This document reflects the result of analyses, discussions and review by UCOP staff and PricewaterhouseCoopers (PwC) to date. The document is subject to change pending additional discussions with PwC; however, it represents the best information available to date.

University of California
GASB 35 Financial Statement Presentation

Issues Resolution Memo No. 125

Required Changes to Support the Classified Statement of Net Assets

Define Issues

The University must convert its current balance sheet structure to comply with the GASB-required financial reporting standards for the Statement of Net Assets as outlined in GASB Statements No. 34 and 35. The new reporting standards are required for the fiscal year beginning July 1, 2001, with comparative information for the prior year.

Background

During 1999, the Government Accounting Standards Board (GASB) introduced GASB Statements 34 and 35. These Statements substantially revised the standards for external financial reporting by public institutions. The revised approach is currently required for private colleges and universities.

According to the new standards, the separately issued financial statements of public colleges and universities must include:

- Management's Discussion and Analysis
- Statement of Net Assets
- Statement of Revenues, Expenditures and Changes in Net Assets
- Statement of Cash Flows
- Notes to the Financial Statements

Financial statements must be prepared in accordance with GAAP (generally accepted accounting principles) and are subject to audit under GAAS (generally accepted auditing standards).

The University must review its current account structure and modify it to meet the revised reporting standards. Specifically, the University must:

- Modify campus and UCOP general ledger accounts to support the specific details required by GASB Statements No. 34 and 35;
- Modify the Corporate Financial System (CFS) to produce the primary financial statements in the required format; and
- Produce financial statements in the required format for FY 2000 (balance sheet only), FY 2001 (all primary statements), and FY 2002 (all primary statements).

Authoritative Guidance

Authoritative guidance from GASB Statements No. 34 and 35 is provided in Appendix 1.

Recommended Approach

- The University will establish new CFS account group codes required to support the new financial statement format.
- The University will establish new general ledger accounts in campus and UCOP ledgers required to support the new financial statement format.
- The University will close at June 30, 2001 using the new general ledger accounts and new CFS account group code roll-ups. However, FY 2001 published financial statements will be prepared by UCOP using the current reporting structure.
- The University will restate the June 30, 2000 and 2001 final balance sheets using the new reporting structure in order to prepare comparative statements for the FY 2001-2002 annual report.

Next Steps—Required Actions

Responsibility (C, OP)	Required Completion Date	Action Item/Task
Establishing a N	ew Account S	tructure for the Fiscal Year Ending June 30, 2001
OP	7-Mar-01	Create New Account Group Codes—Convert the current balance sheet reporting structure to comply with the GASB-required financial reporting structure for the Statement of Net Assets. UCOP will replace the current CFS account group codes with an entirely new CFS account group code structure to support the new reporting requirements. Exhibit 1 provides an outline of the new Statement of Net Assets reporting structure, including the newly established account group codes. The Exhibit also includes current CFS account group codes to assist campuses in mapping to the new CFS account group codes.

Responsibility (C, OP)	Required Completion Date	Action Item/Task
C/OP	31-May-01	Identify New Accounts and Review Mapping of All Accounts to New Account Group Codes—Compare the existing general ledger accounts to the new CFS account structure to identify new general ledger accounts that should be established and map the general ledger accounts (old <u>and</u> new) to the new CFS account group codes. The new structure must be approved locally by the campus Controller and will be subject to review by PricewaterhouseCoopers.
C/OP	31-May-01	Establish New Accounts and New Mapping—Open new general ledger accounts and map general ledger accounts (old <u>and</u> new) to the new CFS account group codes. The May CFS submission must include an Account Fund Profile that incorporates the new CFS account group codes. Campuses and OP may begin to reclassify account balances to the new general ledger accounts. Some balances may not be able to be determined until after the June prelim file, but the accounts should be established in May.
OP	31-May-01	Modify CAFP and CFS —Modify CAFP and CFS edits, tables, existing reports, and defines.
C/OP	8-Aug-01	Close at June 30 Using the New CFS Account Group Structure—All reclassifications of financial balances to new general ledger accounts must be completed in the June 30, 2001 final file submission to CFS.
OP	31-Dec-01	Develop Statement of Net Assets —Develop Statement of Net Assets from CFS.
Restating June 3	0, 2000 Finan	cial Statements Using the New Account Group Structure
OP	2-Mar-01	Develop Template for June 30, 2000 Reclassification —Develop an Excel file format for use by the campuses to reclassify the June 30, 2000 balances. A draft format is provided in Exhibit 2.
OP	30-Apr-01	Send Template to Campuses —Provide campuses with June 30, 2000 final balances under the old CFS account group code structure.
С	15-Oct-01	Submit Completed Template to UCOP —Submit Excel files to OP that reclassify the June 30, 2000 final balances using the new CFS account group codes.
OP	15-Nov-01	Review Submissions —Review and revise, as necessary, the campus file submissions to ensure that all amounts are reclassified into the new CFS account groups.
OP	15-Dec-01	Prepare June 30, 2001 Statement of Cash Flows —Reclassify the June 30, 2000 Balance Sheet using the new reporting structure to develop the Statement of Cash Flows for FY 2000-2001 (refer to IRM No. 175).

