

IRM No. 175—Exhibit 3

T				I					
University of Calif									
	ssets-Cash Flow Cross Reference								
Mapping of Accou									
Detail by Fund Gr	oup								_
		_							
		Cur		Unexpended l		Retirement of Ir		Invest. In Plant	
	New	Cash	New	Cash	New	Cash	New	Cash	New
	Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
	NET-Fund Balance - Unexpended Plant-University Fund				109400				
	NET-Fund Balance - Unexpended Plant-Borrowed Fund				109500				
	NET-Fund Balance - Reserves		169100						
	NET-Fund Balance - Principal Appropriated		169200						
	NET-Fund Balance - Gifts & Private Grants		169300						
	NET-Fund Balance - Endowment Incom		169400						
	NET-Fund Balance - Specific		169500						
	NET-Fund Balance - General Funds		169600						
	NET-Fund Balance - Retirement of Indebtednes:						119100		
	NET-Fund Balance - Renewal & Replacemen								
	NET-Fund Balance - Loans								
	NET-Fund Balance - 415(m) Reserve								
	NET-Endowments - Expendable								
	NET-Endowments-Expendable - FMV Adjustmen								
	NET-Endowments - Funds Functioning as Endowmen								
	NET-Endowments - Funds Functioning as Endowment - FMV Ad	djustment							
CA	Current Assets						_		1
NA NA	Noncurrent Assets								+
CL	Current Liabilities								1
NL	Noncurrent Liabilities								+
	Net Assets								+

niversity of California						I	1		
niversity of California satement of Net Assets—Cash Flow Cross Reference									
apping of Account Group Codes									
etail by Fund Group									
		Renew. & Replac		Loan		Endow. & Simila		415(m)	
	New	Cash	New	Cash	New	Cash	New	Cash	New
CCETC	Title	Flow	Acct. Grp						
SSETS urrent Assets									
urrent Assets									
Cash	CA-Cash		130100		140100		150100		590100
Short-Term Investments	CA-Short-Term Investments-STIP	I-Proceeds STIP	130210	I-Proceeds STIP	140210	I-Proceeds STIP	150210	I-Proceeds STIP	590210
	CA-Short-Term Investments-Securities	I-Proceeds Other Invest.	130220	I-Proceeds Other Invest.	140220	I-Proceeds Other Invest.	150220	I-Proceeds Other Invest.	590220
	CA-Short-Term Investments-Commercial Papel CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest.	130240			I-Proceeds Other Invest.	150240		
	CA-Short-Term Investments-Misc. Loans & Contracts	I-Proceeds Other Invest.	130250			I-Proceeds Other Invest.	150250		
	Financial Control								
Investment of Cash Collateral	CA-Investment of Cash Collateral					I-Proceeds Other Invest.	150400		
Investments Held By Trustees	CA-Investments Held by Trustees	CF-Interest Paid	130300	O-Other Receipts (Pymts)	140300	I-Proceeds Other Invest.	150300		
livestillents Held By Trustees	CA-investments Held by Trustees-SPWB	CF-litterest Faid	130300	O-Other Receipts (Fyllits)	140300	1-F10ceeds Other Hivest.	130300		
	The state of the s								
Accounts Receivable			1						
State and Federal government	CA-A/R-State Appropriation-Operating								
	CA-A/R-State Grants & Contracts								
	CA-A/R-Federal Appropriations			0.0 + 0.0 + 1	140711		1		
	CA-A/R-Federal Grants & Contracts CA-A/R-State Appropriation-Nonoperating-Capital		+	O-Grants & Contracts	140514		1	1	
	CA-A/R-State Appropriation-Nonoperating-Capital CA-A/R-State Appropriation-Nonoperating-Educational								
	CA-A/R-State Capital Lease								
	CA-A/R-State Capital Lease - Settlement								
	CA-A/R-State-Allow for Uncollectible								
	CA-A/R-Federal-Allow for Uncollectible								
Medical Centers	CA-A/R-Medical Centers								
	CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb								
Investment Income	CA-A/R-Investment Income	I-Investment Income, ne	130550	I-Investment Income, ne	140550	I-Investment Income, ne	150550	I-Investment Income, ne	590550
Other	CA-A/R-Other-Auxiliary Enterprises	1-investment meome, ne	150550	1-mvestment meome, ne	140550	1-mvestment meome, ne	130330	1-mvestment meome, ne	370330
	CA-A/R-Other-STIP Investment Sales								
	CA-A/R-Other-STIP Investment Sales-Settlements								
	CA-A/R-Other-Commercial Paper Investment Sales								
