niversi	ty of California									1
tateme	nt of Revenues, Expenses and Changes	s in Net Assets - Cash Flow Cross Reference								
	g of Codes									
etail by	Fund Group									
		New	Current		Unexpended Plant		Retirement of In	dobt	Invest. In Plant	
	+	Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Title	Cubii I ioii	11011	Cush Flow	11011	Cush 1 low	11011	Cush Flow	
OP	ERATING REVENUES									
	Student tuition and fees,net	Student Tuition & Fees - Non-Resident Tuitior	O-Student Tuition & Fees	AG200110						
		Student Tuition & Fees - Application for Admissior	O-Student Tuition & Fees	AG200120						
		Student Tuition & Fees - Other General Fund Student Fee:	O-Student Tuition & Fees	AG200130						
		Student Tuition & Fees - Other Student Fees	O-Student Tuition & Fees	AG200190						
		University Extension	O-Student Tuition & Fees	AG200400						
		Student tuition and fees - Contra - Student Financial Aic	O-Student Tuition & Fees	AG200500						
		Federal Loans Received Federal Loans Disbursed								
		rederai Loans Disbursed								
	Grants and contracts									
	Federal Federal	United States Government - Grants	O-Grants/Contracts	AG203200						
	1 cuciai	United States Government - Contracts	O-Grants/Contracts	AG203300						
		United States Government - Appropriations	O-Grants/Contracts	AG203100						
		United States Government - Federal Capital Contribution								
	State	State of California - Grants & Contracts	O-Grants/Contracts	AG201300						
		State of CA - Special State Appropriations - Operating	O-Grants/Contracts	AG201210						
	Private	Private - Restricted Grants	O-Grants/Contracts	AG206300						
		Private - Restricted Contracts	O-Grants/Contracts	AG206400			•			
	Local	Local Government - Grants & Contracts	O-Grants/Contracts	AG202200						
	Sales and services:			1				1		
	Medical centers	Sales & Services - Medical Centers	O-SS Medical Centers	AG207210						
_		Sales & Services - Contra - Medical Centers Allowance	O-SS Medical Centers	AG207220						
	Educational activities	Sales & Services - Educational Activity	O-SS Educational Act.	AG207110						
		Sales & Services - Contra - Educational Activity Allowance	O-SS Educational Act.	AG207120						
	Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises Sales & Services - Contra - Auxiliary Enterprises Allowance	O-SS Auxiliary Enterprises	AG207310						
		Sales & Services - Contra - Aux Ent-Student Financial Aid	O-SS Auxiliary Enterprises	AG207320						
		Sales & Services - Contra - Aux Ent-Student Financial Air	O-SS Auxiliary Enterprises	AG207330						
	Department of Energy Laboratory	DOE Revenue	O-Grants/Contracts	AG203400						
	Other operating revenues, ne	Other Sources - Service Enterprises	O-Other Receipts (Pymts)	AG208110						
		Other Sources - Contra - Service Enterprises Allowance	O-Other Receipts (Pymts)	AG208120						
		Other Sources - Other	O-Other Receipts (Pymts)	AG208210						
		Other Sources - Contra - Other Allowances	O-Other Receipts (Pymts)	AG208220						
		Other Sources - Contra - Student Financial Aic	O-Other Receipts (Pymts)	AG208290						
		Interest on Notes								
		Recovery of Notes Written Off as Uncollectible								
		Recovery of NDEA Teaching Service Cancellatio  Late Charges-Student Loans								
		Faculty Mtg. Programs-Fees								
		racuity witg. 1 rograms-rec:								
	Total operating revenues									
OP	ERATING EXPENSES									
	Salaries and wages	Academic Wages	O-Pymts to Employees	OC1000						
		Staff Wages	O-Pymts to Employees	OC1100						
		Incentive Award Program Paymen	O-Pymts to Employees	OC1150						
		IAP Award Funding	O-Pymts to Employees	OC1180			•			
		Sabbatical Leave in Residence	O-Pymts to Employees	OC1200						
	1	Sabbatical Leave Not in Residence	O-Pymts to Employees	OC1300				1		
		Retirement Benefit Allowance	O-Pymts to Employees	OC1400						
-		Compensation Earned But Not Paid	O-Pymts to Employees	OC1700						
_	+ +	Transfer of Vacation Accruals	O-Pymts to Employees	OC1800						1
-	+ +	Salary Accrual	O-Pymts to Employees	OC1940				1		1
-	<del>                                     </del>	Vacation Accrual Compensatory Time Accrua	O-Pymts to Employees	OC1950 OC1960				+		1
	<del>                                     </del>	SMSPP Accrual	O-Pymts to Employees O-Pymts to Employees	OC1960 OC1970				+		-
-	1	Elimination of Capitalized Salaries & Wage:	O-Pymts to Employees O-Pymts to Employees	OC1970 OC1980		<b>-</b>		+ +		1
	+ +	Elimination of Salaries & Wages-R & R	O-Pymts to Employees	OC1980 OC1982				+		
		Employee Vacation and S/L Assessmen	O-Pymts to Employees	OC8550				+		
	Benefits	Equivalent of Month Earnings Paid to Dependen	O-Pymts for Benefits	OC7400						
+	+ +	Payment of UCRS Benefits	O-Pymts for Benefits	OC7500				1		1
+	+ +	415(m) Restoration Plan Contribution	O-Pymts for Benefits	OC7920						1
	+	PERS-VERIP Annuity	O-Pymts for Benefits	OC8220				+		1
	+ +	OASDI Medicara	O-Pymts for Benefits O-Pymts for Benefits	OC8300						1
	1 1	Medicare State Teachers Retirement System Regents Contribution	O-Pymts for Benefits O-Pymts for Benefits	OC8310 OC8400				+		1
		State reactions retirement system regents Contribution						-		+
		Orange County Retirement System	O-Pumte for Panafite							
		Orange County Retirement System	O-Pymts for Benefits	OC8450						
		Orange County Retirement System Federal Civil Service Retirement Systen Workers Compensation	O-Pymts for Benefits O-Pymts for Benefits O-Pymts for Benefits	OC8450 OC8460 OC8500						

