

IRM No. 175—Exhibit 4

University of California		Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes												
Detail by Fund Group												
		New Title		Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		
				Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New	
OPERATING REVENUES												
	Student tuition and fees, net	Student Tuition & Fees - Non-Resident Tuitor	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 Receivce										
		Federal Loans Disbursed										
Grants and contracts												
	Federal	United States Government - Grants	O-Grants/Contracts	AG203200								
		United States Government - Contracts	O-Grants/Contracts	AG203300								
		United States Government - Appropriations	O-Grants/Contracts	AG203100								
		United States Government - Federal Capital Contributor										
	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:												
	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	O-SS Auxiliary Enterprises	AG207310								
		Sales & Services - Contra - Auxiliary Enterprises Allowance	O-SS Auxiliary Enterprises	AG207320								
		Sales & Services - Contra - Aux Ent-Student Financial Aic	O-SS Auxiliary Enterprises	AG207330								
	Department of Energy Laboratory	DOE Revenue	O-Grants/Contracts	AG203400								
	Other operating revenues, net	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 Allowance	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 Uncollectibl										
		Recovery of NDEA Teaching Service Cancellatio										
		Late Charges-Student Loans										
		Faculty Mtg. Programs-Fees										
	Total operating revenues											
OPERATING 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 Residenc	O-Pymts to Employees	OC1200								
		Sabbatical Leave Not in Residenc	O-Pymts to Employees	OC1300								
		Retirement Benefit Allowanc	O-Pymts to Employees	OC1400								
		Compensation Earned But Not Paid	O-Pymts to Employees	OC1700								
		Transfer of Vacation Accruals	O-Pymts to Employees	OC1800								
		Salary Accrual	O-Pymts to Employees	OC1940								
		Vacation Accrual	O-Pymts to Employees	OC1950								
		Compensatory Time Accrual	O-Pymts to Employees	OC1960								
		SMSPP Accrual	O-Pymts to Employees	OC1970								
		Elimination of Capitalized Salaries & Wage	O-Pymts to Employees	OC1980								
		Elimination of Salaries & Wages-R & R	O-Pymts to Employees	OC1982								
		Employee Vacation and S/L Assessmen	O-Pymts to Employees	OC8550								
	Benefits	Equivalent of Month Earnings Paid to Depend	O-Pymts for Benefits	OC7400								
		Payment of UCRS Benefits	O-Pymts for Benefits	OC7500								
		415(m) Restoration Plan Contribution	O-Pymts for Benefits	OC7920								
		PERS-VERIP Annuity	O-Pymts for Benefits	OC8220								
		OASDI	O-Pymts for Benefits	OC8300								
		Medicare	O-Pymts for Benefits	OC8310								
		State Teachers Retirement System Regents Contributio	O-Pymts for Benefits	OC8400								
		Orange County Retirement System	O-Pymts for Benefits	OC8450								
		Federal Civil Service Retirement System	O-Pymts for Benefits	OC8460								
		Workers Compensation	O-Pymts for Benefits	OC8500								
		Campus Benefit Cost	O-Pymts for Benefits	OC8515								