	CA-A/R-Other-Commercial Paper Investment Sales-Settlement	ID LOS I	120564	ID LOLI	140564	I D. I OIL I	150564	ID LOS I	500564
	CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales-Settlements	I-Proceeds Other Invest. I-Proceeds Other Invest.	130564 130565	I-Proceeds Other Invest. I-Proceeds Other Invest.	140564 140565	I-Proceeds Other Invest. I-Proceeds Other Invest.	150564 150565	I-Proceeds Other Invest. I-Proceeds Other Invest.	590564 590565
	CA-A/R-Other-Student Tuition and Fees	1-Floceeds Other Hivest.	130303	1-F10ceeds Other Hivest.	140303	1-Floceeds Other Hivest.	130303	1-F10cecus Other Hivest.	390303
	CA-A/R-Other-Local & Private Grants & Contracts								
	CA-A/R-Other-Educational Activities								
	CA-A/R-Other	O-Other Receipts (Pymts)	130571	O-Other Receipts (Pymts)	140571	NF-Other Pvt. Gifts	150571	O-Other Receipts (Pymts)	590571
	CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec	O.B. 4 4 5 15	120502			NE Od. B + C:0	150502		
	CA-A/R-Other-Allow for Uncollectible	O-Pymts to Suppliers	130582			NF-Other Pvt. Gifts	150582		
	CA-A/R-Educational Activities-Allow for Uncollectibl								
Pledges Receivable	CA-A/R-Other-Private Gifts-Pledges			NF-Other Private Gifts	140568				
	CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec			NF-Other Private Gifts	140583				
G (P (C))	CLC (D.C. CN (D.C. CN)		1	0.1 1 .	1.40611				
Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans			O-Loans Issued	140611				
	CA-Current Portion of Notes Receivable-Collection: CA-Current Portion of Notes Receivable-Allow for Uncol			O-Collections of Loans O-Collections of Loans	140612 140613				
	CA-Current Portion of Mortgages Receivable-Anow for Officer CA-Current Portion of Mortgages Receivable-Loans			O-Loans Issued	140621				
	CA-Current Portion of Mortgages Receivable-Collection:			O-Collections of Loans	140622				
	CA-Current Portion of Mortgages Receivable-Allow for Uncol			O-Collections of Loans	140623				
Inventories	CA-Inventories-General		1						
	CA-Inventories-Auxiliary Enterprises		1	1			-	1	
	CA-Inventories-Medical Center								
Deferred Charges	CA-Deferred Charges-General		+	1	+		+	 	
	CA-Deferred Charges-Auxiliary Enterprises								
	CA-Deferred Charges-Medical Center								
	CA-Deferred Cost of Issuance								
Department of Energy Receivable							1		
Other Current Assets	CA-Other	_	-	O-Other Receipts (Pymts)	140900		1		
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The Comment of the			Renew. & Replace.		Loan		Endow. & Simila	r	415(m)	
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March Marc			I-Proceeds Other Invest.	131120	I-Proceeds Other Invest.	141120				
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Interestinate of Colin Colonnal Interestinate of Colonnal										
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Processor Part Processor Part	Investment of Cash Collateral	NA-Investment of Cash Collatera					I-Proceeds Other Invest	151700		
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National Machine Communication (1997) Pedigin Recorable Not Office Price of the Pedigin Decoration (1997) Not Occupied Communication (1997) Not Occupied	Investments Held By Trustees	NA-Investments Held by Trustees	CF-Interest Paid	131200	O-Other Receipts (Pymts)	141200	I-Proceeds Other Invest.	151200		
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N. A. Pringen Recentable Protect (1974) (1906)		,								
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N. ANotes Recorrelable Collections OCellections of town 14150										
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N.AMortageas Recoverable-Allow for Uncollected D. Collections of Launs 141000 Land, buddings, equipment, Bhraties and collection Real Fantace Compts Budding & Structure-Mod Ch Free Equipment Mod Ch General Improvement-Mod Ch General Improvement-Launger General	Mortgages Receivable			-				-		
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Equipment Agent (Cr.										