Universi	ity of California									
Statemer	nt of Revenues, Expenses and Chan	ges in Net Assets - Cash Flow Cross Reference								
	g of Codes									
Detail by	y Fund Group									
		New	Current	1	Unexpended Plan		Retirement of In	deht	Invest. In Plant	
		Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Unemployment Insurance	O-Pymts for Benefits	OC8520						
		Employee Support Programs	O-Pymts for Benefits	OC8530						
		Health Insurance Sec. 89	O-Pymts for Benefits	OC8540						
		Life Insurance Sec. 89	O-Pymts for Benefits	OC8560						
		Graduate Student Health Insurance Health Sciences Severance Pay Plai	O-Pymts for Benefits O-Pymts for Benefits	OC8570 OC8580						+
		Partial Fee Remission	O-Pymts for Benefits	OC8590						+
		UCRS Regents Contribution	O-Pymts for Benefits	OC8600						
		UCRS Regents Contribution Phased Retirement	O-Pymts for Benefits	OC8610						
		Health Science Compensation Reserva	O-Pymts for Benefits	OC8620						
		Graduate Student Partial Fee Remission UCRS Regents Contribution Summer Salaries	O-Pymts for Benefits	OC8640						-
		PERS Regents Contribution  PERS Regents Contribution	O-Pymts for Benefits O-Pymts for Benefits	OC8650 OC8700						+
		Non-Industrial Disability Insurance Premium	O-Pymts for Benefits	OC8800						+
		SCERS Employer Contributions	O-Pymts for Benefits	OC8820						+
		Vision Care Contribution	O-Pymts for Benefits	OC8830						
		Vision Care Alternative Contribution	O-Pymts for Benefits	OC8840						
	+ +	Elimination of Capitalized Benefits	O-Pymts for Benefits	OC8890	+	<del>                                     </del>		1		+
-		Elimination of Benefits-R & R Health Insurance	O-Pymts for Benefits O-Pymts for Benefits	OC8892 OC8900		<del>                                     </del>				+
_		Employee Benefit Cost Transfers	O-Pymts for Benefits	OC8910		<del>                                     </del>		+		+
_		Construction Class Various Benefits	O-Pymts for Benefits	OC8920	1					+
		General Liability Insurance	O-Pymts for Benefits	OC8930						
		Benefit Accrual	O-Pymts for Benefits	OC8940						
		Incentive Award Program Assessmen	O-Pymts for Benefits	OC8945						
		Employers Dental Plan Contribution	O-Pymts for Benefits O-Pymts for Benefits	OC8950 OC8955						-
		Incentive Award Program Benefit Funding Faculty Benefit Cost Offset	O-Pymts for Benefits	OC8960						+
		Tuition Remission (RA)	O-Pymts for Benefits	OC8970						+
		Special Life Insurance Contribution	O-Pymts for Benefits	OC8980						1
		Annuitant Health Insurance Contributior	O-Pymts for Benefits	OC8990						
		Retirement & Employee Benefits-Payment:								
		Retirement & Employee Benefits-Contributions from Campu								-
	Scholarships and fellowships	Scholarship & Fellowships	O-Pymts for Scholarships	OC7770						+
	Sentitudings and renowsing.	Scholarship Allowance	O-Pymts for Scholarships	OC7760						+
		·	1							1
	Utilities	Utilities Services	O-Pymts to Suppliers	OC5200						
		Electricity	O-Pymts to Suppliers	OC5210						
		Water & Sewer Natural Gas	O-Pymts to Suppliers O-Pymts to Suppliers	OC5220 OC5230		-				-
		Oil	O-Pymts to Suppliers	OC5250						+
		Propane/Butane	O-Pymts to Suppliers	OC5260						+
			, ,							
	Supplies and materials	Supplies & Materials	O-Pymts to Suppliers	OC8000						
		Medical Supplies	O-Pymts to Suppliers	OC8010						
		Chemicals, Organic & Inorganic	O-Pymts to Suppliers	OC8020 OC8030						
		Lab Glass/Ceramics Lab Instruments & Supplies	O-Pymts to Suppliers O-Pymts to Suppliers	OC8040						
		Fertilizers & Pesticides	O-Pymts to Suppliers	OC8050	<b></b>					+
		Lab Animals/Feed	O-Pymts to Suppliers	OC8060						
		General Office Supplies	O-Pymts to Suppliers	OC8070						
		Educational TV/AV Service	O-Pymts to Suppliers	OC8080						1
_	+ +	Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R	O-Pymts to Suppliers	OC8090	+	<del>                                     </del>		1		
		Non Capitalized Fabricated Cost	O-Pymts to Suppliers O-Pymts to Suppliers	OC8092 OC8100	+	<del>                                     </del>		+ +		+
_	+ +	Non Capitalized Expenditures	о-т уппа со вирриста	555150	O-Pymts to Suppliers	TC2001		+		+
		Inventorial Equipment	O-Pymts to Suppliers	OC9000	,					
		Inventorial Livestock	O-Pymts to Suppliers	OC9100						
		Library Books and Materials to be Capitalized	O-Pymts to Suppliers	OC9200						
_		Library Rare Books and Rare Book Collec. to be Capitalized	O-Pymts to Suppliers	OC9210		<b>——</b>				1
		Capitalized Standard Office Furniture Non-Inventorial Capitalized Items	O-Pymts to Suppliers O-Pymts to Suppliers	OC9213 OC9214	+	<del>                                     </del>		+		+
		Special Collections (Excl. Lib) to be Capitalized	O-Pymts to Suppliers	OC9220		<del>                                     </del>		+		+
		Software Projects to be Capitalized >\$10M	O-Pymts to Suppliers	OC9230	1	<del>                                     </del>		1		+
		Software Projects to be Capitalized <\$10M	O-Pymts to Suppliers	OC9235						
		Rental Allowance on Inventorial Equipmen	O-Pymts to Suppliers	OC9400						
		Full Value Minus Cost of Surplus	O-Pymts to Suppliers	OC9500						
		Fabrication Components or Supplies Buildings & Structures to be Capitalized	O-Pymts to Suppliers O-Pymts to Suppliers	OC9600 OC9700	-	1		1		1
	+ +	Fixed Equipment to be Capitalized	O-Pymts to Suppliers O-Pymts to Suppliers	OC9710	+	<del>                                     </del>		+ +		+
	+ +	General Improvement to be Capitalized	O-Pymts to Suppliers	OC9740				1 1		+
		Infrastructure Assets to be Capitalized	O-Pymts to Suppliers	OC9750						
		Intangible Assets to be Capitalized	O-Pymts to Suppliers	OC9760						1

pping of	of Revenues, Expenses and Change of Codes Fund Group	es in Net Assets - Cash Flow Cross Reference								
ail by Fu										
	and Group									
		New	Current		Unaymandad Plant		Retirement of Ind	abt	Invest In Dia	awt .
		Title	Cash Flow	New	Unexpended Plant Cash Flow	New	Cash Flow	New	Invest. In Pla Cash Flow	New
		Expense for CIP to be Capitalized	O-Pymts to Suppliers	OC9790	Casii Flow	INCW	Casii Flow	INCW	Casii i iow	INCW
		Interdept. Transfer of Inventorial Equipmen	O-Pymts to Suppliers	OC9800						-
		Purchased Computer Equipment	O-Pymts to Suppliers	OC9900						-
		Office Furniture/Equipment	O-Pymts to Suppliers	OC9950						-
		Non Capitalized Expenditures	O-Pymts to Suppliers	OC9980						
		Elimination of Capitalized CF Equipment Purchases	O-Pymts to Suppliers	OC9981						
		Elimination of Equipment R & R	O-Pymts to Suppliers	OC9982						
口	Depreciation	Building & Structures-Campus							CF-Purchase of Cap Asset	TC2400
+		Building & Structures-Med Ctı							CF-Purchase of Cap Asset	TC2500
		General Improvements-Campus							CF-Purchase of Cap Asset	TC2401
+		General Improvements-Med Cti							CF-Purchase of Cap Asset	TC2501
+		Software > 10M-Campus Software > 10M-Med Ctr							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2402 TC2502
+		Software < 10M-Campus							CF-Purchase of Cap Asset	TC2403
+		Software < 10M-Med Ctr	<del>-  </del>	+				+	CF-Purchase of Cap Asset	TC2503
+	1	Equipment-Campus		+					CF-Purchase of Cap Asset	TC2404
+-	<del>                                     </del>	Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2504
${}^{+}$		Library Materials & Library Collections (exc. Rare books		1		<u> </u>		1	CF-Purchase of Cap Asset	TC2405
T		Intangible Assets-Campus		1					CF-Purchase of Cap Asset	TC2406
$T^{T}$		Intangible Assets-Med Ctr		1					CF-Purchase of Cap Asset	TC2506
		Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2407
		Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	TC2507
	Department of Energy Laboratories	DOE Expense:	O-Grants/Contracts	AG300160						
	Other operating expenses	Travel In State	O-Pymts to Suppliers	OC2000						
$\perp$		Agriculture Conferences	O-Pymts to Suppliers	OC2100						
$\perp$		University Garage Charges	O-Pymts to Suppliers	OC2300						
$\perp$		Removal & Moving Expense Reimbursemen	O-Pymts to Suppliers	OC2700						
+		Out of State Travel	O-Pymts to Suppliers	OC2900						_
+		Freight UNEX Admin Expense	O-Pymts to Suppliers O-Pymts to Suppliers	OC3000 OC3700						
+		Recharges	O-Pymts to Suppliers	OC3900				-	-	
+-	<del>                                     </del>	Telephone, Telegraph & Teletype	O-Pymts to Suppliers	OC4100					<b>†</b>	_
+		Postage, Mail, Inc. Commercial Mail Service	O-Pymts to Suppliers	OC4400						-
+	<del>                                     </del>	Rental of Space Interdepartmental Recharge	O-Pymts to Suppliers	OC5000					+	-
+		Rental of Space or Facility Other	O-Pymts to Suppliers	OC5100						
+		Rental of Equipment Other	O-Pymts to Suppliers	OC5300						
+		Rental of Equipment Computer	O-Pymts to Suppliers	OC5400						_
		Rental of Equipment Interdepartmental Recharge	O-Pymts to Suppliers	OC5500						
		Payment Under Capital Lease Other (should be zero	O-Pymts to Suppliers	OC5600						
		Payment Under Capital Lease Computer (should be zero	O-Pymts to Suppliers	OC5700						
		Printing of Publications	O-Pymts to Suppliers	OC6000						
		Reproduction and Photography	O-Pymts to Suppliers	OC6050						
		Printing of Forms, Stationary, Etc	O-Pymts to Suppliers	OC6100						
+	1	LibraryMaterials (non-inventorial)	O-Pymts to Suppliers	OC6200						
$\perp$		Library Materials Book Binding	O-Pymts to Suppliers	OC6300						
+	1	Central Stenographic Services	O-Pymts to Suppliers	OC7000				1		_
+	+ +	Repairs, Alterations & Maintenance	O-Pymts to Suppliers	OC7100				1	1	-
+	<del>                                     </del>	Building Maintenance	O-Pymts to Suppliers	OC7150					<del> </del>	
+	+ +	Miscellaneous Services Membership & Subscriptions-Federally Chargeable	O-Pymts to Suppliers O-Pymts to Suppliers	OC7200 OC7220		-		1	1	
+-	<del>                                     </del>	Advertising-Federally Chargeable	O-Pymts to Suppliers O-Pymts to Suppliers	OC7230					1	
+-	<del>                                     </del>	Royalaties	O-Pymts to Suppliers O-Pymts to Suppliers	OC7240		-		1	1	
+	1	Food & Beverages for Business Meetings/Conference:	O-Pymts to Suppliers	OC7250						+
+	<del>                                     </del>	Temporary Labor Costs	O-Pymts to Suppliers	OC7290					1	_
T		Expense in Excess of \$25K on Subcontract	O-Pymts to Suppliers	OC7300						
$\Box$		Bad Debt Expense-State Government	O-Other Receipts (Pymts)	OC7310						
$\Box$		Bad Debt Expense-Federal Government	O-Other Receipts (Pymts)	OC7320						
		Bad Debt Expense-Medical Centers	O-Other Receipts (Pymts)	OC7330						
		Bad Debt Expense-Auxiliary Enterprises	O-Other Receipts (Pymts)	OC7340						
		Bad Debt Expense-Educational Activities	O-Other Receipts (Pymts)	OC7350						
		Bad Debt Expense-Other	O-Other Receipts (Pymts)	OC7360						
$\perp \Box$										
$\perp$										
<b>↓</b> '		Grant Payments under BCRP & Similar Programs	O-Pymts to Suppliers	OC7590						
<b>↓</b> '		Computing & Data Processing Serv. Administration	O-Pymts to Suppliers	OC7610						
$\perp \perp \mid$		Computing & Data Processing Serv. Academic	O-Pymts to Suppliers	OC7620						
+	1	Fines & Penalties	O-Pymts to Suppliers	OC7700						
$\perp$		Donations & Contributions	O-Pymts to Suppliers	OC7710						
+-	+ +	Membership & Subscriptions-Federally Unchargeable	O-Pymts to Suppliers	OC7720						_
+-	+ +	Advertising-Federally Unchargeable Patient Care	O-Pymts to Suppliers O-Pymts to Suppliers	OC7730 OC7740						_