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Mapping of Codes									
Detail by Fund Group									
	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
		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. 85	O-Pymts for Benefits	OC8560						
	Graduate Student Health Insurance	O-Pymts for Benefits	OC8570						
	Health Sciences Severance Pay Plan	O-Pymts for Benefits	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 Reserve	O-Pymts for Benefits	OC8620						
	Graduate Student Partial Fee Remission	O-Pymts for Benefits	OC8640						
	UCRS Regents Contribution Summer Salaries	O-Pymts for Benefits	OC8650						
	PERS Regents Contribution	O-Pymts for Benefits	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 Contributor	O-Pymts for Benefits	OC8840						
	Elimination of Capitalized Benefits	O-Pymts for Benefits	OC8890						
	Elimination of Benefits-R & R	O-Pymts for Benefits	OC8892						
	Health Insurance	O-Pymts for Benefits	OC8900						
	Employee Benefit Cost Transfers	O-Pymts for Benefits	OC8910						
	Construction Class Various Benefits	O-Pymts for Benefits	OC8920						
	General Liability Insurance	O-Pymts for Benefits	OC8930						
	Benefit Accrual	O-Pymts for Benefits	OC8940						
	Incentive Award Program Assessments	O-Pymts for Benefits	OC8945						
	Employers Dental Plan Contributor	O-Pymts for Benefits	OC8950						
	Incentive Award Program Benefit Funding	O-Pymts for Benefits	OC8955						
	Faculty Benefit Cost Offset	O-Pymts for Benefits	OC8960						
	Tuition Remission (RA)	O-Pymts for Benefits	OC8970						
	Special Life Insurance Contributor	O-Pymts for Benefits	OC8980						
	Annuitant Health Insurance Contributor	O-Pymts for Benefits	OC8990						
	Retirement & Employee Benefits-Payment								
	Retirement & Employee Benefits-Contributions from Campus								
	Scholarships and fellowships	Scholarship & Fellowships	O-Pymts for Scholarships	OC7770					
		Scholarship Allowance	O-Pymts for Scholarships	OC7760					
	Utilities	Utilities Services	O-Pymts to Suppliers	OC5200					
		Electricity	O-Pymts to Suppliers	OC5210					
		Water & Sewer	O-Pymts to Suppliers	OC5220					
		Natural Gas	O-Pymts to Suppliers	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					
		Lab Glass/Ceramics	O-Pymts to Suppliers	OC8030					
		Lab Instruments & Supplies	O-Pymts to Suppliers	OC8040					
		Fertilizers & Pesticides	O-Pymts to Suppliers	OC8050					
		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					
		Elimination of Capitalized Other CF Expenditures	O-Pymts to Suppliers	OC8090					
		Elimination of Other Expenditures - R & R	O-Pymts to Suppliers	OC8092					
		Non Capitalized Fabricated Cost	O-Pymts to Suppliers	OC8100					
		Non Capitalized Expenditures			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					
		Capitalized Standard Office Furniture	O-Pymts to Suppliers	OC9213					
		Non-Inventorial Capitalized Item:	O-Pymts to Suppliers	OC9214					
		Special Collections (Excl. Lib) to be Capitalized	O-Pymts to Suppliers	OC9220					
		Software Projects to be Capitalized >\$10M	O-Pymts to Suppliers	OC9230					
		Software Projects to be Capitalized <\$10M	O-Pymts to Suppliers	OC9235					
		Rental Allowance on Inventorial Equipment	O-Pymts to Suppliers	OC9400					
		Full Value Minus Cost of Surplus	O-Pymts to Suppliers	OC9500					
		Fabrication Components or Supplies	O-Pymts to Suppliers	OC9600					
		Buildings & Structures to be Capitalized	O-Pymts to Suppliers	OC9700					
		Fixed Equipment to be Capitalized	O-Pymts to Suppliers	OC9710					
		General Improvement to be Capitalized	O-Pymts to Suppliers	OC9740					
		Infrastructure Assets to be Capitalized	O-Pymts to Suppliers	OC9750					
		Intangible Assets to be Capitalized	O-Pymts to Suppliers	OC9760					

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Mapping of Codes											
Detail by Fund Group											
			New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
				Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
			Expense for CIP to be Capitalized	O-Pymts to Suppliers	OC9790						
			Interdept. Transfer of Inventorial Equipment	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 Purchase:	O-Pymts to Suppliers	OC9981						
			Elimination of Equipment R & R	O-Pymts to Suppliers	OC9982						
	Depreciation		Building & Structures-Campus							CF-Purchase of Cap Asset	TC2400
			Building & Structures-Med Ct							CF-Purchase of Cap Asset	TC2500
			General Improvements-Campus							CF-Purchase of Cap Asset	TC2401
			General Improvements-Med Ct							CF-Purchase of Cap Asset	TC2501
			Software > 10M-Campus							CF-Purchase of Cap Asset	TC2402
			Software > 10M-Med Ctr							CF-Purchase of Cap Asset	TC2502
			Software < 10M-Campus							CF-Purchase of Cap Asset	TC2403
			Software < 10M-Med Ctr							CF-Purchase of Cap Asset	TC2503
			Equipment-Campus							CF-Purchase of Cap Asset	TC2404
			Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2504
			Library Materials & Library Collections (exc. Rare books)							CF-Purchase of Cap Asset	TC2405
			Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2406
			Intangible Assets-Med Ctr							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 LaboratoriesDOE	Expenses:		O-Grants/Contracts	AG300160						
	Other operating expenses		Travel In State	O-Pymts to Suppliers	OC2000						
			Agriculture Conference:	O-Pymts to Suppliers	OC2100						
			University Garage Charges	O-Pymts to Suppliers	OC2300						
			Removal & Moving Expense Reimbursen	O-Pymts to Suppliers	OC2700						
			Out of State Travel	O-Pymts to Suppliers	OC2900						
			Freight	O-Pymts to Suppliers	OC3000						
			UNEX Admin Expense	O-Pymts to Suppliers	OC3700						
			Recharges	O-Pymts to Suppliers	OC3900						
			Telephone, Telegraph & Teletyp	O-Pymts to Suppliers	OC4100						
			Postage, Mail, Inc. Commercial Mail Service	O-Pymts to Suppliers	OC4400						
			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						
			LibraryMaterials (non-inventorial)	O-Pymts to Suppliers	OC6200						
			Library Materials Book Binding	O-Pymts to Suppliers	OC6300						
			Central Stenographic Services	O-Pymts to Suppliers	OC7000						
			Repairs, Alterations & Maintenance	O-Pymts to Suppliers	OC7100						
			Building Maintenance	O-Pymts to Suppliers	OC7150						
			Miscellaneous Service:	O-Pymts to Suppliers	OC7200						
			Membership & Subscriptions-Federally Chargeabl	O-Pymts to Suppliers	OC7220						
			Advertising-Federally Chargeabl	O-Pymts to Suppliers	OC7230						
			Royalties	O-Pymts to Suppliers	OC7240						
			Food & Beverages for Business Meetings/Conference:	O-Pymts to Suppliers	OC7250						
			Temporary Labor Costs	O-Pymts to Suppliers	OC7290						
			Expense in Excess of \$25K on Subcontrac	O-Pymts to Suppliers	OC7300						
			Bad Debt Expense-State Government	O-Other Receipts (Pymts)	OC7310						
			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						
			Grant Payments under BCRP & Similar Programs:	O-Pymts to Suppliers	OC7590						
			Computing & Data Processing Serv. Administration	O-Pymts to Suppliers	OC7610						
			Computing & Data Processing Serv. Academic	O-Pymts to Suppliers	OC7620						
			Fines & Penalties	O-Pymts to Suppliers	OC7700						
			Donations & Contributions	O-Pymts to Suppliers	OC7710						
			Membership & Subscriptions-Federally Unchargeabl	O-Pymts to Suppliers	OC7720						
			Advertising-Federally Unchargeabl	O-Pymts to Suppliers	OC7730						
			Patient Care	O-Pymts to Suppliers	OC7740						