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Library Materia & Library Collections (sex Rare books Library Rate books & Rare Book Collections Library Rate Books & Rate Book										
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Construction in Progress-Med Ctr Intragible Assets-Med Ctr Intragible Assets-Med Ctr Infrastructure Assets-Campus Infrastructure Assets-Med Ctr Infrastructure Assets-Asset Lib-Campus Infrastructure Assets-Asset Lib-Campus Infrastructure Assets-Med Ctr Infrastructure Assets-Med Ctr Infrastructure Assets Campus Infrastructure Assets Infrastructure Assets Campus Infrastructure Assets Infrast										
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Accumulated Depreciation-Buildings & Structures-Med Ct		Special Collections-Excl Lib-Med Ctı								
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Other Noncurrent Assets				İ						
NA-Other Assets-General		·								
NA-Other Assets-General	Other Noncurrent Assets									
NA-Other Assets-A/R										
NA-Other Assets-A/R-Auxiliary Ent. NA-Other Assets-A/R-Federal O-Grants & Contracts 141960										
NA-Other Assets-A/R-Federal O-Grants & Contracts 141960										
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NA-Other Assets-Deferred Cost of Issuance		NA-Other Assets-A/R-Federal	1	1	O-Grants & Contracts	141960				
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University Statement		Assets-Cash Flow Cross Referenc	re			1				 	
		ount Group Codes				<u> </u>					
Detail by F											
			New	Renew. & Replac Cash	New	Loan Cash	New	Endow. & Similar Cash	New	415(m) Cash	New
			Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
			Title	11011	ricci. Gip	11011	ricci. Gip	71011	ricet. Grp	11011	ricei. Gip
LIABILIT	IES										
Current Li			CI A/D Consort	O Donneto to Compliano	124110			NE Odbar Bad Cife	154110	O Downto for Downsette	594110
Acco	ounts i	ayable	CL-A/P-General CL-A/P-Auxiliary Enterprises	O-Pymts to Suppliers	134110			NF-Other Pvt. Gifts	154110	O-Pymts for Benefits	394110
			CL-A/P-Medical Center								
			CL-A/P-Other Investment Purchases	I-Proceeds Other Invest.	134130	I-Proceeds Other Invest.	144130	I-Proceeds Other Invest.	154130	I-Proceeds Other Invest.	594130
			CL-A/P-Other Investment Purchases-Settlemen	I-Purch Other Invest	134140	I-Purch Other Invest	144140	I-Purch Other Invest	154140	I-Purch Other Invest	594140
			CL-A/P-STIP Investment Purchases CL-A/P-STIP Investment Purchases-Settlemen								
-	1		CL-A/P-STIP investment Purchases-Settlemen CL-A/P-Commercial Paper Investment Purchases								
			CL-A/P-Commercial Paper Investment Purchases-Settlemen	<u> </u>					<u> </u>		
			CL-A/P-Capital Assets	CF-Purch Capital Assets	134150						
	-		CL-A/P-Scholarships and Fellowships			 				1	
	+		CL-A/P-Controlled Disbursements-Payroll CL-A/P-Controlled Disbursements-Medical Cente			 				 	
	+		CL-A/P-Controlled Disbursements-Other							 	
Accı	rued S	alaries and Benefits	CL-Accrued Salaries								
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Defe	erred R	evenue	CL-Deferred Revenues-Genera CL-Deferred Revenues-Auxiliary Enterprise:								
			CL-Deferred Revenues-Auxiliary Enterprise: CL-Deferred Revenues-Medical Cente:								
			CL-Deferred Revenues-Grants & Contracts			O-Grants/Contracts	144330				
		neld for Security Lending	CL-Collateral Held for Security Lending					I-Proceeds Other Invest.	154400		
		al Paper	CL-Commercial Paper			on n . I n l . I	1.1.610				
Curr	rent Po	rtion of Long-Term Debi	CL-Long-Term Debt-Revenue Bonds CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost			CF-Proceeds-Debt Issuance	144610				
			CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost CL-Long-Term Debt-COP								
			CL-Long-Term Debt-COP-Deferred Financing Costs								
			CL-Long-Term Debt-Mortgages & Other Borrowings								
