

IRM No. 175—Exhibit 3

University of California										
Statement of Net Assets—Cash Flow Cross Reference										
Mapping of Account Group Codes										
Detail by Fund Group										
		New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
			Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
ASSETS										
Current Assets										
	Cash	CA-Cash		160100		100100		110100		
	Short-Term 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	I-Proceeds Other Invest.	160250	I-Proceeds Other Invest.	100250	I-Proceeds Other Invest.	110250		
		Financial Control	Cash-Beginning	168200						
	Investment of Cash Collateral	CA-Investment of Cash Collateral	I-Proceeds Other Invest.	160400						
	Investments Held By Trustees	CA-Investments Held by Trustees	O-Other Receipts (Pymts)	160300	CF-Purch Capital Assets	100300	CF-Interest Paid	110300		
		CA-Investments Held by Trustees-SPWB					CF-Purch Capital Assets	110310		
	Accounts Receivable									
	State and Federal government	CA-A/R-State Appropriation-Operating	O-Grants/Contracts	160511						
		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	O-Grants/Contracts	160514	CF-Capital Gifts/Grants	100514				
		CA-A/R-State Appropriation-Nonoperating-Capital	CF-State Fin Approp	160515	CF-State Capital Approp	100511				
		CA-A/R-State Appropriation-Nonoperating-Educationa	NF-State Operating Approp	160516						
		CA-A/R-State Capital Lease			CF-Purch Capital Assets	100517				
		CA-A/R-State Capital Lease - Settlement			CF-Proceeds-Debt Issuance	100518				
		CA-A/R-State-Allow for Uncollectibl	O-Pymts to Suppliers	160521	CF-Capital Gifts/Grants	100521				
		CA-A/R-Federal-Allow for Uncollectibl	O-Pymts to Suppliers	160522	CF-Capital Gifts/Grants	100522				
	Medical Centers	CA-A/R-Medical Centers	O-SS Medical Centers	160530						
		CA-A/R-Medical Centers-Allow for Uncollectible-Cont Al	O-SS Medical Centers	160531						
		CA-A/R-Medical Centers-Allow for Uncollectible-Bad Deb	O-SS Medical Centers	160540						
	Investment Income	CA-A/R-Investment Income	I-Investment Income, ne	160550	I-Investment Income, ne	100550	I-Investment Income, ne	110550		
	Other	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						
		CA-A/R-Other-Commercial Paper Investment Sales					CF-CP-Proceeds fr Issuance	110572		
		CA-A/R-Other-Commercial Paper Investment Sales-Settlement					CF-CP-Proceeds fr Issuance	110573		
		CA-A/R-Other-Investment Sales	I-Proceeds Other Invest.	160564	I-Proceeds Other Invest.	100564	I-Proceeds Other Invest.	110564		
		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						
		CA-A/R-Other-Educational Activities	O-SS Educational Act.	160569						
		CA-A/R-Other	O-Other Receipts (Pymts)	160571	CF-Capital Gifts/Grants	100571	NF-Other Receipts (Pymts)	110571		
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec	O-Pymts to Suppliers	160581						
		CA-A/R-Other-Allow for Uncollectibl	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						
	Pledges Receivable	CA-A/R-Other-Private Gifts-Pledges	NF-Other Private Gifts	160568	CF-Capital Gifts/Grants	100568				
		CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec	NF-Other Private Gifts	160583	CF-Capital Gifts/Grants	100583				
	Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans	O-Loans Issued	160611						
		CA-Current Portion of Notes Receivable-Collection	O-Collections of Loans	160612						
		CA-Current Portion of Notes Receivable-Allow for Uncol	O-Collections of Loans	160613						
		CA-Current Portion of Mortgages Receivable-Loan	O-Loans Issued	160621						
		CA-Current Portion of Mortgages Receivable-Collection	O-Collections of Loans	160622						
		CA-Current Portion of Mortgages Receivable-Allow for Uncol	O-Collections of Loans	160623						
	Inventories	CA-Inventories-General	O-Pymts to Suppliers	160710						
		CA-Inventories-Auxiliary Enterprises	O-Pymts to Suppliers	160720						
		CA-Inventories-Medical Cente	O-Pymts to Suppliers	160730						
	Deferred Charges	CA-Deferred Charges-General	O-Pymts to Suppliers	160810	CF-Purch Capital Assets	100810				
		CA-Deferred Charges-Auxiliary Enterprises	O-Pymts to Suppliers	160820						
		CA-Deferred Charges-Medical Cente	O-Pymts to Suppliers	160830						
		CA-Deferred Cost of Issuance			CF-Interest Paid	100840	CF-Interest Paid	110840		
	Department of Energy Receivable		O-Grants/Contracts	160890						
	Other Current Assets	CA-Other	O-Other Receipts (Pymts)	160900	CF-Purch Capital Assets	100900	NF-Other Receipts (Pymts)	110900		