T		of California		1			1				
			ges in Net Assets - Cash Flow Cross Reference								
		f Codes	ges in Act Assets Cush Flow Closs Reletence								
		und Group									
			New	Curren		Unexpended Plan		Retirement of In		Invest. In Plant	
			Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
			Social Activities & Entertainment Cost of Legal Proceedings	O-Pymts to Suppliers O-Pymts to Suppliers	OC7750 OC7780						
			Honoraria (Other Than UC Employee	O-Pymts to Suppliers	OC7900						
			Honoraria (Onici Than Ce Employee	O-1 yints to Suppliers	007000						_
			Medical Malpractice Insurance	O-Other Receipts (Pymts)	OC7910						
			General Liability Insurance	O-Pymts to Suppliers	OC7930						
			Employment Practice Liability Progran	O-Pymts to Suppliers	OC7940						
			Other Insurance	O-Pymts to Suppliers	OC7950						
	_		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								
		Total operating expenses									
0-	nerati	ting income (loss)		+				1			1
U	perati	ing neonic (1055)		+			1			1	
	$\dashv$										
NO	ONO	PERATING REVENUES (EXPE	(NSES)								1
	5	State educational appropriations	State of CA - General Support	NF-State Educ.Approp	AG201100						
		State financing appropriations	State of CA - Special State Appropriations - Cap. Financ	CF-State Fin Approp	AG201220						
		D : 4 :0	D: ( H (: (10))	NE Od D: CO	1.0205100						
	I	Private gifts	Private - Unrestricted Gifts Private - Unrestricted Non-Cash Gifts	NF-Other Private Gifts	AG206100		1		-		1
			Private - Onrestricted Non-Cash Gifts  Private - Restricted Gifts	I-Proceeds Other Invest. NF-Other Private Gifts	AG206110 AG206210						
			Private - Contra - Uncollectible	NF-Other Private Gifts	AG206210 AG206220						
			Private - Contra - Discount on Pledge:	NF-Other Private Gifts	AG206230						
			Private - Restricted Non-Cash Gifts	I-Proceeds Other Invest.	AG206240						
			Deferred Gifts								
			Gifts & Bequests Donor Designated as FFE								
			Gifts & Bequests-Non-Cash-Annuity & Life Income								
	_		Gifts & Bequests-Non-Cash-Funds Functioning as Endowment								
				+		+					
											_
	I	Investment income									
		Endowment	Endowment Fund Income	I-Investment Income, Ne	AG205100						
		Security Lending	Security Lending Revenue-Endowment Incom	I-Investment Income, Ne	AG205200						
			Security Lending Revenue-Othe	I-Investment Income, Ne	AG208250						
		Net of Fees and Rebates	Security Lending Expense	I-Investment Income, Ne	AG208260	TT ( IT N	TC1200	CE L D : I	TC1205		-
		Other	Investment Income - Other Stip Investment Income	I-Investment Income, Ne I-Investment Income, Ne	AG208230 AG208240	I-Investment Income, Ne I-Investment Income, Ne	TC1300 TC1301	CF-Interest Paid I-Investment Income, Ne	TC1305 TC1306		
			Faculty Mtg Program - Investment Income-Mtgs	1-mvestment mcome, ive	AG206240	1-mvestment mcome, Ne	101301	1-mvestment mcome, ive	101300		
			Tuesday and Trogram Investment meetine angu								
	1	Net appreciation (depreciation) in	fair value of investment	1							
			Unrealized Gains-STIP	I-Proceeds STIP	AG208271						
			Unrealized Gains-Security Lending	I-Proceeds-Other Inv.	AG208272						
			Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	AG208273	I-Proceeds-Other Inv.	TC 1312	CF-Interest Paid	TC1314		
			Unrealized Gains-Foreign Currency Contract:	I-Proceeds-Other Inv.	AG208274						-
	$\dashv$		Gain or Loss on Sale of Investments-STIF Gain or Loss on Sale of Investments-other Investments	I-Proceeds STIP I-Proceeds-Other Inv.	AG208281 AG208282	I-Proceeds Other Inv	TC1450	I-Proceeds Other Inv	TC1455	1	1
	-		Gain or Loss on Sale of Investments-other investments	. 110cccus-odici filv.	110200202	. 1 roccous Callet IIIV	101730	. 170cccus Odlici IIIV	101433	<del> </del>	
	$\dashv$		Gain or Loss on Sale of Investments - Accretion/Amortization of Discount	1							
	I	Interest expense									
			Aux. Ent Payment of Interest on Bank Loans					CF-Interest Paid	TC2210		
	_		Aux. Ent Payment of Interest on Bonds	<u> </u>				CF-Interest Paid	TC2215		1
	$\rightarrow$		Aux. Ent Payment of Interest on Capital Leases/Installment Purcl Aux. Ent Payment of Interest on Other				1	CF-Interest Paid	TC2220 TC2225		+
	-		Med. Ctr Payment of Interest on Othel  Med. Ctr Payment of Interest on Bank Loan:	+		-		CF-Interest Paid CF-Interest Paid	TC2225		+
-			Med. Ctr Payment of Interest on Bonds					CF-Interest Paid	TC2245		+
			Med. Ctr Payment of Interest on Capital Leases/Installment Purcl	1				CF-Interest Paid	TC2250		
			Med. Ctr Payment of Interest on Other					CF-Interest Paid	TC2255	<u> </u>	1
			Other - Payment of Interest on Bank Loans					CF-Interest Paid	TC2270		
			Other - Interest Charge to Campus on Tax-Exempt CF					CF-Purch Capital Asset	TC2271		
	_		Other - Interest Charge to Campus on Taxable CP	<u> </u>				CF-Purch Capital Asset	TC2272		1
			Other - Payment of Interest on Tax Exempt CF	1				CF-Comm Paper-Int Paid	TC2273 TC2274		+
	-		Other - Payment of Interest/Discount on Taxable CF Other - Payment of Interest on Bonds	+		-		CF-Comm Paper-Int Paid CF-Interest Paid	TC2274		+
	-+		Other - Payment of Interest on Capital Leases/Installment Purcl	1			1	CF-Interest Paid	TC2280	<del> </del>	
1 -	- 1										
	-		Other - Payment of Interest on Other Other - Repayment of Interest on State Capital Leases					CF-Interest Paid	TC2285		