			CL-Long-Term Debt-Capital Lease Obligations								
Func	de Hale	l for Others	CL-Long-Term Debt-Capital Lease Obligations-SPWE CL-Funds Held For Others-General								
T tilk	us Hen	Tor Others	CL-Funds Held For Others-Auxiliary Enterprise								
Depa	artmen	t of Energy Laboratories Liabilities									
Othe	er Curr	ent Liabilities	CL-Other-Deposits-General								
			CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Medical Center								
			CL-Other-Self Insurance-Medical Malpractice								
			CL-Other-Self Insurance-General Auto & Empl Liability (GAEL								
			CL-Other-Self Insurance-Workers Compensation								
	+-		CL-Other-Self Insurance-Employee Healthcare CL-Other-Vacation Leave								
	_		CL-Other-Vacation Leave CL-Other-Compensatory Time								
			CL-Other-Severance Pay								
			CL-Other-Miscellaneous	NF-Other Receipts (Pymts)	134760	O-Other Receipts (Pymts)	144760	NF-Other Pvt. Gifts	154760		
			CL-Other-Third Party Payor Settlement Liabilities								
	_		CL-Other-A/P-LTD-Interest Expense								
-	+		CL-Other-A/P-LTD-Interest Expense-SPWB CL-Other-A/P-Commercial Paper-Interest Expense								
	1		CL-Other-Annuities Payable			1		NF-Other Pvt. Gifts	154770	1	
			CL-Other-Liabilities to Life Beneficiaries					NF-Other Pvt. Gifts	154780		
	_		Intrafund Receivables	Other-Intercampus Transaction		Other-Intercampus Transactions		Other-Intercampus Transactions			
	-		Interfund Receivables Intrafund Payables	Other-Intercampus Transaction Other-Intercampus Transaction	s 133000	Other-Intercampus Transactions Other-Intercampus Transactions	143000	Other-Intercampus Transactions Other-Intercampus Transactions			
	+		Interfund Payables Interfund Payables	Other-Intercampus Transaction		Other-Intercampus Transactions Other-Intercampus Transactions		Other-Intercampus Transactions Other-Intercampus Transactions			
	1		Clearing Accounts	Other-Intercampus Transaction		Other-Intercampus Transactions		Other-Intercampus Transactions		1	
			Hospital Clearing								
			DOE Clearing								
Noncurren	t Liab	ilities									
Fede	eral Ra	fundable Loans	NL-Federal Refundable Loans		+	NF-Stdt Dir Lndg Pmt	145300				
rede	Jai Ne	randadic Edans	NL-Pederal Refundable Loans NL-Deposits-General			141 -Stat Dir Endg Fillt	17000				
	1		NL-Deposits-Auxiliary Enterprises			1				1	
			NL-Deposits-Medical Center								
			1			1		· · · · · · · · · · · · · · · · · · ·	1	1	

Univer	mitu of	Colif	Founio									
			fornia AssetsCash Flow Cross Reference									+
			int Group Codes			+						+
	by Fur											
					Renew. & Replace		Loan		Endow. & Si		415(m)	
				New	Cash	New	Cash	New	Cash	New	Cash	New
	C ICI			Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
	Self-In	isuranc	ce	NL-Self Insurance-Medical Maplractics NL-Self Insurance-General Auto & Employment Liability (GAEL								+
				NL-Self Insurance-Workers Compensation								+
				NL-Self Insurance-Employee Healthcar								+
				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,								+
	Obliga	ations	Under Life Income Agreements	NL-Obligations Under Life Income Agreements-Annuities Payable					NF-Other Pvt. Gifts	155310		
				NL-Obligations Under Life Income Agreements-Liabilities to Life Ber					NF-Other Pvt. Gifts	155320		
	Long T											
		Reven	nue Bonds	NL-LTD-Revenue Bonds			CF-Proceeds-Debt Issuance	145410				+
		C: E	5	NL-LTD-Revenue Bonds-Deferred Financing Cost: NL-LTD-Certificates of Participation								+
		Сепп	ficates of Participation	NL-LTD-Certificates of Participation NL-LTD-Certificates of Participation-Deferred Financing Cost:								+
		Morte	gages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings								+
			al Lease Obligations	NL-LTD-Worlgages & Other Borrowings NL-LTD-Capital Lease Obligations								+
		p.10		NL-LTD-Capital Lease Obligations-SPWB					1			1