IRM No. 175—Exhibit 3

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Statement of Net Assets—Cash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Noncurrent Assets									
Investments	NA-Investments-STIP	I-Proceeds STIP	161110	I-Proceeds STIP	101110	I-Proceeds STIP	111110		
	NA-Investments-Securities	I-Proceeds Other Invest.	161120	I-Proceeds Other Invest.	101120	I-Proceeds Other Invest.	111120		
	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		
Investment of Cash Collateral	NA-Investment of Cash Collatera	I-Proceeds Other Invest.	161700						
Investments Held By Trustees	NA-Investments Held by Trustees	O-Other Receipts (Pymts)	161200	CF-Purch Capital Assets	101200	CF-Interest Paid	111200		
	NA-Investments Held by Trustees-SPWE			CF-Purch Capital Assets	101210	CF-Purch Capital Assets	111210		
Pledges Receivable	NA-Pledges Receivable-Private Gifts-Pledge:	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				
Notes Receivable	NA-Notes Receivable-Loans	O-Loans Issued	161310						
	NA-Notes Receivable-Collection:	O-Collections of Loans	161320						
	NA-Notes Receivable-Allow for Uncollectibl	O-Collections of Loans	161400						
Mortgages Receivable	NA-Mortgages Receivable-Loans	O-Loans Issued	161510						
	NA-Mortgages Receivable-Collection:	O-Collections of Loans	161520						
	NA-Mortgages Receivable-Allow for Uncollectibl	O-Collections of Loans	161600						
Land, buildings, equipment, 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 Ct							CF-Purchase of Cap Asset	120220
	Fixed Equipment-Campus							CF-Purchase of Cap Asset	120230
	Fixed Equipment-Med Ct							CF-Purchase of Cap Asset	120240
	General Improvements-Campus							CF-Purchase of Cap Asset	120310
	General Improvements-Med Ct							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 Ct							CF-Purchase of Cap Asset	120480
	Equipment-Campus							CF-Purchase of Cap Asset	120490
	Library Material & Library Collections (exc. Rare books							CF-Purchase of Cap Asset	120510
	Library Rare Books & Rare Book Collection:							CF-Purchase of Cap Asset	120520
	Construction in Progress-Campus							CF-Purchase of Cap Asset	120610
	Construction in Progress-Med Ct							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							CF-Purchase of Cap Asset	120910
	Special Collections-Excl Lib-Med Ct							CF-Purchase of Cap Asset	120920
Less: Accumulated Depreciator	Accumulated Depreciation-Buildings & Structures-Campu							CF-Purchase of Cap Asset	121210
	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
	Accumulated Depreciation-Software < 10M-Campu:							CF-Purchase of Cap Asset	121460
	Accumulated Depreciation-Software < 10M-Med Ct							CF-Purchase of Cap Asset	121470
	Accumulated Depreciation-Equipment-Med Ct							CF-Purchase of Cap Asset	121480
	Accumulated Depreciation-Equipment-Campu:							CF-Purchase of Cap Asset	121490
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books							CF-Purchase of Cap Asset	121510
	Accumulated Depreciation-Intangible Assets-Campu:							CF-Purchase of Cap Asset	121710
	Accumulated Depreciation-Intangible Assets-Med Ct							CF-Purchase of Cap Asset	121720
	Accumulated Depreciation-Infrastructure-Campu:							CF-Purchase of Cap Asset	121810
	Accumulated Depreciation-Infrastructure-Med Ct							CF-Purchase of Cap Asset	121820
Other Noncurrent Assets	NA-Other Assets-A/R-State	NF-State Operating Approp	161910						
	NA-Other Assets-General	O-Other Receipts (Pymts)	161920	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						
	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		