Attachments

- Appendix 1—Authoritative Guidance
- Exhibit 1—Draft Statement of Net Assets Mapping of Account Group Codes
- Exhibit 2—Draft Template to Reclassify June 30, 2000 Balance Sheet to Statement of Net Assets

Appendix 1—Authoritative Guidance

GASB Statements No. 34 and 35

Incorporate public colleges and universities in the reporting model for other governments

GASB 35, Paragraph 44—With respect to reporting certain activities as BTAs (business-type activities), respondents point out that most colleges and universities meet the principal criterion established in paragraph 67 of Statement 34. An entity may elect that reporting, which is available for any activity for which a fee is charged to external users for goods or services. Supporters of BTA reporting for colleges and universities also point out that, although most public institutions are regularly subsidized, they also cover a portion of their costs through external user charges for their services. Therefore, these public institutions should be permitted to use BTA reporting. An additional advantage cited by some proponents of BTA reporting for public institutions is that it may enhance comparability with their not-for-profit and for-profit counterparts.

Proprietary Funds

GASB 34, Paragraph 66—Proprietary fund reporting focuses on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. The proprietary fund category includes enterprise and internal service funds.

GASB 34, Paragraph 67—Enterprise funds may be used to report any activity for which a fee is charged to external users for goods and services. Activities are required to be reported as enterprise funds if any one of the following criteria is met. Governments should apply each of these criteria in the context of the activity's principal revenue sources.*

- a. The activity is financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity. Debt that is secured by a pledge of net revenues from fees and charges *and* the full faith and credit of a related primary government or component unit—even if that government is not expected to make payments—is not payable solely from fees and charges of the activity. (Some debt may be secured, in part, by a portion of its own proceeds but should be considered as payable "solely" from the revenues of the activity.)
- b. Laws or regulations require that the activity's costs of providing services, including capital costs (such as depreciation or debt service), be recovered with fees and charges, rather than with taxes or similar revenues.**
- c. The pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs (such as depreciation or debt service).
- These criteria do not require insignificant activities of governments to be reported as enterprise funds. For example, state law may require a county's small claims court to assess plaintiffs a fee to cover the cost of frivolous claims. However, taxes, not fees, are the principal revenue source of the county's court system, and the fees in question cover only the cost of frivolous small claims court cases. In this case, the county would not be required to remove its court system or the small claims court activity from its general fund and report it in an enterprise fund. Conversely, a state department of environmental protection regulation may require a water utility to recover the costs of operating its

water plant, including debt service costs, through charges to its customers—the utility's principal revenue source. Because these charges are the activity's principal revenue source and because the water utility is required to recover its costs, the utility should be reported as an enterprise fund.

Reporting by Special-Purpose Governments Engaged Only in Business-Type Activities

GASB 34, Paragraph 138—Governments engaged in only business-type activities should present only the financial statements required for enterprise funds. (See paragraphs 91–105.) For these governments, basic financial statements and RSI consist of:

- a. MD&A (paragraphs 8–11, as appropriate)
- b. Enterprise fund financial statements (paragraphs 91–105) consisting of:
 - (1) Statement of net assets or balance sheet
 - (2) Statement of revenues, expenses, and changes in fund net assets
 - (3) Statement of cash flows
- c. Notes to financial statements (paragraphs 113–123)
- d. RSI and other MD&A, if applicable (paragraphs 132–133)

University of California Enterprise Fund (Business Type Activity) Statements

Required Financial Statements—Proprietary Funds

GASB 34, Paragraph 91—Required financial statements for proprietary funds are:

- a. Statement of net assets or balance sheet*
- b. Statement of revenues, expenses, and changes in fund net assets or fund equity**
- c. Statement of cash flows
- * Either a *balance sheet* or a *net assets* format may be used. For convenience, *only* the statement of net assets is referred to in this Statement.
- ** Either a *fund net assets* or *fund equity* may be used as the label for differences between proprietary fund assets and liabilities; for convenience, only the term *fund net assets* is used in this Statement.

Eliminations and Reclassifications

GASB 34, Paragraph 57—In the process of aggregating data for the statement of net assets and the statement of activities, some amounts reported as interfund activity and balances in the funds should be eliminated or reclassified.

Internal balances—statement of net assets

GASB 34, Paragraph 58—Eliminations should be made in the statement of net assets to minimize the "grossing-up" effect on assets and liabilities within the governmental and business-type activities columns of the primary government. As a result, amounts reported in the funds as interfund receivables and payables should be eliminated in the governmental and business-type activities columns of the statement of net assets, except for the net residual amounts due between governmental and business-type activities,

^{**} Based on this criterion, state unemployment compensation funds should be reported in enterprise funds.

which should be presented as internal balances. Amounts reported in the funds as receivable from or payable to fiduciary funds should be included in the statement of net assets as receivable from and payable to external parties (consistent with the nature of fiduciary funds), rather than as internal balances. All internal balances should be eliminated in the total primary government column.