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Mapping of Codes										
Detail by Fund Group										
		New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Social Activities & Entertainment	O-Pymts to Suppliers	OC7750						
		Cost of Legal Proceedings	O-Pymts to Suppliers	OC7780						
		Honoraria (Other Than UC Employee)	O-Pymts to Suppliers	OC7900						
		Medical Malpractice Insurance	O-Other Receipts (Pymts)	OC7910						
		General Liability Insurance	O-Pymts to Suppliers	OC7930						
		Employment Practice Liability Program	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								
		Operating income (loss)								
NONOPERATING REVENUES (EXPENSES)										
	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						
	Private gifts	Private - Unrestricted Gifts	NF-Other Private Gifts	AG206100						
		Private - Unrestricted Non-Cash Gifts	I-Proceeds Other Invest.	AG206110						
		Private - Restricted Gifts	NF-Other Private Gifts	AG206210						
		Private - Contra - Uncollectible	NF-Other Private Gifts	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								
	Investment income									
	Endowment	Endowment Fund Income	I-Investment Income, Ne	AG205100						
	Security Lending	Security Lending Revenue-Endowment Income	I-Investment Income, Ne	AG205200						
		Security Lending Revenue-Other	I-Investment Income, Ne	AG208250						
	Net of Fees and Rebates	Security Lending Expense	I-Investment Income, Ne	AG208260						
	Other	Investment Income - Other	I-Investment Income, Ne	AG208230	I-Investment Income, Ne	TC1300	CF-Interest Paid	TC1305		
		Stip Investment Income	I-Investment Income, Ne	AG208240	I-Investment Income, Ne	TC1301	I-Investment Income, Ne	TC1306		
		Faculty Mtg Program - Investment Income-Mtgs								
	Net appreciation (depreciation) in fair value of investment									
		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						
		Gain or Loss on Sale of Investments-STIF	I-Proceeds STIP	AG208281						
		Gain or Loss on Sale of Investments-other Investment:	I-Proceeds-Other Inv.	AG208282	I-Proceeds Other Inv	TC1450	I-Proceeds Other Inv	TC1455		
		Gain or Loss on Sale of Investments - Stocks and Bond:								
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discount								
	Interest expense									
		Aux. Ent. - Payment of Interest on Bank Loan					CF-Interest Paid	TC2210		
		Aux. Ent. - Payment of Interest on Bond					CF-Interest Paid	TC2215		
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl					CF-Interest Paid	TC2220		
		Aux. Ent. - Payment of Interest on Other					CF-Interest Paid	TC2225		
		Med. Ctr. - Payment of Interest on Bank Loan					CF-Interest Paid	TC2240		
		Med. Ctr. - Payment of Interest on Bond					CF-Interest Paid	TC2245		
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl					CF-Interest Paid	TC2250		
		Med. Ctr. - Payment of Interest on Other					CF-Interest Paid	TC2255		
		Other - Payment of Interest on Bank Loan					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 CF					CF-Purch Capital Asset	TC2272		
		Other - Payment of Interest on Tax Exempt CF					CF-Comm Paper-Int Paid	TC2273		
		Other - Payment of Interest/Discount on Taxable CF					CF-Comm Paper-Int Paid	TC2274		
		Other - Payment of Interest on Bond					CF-Interest Paid	TC2275		
		Other - Payment of Interest on Capital Leases/Installment Purcl					CF-Interest Paid	TC2280		
		Other - Payment of Interest on Other					CF-Interest Paid	TC2285		
		Other - Repayment of Interest on State Capital Lease					CF-State Fin Approp	TC2290		