IRM No. 175—Exhibit 3

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Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
LIABILITIES									
Current Liabilities									
Accounts Payable	CL-A/P-General	O-Pymts to Suppliers	164111	O-Pymts to Suppliers	104110				
	CL-A/P-Auxiliary Enterprises	O-Pymts to Suppliers	164112						
	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 Purchase:					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	O-Pymts to Employees	164191						
	CL-A/P-Controlled Disbursements-Medical Cente	O-Pymts to Suppliers	164192						
	CL-A/P-Controlled Disbursements-Other	O-Pymts to Suppliers	164193						
Accrued Salaries and Benefits	CL-Accrued Salaries	O-Pymts to Employees	164210						
	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						
	CL-Deferred Revenues-Medical Cente	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 Deb	CL-Long-Term Debt-Revenue Bonds	CF-Proceeds-Debt Issuance	104610	CF-Proceeds-Debt Issuance	104610	CF-Proceeds-Debt Issuance	114610	CF-Proceeds-Debt Issuance	124610
	CL-Long-Term Debt-Revenue Bonds-Deferred Financing Cost					CF-Interest Paid	114611		
	CL-Long-Term Debt-COP			CF-Proceeds-Debt Issuance	104620	CF-Proceeds-Debt Issuance	114620	CF-Proceeds-Debt Issuance	124620
	CL-Long-Term Debt-COP-Deferred Financing Cost:					CF-Interest Paid	114621		
	CL-Long-Term Debt-Mortgages & Other Borrowing:			CF-Proceeds-Debt Issuance	104630	CF-Proceeds-Debt Issuance	114630	CF-Proceeds-Debt Issuance	124630
	CL-Long-Term Debt-Capital Lease Obligations:					CF-Purch Capital Assets	114640	CF-Purchase of Cap Asset	124640
	CL-Long-Term Debt-Capital Lease Obligations-SPWE					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 Malpractice	O-Other Receipts (Pymts)	164731						
	CL-Other-Self Insurance-General Auto & Empl Liability (GAEL)	O-Other Receipts (Pymts)	164732						
	CL-Other-Self Insurance-Workers Compensation	O-Pymts for Benefits	164733						
	CL-Other-Self Insurance-Employee Healthcar	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					CF-State Fin Approp	114771		
	CL-Other-A/P-Commercial Paper-Interest Expense					CF-Comm Paper-Int Pd	114780		
	CL-Other-Annuities Payable								
	CL-Other-Liabilities to Life Beneficiaries:								
	Intrafund Receivables	Other-Intercampus Transactions	162000	Other-Intercampus Transactions	102000	Other-Intercampus Transactions	112000	Other-Intercampus Transactions	122000
	Interfund Receivables:	Other-Intercampus Transactions	163000	Other-Intercampus Transactions	103000	Other-Intercampus Transactions	113000	Other-Intercampus Transactions	123000
	Intrafund Payables	Other-Intercampus Transactions	166000	Other-Intercampus Transactions	106000	Other-Intercampus Transactions	116000	Other-Intercampus Transactions	126000
	Interfund Payables	Other-Intercampus Transactions	167000	Other-Intercampus Transactions	107000	Other-Intercampus Transactions	117000	Other-Intercampus Transactions	127000
	Clearing Accounts	Other-Intercampus Transactions	168100	Other-Intercampus Transactions	108000	Other-Intercampus Transactions	118000	Other-Intercampus Transactions	128000
	Hospital Clearing	Other-Intercampus Transactions	168300						
	DOE Clearing	Other-Intercampus Transactions	168400						
Noncurrent Liabilities									
Federal Refundable Loans	NL-Federal 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						
	NL-Deposits-Medical Center	O-Other Receipts (Pymts)	165130						