	fornia									
		in Net Assets - Cash Flow Cross Reference								
Sapping of Codes	s									
etail by Fund G	roup									
		N	Comment		Unexpended F	1	D-ti	la daba	Invest In Disc	-4
		New Title	Current Cash Flow	New	Cash Flow	New	Retirement of I Cash Flow	New	Invest. In Plar Cash Flow	New
		Other - Repayment of Interest on State Energy Eff. Bond	Cush 1 low	11011	Cubii I IO II		CF-Interest Paid	TC2291	Cuon Fion	
		Contra Interest Expense (payment of Cap. Interest)					CF-Interest Paid	TC2299		
		Amortization of Deferred Financing Cost-Revenue Bonds					CF-Interest Paid	TC2261		
		Amortization of Deferred Financing Cost-Certificates of Participation					CF-Interest Paid	TC2262		
		Amortization of Costs of Issuance					CF-Interest Paid	TC2263		
		Fac. Mtg. ProgBond Interest								
									+	
Gain (	Loss) on disposal of capital asse	ets, net of proceeds								
		Proceeds from Sale of Capitalized Assets - Campus	CF-Proceeds Cap Assets	AG208310						
		Proceeds from Sale of Capitalized Assets - Med Cti	CF-Proceeds Cap Assets	AG208320						
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus							CF-Purchase of Cap Asset	TC2420
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr							CF-Purchase of Cap Asset	TC2520
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus							CF-Purchase of Cap Asset	TC2421
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr							CF-Purchase of Cap Asset	TC2521
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2422
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctt Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus					+		CF-Purchase of Cap Asset	TC2522 TC2423
		Disposal of Cap. Assets-Orig Cost - Gen Improvints-Campus  Disposal of Cap. Assets-Orig Cost - Gen Improvints-Med Ctr		+			+		CF-Purchase of Cap Asset	TC2523
		Disposal of Cap. Assets-Orig Cost - Och Implyinis-vice Cit  Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus		1					CF-Purchase of Cap Asset	TC2424
		Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr							CF-Purchase of Cap Asset	TC2524
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus							CF-Purchase of Cap Asset	TC2425
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr							CF-Purchase of Cap Asset	TC2525
		Disposal of Cap. Assets-Orig Cost - Equipment-Campus							CF-Purchase of Cap Asset	TC2426
		Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2526
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2427
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr							CF-Purchase of Cap Asset	TC2527 TC2428
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus  Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2528
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Net Cti  Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus							CF-Purchase of Cap Asset	TC2429
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Cti			<b>-</b>				CF-Purchase of Cap Asset	TC2529
		Bisposar of cup. History ong cost. Spec. contect. Exc Eto Inea Cu							Cr Turenase or cup risser	102020
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus							CF-Purchase of Cap Asset	TC2440
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Cti							CF-Purchase of Cap Asset	TC2540
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus							CF-Purchase of Cap Asset	TC2441
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ct							CF-Purchase of Cap Asset	TC2541
		Disposal of Cap. Assets-Accum Depn - Software >10M-Campus							CF-Purchase of Cap Asset	TC2442
		Disposal of Cap. Assets-Accum Depn - Software >10M-Med Cti							CF-Purchase of Cap Asset	TC2542
		Disposal of Cap. Assets-Accum Depn - Software <10M-Campus							CF-Purchase of Cap Asset	TC2443
		Disposal of Cap. Assets-Accum Depn - Software <10M-Med Cti Disposal of Cap. Assets-Accum Depn - Equipment-Campus							CF-Purchase of Cap Asset CF-Purchase of Cap Asset	TC2543 TC2444
		Disposal of Cap. Assets-Accum Depn - Equipment-Campus  Disposal of Cap. Assets-Accum Depn - Equipment-Med Cti					+		CF-Purchase of Cap Asset	TC2544
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus			<b>-</b>				CF-Purchase of Cap Asset	TC2445
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Cti							CF-Purchase of Cap Asset	TC2545
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2446
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Cti							CF-Purchase of Cap Asset	TC2546
		Trade-in Allowance	CF-Purchase of Cap Asset	OC9300						
				+						
				+			1		<del> </del>	
				+			+		+	
Other	nonoperating revenues (expense	'se'							+	
Other	lionoperating revenues (expense	Other Nonoperating Revenue	NF-Other Receipts (Pymts)	AG208410						
		Other Nonoperating Revenue - Interest Income from State	NF-Other Receipts (Pymts)	AG208420						
		Other Miscellaneous Additions	, , , , , , , , , , , , , , , , , , ,				NF-Other Receipts (Pymts)	TC1998	NF-Other Receipts (Pymts)	TC1996
		Faculty Mtg. Programs-Miscellaneous Additions							.,	
		Refunds to Donors, and other Minor Adjustments								
		Other Miscellaneous Deductions					NF-Other Receipts (Pymts)	TC2998	NF-Other Receipts (Pymts)	TC2996
		Fac. Mtg. ProgMisc. Ded.					<u> </u>		1	
		Debt Extinguishment Cost		+			NF-Other Receipts (Pymts)	TC2990		
		Change in Annuity and Life Income Liability Other-Payment of Interest to UCRS	1	+			NE Other Decision (Bosses)	T00000	+	
		Other-mayment of interest to UCRS		+			NF-Other Receipts (Pymts)	TC2292	1	-
				+			+		+	
				+			1		1	
	Net nonoperating revenues (exp	nenses'			<b>-</b>				<del> </del>	
	greening forenium (ex	r,		1			†		†	
Income befor	e other changes n net asset:						1		1	
	-									
OTHER CHA	ANGES IN NET ASSETS									
	capital appropriations	State Appropriations	1		CF-State Capital Approp	TC1000				