Measurement focus and basis of accounting

GASB 34, Paragraph 92—Proprietary fund statements of net assets and revenues, expenses, and changes in fund net assets should be presented using the economic resources measurement focus and the accrual basis of accounting.

GASB 34, Paragraph 93—Based on the provisions of Statement 20, paragraph 6, proprietary funds should be reported based on all applicable GASB pronouncements as well as applicable FASB Statements and Interpretations, APB Opinions, and ARBs of the Committee on Accounting Procedure issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements.

GASB 34, Paragraph 94—For enterprise funds, governments may elect to apply all FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with or contradict GASB pronouncements, based on the provisions of paragraph 7 of Statement 20, as amended by this Statement. Governments are encouraged to use the same application of FASB pronouncements for all enterprise funds.

Separate presentation of internal service funds

GASB 34, Paragraph 96—As discussed in paragraph 75, proprietary fund statements should present the financial information for each major enterprise fund in a separate column. Nonmajor enterprise funds should be aggregated and displayed in a single column, and a combined total column should be presented for all enterprise funds. Major fund reporting requirements do not apply to internal service funds. The combined totals for all internal service funds should be reported in separate columns on the face of the proprietary fund financial statements to the right of the total enterprise funds column.

Statement of net assets

GASB 34, Paragraph 97—Assets and liabilities of proprietary funds should be presented in *classified* format to distinguish between current and long-term assets and liabilities as discussed in Chapter 3 of ARB 43, Restatement and Revision of Accounting Research Bulletins.

GASB 34, Paragraph 98—Governments may use either a net assets format—assets less liabilities equal net assets—or a balance sheet format—assets equal liabilities plus net assets—to report their proprietary funds. Net assets should be displayed in three broad components—invested in capital assets, net of related debt; restricted (distinguishing between major categories of restrictions); and unrestricted. Paragraphs 33 through 37 define these terms for purposes of determining the amount to be reported in the various components of net assets. Capital contributions should not be displayed as a separate component of net assets. Designations of net assets should not be reported on the face of the financial statements (see paragraph 37).

Invested in Capital Assets, Net of Related Debt

GASB 34, Paragraph 33—This component of net assets consists of capital assets (see paragraph 19), including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds should not be included in the calculation of invested in capital assets, net of related debt. Rather, that portion of debt should be included in the same net assets component as the unspent proceeds—for example, restricted for capital projects.

Restricted Net Assets

GASB 34, Paragraph 34—Net assets should be reported as restricted when constraints placed on net asset use are either:*

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments.
- b. Imposed by law through constitutional provisions or enabling legislation.

*Enabling legislation*** as the term is used in this Statement, authorizes the government to assess, levy, charge, or otherwise mandate payment of resources (from external resource providers) *and* includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

- * Because different measurement focuses and bases of accounting are used in the statement of net assets than in governmental fund statements, and because the definition of *reserved* includes more than resources that are *restricted* (as discussed in this paragraph), amounts reported as *reserved fund balances* in governmental funds will generally be different from amounts reported as *restricted net assets* in the statement of net assets.
- Enabling legislation also includes restrictions on asset use established by a governmental utility's own governing board when the utility reports based on FASB Statement 71.

GASB 34, Paragraph 35—When permanent endowments or permanent fund principal amounts are included, "restricted net assets" should be displayed in two additional components—expendable and nonexpendable. Nonexpendable net assets are those that are required to be retained in perpetuity.

Unrestricted Net Assets

GASB 34, Paragraph 36—Unrestricted net assets consist of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

GASB 34, Paragraph 37—In the government environment, net assets often are designated to indicate that management does not consider them to be available for general operations. In contrast to restricted net assets, these types of constraints on resources are internal and management can remove or modify them. As described in

paragraph 34, however, *enabling legislation* established by the reporting government should not be construed as an *internal constraint*. Designations of net assets should not be reported on the face of the statement of net assets.

Reporting restrictions on asset use

GASB 34, Paragraph 99—Restricted assets should be reported when restrictions (as defined in paragraph 34) on asset use change the nature or normal understanding of the availability of the asset. For example, cash and investments normally are classified as current assets, and a normal understanding of these assets presumes that restrictions do not limit the government's ability to use the resources to pay current liabilities. But cash and investments held in a separate account that can be used to pay debt principal and interest only (as required by the debt covenant) and that cannot be used to pay other current liabilities should be reported as restricted assets. Because restricted assets may include temporarily invested debt proceeds or other resources that are not generated through operations (such as computer deposits), the amount reported as restricted assets will not necessarily equal restricted net assets.