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	New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Other - Repayment of Interest on State Energy Eff. Bond					CF-Interest Paid	TC2291		
	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. Prog.-Bond Interest								
	Gain (Loss) on disposal of capital assets, net of proceeds								
	Proceeds from Sale of Capitalized Assets - Campus	CF-Proceeds Cap Assets	AG208310						
	Proceeds from Sale of Capitalized Assets - Med Ct	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	TC2422
	Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr							CF-Purchase of Cap Asset	TC2522
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus							CF-Purchase of Cap Asset	TC2423
	Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr							CF-Purchase of Cap Asset	TC2523
	Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus							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
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus							CF-Purchase of Cap Asset	TC2428
	Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr							CF-Purchase of Cap Asset	TC2528
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus							CF-Purchase of Cap Asset	TC2429
	Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr							CF-Purchase of Cap Asset	TC2529
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus							CF-Purchase of Cap Asset	TC2440
	Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr							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 Ctr							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 Ctr							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 Ctr							CF-Purchase of Cap Asset	TC2543
	Disposal of Cap. Assets-Accum Depn - Equipment-Campus							CF-Purchase of Cap Asset	TC2444
	Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr							CF-Purchase of Cap Asset	TC2544
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus							CF-Purchase of Cap Asset	TC2445
	Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr							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 Ctr							CF-Purchase of Cap Asset	TC2546
	Trade-in Allowance	CF-Purchase of Cap Asset	OC9300						
	Other nonoperating revenues (expenses)								
	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 Addition:								
	Refunds to Donors, and other Minor Adjustment:								
	Other Miscellaneous Deductions					NF-Other Receipts (Pymts)	TC2998	NF-Other Receipts (Pymts)	TC2996
	Fac. Mtg. Prog.-Misc. Ded.								
	Debt Extinguishment Cost					NF-Other Receipts (Pymts)	TC2990		
	Change in Annuity and Life Income Liability								
	Other-Payment of Interest to UCRS					NF-Other Receipts (Pymts)	TC2292		
	Net nonoperating revenues (expenses)								
	Income before other changes in net asset:								
	OTHER CHANGES IN NET ASSETS								
	State capital appropriations	State Appropriations				CF-State Capital Approp	TC1000		

IRM No. 175—Exhibit 4

University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Capital gifts and grants	Private Gifts and Grants			CF-Capital Gifts/Grants	TC1100				
		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
		Private Gifts - Buildings & Structures-Med Ctr							CF-Purch Capital Asset	TC1251
		Private Gifts - Fixed Equipment-Campus							CF-Purch Capital Asset	TC1152
		Private Gifts - Fixed Equipment-Med Ctr							CF-Purch Capital Asset	TC1252
		Private Gifts - General Improvements-Campus							CF-Purch Capital Asset	TC1153
		Private Gifts - General Improvements-Med Ctr							CF-Purch Capital Asset	TC1253
		Private Gifts - Software > 10M-Campus							CF-Purch Capital Asset	TC1154
		Private Gifts - Software > 10M-Med Ctr							CF-Purch Capital Asset	TC1254
		Private Gifts - Software < 10M-Campus							CF-Purch Capital Asset	TC1155
		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							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
		Private Gifts - Infrastructure Assets-Campus							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 Ctr							CF-Purch Capital Asset	TC1261
		Federal Grants			CF-Capital Gifts/Grants	TC1110				
		Student Fees			CF-Capital Gifts/Grants	TC1200		CF-Capital Gifts/Grants	TC1205	
		Other Additions - Real Estate-Campus							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
		Other Additions - Buildings & Structures-Med Ctr							CF-Purch Capital Asset	TC1581
		Other Additions - Fixed Equipment-Campus							CF-Purch Capital Asset	TC1482
		Other Additions - Fixed Equipment-Med Ctr							CF-Purch Capital Asset	TC1582
		Other Additions - General Improvements-Campus							CF-Purch Capital Asset	TC1483
		Other Additions - General Improvements-Med Ctr							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
		Other Additions - Software < 10M-Campus							CF-Purch Capital Asset	TC1485
		Other Additions - Software < 10M-Med Ctr							CF-Purch Capital Asset	TC1585
		Other Additions - Equipment-Campus							CF-Purch Capital Asset	TC1486
		Other Additions - Equipment-Med Ctr							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
		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 Ctr							CF-Purch Capital Asset	TC1591
		Other Additions-Miscellaneous			CF-Capital Gifts/Grants	TC1999				
		Other Deductions-Miscellaneous			CF-Capital Gifts/Grants	TC2999				
	Permanent endowments	Gifts & Bequests								
		Establishment of Equity in Estates, etc								
		Other Additions-Miscellaneous								
		Refund to Donors								
		Distribution of Estate Expenses								
		Bank Charges								
		Other Deductions-Miscellaneous								
		Liquidating Dividends								
		Revaluation of Investments								
		Write off of Worthless Securities								
		Gifts & Bequests - Non-Cash - Endowment								
	TRANSFERS (Total of this line will be 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									
	Increase in net assets									
	NET ASSETS									
	Beginning of year									
	Balance per Postclosing Balance Sheet, prior yea									