niversit	y of California									
		nges in Net Assets - Cash Flow Cross Reference								
	of Codes									
etail by	Fund Group									
+		New	Current		Unexpended Pla	mt.	Retirement of In	daht	Invest. In Pl	ont
+-		Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
+	Capital gifts and grants	Private Gifts and Grants	Cush From	11011	CF-Capital Gifts/Grants	TC1100	Cubii 1 io ii		Cubii 1 ion	11011
		Private Gifts - Uncollectible			CF-Capital Gifts/Grants	TC1101				
		Private Gifts - Discount on Pledges			CF-Capital Gifts/Grants	TC1102				
		Private Gifts - Real Estate-Campus							CF-Purch Capital Asset	TC1150
		Private Gifts - Real Estate-Med Ctr							CF-Purch Capital Asset	TC1250
		Private Gifts - Buildings & Structures-Campus							CF-Purch Capital Asset	TC1151
$\bot$		Private Gifts - Buildings & Structures-Med Ctr							CF-Purch Capital Asset	TC1251
$\rightarrow$		Private Gifts - Fixed Equipment-Campus							CF-Purch Capital Asset	TC1152
$+\!-$		Private Gifts - Fixed Equipment-Med Ctt Private Gifts - General Improvements-Campus							CF-Purch Capital Asset	TC1252 TC1153
+-		Private Gifts - General Improvements-Campus  Private Gifts - General Improvements-Med Cti			-		+		CF-Purch Capital Asset CF-Purch Capital Asset	TC1253
+		Private Gifts - Software > 10M-Campus			+				CF-Purch Capital Asset	TC1154
_		Private Gifts - Software > 10M-Campas  Private Gifts - Software > 10M-Med Ctr							CF-Purch Capital Asset	TC1254
+		Private Gifts - Software < 10M-Campus							CF-Purch Capital Asset	TC1155
$\neg$		Private Gifts - Software < 10M-Med Ctr							CF-Purch Capital Asset	TC1255
		Private Gifts - Equipment-Campus							CF-Purch Capital Asset	TC1156
		Private Gifts - Equipment-Med Ctr							CF-Purch Capital Asset	TC1256
		Private Gifts - Library Material & Library Collections (exc. Rare Books							CF-Purch Capital Asset	TC1157
		Private Gifts - Library Rare Books & Rare Book Collection:			1		1		CF-Purch Capital Asset	TC1158
		Private Gifts - Intangible Assets-Campus							CF-Purch Capital Asset	TC1159
		Private Gifts - Intangible Assets-Med Ctr							CF-Purch Capital Asset	TC1259
+	1	Private Gifts - Infrastructure Assets-Campus	1		1		1		CF-Purch Capital Asset	TC1160
$+\!-$		Private Gifts - Infrastructure Assets-Med Ctr							CF-Purch Capital Asset	TC1260
$+\!-$		Private Gifts - Special Collections-Excl Lib-Campus							CF-Purch Capital Asset	TC1161
+		Private Gifts - Special Collections-Excl Lib-Med Ct Federal Grants			CE Conital Gifts/Grants	TC1110			CF-Purch Capital Asset	TC1261
+		Student Fees			CF-Capital Gifts/Grants CF-Capital Gifts/Grants	TC1200	CF-Capital Gifts/Grants	TC1205		
+		Other Additions - Real Estate-Campus			Cr-Capital Olits/Grants	1C1200	Cr-Capital Glits/Glalits	101203	CF-Purch Capital Asset	TC1480
+		Other Additions - Real Estate-Med Ctr			+				CF-Purch Capital Asset	TC1580
_		Other Additions - Buildings & Structures-Campus							CF-Purch Capital Asset	TC1481
$\neg$		Other Additions - Buildings & Structures-Med Cti							CF-Purch Capital Asset	TC1581
		Other Additions - Fixed Equipment-Campus							CF-Purch Capital Asset	TC1482
		Other Additions - Fixed Equipment-Med Ctı							CF-Purch Capital Asset	TC1582
		Other Additions - General Improvements-Campus							CF-Purch Capital Asset	TC1483
		Other Additions - General Improvements-Med Ct							CF-Purch Capital Asset	TC1583
		Other Additions - Software > 10M-Campus							CF-Purch Capital Asset	TC1484
		Other Additions - Software > 10M-Med Ctr							CF-Purch Capital Asset	TC1584
$\rightarrow$		Other Additions - Software < 10M-Campus							CF-Purch Capital Asset	TC1485
		Other Additions - Software < 10M-Med Ctr							CF-Purch Capital Asset	TC1585 TC1486
+		Other Additions - Equipment-Campus Other Additions - Equipment-Med Ctı			-		+		CF-Purch Capital Asset CF-Purch Capital Asset	TC1586
+		Other Additions - Library Material & Library Collections (exc. Rare Books							CF-Purch Capital Asset	TC1487
+		Other Additions - Library Rare Books & Rare Book Collection							CF-Purch Capital Asset	TC1488
+		Other Additions - Intangible Assets-Campus							CF-Purch Capital Asset	TC1489
$\neg$		Other Additions - Intangible Assets-Med Ctr							CF-Purch Capital Asset	TC1589
		Other Additions - Infrastructure Assets-Campus							CF-Purch Capital Asset	TC1490
		Other Additions - Infrastructure Assets-Med Ctr							CF-Purch Capital Asset	TC1590
		Other Additions - Special Collections-Excl Lib-Campus							CF-Purch Capital Asset	TC1491
		Other Additions - Special Collections-Excl Lib-Med Ct							CF-Purch Capital Asset	TC1591
		Other Additions-Miscellaneous			CF-Capital Gifts/Grants	TC1999				
		Other Deductions-Miscellaneous			CF-Capital Gifts/Grants	TC2999				
$\perp$		G:0 0 D								
$-\!$	Permanent endowments	Gifts & Bequests	<del> </del>		+					
+		Establishment of Equity in Estates, etc				+	+			
+			1	1	+		1			
+		Other Additions-Miscellaneous				1	1			
+		Refund to Donors	1		1	1	+			
+		Distribution of Estate Expenses	1		1		1			
$\neg$		Bank Charges								
		Other Deductions-Miscellaneous								
		Liquidating Dividends								
		Revaluation of Investments								
		Write off of Worthless Securities								
		Gifts & Bequests - Non-Cash - Endowment								
4_	Name of the state of	<u> </u>	0.1 1		0.1 1		0.1 1		0.1 1	
TRA		zero. However, there will be an affect on each fund group	Other-Intercampus Trans		Other-Intercampus Trans		Other-Intercampus Trans		Other-Intercampus Trans	
$+\!\!-\!\!\!-$	See attached worksheet for totals		1		-					
	Ingrange in r -tt-		1		1					
	Increase in net assets						1	+		
_										
NET	r ASSETS									
NET	T ASSETS Beginning of year									

## IRM No. 175—Exhibit 4

University of C	alifornia									
Chiversity of C		n Net Assets - Cash Flow Cross Reference								
Statement of R	evenues, Expenses and Changes i	n Net Assets - Cash Flow Cross Reference								
Mapping of Co	des									
Detail by Fund	Group									
		New	Curre	nt	Unexpended P	lant	Retirement of	Indebt.	Invest. In Pla	ant
		Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Hand Posted Entries			TC0990		TC6000		TC6100		TC6300
Enc	l of year									
	Í		•		1					
See accompany	ing Notes to Financial Statement									
See decompany	ing rioles to rinancial statement									-
										_
										_
1.0	1									
AG	Account Group Code									
OC	Object Code									
TC	Transaction Code									

University of Ca	lifornia									
		in Net Assets - Cash Flow Cross Reference								
Mapping of Cod										
Detail by Fund (	Group									
		New	Renew. & Repla	ice	Loan		Endow. & Simil	ar	415(m)	
	+	Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	IG REVENUES									
Stude	ent tuition and fees,net	Student Tuition & Fees - Non-Resident Tuitior								
		Student Tuition & Fees - Application for Admission								
		Student Tuition & Fees - Other General Fund Student Fee: Student Tuition & Fees - Other Student Fee:								
		University Extension								
	+	Student tuition and fees - Contra - Student Financial Aic								
		Federal Loans Received			NF-Stdt Dir Lndg Rec	TC8040				
		Federal Loans Disbursed			NF-Stdt Dir Lndg Pmt	TC8140				
Gran	ts and contracts									
	Federal	United States Government - Grants								
		United States Government - Contracts								
		United States Government - Appropriations United States Government - Federal Capital Contributior	+		O-Grants/Contracts	TC8038				
+	State	State of California - Grants & Contracts	<u> </u>		o orano/contracts	1 00000			<del> </del>	1
		State of CA - Special State Appropriations - Operating								
	Private	Private - Restricted Grants								
		Private - Restricted Contracts								
	Local	Local Government - Grants & Contracts								
Sales	and services:	Salas & Sarvinas Madical Cantar		+						1
-	Medical centers	Sales & Services - Medical Centers  Sales & Services - Contra - Medical Centers Allowance								1
	Educational activities	Sales & Services - Contra - Medical Centers Anowance  Sales & Services - Educational Activity								
	Eddedional delivines	Sales & Services - Contra - Educational Activity Allowance								
	Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises								
		Sales & Services - Contra - Auxiliary Enterprises Allowance								
		Sales & Services - Contra - Aux Ent-Student Financial Aic								
-		DOED								
Depa	artment of Energy Laboratory	DOE Revenue								
Othe	r operating revenues, ne	Other Sources - Service Enterprises								
Othe	operating revenues, ner	Other Sources - Contra - Service Enterprises Allowance								
		Other Sources - Other							O-Other Receipts (Pymts)	AG598210
		Other Sources - Contra - Other Allowances								
		Other Sources - Contra - Student Financial Aic								
		Interest on Notes			O-Collections of Loans	TC8020				
		Recovery of Notes Written Off as Uncollectible			O-Collections of Loans O-Collections of Loans	TC8021				
		Recovery of NDEA Teaching Service Cancellatio  Late Charges-Student Loans			O-Collections of Loans	TC8022 TC8025				
		Faculty Mtg. Programs-Fees			O-Collections of Loans	TC8131				
		racuity ivitg. 1 lograms-1 cc:			O-Concetions of Loans	100131				
	Total operating revenues									
	IG EXPENSES									
Sala	ries and wages	Academic Wages								
		Staff Wages								
	+	Incentive Award Program Paymen  IAP Award Funding								
	+	Sabbatical Leave in Residence	<del></del>			<del>                                     </del>			+	
	1	Sabbatical Leave Not in Residence			1	+ +				
		Retirement Benefit Allowance								
		Compensation Earned But Not Paid					-			
		Transfer of Vacation Accruals								
	1	Salary Accrual								
	+	Vacation Accrual	<del></del>						1	
	+	Compensatory Time Accrual SMSPP Accrual	+		1	+ +			1	
	+	Elimination of Capitalized Salaries & Wages	<del>-  </del>			<del>                                     </del>			<del> </del>	
		Elimination of Salaries & Wages-R & R								
		Employee Vacation and S/L Assessmen								
1 1 -	1									
	ofite	Equivalent of Month Earnings Paid to Dependen Payment of UCRS Benefits								
Bene	ciito	Payment of UCRS Benefits		+						
Bene	ento									
Bene	Ellis Ellis	415(m) Restoration Plan Contribution								
Bene	eno	415(m) Restoration Plan Contribution PERS-VERIP Annuity								
Bene	ento	415(m) Restoration Plan Contribution PERS-VERIP Annuity OASDI								
Bene	Citio	415(m) Restoration Plan Contribution PERS-VERIP Annuity								
Bene	Chia	415(m) Restoration Plan Contribution PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System								
Bene		415(m) Restoration Plan Contribution PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System Federal Civil Service Retirement System								
Bene		415(m) Restoration Plan Contribution PERS-VERIP Annuity OASDI Medicare State Teachers Retirement System Regents Contribution Orange County Retirement System								