UCRS Financial Statements in the UC Annual Report

Required Financial Statements—Fiduciary Funds and Similar Component Units

GASB 34, Paragraph 106—Required financial statements for fiduciary funds are the statement of fiduciary net assets and the statement of changes in fiduciary net assets.* Fiduciary fund financial statements should include information about all fiduciary funds of the primary government, as well as the component units that are fiduciary in nature. The statements should provide a separate column for each fund type—pension (and other employee benefit) trust funds, investment trust funds, private-purpose trusts, agency funds. Financial statements for individual pension plans and postemployment healthcare plans** should be presented in the notes to the financial statements of the primary government, if separate, GAAP financial reports have not been issued. If separate GAAP financial reports have been issued, the notes should include information about how to obtain those separate reports.

- * For defined benefit pension plans, the statement of fiduciary net assets and statement of changes in fiduciary net assets required by this Statement are equivalent to the statement of *plan* net assets and statement of changes in *plan* net assets, respectively, required by Statement 25.
- ** See paragraph 19 of Statement 25 and paragraph of Statement 26, respectively.

Measurement Focus and Basis of Accounting

GASB 34, Paragraph 107—Financial statements of fiduciary funds should be reported using the economic resources measurement focus and the accrual basis of accounting, except for the recognition of certain liabilities of defined benefit pension plans and certain postemployment healthcare plans. Paragraph 26 of Statement 25 and paragraph 7 of Statement 26 provide guidance on recognition of these liabilities.

Statement of Fiduciary Net Assets

GASB 34, Paragraph 108—The statement of fiduciary net assets should include information about the assets, liabilities, and net assets for each fiduciary fund type. The detailed display requirements of Statements 25 and 26 apply to the statements of plan net assets of pension and other employee benefit trust funds. Statement 31 provides detailed guidance for investment in trust funds. The components of net assets, discussed in paragraphs 32 through 37, are not required to be presented in the statement of fiduciary net assets.

Statement of Changes in Fiduciary Net Assets

GASB 34, Paragraph 109—The statement of changes in fiduciary net assets should include information about the additions to, deductions from, and net increase (or decrease) for the year in net assets for each fiduciary fund type. The statement should provide information about significant year-to-year changes in net assets. The detailed display requirements of Statements 25 and 26 apply to the statements of changes in plan net assets for pension and other employee benefit trust funds.

Reporting Agency Funds in the UC Annual Report

Reporting Agency Funds

GASB 34, Paragraph 110—In the statement of net assets, agency fund assets should equal liabilities. Agency funds should not be reported in the statement of changes in fiduciary net assets.

GASB 34, Paragraph 111—Sometimes an agency fund is used as a clearing account to distribute financial resources to other funds of the government, as well as other entities. For example, county property tax collectors customarily collect and distribute property taxes to the county's funds as well as to other governments within the county. When this occurs, the portion of the clearing account balance that pertains to other funds of the county should not be reported in agency funds. Rather, it should be reported as assets in the appropriate funds.