IRM No. 175—Exhibit 4

University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Hand Posted Entries		TC0990		TC6000		TC6100		TC6300
		End of year								
See accompanying Notes to Financial Statement										
AG		Account Group Code								
OC		Object Code								
TC		Transaction Code								

IRM No. 175—Exhibit 4

University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
<b>OPERATING REVENUES</b>										
	Student tuition and fees, net	Student Tuition & Fees - Non-Resident Tuitor								
		Student Tuition & Fees - Application for Admissior								
		Student Tuition & Fees - Other General Fund Student Fee								
		Student Tuition & Fees - Other Student Fees								
		University Extension								
		Student tuition and fees - Contra - Student Financial Aic								
		Federal Loans Receivcc			NF-Stdt Dir Lndg Rec	TC8040				
		Federal Loans Disbursed			NF-Stdt Dir Lndg Pmt	TC8140				
	Grants and contracts									
	Federal	United States Government - Grants								
		United States Government - Contracts								
		United States Government - Appropriations								
		United States Government - Federal Capital Contributor			O-Grants/Contracts	TC8038				
	State	State of California - Grants & Contracts								
		State of CA - Special State Appropriations - Operating								
	Private	Private - Restricted Grants								
		Private - Restricted Contracts								
	Local	Local Government - Grants & Contracts								
	Sales and services:									
	Medical centers	Sales & Services - Medical Centers								
		Sales & Services - Contra - Medical Centers Allowance								
	Educational activities	Sales & Services - Educational Activity								
		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								
	Department of Energy Laboratory	DOE Revenue								
	Other operating revenues, net	Other Sources - Service Enterprises								
		Other Sources - Contra - Service Enterprises Allowance								
		Other Sources - Other							O-Other Receipts (Pymts)	AG598210
		Other Sources - Contra - Other Allowancec								
		Other Sources - Contra - Student Financial Aic								
		Interest on Notes			O-Collections of Loans	TC8020				
		Recovery of Notes Written Off as Uncollectibl			O-Collections of Loans	TC8021				
		Recovery of NDEA Teaching Service Cancellatio			O-Collections of Loans	TC8022				
		Late Charges-Student Loans			O-Collections of Loans	TC8025				
		Faculty Mtg. Programs-Fees			O-Collections of Loans	TC8131				
	Total operating revenues									
<b>OPERATING EXPENSES</b>										
	Salaries and wages	Academic Wages								
		Staff Wages								
		Incentive Award Program Paymen								
		IAP Award Funding								
		Sabbatical Leave in Residenc								
		Sabbatical Leave Not in Residenc								
		Retirement Benefit Allowanc								
		Compensation Earned But Not Paid								
		Transfer of Vacation Accruals								
		Salary Accrual								
		Vacation Accrual								
		Compensatory Time Accrual								
		SMSPP Accrual								
		Elimination of Capitalized Salaries & Wage:								
		Elimination of Salaries & Wages-R & R								
		Employee Vacation and S/L Assessmen								
	Benefits	Equivalent of Month Earnings Paid to Depend								
		Payment of UCRS Benefits								
		415(m) Restoration Plan Contribution								
		PERS-VERIP Annuity								
		OASDI								
		Medicare								
		State Teachers Retirement System Regents Contributio								
		Orange County Retirement System								
		Federal Civil Service Retirement System								
		Workers Compensation								
		Campus Benefit Cost								