CHITCISILY	y of Cali	lifornia									
			in Net Assets - Cash Flow Cross Reference								
Mapping o Detail by F											
Detail by F	runa G	Group									
			New	Renew. & Rep	ace.	Loan		Endow. & Simila	ar	415(m)	
			Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
			Unemployment Insurance								
			Employee Support Programs Health Insurance Sec. 89								
	+		Life Insurance Sec. 89								
			Graduate Student Health Insurance								
			Health Sciences Severance Pay Plai								
			Partial Fee Remission								
			UCRS Regents Contribution								
	-		UCRS Regents Contribution Phased Retirement Health Science Compensation Reserve								
_			Graduate Student Partial Fee Remission								
			UCRS Regents Contribution Summer Salaries								
			PERS Regents Contribution								
			Non-Industrial Disability Insurance Premiun								
	-		SCERS Employer Contributions								
-			Vision Care Contribution Vision Care Alternative Contribution								
-	+		Elimination of Capitalized Benefits	+	_						
			Elimination of Benefits-R & R				1				
			Health Insurance								
			Employee Benefit Cost Transfers								
	-	1	Construction Class Various Benefits General Liability Insurance	1	+		<u> </u>			-	
	1	+	Benefit Accrual	+	+		<del>                                     </del>			1	
			Incentive Award Program Assessmen								
			Employers Dental Plan Contribution								
			Incentive Award Program Benefit Funding								
			Faculty Benefit Cost Offset								
	-		Tuition Remission (RA)  Special Life Insurance Contribution								
			Annuitant Health Insurance Contribution								
i d			Retirement & Employee Benefits-Payment:							O-Pymts for Benefits	AG597110
			Retirement & Employee Benefits-Contributions from Campu							O-Pymts for Benefits	AG597120
		<u> </u>									
	Schola	larships and fellowships	Scholarship & Fellowships								
	+		Scholarship Allowance								
i d	Utilitie										
		ies	Utilities Services								
		ies	Electricity								
		ies	Electricity Water & Sewer								
-+-		ies	Electricity Water & Sewer Natural Gas								
		ies	Electricity Water & Sewer Natural Gas Oil								
		ies	Electricity Water & Sewer Natural Gas								
	Suppl	plies and materials	Electricity Water & Sewer Natural Gas Oil								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Other Expenditures - R & R								
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Other Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Expenditures - R & R Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock Library Bare Books and Materials to be Capitalized Library Bare Books and Rare Book Collec. to be Capitalized	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized 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	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock Library Rare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Optical Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Expenditures 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 Capitalizec Software Projects to be Capitalized	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalizex Capitalized Standard Office Furniture Non-Inventorial Capitalized Item Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >S10M Software Projects to be Capitalized >S10M Software Projects to be Capitalized >S10M	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides 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 Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock Library Rare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Exc. L. ib) to be Capitalizex Software Projects to be Capitalized < \$10M Software Projects to be Capitalized < \$10M Rental Allowance on Inventorial Equipmen	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Expenditures - R & R Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock Library Books and Materials to be Capitalized Library Rare Books and Materials to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Equipment Inventorial Equipment Library Bare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item Special Collections (Excl. Lib) to be Capitalized Software Projects to be Capitalized > \$10M Software Projects to be Capitalized < \$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies	O-Pymts to Suppliers	TC2301						
	Suppl		Electricity Water & Sewer Natural Gas Oil Propane/Butane Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides 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 Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Livestock Library Rare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized < \$10M Software Projects to be Capitalized < \$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Other Expenditures - R & R Non Capitalized Fabricated Cost Non Capitalized Fabricated Cost Non Capitalized Expenditures Inventorial Equipment Inventorial Equipment Inventorial Livestock Library Rare Books and Materials to be Capitalized Library Rare Books and Rare Book Collec. to be Capitalized Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalizex Software Projects to be Capitalized >\$10M Software Projects to be Capitalized Capital Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized	O-Pymts to Suppliers	TC2301						
	Suppli		Electricity Water & Sewer Natural Gas Oil Propane/Butane  Supplies & Materials Medical Supplies Chemicals, Organic & Inorganic Lab Glass/Ceramics Lab Instruments & Supplies Fertilizers & Pesticides Lab Animals/Feed General Office Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Other CF Expenditures Elimination of Capitalized Other CF Expenditures Elimination of Supplies Educational TV/AV Service Elimination of Capitalized Other CF Expenditures Inventorial Equipment Inventorial Equipment Inventorial Equipment Inventorial Equipment of Expenditures Capitalized Standard Office Furniture Non-Inventorial Capitalized Item: Special Collections (Excl. Lib) to be Capitalized Software Projects to be Capitalized <\$10M Software Projects to be Capitalized <\$10M Rental Allowance on Inventorial Equipmen Full Value Minus Cost of Surplus Fabrication Components or Supplies Buildings & Structures to be Capitalized Fixed Equipment to be Capitalized Fixed Equipment to be Capitalized	O-Pymts to Suppliers	TC2301						

Mapping of Detail by Fu	of Rever Codes	nues, Expenses and Changes in	Net Assets - Cash Flow Cross Reference							
Mapping of Detail by Fu	Codes		ACCESSES - CASH FIOR CLOSS RECEERED							
Detail by Fu										
		-								<u> </u>
			New	Renew. & Replace.	Loan		Endow. & Simila		415(m)	
			Title	Cash Flow New	Cash Flow	New	Cash Flow	New	Cash Flow	New
			Expense for CIP to be Capitalized							
			Interdept. Transfer of Inventorial Equipment Purchased Computer Equipment			-				-
			Office Furniture/Equipment							-
			Non Capitalized Expenditures			-				
			Elimination of Capitalized CF Equipment Purchases							
			Elimination of Equipment R & R							1
]	Depreci		Building & Structures-Campus							
			Building & Structures-Med Cti							
			General Improvements-Campus							
			General Improvements-Med Ctı Software > 10M-Campus			-				
			Software > 10M-Med Ctr							
			Software < 10M-Neu Cu							
			Software < 10M-Med Ctr							
			Equipment-Campus							<u> </u>
			Equipment-Med Ctr							
			Library Materials & Library Collections (exc. Rare books							
			Intangible Assets-Campus			1				<b></b>
			Intangible Assets-Med Ctr			1		-		
			Infrastructure Assets-Campus Infrastructure Assets-Med Ctr			1		<del> </del>		+
			IIII astractare Assets-ivieu eu							+
	Departn	ment of Energy LaboratoriesDOE	Expenses							+
		55	F							1
	Other o	operating expenses	Travel In State							
			Agriculture Conferences							
			University Garage Charges							
			Removal & Moving Expense Reimbursemen							-
			Out of State Travel							
			Freight UNEX Admin Expense			-				
			Recharges							
			Telephone, Telegraph & Teletype							
			Postage, Mail, Inc. Commercial Mail Service							
			Rental of Space Interdepartmental Recharge							
			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							1
			Reproduction and Photography							
			Printing of Forms, Stationary, Etc							
			LibraryMaterials (non-inventorial)			1				ļ
	+		Library Materials Book Binding			+				<b> </b>
	+		Central Stenographic Services Repairs, Alterations & Maintenance			+				+
			Building Maintenance							
			Miscellaneous Services							
			Membership & Subscriptions-Federally Chargeable							
			Advertising-Federally Chargeable							
			Royalaties No. 10 Co. 5			1				<b></b>
			Food & Beverages for Business Meetings/Conference:			1				ļ
			Temporary Labor Costs Expense in Excess of \$25K on Subcontract							<del>                                     </del>
			Bad Debt Expense-State Government			+				+
			Bad Debt Expense-Guate 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							ļ
						1		1		<del> </del>
			Cront Daymonto undor DCDD & Similar D			1		-		
			Grant Payments under BCRP & Similar Programs Computing & Data Processing Serv. Administration			1		<del> </del>		+
			Computing & Data Processing Serv. Administration  Computing & Data Processing Serv. Academic					<del>                                     </del>		+
			Fines & Penalties							1
			Donations & Contributions							
			Membership & Subscriptions-Federally Unchargeable							
			Advertising-Federally Unchargeable							
			Patient Care					L		