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Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Self-Insurance	NL-Self Insurance-Medical Malpractice	O-Other Receipts (Pymts)	165201						
	NL-Self Insurance-General Auto & Employment Liability (GAEL)	O-Other Receipts (Pymts)	165202						
	NL-Self Insurance-Workers Compensation	O-Pymts for Benefits	165203						
	NL-Self Insurance-Employee Healthcar	O-Other Receipts (Pymts)	165204						
Obligations Under Life Income Agreements	NL-Obligations Under Life Income Agreements-Annuities Payable								
	NL-Obligations Under Life Income Agreements-Liabilities to Life Beneficiari								
Long Term Debt									
Revenue Bonds	NL-LTD-Revenue Bonds			CF-Proceeds-Debt Issuance	105410	CF-Proceeds-Debt Issuance	115410	CF-Proceeds-Debt Issuance	125410
	NL-LTD-Revenue Bonds-Deferred Financing Cost					CF-Interest Paid	115411		
Certificates of Participation	NL-LTD-Certificates of Participation			CF-Proceeds-Debt Issuance	105420	CF-Proceeds-Debt Issuance	115420	CF-Proceeds-Debt Issuance	125420
	NL-LTD-Certificates of Participation-Deferred Financing Cost					CF-Interest Paid	115421		
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
Other Noncurrent Liabilities	NL-Other-Miscellaneous	O-Other Receipts (Pymts)	165510	NF-Other Receipts (Pymts)	105510	NF-Other Receipts (Pymts)	115510	NF-Other Receipts (Pymts)	125510
	NL-Other-Severance Pay	O-Pymts to Employees	165520						
	NL-Other-Vacation Leave	O-Pymts to Employees	165530						
	NL-Other-Third Party Payor Settlement Liabilitie	O-Pymts to Suppliers	165540						
NET ASSETS									
Invested in capital assets, net of related debt	NET-Invested in Capital Assets								129000
Restricted:									
Nonexpendable:									
Endowments	NET-Endowments - Nonexpendable								
	NET-Endowments - Nonexpendable - FMV Adjustment								
Annuity & Life Income Fund:	NET-Endowments - Annuity & Life Income								
	NET-Endowments - Annuity & Life Income - FMV Adjustment								
Expendable:									
Endowments	NET-Endowments-Expendable								
Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen								
Endowment Income	NET-Fund Balance - Endowment Incom		169400						
Grants and Contracts	NET-Fund Balance - Gifts & Private Grants		169300						
	NET-Fund Balance - Specific		169500						
Gifts	NET-Fund Balance - Gifts & Private Grants		169300						
Loans	NET-Fund Balance - Loan								
Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				109100				
	NET-Fund Balance - Unexpended Plant-Federal Grant:				109200				
	NET-Fund Balance - Unexpended Plant-State Approp				109300				
	NET-Fund Balance - Unexpended Plant-University Fund				109400				
	NET-Fund Balance - Unexpended Plant-Borrowed Fund				109500				
	NET-Fund Balance - Renewal & Replacemen								
Debt Service	NET-Fund Balance - Retirement of Indebtednes:						119100		
Appropriations	NET-Fund Balance - Specific		169500						
Other	NET-Fund Balance - Principal Appropriated		169200						
	NET-Fund Balance - Reserves		169100						
	NET-Fund Balance - Specific		169500						
Unrestricted	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				109100				
	NET-Fund Balance - Unexpended Plant-Federal Grant:				109200				
	NET-Fund Balance - Unexpended Plant-State Approp				109300				

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Mapping of Account Group Codes											
Detail by Fund Group											
				Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
				Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
			Title								
			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 Income		169400						
			NET-Fund Balance - Specific		169500						
			NET-Fund Balance - General Funds		169600						
			NET-Fund Balance - Retirement of Indebtedness						119100		
			NET-Fund Balance - Renewal & Replacement								
			NET-Fund Balance - Loans								
			NET-Fund Balance - 415(m) Reserve								
			NET-Endowments - Expendable								
			NET-Endowments-Expendable - FMV Adjustment								
			NET-Endowments - Funds Functioning as Endowments								
			NET-Endowments - Funds Functioning as Endowment - FMV Adjustment								
	CA		Current Assets								
	NA		Noncurrent Assets								
	CL		Current Liabilities								
	NL		Noncurrent Liabilities								
	NET		Net Assets								