IRM No. 175—Exhibit 4

University of California		Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference									
Mapping of Codes											
Detail by Fund Group											
	New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)			
		Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New		
	Unemployment Insurance										
	Employee Support Programs										
	Health Insurance Sec. 89										
	Life Insurance Sec. 85										
	Graduate Student Health Insurance										
	Health Sciences Severance Pay Plan										
	Partial Fee Remission										
	UCRS Regents Contribution										
	UCRS Regents Contribution Phased Retirement										
	Health Science Compensation Reserve										
	Graduate Student Partial Fee Remission										
	UCRS Regents Contribution Summer Salaries										
	PERS Regents Contribution										
	Non-Industrial Disability Insurance Premium										
	SCERS Employer Contributions										
	Vision Care Contribution										
	Vision Care Alternative Contribution										
	Elimination of Capitalized Benefits										
	Elimination of Benefits-R & R										
	Health Insurance										
	Employee Benefit Cost Transfers										
	Construction Class Various Benefits										
	General Liability Insurance										
	Benefit Accrual										
	Incentive Award Program Assessments										
	Employers Dental Plan Contributor										
	Incentive Award Program Benefit Funding										
	Faculty Benefit Cost Offset										
	Tuition Remission (RA)										
	Special Life Insurance Contributor										
	Annuity Health Insurance Contributor										
	Retirement & Employee Benefits-Payment							O-Pymts for Benefits	AG597110		
	Retirement & Employee Benefits-Contributions from Campus							O-Pymts for Benefits	AG597120		
	Scholarships and fellowships										
	Scholarship & Fellowships										
	Scholarship Allowance										
	Utilities										
	Utilities Services										
	Electricity										
	Water & Sewer										
	Natural Gas										
	Oil										
	Propane/Butane										
	Supplies and materials										
	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	O-Pymts to Suppliers	TC2301								
	Inventorial Equipment										
	Inventorial Livestock										
	Library Books and Materials to be Capitalized										
	Library Rare Books and Rare Book Collec. to be Capitalized										
	Capitalized Standard Office Furniture										
	Non-Inventorial Capitalized Item:										
	Special Collections (Excl. Lib) to be Capitalized										
	Software Projects to be Capitalized >\$10M										
	Software Projects to be Capitalized <\$10M										
	Rental Allowance on Inventorial Equipment										
	Full Value Minus Cost of Surplus										
	Fabrication Components or Supplies										
	Buildings & Structures to be Capitalized										
	Fixed Equipment to be Capitalized										
	General Improvement to be Capitalized										
	Infrastructure Assets to be Capitalized										
	Intangible Assets to be Capitalized										

IRM No. 175—Exhibit 4

University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
			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 Purchase:								
		Elimination of Equipment R & R								
	Depreciation	Building & Structures-Campus								
		Building & Structures-Med Ct								
		General Improvements-Campus								
		General Improvements-Med Ct								
		Software > 10M-Campus								
		Software > 10M-Med Ctr								
		Software < 10M-Campus								
		Software < 10M-Med Ctr								
		Equipment-Campus								
		Equipment-Med Ctr								
		Library Materials & Library Collections (exc. Rare books)								
		Intangible Assets-Campus								
		Intangible Assets-Med Ctr								
		Infrastructure Assets-Campus								
		Infrastructure Assets-Med Ctr								
	Department of Energy LaboratoriesDOE Expenses:									
	Other operating expenses	Travel In State								
		Agriculture Conferences								
		University Garage Charges								
		Removal & Moving Expense Reimbursen								
		Out of State Travel								
		Freight								
		UNEX Admin Expense								
		Recharges								
		Telephone, Telegraph & Teletyp								
		Postage, Mail, Inc. Commercial Mail Servic								
		Rental of Space Interdepartmental Recharg								
		Rental of Space or Facility Other								
		Rental of Equipment Other								
		Rental of Equipment Computer								
		Rental of Equipment Interdepartmental Recharg								
		Payment Under Capital Lease Other (should be zero								
		Payment Under Capital Lease Computer (should be zero								
		Printing of Publications								
		Reproduction and Photography								
		Printing of Forms, Stationary, Etc								
		LibraryMaterials (non-inventorial)								
		Library Materials Book Binding								
		Central Stenographic Services								
		Repairs, Alterations & Maintenance								
		Building Maintenance								
		Miscellaneous Services								
		Membership & Subscriptions-Federally Chargeabl								
		Advertising-Federally Chargeabl								
		Royalties								
		Food & Beverages for Business Meetings/Conference								
		Temporary Labor Costs								
		Expense in Excess of \$25K on Subcontrac								
		Bad Debt Expense-State Government								
		Bad Debt Expense-Federal Government								
		Bad Debt Expense-Medical Centers								
		Bad Debt Expense-Auxiliary Enterprises								
		Bad Debt Expense-Educational Activities								
		Bad Debt Expense-Other								
		Grant Payments under BCRP & Similar Programs								
		Computing & Data Processing Serv. Administration								
		Computing & Data Processing Serv. Academ								
		Fines & Penalties								
		Donations & Contributions								
		Membership & Subscriptions-Federally Unchargeabl								
		Advertising-Federally Unchargeabl								
		Patient Care								