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Cash Cash Short-Term Investment Accounts Ri State Med	t of Cash Collateral Its Held By Trustees Receivable	CA-Cash CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130010 130030 130030 130030 130030 130030 130030 130030 130023 130021 130021 130021	160100 160210 160220 160230 160240 160250 168200 160400 160400 160300	100010 100021 100021 100021 100021 100021 100021 100030	100100 100210 100220 100230 100240 100250	101010 101031 101031 101031 101031 101031 101031	110100 110210 110220 110230 110240 110250	Acct. Gip.	Acc. Up	103010 103030 103030 103030 103030	130100 130210 130220 130240	110010	140100
Cash Cash Short-Term Investment Accounts Ri State Med	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021	160210 160220 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100021	100210 100220 100230 100240 100250	101031 101031 101031 101031 101031 101031	110210 110220 110230 110240 110250			103030 103030 103030 103030	130210 130220 130240	110021	140210
Short-Term Investment of Investments Accounts Re State Med	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021	160210 160220 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100021	100210 100220 100230 100240 100250	101031 101031 101031 101031 101031 101031	110210 110220 110230 110240 110250			103030 103030 103030 103030	130210 130220 130240	110021	140210
Investment of the state of the	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021	160210 160220 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100021	100210 100220 100230 100240 100250	101031 101031 101031 101031 101031 101031	110210 110220 110230 110240 110250			103030 103030 103030 103030	130210 130220 130240	110021	140210
Investment of the state of the	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-STIP CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021	160210 160220 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100021	100210 100220 100230 100240 100250	101031 101031 101031 101031 101031 101031	110210 110220 110230 110240 110250			103030 103030 103030 103030	130210 130220 130240	110021	140210
Investment of Investments Accounts Rate State Med	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021 130021	160220 160230 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100030	100220 100230 100240 100250	101031 101031 101031 101031 101031 101031 101020	110220 110230 110240 110250			103030 103030 103030	130220 130240		
Investment of Investments Accounts Rate State Med	t of Cash Collateral Its Held By Trustees Receivable	CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130030 130030 130152 130030 130023 130041 130021 130021 130021	160220 160230 160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100021 100030	100220 100230 100240 100250	101031 101031 101031 101031 101031 101031 101020	110220 110230 110240 110250			103030 103030 103030	130220 130240		
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Short-Term Investments-Commercial Paper CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/F-Ederal Appropriations CA-A/F-Ederal Grants & Contracts	130030 130030 130030 130030 130152 130030 130023 130041 130021 130021 130021	160230 160240 160250 168200 160400 160400 160300	100021 100021 100021 100021 100021 100030	100230 100240 100250	101031 101031 101031 101031 101020	110230 110240 110250			103030 103030	130240	110021	140220
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Short-Term Investments-Mortgage Loans CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130030 130030 130152 130030 130023 130041 130021 130021 130021	160240 160250 168200 160400 160400 160300	100021 100021 100021 100030	100240 100250	101031 101031 101031 101020	110240 110250			103030			
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Short-Term Investments-Mise. Loans & Contracts Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130152 130030 130023 130023 130041 130021 130021 130022	160250 168200 160400 160400 160300 160511 160512	100021 100021 100030	100250	101031 101031 101020	110250			103030			
Accounts Re State Med Investments	ts Held By Trustees Receivable	Financial Control CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130152 130030 130023 130041 130021 130021 130022	160400 160400 160400 160300 160511 160512	100021 100030		101031 101020					130250		-
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Investment of Cash Collateral CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130030 130023 130041 130021 130021 130022	160400 160400 160300 160511 160512	100030	100300	101020				102020			+
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130023 130041 130021 130021 130022	160300 160311 160512	100030	100300	101020				102020			
Accounts Re State Med Investments	ts Held By Trustees Receivable	CA-Investment of Cash Collateral CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130023 130041 130021 130021 130022	160300 160311 160512	100030	100300	101020				102020			
Accounts R State	Receivable	CA-Investments Held by Trustees CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130041 130021 130021 130022	160300 160511 160512		100300							110021	
Accounts R State	Receivable	CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130021 130022	160511 160512	100022	100300	101032				103030		110030	
Accounts R State	Receivable	CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130021 130022	160511 160512	100022	100300	101032	1						
Accounts R State	Receivable	CA-A/R-State Appropriation-Operating CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130022	160512				110300			103030	130300	110022	140300
Med Inves		CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130022	160512										
Med	te and Federal government	CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130022	160512										
Med		CA-A/R-State Grants & Contracts CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130021 130022	160512										
Inves		CA-A/R-Federal Appropriations CA-A/R-Federal Grants & Contracts	130022											
Inves		CA-A/R-Federal Grants & Contracts		100010	100030	100513								
Inves				160514	100030	100514							110030	140514
Inves			130021	160515	100030	100511								
Inves		CA-A/R-State Appropriation-Nonoperating-Educational	130021	160516										+
Inves		CA-A/R-State-Allow for Uncollectible	130021	160521	100030	100521								+
Inves		CA-A/R-Federal-Allow for Uncollectible	130022	160522	100030	100522								1
Inves	edical Centers	CA-A/R-Medical Centers	130023	160530	100050	100022								+
	and Control	CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow	130023	160531										+
		CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts	130023	160540										+
	restment Income	CA-A/R-Investment Income	130023	160550	100030	100550	101020	110550			103020	130550	110030	140550
One		CA-A/R-Other-Auxiliary Enterprises	130023	160561	100030	100550	101020	110550			103020	130330	110030	140330
	ner													
		CA-A/R-Other-STIP Investment Sales	130023 130023	160562 160563										
		CA-A/R-Other-STIP Investment Sales-Settlements	130023	160563			101020	110572						
		CA-A/R-Other-Commercial Paper Investment Sales					101020	110572						
		CA-A/R-Other-Commercial Paper Investment Sales-Settlements					101020	110573						
		CA-A/R-Other-Investment Sales	130023	160564	100030	100564	101020	110564			103020	130564	110030	140564
		CA-A/R-Other-Investment Sales-Settlements	130023	160565	100030	100565	101020	110565			103020	130565	110030	140565
		CA-A/R-Other-Student Tuition and Fees	130023	160566										
		CA-A/R-Other-Local & Private Grants & Contracts	130023	160567										
		CA-A/R-Other-Private Gifts-Pledges	130023	160568	None	100568							None	140568
		CA-A/R-Other-Educational Activities	130023	160569										
		CA-A/R-Other	130023	160571	100030	100571	101020	110571			103020	130571	110030	140571
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible	130024	160581										
		CA-A/R-Other-Allow for Uncollectible	130023	160582	100030	100582	101020	110582			103020	130582		
		CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible	None	160583	None	100583							None	140583
		CA-A/R-Educational Activities-Allow for Uncollectible	None	160584										
Current Port	ortion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans	130030	160611									110040	140611
		CA-Current Portion of Notes Receivable-Collections	130030	160612									110040	140612
		CA-Current Portion of Notes Receivable-Allow for Uncollectible	130030	160613									110040	140613
		CA-Current Portion of Mortgages Receivable-Loans	130030	160621									110040	140621
		CA-Current Portion of Mortgages Receivable-Collections	130030	160622								1	110040	140622
		CA-Current Portion of Mortgages Receivable-Allow for Uncollectible	130030	160623									110040	140623
Inventories	s	CA-Inventories-General	130051	160710								1		
		CA-Inventories-Auxiliary Enterprises	130052	160720										
		CA-Inventories-Medical Center	130051	160730										1
Deferred Ch		CA-Deferred Charges-General	130041	160810	100040	100810								1
	Charges	CA-Deferred Charges-Auxiliary Enterprises	130042	160820										
	Charges	CA-Deferred Charges-Medical Center	130041	160830										1
	Charges	Q												1
Other Curre	Charges	CA-Other	130041	160900	100040	100900	101040	110900					110030	140900
Jane Carre			130042	160900								1		1.22.20
			130042	160900	_			 				1		+
		CA-Other	150025		_		-	1				+		+
Curr							1						1 1	