IRM No. 175—Exhibit 3

University of California										
Statement of Net Assets—Cash Flow Cross Reference										
Mapping of Account Group Codes										
Detail by Fund Group										
		New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
			Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
ASSETS										
Current 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 Paper								
		CA-Short-Term Investments-Mortgage Loans	I-Proceeds Other Invest.	130240			I-Proceeds Other Invest.	150240		
		CA-Short-Term Investments-Misc. Loans & Contracts Financial Control	I-Proceeds Other Invest.	130250			I-Proceeds Other Invest.	150250		
	Investment of Cash Collateral	CA-Investment of Cash Collateral					I-Proceeds Other Invest.	150400		
	Investments Held By Trustees	CA-Investments Held by Trustees CA-Investments Held by Trustees-SPWB	CF-Interest Paid	130300	O-Other Receipts (Pymts)	140300	I-Proceeds Other Invest.	150300		
	Accounts Receivable									
	State and Federal government	CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts CA-A/R-State Appropriation-Nonoperating-Capital CA-A/R-State Appropriation-Nonoperating-Educationa CA-A/R-State Capital Lease CA-A/R-State Capital Lease - Settlement CA-A/R-State-Allow for Uncollectibl CA-A/R-Federal-Allow for Uncollectibl			O-Grants & Contracts	140514				
	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 CA-A/R-Other-STIP Investment Sales CA-A/R-Other-STIP Investment Sales-Settlement CA-A/R-Other-Commercial Paper Investment Sales CA-A/R-Other-Commercial Paper Investment Sales-Settlement CA-A/R-Other-Investment Sales CA-A/R-Other-Investment Sales-Settlement CA-A/R-Other-Student Tuition and Fees CA-A/R-Other-Local & Private Grants & Contracts CA-A/R-Other-Educational Activities CA-A/R-Other CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollec CA-A/R-Other-Allow for Uncollectibl CA-A/R-Educational Activities-Allow for Uncollectibl								
	Pledges Receivable	CA-A/R-Other-Private Gifts-Pledges CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollec			NF-Other Private Gifts	140568 140583				
	Current Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans CA-Current Portion of Notes Receivable-Collection CA-Current Portion of Notes Receivable-Allow for Uncol CA-Current Portion of Mortgages Receivable-Loan CA-Current Portion of Mortgages Receivable-Collection CA-Current Portion of Mortgages Receivable-Allow for Uncol			O-Loans Issued O-Collections of Loans O-Collections of Loans O-Loans Issued O-Collections of Loans O-Collections of Loans	140611 140612 140613 140621 140622 140623				
	Inventories	CA-Inventories-General CA-Inventories-Auxiliary Enterprises CA-Inventories-Medical Cente								
	Deferred Charges	CA-Deferred Charges-General CA-Deferred Charges-Auxiliary Enterprises CA-Deferred Charges-Medical Cente CA-Deferred Cost of Issuanc								
	Department of Energy Receivable									
	Other Current Assets	CA-Other			O-Other Receipts (Pymts)	140900				