IRM No. 175—Exhibit 4

University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Social Activities & Entertainment								
		Cost of Legal Proceedings								
		Honoraria (Other Than UC Employees)								
		Medical Malpractice Insurance								
		General Liability Insurance								
		Employment Practice Liability Program								
		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				
		Administrative Expense							O-Other Receipts (Pymts)	AG597310
		Total operating expenses								
		Operating income (loss)								
NONOPERATING REVENUES (EXPENSES)										
	State educational appropriations	State of CA - General Support								
	State financing appropriations	State of CA - Special State Appropriations - Cap. Financ								
	Private gifts	Private - Unrestricted Gifts			NF-Other Private Gifts	TC8000				
		Private - Unrestricted Non-Cash Gifts								
		Private - Restricted Gifts			NF-Other Private Gifts	TC8000				
		Private - Contra - Uncollectible			NF-Other Private Gifts	TC8001				
		Private - Contra - Discount on Pledges			NF-Other Private Gifts	TC8002				
		Private - Restricted Non-Cash Gifts								
		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		
	Investment income									
	Endowment	Endowment Fund Income								
	Security Lending	Security Lending Revenue-Endowment Income					I-Investment Income, Ne	TC9021		
		Security Lending Revenue-Other								
	Net of Fees and Rebates	Security Lending Expense								
	Other	Investment Income - Other	I-Investment Income, Ne	TC1315	I-Investment Income, Ne	TC8029			I-Investment Income, Ne	AG598230
		Stip Investment Income			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 appreciation (depreciation) in fair value of investment									
		Unrealized Gains-STIP								
		Unrealized Gains-Security Lending								
		Unrealized Gains-Other Investments	I-Proceeds-Other Inv.	TC1317	I-Proceeds-Other Inv.	TC8013	I-Proceeds-Other Inv.	TC9013	I-Proceeds-Other Inv.	AG598270
		Unrealized Gains-Foreign Currency Contract:								
		Gain or Loss on Sale of Investments-STIF								
		Gain or Loss on Sale of Investments-other Investment:	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 - Stocks and Bond:								
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discount								
	Interest expense									
		Aux. Ent. - Payment of Interest on Bank Loan:								
		Aux. Ent. - Payment of Interest on Bond:								
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purcl								
		Aux. Ent. - Payment of Interest on Other								
		Med. Ctr. - Payment of Interest on Bank Loan:								
		Med. Ctr. - Payment of Interest on Bond:								
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purcl								
		Med. Ctr. - Payment of Interest on Other								
		Other - Payment of Interest on Bank Loan:								
		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								
		Other - Payment of Interest/Discount on Taxable CF								
		Other - Payment of Interest on Bond:								
		Other - Payment of Interest on Capital Leases/Installment Purcl								
		Other - Payment of Interest on Other								
		Other - Repayment of Interest on State Capital Lease:								

IRM No. 175—Exhibit 4

University of California											
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference											
Mapping of Codes											
Detail by Fund Group											
		New Title		Renew. & Replace.		Loan		Endow. & Similar		415(m)	
				Cash Flow		New		Cash Flow		New	
								Cash Flow		New	
			Other - Repayment of Interest on State Energy Eff. Bond								
			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. Prog.-Bond Interest			NF-Other Receipts (Pymts)	TC8133				
		Gain (Loss) on disposal of capital assets, net of proceeds									
			Proceeds from Sale of Capitalized Assets - Campus								
			Proceeds from Sale of Capitalized Assets - Med Ct								
			Disposal of Cap. Assets-Orig Cost - Real Estate-Campus								
			Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus								
			Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus								
			Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus								
			Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Software > 10M-Campus								
			Disposal of Cap. Assets-Orig Cost - Software > 10M-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus								
			Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Equipment-Campus								
			Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus								
			Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus								
			Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr								
			Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus								
			Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr								
			Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus								
			Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus								
			Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Software >10M-Campus								
			Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Software <10M-Campus								
			Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Equipment-Campus								
			Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus								
			Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr								
			Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus								
			Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr								
			Trade-in Allowance								
		Other nonoperating revenues (expenses)									
			Other Nonoperating Revenue								
			Other Nonoperating Revenue - Interest Income from State								
			Other Miscellaneous Additions			NF-Other Receipts (Pymts)	TC8023				
			Faculty Mtg. Programs-Miscellaneous Addition			NF-Other Receipts (Pymts)	TC8030				
			Refunds to Donors, and other Minor Adjustment			NF-Other Private Gifts	TC8100				
			Other Miscellaneous Deductions			NF-Other Receipts (Pymts)	TC8130				
			Fac. Mtg. Prog.-Misc. Ded			NF-Other Receipts (Pymts)	TC8134				
			Debt Extinguishment Cost								
			Change in Annuity and Life Income Liability					NF-Pvt. Gifts for Endow.	TC9040		
			Other-Payment of Interest to UCRS								
		Net nonoperating revenues (expenses)									
		Income before other changes n net asset:									
		OTHER CHANGES IN NET ASSETS									
		State capital appropriations	State Appropriations								