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Jniversit	tv of (Califo	rnia													1
			sets—FY 2002													
			0. 34 & 35													
Aapping	of A	ccoun	t Group Codes—Detail by Fund Group													
					Cu	irrent	Unexp	ended Plant	Retireme	nt of Indebt.	Reinevest&lanepair	ite.				
				New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
				Title	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acet. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp
Noncurr	ent A	ssets														
In	vestm	nents		NA-Investments-STIP	130030	161110	100021	101110	101031	111110			103030	131110	110021	141110
				NA-Investments-Securities	130030	161120	100021	101120	101031	111120			103030	131120	110021	141120
				NA-Investments-Mortgage Loans	130030	161140	100021	101140	101031	111140						
				NA-Investments-Real Estate	130030	161150	100021	101150	101031	111150						
				NA-Investments-Misc. Loans & Contracts	130030	161160	100021	101160	101031	111160						
In	vestm	nent of	Cash Collateral	NA-Investment of Cash Collateral	130030	161700	100021		101031				103020		110021	
In	vestm	nents I	Ield By Trustees	NA-Investments Held by Trustees	130041	161200	100022	101200	101032	111200			103030	131200	110022	141200
			11	WAY DE COLOR	120025	161210	_	_							110040	
No	otes R	Receiva	noie	NA-Notes Receivable-Loans	130030	161310	_	_							110040	141310
				NA-Notes Receivable-Collections	120020	161320	_								110040	141320
- .			* 11	NA-Notes Receivable-Allow for Uncollectible	130030	161400	_								110040	141400
M	ortga	ges Re	ceivable	NA-Mortgages Receivable-Loans	130030	161510									110040	141510
				NA-Mortgages Receivable-Collections	120020	161520	_	_						-	110040	141520
				NA-Mortgages Receivable-Allow for Uncollectible	130030	161600									110040	141600
		11.11		P. IF C. C.							102011	120110				
La	ana, b	unam		Real Estate-Campus Real Estate-Med Ctr							102011	120110 120120				
				Building & Structures-Campus							102021	120210				
				Building & Structures-Med Ctr							102022	120220				
				Fixed Equipment-Campus							102023 102024	120230 120240				
				Fixed Equipment-Med Ctr							102024	120240				
				General Improvements-Campus General Improvements-Med Ctr							102031	120320				
											102032	120320				
				Software > 10M Campus							102044	120450				
	-			Software > 10M Med Ctr							102045	120450				
	-			Software < 10M Campus							102046	120460				
	-			Software < 10M Med Ctr							102047	120470				
				Equipment-Med Ctr							102048	120490				
				Equipment-Campus							102049	120490				
	-			Library Material & Library Collections (exc. Rare books) Library Rare Books & Rare Book Collections							102051	120510				
				Construction in Progress-Campus							102032	120610				
				Construction in Progress-Campus Construction in Progress-Med Ctr							102061	120620				
				Intangible Assets-Campus							102062	120620				
	-			Intangible Assets-Campus Intangible Assets-Med Ctr							102071	120720				
	-			Infrastructure Assets-Campus			_				102072	120810				
	-+			Infrastructure Assets-Campus Infrastructure Assets-Med Ctr		+ +	_				102081	120810	 			1
	-			Special Collections-Excl Lib-Campus		+ +	_				102082	120910		+		1
				Special Collections-Excl Lib-Med Ctr		+	+				102091	120920				
	-+			aprilia consedent Ener Ete Med Cu		+	_				102072	120,20				
Le	ess: A	Accum	ulated Depreciation	Accumulated Depreciation-Buildings & Structures-Campus							102100	121210				
	Ť			Accumulated Depreciation-Buildings & Structures-Med Ctr							102100	121220				
				Accumulated Depreciation-General Improvements-Campus							102100	121310				
				Accumulated Depreciation-General Improvements-Med Ctr							102100	121320				
				Accumulated Depreciation-Software >10M-Campus							102100	121440				
				Accumulated Depreciation-Software > 10M-Med Ctr							102100	121450				
				Accumulated Depreciation-Software < 10M-Campus							102100	121460				
				Accumulated Depreciation-Software < 10M-Med Ctr							102100	121470				
				Accumulated Depreciation-Equipment-Med Ctr							102100	121480				
				Accumulated Depreciation-Equipment-Campus							102100	121490				
				Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)							102100	121510				
				Accumulated Depreciation-Intangible Assets-Campus							102100	121710				
				Accumulated Depreciation-Intangible Assets-Med Ctr							102100	121720				
				Accumulated Depreciation-Infrastructure-Campus							102100	121810				
				Accumulated Depreciation-Infrastructure-Med Ctr		1					102100	121820	 		 	+