	Other 1	Noncu	urrent Liabilities	NL-Other-Miscellaneous	NF-Other Receipts (Pymts)	135510	O-Other Receipts (Pymts)	145510	NF-Other Pvt. Gifts	155510		
				NL-Other-Severance Pay								
				NL-Other-Vacation Leave								
				NL-Other-Third Party Payor Settlement Liabilitie:								
						1						
						1						+
\vdash												+
						+ -			 			+
			<u> </u>									+
NET A	SSET	s	1									+
									1			1
Investe	d in ca	pital a	assets, net of related debi	NET-Invested in Capital Assets								
Restric												
	Nonex											
		Endov	wments	NET-Endowments - Nonexpendable						159100		
			. 0.1.0.1 E. 1	NET-Endowments - Nonexpendable - FMV Adjustment						159500		4
		Annui	ity & Life Income Funds	NET-Endowments - Annuity & Life Income NET-Endowments - Annuity & Life Income - FMV Adjustment						159200 159600		+
				NET-Endowments - Annuity & Life income - Piviv Adjustment						159600		+
	Expend	dable:										+
			wments	NET-Endowments-Expendable						159400		+
												1
		Funds	s Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen						159300		
		Endov	wment Income	NET-Fund Balance - Endowment Income								1
			10.4	NET E I D I CO & D C C		1						
		Grants	s and Contracts	NET-Fund Balance - Gifts & Private Grants					<u> </u>			+
			+	NET-Fund Balance - Specific					 			+
		Gifts		NET-Fund Balance - Gifts & Private Grants		+ -						+
		21113							†			
		Loans	S	NET-Fund Balance - Loan				149100	1			1
												1
		Capita	al Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants								
				NET-Fund Balance - Unexpended Plant-Federal Grant:	-		-					
				NET-Fund Balance - Unexpended Plant-State Approp								4
			1	NET-Fund Balance - Unexpended Plant-University Fund								1
				NET-Fund Balance - Unexpended Plant-Borrowed Fund		120100			1			
				NET-Fund Balance - Renewal & Replacemen		139100						+
		Deht 9	Service	NET-Fund Balance - Retirement of Indebtednes					1			+
		2001	56.166	1.22 Land Durance - Remember of Indeptedness		+ -						+
		Appro	opriations	NET-Fund Balance - Specific								+
		11.0	-	· · · · · · · · · · · · · · · · · · ·					1			1
		Other		NET-Fund Balance - Principal Appropriated								1
				NET-Fund Balance - Reserves								
				NET-Fund Balance - Specific	-		-					
				NEW P. LD. I. V. L. L. C.								1
Unrest	ricted		+	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants					1			+
\vdash			<u> </u>	NET-Fund Balance - Unexpended Plant-Federal Grant: NET-Fund Balance - Unexpended Plant-State Approp					l			
				INE 1-Fund Balance - Unexpended Plant-State Approp		1		1	ı			

IRM No. 175—Exhibit 3

University of California				I					
Statement of Net Assets-Cash Flow Cross Reference									
Mapping of Account Group Codes									-
Detail by Fund Group									
Detail by Faile Group									
		Renew. & Repl	ace	Loan		Endow, & Si	milar	415(m)	
	New	Cash	New	Cash	New	Cash	New	Cash	New
	Title	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp	Flow	Acct. Grp
	NET-Fund Balance - Unexpended Plant-University Fund								
	NET-Fund Balance - Unexpended Plant-Borrowed Fund								
	NET-Fund Balance - Reserves								
	NET-Fund Balance - Principal Appropriated								
	NET-Fund Balance - Gifts & Private Grants								
	NET-Fund Balance - Endowment Income								
	NET-Fund Balance - Specific								
	NET-Fund Balance - General Funds								
	NET-Fund Balance - Retirement of Indebtednes:								
	NET-Fund Balance - Renewal & Replacemen		139100						
	NET-Fund Balance - Loans				149100				
	NET-Fund Balance - 415(m) Reservε								599000
	NET-Endowments - Expendable						159400		
	NET-Endowments-Expendable - FMV Adjustmen						159800		
	NET-Endowments - Funds Functioning as Endowmen						159300		
	NET-Endowments - Funds Functioning as Endowment - FMV Ad						159700		
CA Current Assets									
NA Noncurrent Assets									
CL Current Liabilities									
NL Noncurrent Liabilities									
NET Net Assets									