IRM No. 175—Exhibit 3

University of California									
Statement of Net Assets—Cash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Noncurrent Assets									
Investments	NA-Investments-STIP	I-Proceeds STIP	131110	I-Proceeds STIP	141110	I-Proceeds STIP	151110		
	NA-Investments-Securities	I-Proceeds Other Invest.	131120	I-Proceeds Other Invest.	141120	I-Proceeds Other Invest.	151120		
	NA-Investments-Mortgage Loans					I-Proceeds Other Invest.	151140		
	NA-Investments-Real Estate					I-Proceeds Other Invest.	151150		
	NA-Investments-Misc. Loans & Contracts					I-Proceeds Other Invest.	151160		
Investment of Cash Collateral	NA-Investment of Cash Collatera					I-Proceeds Other Invest.	151700		
Investments Held By Trustees	NA-Investments Held by Trustees	CF-Interest Paid	131200	O-Other Receipts (Pymts)	141200	I-Proceeds Other Invest.	151200		
	NA-Investments Held by Trustees-SPWE								
Pledges Receivable	NA-Pledges Receivable-Private Gifts-Pledge			NF-Other Pvt Gifts	141970				
	NA-Pledges Receivable-Private Gifts-Pledges Discoun			NF-Other Pvt Gifts	141990				
	NA-Pledges Receivable-Private Gifts-Pledges Allow for Uncollectibl			NF-Other Pvt Gifts	141980				
Notes Receivable	NA-Notes Receivable-Loans			O-Loans Issued	141310				
	NA-Notes Receivable-Collection:			O-Collections of Loans	141320				
	NA-Notes Receivable-Allow for Uncollectibl			O-Collections of Loans	141400				
Mortgages Receivable	NA-Mortgages Receivable-Loans			O-Loans Issued	141510				
	NA-Mortgages Receivable-Collection:			O-Collections of Loans	141520				
	NA-Mortgages Receivable-Allow for Uncollectibl			O-Collections of Loans	141600				
Land, buildings, equipment, libraries and collection	Real Estate-Campus								
	Real Estate-Med Ctr								
	Building & Structures-Campus								
	Building & Structures-Med Ct								
	Fixed Equipment-Campus								
	Fixed Equipment-Med Ct								
	General Improvements-Campus								
	General Improvements-Med Ct								
	Software > 10M Campus								
	Software > 10M Med Ctr								
	Software < 10M Campus								
	Software < 10M Med Ctr								
	Equipment-Med Ct								
	Equipment-Campus								
	Library Material & Library Collections (exc. Rare books								
	Library Rare Books & Rare Book Collection:								
	Construction in Progress-Campus								
	Construction in Progress-Med Ct								
	Intangible Assets-Campus								
	Intangible Assets-Med Ctr								
	Infrastructure Assets-Campus								
	Infrastructure Assets-Med Ctr								
	Special Collections-Excl Lib-Campus								
	Special Collections-Excl Lib-Med Ct								
Less: Accumulated Depreciator	Accumulated Depreciation-Buildings & Structures-Campu								
	Accumulated Depreciation-Buildings & Structures-Med Ct								
	Accumulated Depreciation-General Improvements-Campu								
	Accumulated Depreciation-General Improvements-Med Ct								
	Accumulated Depreciation-Software >10M-Campu:								
	Accumulated Depreciation-Software > 10M-Med Ct								
	Accumulated Depreciation-Software < 10M-Campus:								
	Accumulated Depreciation-Software < 10M-Med Ct								
	Accumulated Depreciation-Equipment-Med Ct								
	Accumulated Depreciation-Equipment-Campus:								
	Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare B								
	Accumulated Depreciation-Intangible Assets-Campus:								
	Accumulated Depreciation-Intangible Assets-Med Ct								
	Accumulated Depreciation-Infrastructure-Campus:								
	Accumulated Depreciation-Infrastructure-Med Ct								
Other Noncurrent Assets	NA-Other Assets-A/R-State								
	NA-Other Assets-General								
	NA-Other Assets-Auxiliary Enterprises								
	NA-Other Assets-A/R								
	NA-Other Assets-A/R-Auxiliary Ent.								
	NA-Other Assets-A/R-Federal			O-Grants & Contracts	141960				
	NA-Other Assets-Deferred Cost of Issuance								

IRM No. 175—Exhibit 3

University of California									
Statement of Net Assets—Cash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
LIABILITIES									
Current Liabilities									
Accounts Payable	CL-A/P-General	O-Pymts to Suppliers	134110			NF-Other Pvt. Gifts	154110	O-Pymts for Benefits	594110
	CL-A/P-Auxiliary Enterprises								
	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								
	CL-A/P-Commercial Paper Investment Purchase								
	CL-A/P-Commercial Paper Investment Purchases-Settlemen								
	CL-A/P-Capital Assets	CF-Purch Capital Assets	134150						
	CL-A/P-Scholarships and Fellowships								
	CL-A/P-Controlled Disbursements-Payroll								
	CL-A/P-Controlled Disbursements-Medical Cente								
	CL-A/P-Controlled Disbursements-Other								
Accrued Salaries and Benefits	CL-Accrued Salaries								
	CL-Accrued Benefits								
Deferred Revenue	CL-Deferred Revenues-Genera								
	CL-Deferred Revenues-Auxiliary Enterprise								
	CL-Deferred Revenues-Medical Center								
	CL-Deferred Revenues-Grants & Contracts			O-Grants/Contracts	144330				
Collateral held for Security Lending	CL-Collateral Held for Security Lending					I-Proceeds Other Invest.	154400		
Commercial Paper	CL-Commercial Paper								
Current Portion of Long-Term Debt	CL-Long-Term Debt-Revenue Bonds			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 Cost								
	CL-Long-Term Debt-Mortgages & Other Borrowing								
	CL-Long-Term Debt-Capital Lease Obligations								
	CL-Long-Term Debt-Capital Lease Obligations-SPWB								
Funds Held for Others	CL-Funds Held For Others-General								
	CL-Funds Held For Others-Auxiliary Enterprise								
Department of Energy Laboratories Liabilities									
Other Current 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 Healthcar								
	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								
	CL-Other-Annuities Payable					NF-Other Pvt. Gifts	154770		
	CL-Other-Liabilities to Life Beneficiaries					NF-Other Pvt. Gifts	154780		
	Intrafund Receivables	Other-Intercampus Transactions	132000	Other-Intercampus Transactions	142000	Other-Intercampus Transactions	152000		
	Interfund Receivables	Other-Intercampus Transactions	133000	Other-Intercampus Transactions	143000	Other-Intercampus Transactions	153000		
	Intrafund Payables	Other-Intercampus Transactions	136000	Other-Intercampus Transactions	146000	Other-Intercampus Transactions	156000		
	Interfund Payables	Other-Intercampus Transactions	137000	Other-Intercampus Transactions	147000	Other-Intercampus Transactions	157000		
	Clearing Accounts	Other-Intercampus Transactions	138000	Other-Intercampus Transactions	148000	Other-Intercampus Transactions	158000		
	Hospital Clearing								
	DOE Clearing								
Noncurrent Liabilities									
Federal Refundable Loans	NL-Federal Refundable Loans			NF-Std Dir Lndg Pmt	145300				
	NL-Deposits-General								
	NL-Deposits-Auxiliary Enterprises								
	NL-Deposits-Medical Center								