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University of C	California													
	Net Assets—FY 2002													
	ents No. 34 & 35													
Mapping of Ac	ccount Group Codes—Detail by Fund Group													
			Cu	ırrent	Unevr	ended Plant	Retiremen	nt of Indebt.	Rdneest&kaRPpl	nte				
		New	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
		Title	Acct. Grp.	Acct. Grp	Acct. Grp		Acct. Grp.	Acct. Grp	Acct. Grp		Acct. Grp.		Acct. Grp.	Acct. Grp
											, _F .			
Other No	oncurrent Assets	NA-Other Assets-A/R-State	130021	161910										
		NA-Other Assets-General	130041	161920	100040	101920	101040	111920	102070	121920				
		NA-Other Assets-Auxiliary Enterprises	130024	161930										
		NA-Other Assets-A/R	130023	161940	100030	101940	101020	111940						
		NA-Other Assets-A/R-Auxiliary Ent.	130024	161950									110020	1.110.00
		NA-Other Assets-A/R-Federal NA-Other Assets-A/R-Pledges	130023	161970	100030	101970							110030 110030	141960 141970
		NA-Other Assets-A/R-Pledges Allow for Uncollectible	None	161980	None	101970							None	141970
		NA-Other Assets-A/R Pledges Discount	None	161990	None	101990							None	141990
		The Other House of the Fredge of Stockart	110110	101770	Tione	101770							Tione	111770
N	Noncurrent Assets													
	Total Assets													
								1						1
				+ +					 					1
LIABILITIES				+				1			+			1
LIABILITIES	<u> </u>													
Current Liabili	lities													
	ts Payable	CL-A/P-General	130112	164111	100110	104110					103110	134110		
		CL-A/P-Auxiliary Enterprises	130113	164112										
		CL-A/P-Medical Center	130112	164113										
		CL-A/P-Other Investment Purchases	130112	164130	100110	104130	101110	114130			103110	134130	110110	144130
		CL-A/P-Other Investment Purchases-Settlement	130112	164140	100110	104140	101110	114140			103110	134140	110110	144140
		CL-A/P-STIP Investment Purchases	130112	164170										
		CL-A/P-STIP Investment Purchases-Settlement	130112	164180			101110	114170						
		CL-A/P-Commercial Paper Investment Purchases CL-A/P-Commercial Paper Investment Purchases-Settlement					101110 101110	114170 114180						
		CL-A/P-Commercial Paper Investment Purchases-Settlement CL-A/P-Capital Assets	130112	164150	100110	104150	101110	114180			103110	134150		
		CL-A/P-Scholarships and Fellowships	130112	164160	100110	104130					103110	134130		
		CL-A/P-Controlled Disbursements-Payroll	130112	164191										
		CL-A/P-Controlled Disbursements-Medical Center	130112	164192										
		CL-A/P-Controlled Disbursements-Other	130112	164193										
Accrued	1 Salaries and Benefits	CL-Accrued Salaries	130111	164210										
		CL-Accrued Benefits	130111	164220										
Deferred	d Revenue	CL-Deferred Revenues-General	130141	164310	None	104310								
		CL-Deferred Revenues-Auxiliary Enterprises	130142	164320										
		CL-Deferred Revenues-Medical Center CL-Deferred Revenues-Grants & Contracts	130141 None	164340 164330	None	104330		1	 		++		None	144330
Collatera	al held for Security Lending	CL-Collateral Held for Security Lending	130112	164330	100110	104330	101110	1	 		103110	-	110110	144330
	rcial Paper	CL-Commercial Paper	130112	164500	100110	104500	101110	114500	102210	124500	103110		110110	
	portion of long-term debt	CL-Long-Term Debt-Revenue Bonds		1	100110	104610	101110	114610	102210	124610			110110	144610
		CL-Long-Term Debt-COP			100110	104620	101110	114620	102210	124620				
		CL-Long-Term Debt-Mortgages & Other Borrowings			100110	104630	101110	114630	102210	124630				
		CL-Long-Term Debt-Capital Lease Obligations					101110	114640	102210	124640				
Funds He	Ield for Others	CL-Funds Held For Others-General												
04 6	47.1707	CL-Funds Held For Others-Auxiliary Enterprise	120121	174721				1						1
Other Cu	urrent Liabilities	CL-Other-Deposits-General CL-Other-Deposits-Auxiliary Enterprises	130121 130122	164721 164722						_				
		CL-Other-Deposits-Auxiliary Enterprises CL-Other-Deposits-Medical Center	130122	164723	+			1	 		+ +	-	 	1
		CL-Other-Deposits-Medical Center CL-Other-Self Insurance-Medical Malpractice	130121	164731				1	 		+ +		 	1
		CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)	130112	164732										
		CL-Other-Self Insurance-Workers Compensation	130112	164733										
		CL-Other-Self Insurance-Employee Healthcare	130112	164734										
		CL-Other-Vacation Leave	130111	164741										
		CL-Other-Compensatory Time	130111	164742										
		CL-Other-Severance Pay	130111	164750										
		CL-Other-Miscellaneous	130112	164760	100110	104760	101110	114760	102210	124760	103110	134760	110110	144760
		CL-Other-A/P LTD-Interest Expense					None	114770						
1 1		CL-Other-A/P Commercial Paper-Interest Expense			1		None	114780	1 1					