T.L		-6 C-1	F		T		1			1		
		of Cali		Net Assets - Cash Flow Cross Reference								
		f Code		Net Assets - Casii Flow Cross Reference								
		und G										
				New	Renew. & Rep		Loan		Endow. & Simil		415(m)	
				Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
				Social Activities & Entertainment								
				Cost of Legal Proceedings							_	
				Honoraria (Other Than UC Employee								
				Medical Malpractice Insurance								
				General Liability Insurance					+		+	
				Employment Practice Liability Progran					+		+	
				Other Insurance								
				Write-Off of Notes as Uncollectible			O-Loans Issued	TC8125				
				Loans Assigned to Fed. Govt.			O-Loans Issued	TC8126				
				Collection and Litigation Expense			O-Loans Issued	TC8127				
				Cancellation due to Death			O-Loans Issued	TC8128				
				Reserve for Bad Debts			O-Collection of Loans	TC8139			<b>-</b>	
				Administrative Expense							O-Other Receipts (Pymts)	AG597310
		1	Total operating evenous					+	-			
-+		-	Total operating expenses					+	+		+	
(	Operat	ting in	come (loss)					+	<del> </del>	+	<del> </del>	
-1	. p. srate		- ()					1	†		†	
t												
1	NONC	OPERA	TING REVENUES (EXPENSES)									
				State of CA - General Support								
		State 1	inancing appropriations	State of CA - Special State Appropriations - Cap. Financ				1	1			
				D			am out no est	maner	1	1	1	
		Privat		Private - Unrestricted Gifts			NF-Other Private Gifts	TC8000				
				Private - Unrestricted Non-Cash Gifts			NF-Other Private Gifts	TC8000	_		_	
-+				Private - Restricted Gifts Private - Contra - Uncollectible			NF-Other Private Gifts	TC8000				
				Private - Contra - Discount on Pledges			NF-Other Private Gifts	TC8001				
				Private - Restricted Non-Cash Gifts			Tri -Other Trivate Girts	1 C0002	+		+	
				Deferred Gifts					NF-Other Pvt Gifts	TC9001		
				Gifts & Bequests Donor Designated as FFE					NF-Other Pvt Gifts	TC9002		
				Gifts & Bequests-Non-Cash-Annuity & Life Income					I-Proceeds-Other Inv.	TC9004		
				Gifts & Bequests-Non-Cash-Funds Functioning as Endowment					I-Proceeds-Other Inv.	TC9005		
		Invest	ment income	D. I						T.C.O.O.A.I		
				Endowment Fund Income					I-Investment Income, Ne	TC9021	_	
-				Security Lending Revenue-Endowment Incom Security Lending Revenue-Othe								
				Security Lending Revenue-One Security Lending Expense					+		+	
				Investment Income - Other	I-Investment Income, Ne	TC1315	I-Investment Income, Ne	TC8029	+		I-Investment Income, Ne	AG598230
				Stip Investment Income	I myesiment meeme, i te	101313	I-Investment Income, Ne	TC8011	I-Investment Income, Ne	TC9024	I-Investment Income, Ne	AG598240
				Faculty Mtg Program - Investment Income-Mtgs			I-Investment Income, Ne	TC8028	, , , , , , , , , , , , , , , , , , , ,			
				, , , ,			· ·					
		Net ap	preciation (depreciation) in fair va									
				Unrealized Gains-STIP								
				Unrealized Gains-Security Lending					I-Proceeds-Other Inv.	TC9013		
		1		Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	TC1317	I-Proceeds-Other Inv.	TC8013	I-Proceeds-Other Inv.	TC9011	I-Proceeds-Other Inv.	AG598270
		1		Unrealized Gains-Foreign Currency Contract:				+	I-Proceeds-Other Inv.	TC9018	1	
		-		Gain or Loss on Sale of Investments-STIF Gain or Loss on Sale of Investments-other Investments	I-Proceeds Other Inv	TC1460	I-Proceeds Other Inv	TC8010	I-Proceeds-Other Inv.	TC9012	I-Proceeds-Other Inv.	AG598280
-+				Gain or Loss on Sale of Investments-other investment:  Gain or Loss on Sale of Investments - Stocks and Bonds		101400	roccods odici my	1 00010	I-Proceeds-Other Inv.	TC9012	1 1 1000003-Odlof filty.	110330200
1				Gain or Loss on Sale of Investments - Stocks and Bond:  Gain or Loss on Sale of Investments - Accretion/Amortization of Discount				+	I-Proceeds-Other Inv.	TC9015		
											1	
		Intere	st expense									
				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								
		1		Aux. Ent Payment of Interest on Other				+	<del> </del>			
		1		Med. Ctr Payment of Interest on Bank Loan:  Med. Ctr Payment of Interest on Bonds				+	1	1	1	
		1		Med. Ctr Payment of Interest on Bond:  Med. Ctr Payment of Interest on Capital Leases/Installment Purcl				+	-			
-+		-		Med. Ctr Payment of Interest on Capital Leases/Installment Purci				+	+		+	
		1		Other - Payment of Interest on Other				+	+	+	+	
-+				Other - Fayment of Interest on Bank Loans Other - Interest Charge to Campus on Tax-Exempt CF				+	+	+	+	
				Other - Interest Charge to Campus on Tax+Exempt Cf  Other - Interest Charge to Campus on Taxable CF				+	†		†	
				Other - Payment of Interest on Tax Exempt CF					1		1	
t				Other - Payment of Interest/Discount on Taxable CI								
1				Other - Payment of Interest on Bonds							<u> </u>	
				Other - Payment of Interest on Capital Leases/Installment Purcl								
				od B (CI) Od								
				Other - Payment of Interest on Other Other - Repayment of Interest on State Capital Leases								

niversity of Cal	ifornia									
		Net Assets - Cash Flow Cross Reference						1		1
apping of Code										-
etail by Fund G										
7										-
		New	Renew. & Replace.		Loan		Endow. & Simila	ar	415(m)	
		Title	Cash Flow No	ew.	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Other - Repayment of Interest on State Energy Eff. Bond	Cubil Flow		Cush From	11011	Cush Tion		Cuon Fion	
							+		+	
		Contra Interest Expense (payment of Cap. Interest)								+
		Amortization of Deferred Financing Cost-Revenue Bonds								
		Amortization of Deferred Financing Cost-Certificates of Participation								
		Amortization of Costs of Issuance								
		Fac. Mtg. ProgBond Interest		NF-	-Other Receipts (Pymts)	TC8133				
Gain	(Loss) on disposal of capital assets	s net of proceeds								
	(=====) === ===========================	Proceeds from Sale of Capitalized Assets - Campus								
		Proceeds from Sale of Capitalized Assets - Med Cti								
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus								
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr								
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus								
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr								
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus								
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr						1	<u> </u>	
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus								
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr								
	1	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus	<del> </del>			1	1	1	1	1
+ + -	1	Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr				1	1	+	1	+
+-+-						1	-	+	1	+
+		Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus				1	1	+	<del> </del>	+
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr					1	1	1	
		Disposal of Cap. Assets-Orig Cost - Equipment-Campus								
		Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr								
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus								
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr								
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus								
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr								
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Campus								
		Disposal of Cap. Assets-Orig Cost - Spec. CollectExc Lib-Med Cti					<b>+</b>		<b>+</b>	-
		Disposar of Cap. Assets-Orig Cost - Spec. ConectExc Lib-Med Cti								
		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 Ct								
		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 Cti								
		Disposal of Cap. Assets-Accum Depn - Equipment-Campus								
		Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctı								
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus								
		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 1										
	1	Trade-in Allowance	<del> </del>			1	1	1	1	+
+ + -	1	THE MILLIONAIDE				1	1	+	1	+
+			<del> </del>			1	1	+	<del> </del>	+
	+		<del> </del>			1	1	1	1	-
+						1	1	-	1	
						1	1	1	1	
								1		
Other	nonoperating revenues (expenses	]						1		
		Other Nonoperating Revenue				T	<u> </u>			
		Other Nonoperating Revenue - Interest Income from State								
		Other Miscellaneous Additions		NF-	-Other Receipts (Pymts)	TC8023	1		1	
1 1		Faculty Mtg. Programs-Miscellaneous Additions			-Other Receipts (Pymts)	TC8030		1		+
+ + -	1	Refunds to Donors, and other Minor Adjustment:			-Other Private Gifts	TC8100	1	+	1	+
+		Other Miscellaneous Deductions			-Other Receipts (Pymts)	TC8130	1	+	1	+
<del>                                     </del>			<del> </del>				1	+	<del> </del>	+
$\vdash$		Fac. Mtg. ProgMisc. Ded.		NF-	-Other Receipts (Pymts)	TC8134	1	-	1	
		Debt Extinguishment Cost								_
		Change in Annuity and Life Income Liability					NF-Pvt. Gifts for Endow.	TC9040		
		Other-Payment of Interest to UCRS	<u></u>			<u> </u>	<u> </u>		<u> </u>	
							1		1	1
1 1						1		1		$\overline{}$
	Net nonoperating revenues (expe	enses'					1	<del>                                     </del>	1	+
+	1101 nonoperating revenues (expe	atious,				1	-	+	1	+
<del> </del>	1 1					1	1	-	1	
income befo	re other changes n net asset:					1	1	1	1	
$\bot$										
	ANGES IN NET ASSETS									
State	capital appropriations	State Appropriations								
		1								1