IRM No. 175—Exhibit 3

University of California									
Statement of Net Assets—Cash Flow Cross Reference									
Mapping of Account Group Codes									
Detail by Fund Group									
	New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
		Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp	Cash Flow	New Acct. Grp
Self-Insurance	NL-Self Insurance-Medical Malpractice								
	NL-Self Insurance-General Auto & Employment Liability (GAEL)								
	NL-Self Insurance-Workers Compensation								
	NL-Self Insurance-Employee Healthcare								
Obligations 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 Ben					NF-Other Pvt. Gifts	155320		
Long Term Debt									
Revenue Bonds	NL-LTD-Revenue Bonds			CF-Proceeds-Debt Issuance	145410				
	NL-LTD-Revenue Bonds-Deferred Financing Cost								
Certificates of Participation	NL-LTD-Certificates of Participation								
	NL-LTD-Certificates of Participation-Deferred Financing Cost								
Mortgages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings								
Capital Lease Obligations	NL-LTD-Capital Lease Obligations								
	NL-LTD-Capital Lease Obligations-SPWB								
Other Noncurrent 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 Liabilities								
NET ASSETS									
Invested in capital assets, net of related debt	NET-Invested in Capital Assets								
Restricted:									
Nonexpendable:									
Endowments	NET-Endowments - Nonexpendable						159100		
	NET-Endowments - Nonexpendable - FMV Adjustment						159500		
Annuity & Life Income Fund:	NET-Endowments - Annuity & Life Income						159200		
	NET-Endowments - Annuity & Life Income - FMV Adjustment						159600		
Expendable:									
Endowments	NET-Endowments-Expendable						159400		
Funds Functioning as Endowmen	NET-Endowments - Funds Functioning as Endowmen						159300		
Endowment Income	NET-Fund Balance - Endowment Income								
Grants and Contracts	NET-Fund Balance - Gifts & Private Grants								
	NET-Fund Balance - Specific								
Gifts	NET-Fund Balance - Gifts & Private Grants								
Loans	NET-Fund Balance - Loan						149100		
Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants								
	NET-Fund Balance - Unexpended Plant-Federal Grant								
	NET-Fund Balance - Unexpended Plant-State Approp								
	NET-Fund Balance - Unexpended Plant-University Fund								
	NET-Fund Balance - Unexpended Plant-Borrowed Fund								
	NET-Fund Balance - Renewal & Replacemen		139100						
Debt Service	NET-Fund Balance - Retirement of Indebtednes								
Appropriations	NET-Fund Balance - Specific								
Other	NET-Fund Balance - Principal Appropriated								
	NET-Fund Balance - Reserves								
	NET-Fund Balance - Specific								
Unrestricted	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants								
	NET-Fund Balance - Unexpended Plant-Federal Grant								
	NET-Fund Balance - Unexpended Plant-State Approp								

IRM No. 175—Exhibit 3

University of California										
Statement of Net Assets—Cash Flow Cross Reference										
Mapping of Account Group Codes										
Detail by Fund Group										
			Renew. & Replace.		Loan		Endow. & Similar		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 Indebtedness								
		NET-Fund Balance - Renewal & Replacement		139100						
		NET-Fund Balance - Loans				149100				
		NET-Fund Balance - 415(m) Reserve								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								