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University of California										
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference										
Mapping of Codes										
Detail by Fund Group										
		New Title	Renew. & Replace.		Loan		Endow. & Similar		415(m)	
			Cash Flow	New	Cash Flow	New	Cash Flow	New	Cash Flow	New
	Capital gifts and grants	Private Gifts and Grants								
		Private Gifts - Uncollectible								
		Private Gifts - Discount on Pledges								
		Private Gifts - Real Estate-Campus								
		Private Gifts - Real Estate-Med Ctr								
		Private Gifts - Buildings & Structures-Campus								
		Private Gifts - Buildings & Structures-Med Ctr								
		Private Gifts - Fixed Equipment-Campus								
		Private Gifts - Fixed Equipment-Med Ctr								
		Private Gifts - General Improvements-Campus								
		Private Gifts - General Improvements-Med Ctr								
		Private Gifts - Software > 10M-Campus								
		Private Gifts - Software > 10M-Med Ctr								
		Private Gifts - Software < 10M-Campus								
		Private Gifts - Software < 10M-Med Ctr								
		Private Gifts - Equipment-Campus								
		Private Gifts - Equipment-Med Ctr								
		Private Gifts - Library Material & Library Collections (exc. Rare Books)								
		Private Gifts - Library Rare Books & Rare Book Collection								
		Private Gifts - Intangible Assets-Campus								
		Private Gifts - Intangible Assets-Med Ctr								
		Private Gifts - Infrastructure Assets-Campus								
		Private Gifts - Infrastructure Assets-Med Ctr								
		Private Gifts - Special Collections-Excl Lib-Campus								
		Private Gifts - Special Collections-Excl Lib-Med Ctr								
		Federal Grants								
		Student Fees								
		Other Additions - Real Estate-Campus								
		Other Additions - Real Estate-Med Ctr								
		Other Additions - Buildings & Structures-Campus								
		Other Additions - Buildings & Structures-Med Ctr								
		Other Additions - Fixed Equipment-Campus								
		Other Additions - Fixed Equipment-Med Ctr								
		Other Additions - General Improvements-Campus								
		Other Additions - General Improvements-Med Ctr								
		Other Additions - Software > 10M-Campus								
		Other Additions - Software > 10M-Med Ctr								
		Other Additions - Software < 10M-Campus								
		Other Additions - Software < 10M-Med Ctr								
		Other Additions - Equipment-Campus								
		Other Additions - Equipment-Med Ctr								
		Other Additions - Library Material & Library Collections (exc. Rare Books)								
		Other Additions - Library Rare Books & Rare Book Collection								
		Other Additions - Intangible Assets-Campus								
		Other Additions - Intangible Assets-Med Ctr								
		Other Additions - Infrastructure Assets-Campus								
		Other Additions - Infrastructure Assets-Med Ctr								
		Other Additions - Special Collections-Excl Lib-Campus								
		Other Additions - Special Collections-Excl Lib-Med Ctr								
		Other Additions-Miscellaneous	CF-Capital Gifts/Grants	TC1997						
		Other Deductions-Miscellaneous	CF-Capital Gifts/Grants	TC2997						
	Permanent endowments	Gifts & Bequests					NF-Pvt. Gifts for Endow.	TC9000		
		Establishment of Equity in Estates, etc					I-Proceeds-Other Inv.	TC9022		
		Other Additions-Miscellaneous					NF-Pvt. Gifts for Endow.	TC9099		
		Refund to Donors					NF-Pvt. Gifts for Endow.	TC9100		
		Distribution of Estate Expenses					NF-Pvt. Gifts for Endow.	TC9105		
		Bank Charges					NF-Pvt. Gifts for Endow.	TC9113		
		Other Deductions-Miscellaneous					NF-Pvt. Gifts for Endow.	TC9199		
		Liquidating Dividends					I-Proceeds-Other Inv.	TC9020		
		Revaluation of Investments					I-Proceeds-Other Inv.	TC9025		
		Write off of Worthless Securities					I-Proceeds-Other Inv.	TC9120		
		Gifts & Bequests - Non-Cash - Endowment					I-Proceeds Other Invest.	TC9003		
	TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group)		Other-Inter-campus Trans		Other-Inter-campus Trans		Other-Inter-campus Trans			
	See attached worksheet for totals)									
	Increase in net assets									
	NET ASSETS									
	Beginning of year									
	Balance per Postclosing Balance Sheet, prior yea									

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University of California									
Statement of Revenues, Expenses and Changes in Net Assets - Cash Flow Cross Reference									
Mapping of Codes									
Detail by Fund Group									
			New	Renew. & Replace.	Loan	Endow. & Similar	415(m)		
			Title	Cash Flow	New	Cash Flow	New	Cash Flow	New
		Hand Posted Entries							
		End of year		TC6200		TC8600		TC9400	
See accompanying Notes to Financial Statement									
AG		Account Group Code							
OC		Object Code							
TC		Transaction Code							