Private Privat	New Title ate Gifts and Grants	Renew. & Replace.						
Japping of Codes letail by Fund Group  Capital gifts and grants Private	New Title ate Gifts and Grants							
retail by Fund Group  Capital gifts and grants Private	Title ate Gifts and Grants							
Private Privat	Title ate Gifts and Grants							
Private Privat	Title ate Gifts and Grants							
Private Privat	ate Gifts and Grants		Loan		Endow. & Simila		415(m)	
Private Privat		Cash Flow New	Cash Flow	New	Cash Flow	New	Cash Flow	New
Private Privat			<b>-</b>			+	<b></b>	
Private Privat	ate Gifts - Uncollectible ate Gifts - Discount on Pledges	+	+		+	+	<del>                                     </del>	+
Private Privat	ate Gifts - Real Estate-Campus	+	+		<del>                                     </del>	+	<del>                                     </del>	+
Private Privat	ate Gifts - Real Estate-Med Ctr	+	<b>-</b>		<del> </del>	+	<del>                                     </del>	+
Private Privat	ate Gifts - Buildings & Structures-Campus					+	1	+
Private Privat	ate Gifts - Buildings & Structures-Med Ctı					+		+
Private Privat	ate Gifts - Fixed Equipment-Campus							1
Private Privat	ate Gifts - Fixed Equipment-Med Ctr							
Private Privat	ate Gifts - General Improvements-Campus							
Private Privat	ate Gifts - General Improvements-Med Ctı						<u> </u>	
Private Other Other Other Other	ate Gifts - Software > 10M-Campus		_					
Private Privat	ate Gifts - Software > 10M-Med Ctr				<b>.</b>		<b></b>	
Private Other Other Other Other Other	ate Gifts - Software < 10M-Campus						<b></b>	
Private Pother Other Other Other Other Other	ate Gifts - Software < 10M-Med Ctr		<b>-</b>			+	<b></b>	
Private Privat	ate Gifts - Equipment-Campus		<b>-</b>			+	<b></b>	
Private Privat	ate Gifts - Equipment-Med Ctr ate Gifts - Library Material & Library Collections (exc. Rare Books	+	+		<del>                                     </del>	+	<del>                                     </del>	+
Private Federa Studer Other Other Other Other Other Other Other	ate Gifts - Library Rare Books & Rare Book Collections		+		<del>                                     </del>	+	<del>                                     </del>	+
Private Privat	ate Gifts - Intangible Assets-Campus	+ + + + + + + + + + + + + + + + + + + +	+			+	<del>                                     </del>	+
Private   Priv	ate Gifts - Intangible Assets-Med Ctr		1			1		+
Private Private Private Private Federa Studer Other Other Other Other Other Other Other Other	ate Gifts - Infrastructure Assets-Campus		1			1		+
Private   Priv	ate Gifts - Infrastructure Assets-Med Ctr							
Federa Studer Other Other Other Other Other	ate Gifts - Special Collections-Excl Lib-Campus							
Studer   Other   Oth	ate Gifts - Special Collections-Excl Lib-Med Ct							
Other Other Other Other Other Other Other Other	eral Grants						<u> </u>	
Other Other Other Other Other Other	ent Fees		_					
Other Other Other Other	er Additions - Real Estate-Campus				<b>_</b>		<b></b>	
Other Other Other	er Additions - Real Estate-Med Ctr						<b></b>	
Other Other	er Additions - Buildings & Structures-Campus		_			+'	<b></b>	
Other	er Additions - Buildings & Structures-Med Cti er Additions - Fixed Equipment-Campus		<b>-</b>			+	<b></b>	
	er Additions - Fixed Equipment-Campus er Additions - Fixed Equipment-Med Cti		<b>-</b>			+	<b></b>	
	er Additions - Fract Equipment-wed Cu	+	+		+	+	<del>                                     </del>	+
	er Additions - General Improvements-Med Ct	+	+		<del>                                     </del>	+	<del>                                     </del>	+
Other	er Additions - Software > 10M-Campus					+	1	+
	er Additions - Software > 10M-Med Ctr					+	1	+
	er Additions - Software < 10M-Campus					+		+
	er Additions - Software < 10M-Med Ctr					1		
	er Additions - Equipment-Campus							
	er Additions - Equipment-Med Ctı							
Other	er Additions - Library Material & Library Collections (exc. Rare Books							
	er Additions - Library Rare Books & Rare Book Collection							
	er Additions - Intangible Assets-Campus						<u> </u>	
	er Additions - Intangible Assets-Med Ctr				<b>.</b>		<b></b>	
	er Additions - Infrastructure Assets-Campus	<del>                                     </del>			<del></del>	<del>                                     </del>	<b>├</b>	
	er Additions - Infrastructure Assets-Med Ctr	<del>                                     </del>			<del></del>	<del>                                     </del>	<b>├</b>	
	er Additions - Special Collections-Excl Lib-Campus	+	+		<del></del>	+	<del> </del>	+
	er Additions - Special Collections-Excl Lib-Med Ct	CE Comital Cifa-/Country TC1007	<b>-</b>			+	<b></b>	
	er Additions-Miscellaneous er Deductions-Miscellaneous	CF-Capital Gifts/Grants TC1997 CF-Capital Gifts/Grants TC2997	+		1	+'	<del>1                                    </del>	+
Other	A Deductions-Prinscendinoval	C. Capital Officionalis 102/9/	+		<del>                                     </del>	+	<del>                                     </del>	+
Permanent endowments Gifts &	s & Bequests	+ + + + + + + + + + + + + + + + + + + +	+		NF-Pvt. Gifts for Endow.	TC9000	<del>                                     </del>	+
	blishment of Equity in Estates, etc	+ + + + + + + + + + + + + + + + + + + +	1		I-Proceeds-Other Inv.	TC9022		+
	4A		1			1		1
	er Additions-Miscellaneous				NF-Pvt. Gifts for Endow.	TC9099		T
	and to Donors				NF-Pvt. Gifts for Endow.	TC9100		
	ribution of Estate Expenses				NF-Pvt. Gifts for Endow.	TC9105	L	
	k Charges				NF-Pvt. Gifts for Endow.	TC9113	<b></b>	1
	er Deductions-Miscellaneous		<b>_</b>		NF-Pvt. Gifts for Endow.	TC9199	<b></b>	+
	idating Dividends	<del>                                     </del>			I-Proceeds-Other Inv.	TC9020	<b>├</b>	
	aluation of Investments	+	+		I-Proceeds-Other Inv.	TC9025	<del> </del>	+
	e off of Worthless Securities	+	+		I-Proceeds-Other Inv.	TC9120	<del> </del>	+
Gitts 8	s & Bequests - Non-Cash - Endowment	+	+		I-Proceeds Other Invest.	TC9003	<del>                                     </del>	+
TRANSFERS (Total of this line will be zero. However	ever there will be an affect on each fund group	Other-Intercampus Trans	Other-Intercampus Trans		Other-Intercampus Trans	+	<del>                                     </del>	+
See attached worksheet for totals	, more with oc an arrest on each raina group	ome. mercampus rians	o mor-intereumpus Trans		o mer-intereumpus Trans	+	<del>                                     </del>	+
See annoted worksheet for totals;		+ + + + + + + + + + + + + + + + + + + +	+			+	<del>                                     </del>	+
Increase in net assets		+ + + + + + + + + + + + + + + + + + + +	+			+	<del>                                     </del>	+
			1			1		+
NET ASSETS			1			1		1
Beginning of year  Balance per Postclosing Balance Sheet,						·		_

## IRM No. 175—Exhibit 4

University of California		ifornia										
				1 Net Assets - Cash Flow Cross Reference								
Mapp	Mapping of Codes		es									
Detai	Detail by Fund Group		roup									
				New	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
				Title	Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
			Hand Posted Entries			TC6200		TC8600		TC9400		
		End o	f year									
See a	See accompanying Notes to Financial Statement		Notes to Financial Statement									
	٩G		Account Group Code									
	OC		Object Code									
	ГС		Transaction Code									