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GASB Statements Mapping of Account Curre Curre Noncurrent Liabil Federal Refu Self-Insuran Long Term Reve Certi Mort Capi Other Noncu	t Assets—FY 2002 ts No. 34 & 35 ount Group Codes—Detail by Fund Group Trent Liabilities billities efundable Loans	New Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Municary Enterprises NL-Defi Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-General Auto & Employment Liability (GAEL)	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acet. Grp 162000 168000 168000 168400 168400 165110 165120 165130	Unexp Old Acet Grp 100021 100021 100110 None	Dended Plant New Acct. Grp 102000 103000 106000 107000	Retireme Old Acct. Grp. 101020 101020 101110 101110	nt of Indebt. New Acct. Grp 112000 113000 1116000 117000	Rdnevst.&RPD Old Acet. Gr None None 102210	New	Old Acet. Grp. None None None None None None	New Act. Grp 132000 133000 136000 137000 138000	Old	New Acet. Grp 142000 144000 144000 147000 148000
GASB Statements Mapping of Account Curre Curre Noncurrent Liabil Federal Refu Self-Insuran Long Term Reve Certi Mort Capi Other Noncu	rrent Liabilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 1000110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Current Liabil Federal Refi Self-Insuran Long Term Reve Certi Mort	orner Group Codes—Detail by Fund Group	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 1000110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Current Liabil Federal Refi Self-Insuran Long Term Revet Certi Mort Capit	rrent Liabilities bilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 100110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 100110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 100110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Old Acet. Grp. 130025 130027 130114 130115 130115 130170 140020 130121 130121 130121	New Acct. Grp 162000 163000 163000 166000 167000 168100 168300 168400	Old Acet. Grp 100021 100021 100110 100110 None	New Acct. Grp 102000 103000 106000 107000	Old Acct. Grp. 101020 101020 101110 101110	New Acct. Grp 112000 113000 116000 117000	Old Acct. Gr None None 102210	New p. Acct. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Title Intrafund Receivables Interfund Receivables Interfund Payables Interfund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	Acet. Grp. 130025 130027 130114 130115 130151 130170 140020	Acet. Grp 162000 163000 166000 167000 168100 168300 168400	Acct. Grp 100021 100021 1000110 100110 None	102000 103000 106000 107000	Acct. Grp. 101020 101020 101110 101110	Acct. Grp 112000 113000 116000 117000	Acct. Gr None None 102210	p. Acet. Grp 122000 123000 126000 127000	Acct. Grp. None None None None None	Acct. Grp 132000 133000 136000 137000	Acct. Grp. None None None 110110	Acct. Grp 142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Intrafund Receivables Interfund Receivables Intrafund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130025 130027 130114 130115 130151 130170 140020 130121 130121 130121 130121	162000 163000 166000 167000 168100 168300 168400	100021 100021 100110 100110 None	102000 103000 106000 107000	101020 101020 101110 101110	112000 113000 116000 117000	None None 102210	122000 123000 126000 127000	None None None None	132000 133000 136000 137000	None None None 110110	142000 143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Interfund Receivables Intrafund Payables Intrafund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Musiliary Enterprises NL-Defi Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130027 130114 130115 130151 130170 140020 130121 130121 130121 130121	163000 166000 167000 168100 168300 168400	100021 100110 100110 None	103000 106000 107000	101020 101110 101110	113000 116000 117000	None 102210	123000 126000 127000	None None None	133000 136000 137000	None None 110110	143000 146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Intrafund Payables Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130114 130115 130151 130170 140020 130121 130121 130121 130121	166000 167000 168100 168300 168400	100110 100110 None	106000 107000	101110 101110	116000 117000	102210	126000 127000	None None	136000 137000	None 110110	146000 147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Interfund Payables Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Morkers Compensation NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130115 130151 130170 140020 140020 130121 130121 130121 130121	167000 168100 168300 168400 168400	100110 None	107000	101110	117000		127000	None	137000	110110	147000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Clearing Accounts Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Mudical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130151 130170 140020 130121 130121 130121 130121	168100 168300 168400	None				102210					
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	Hospital Clearing DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130170 140020 130121 130122 130121 130112	168300 168400 165110 165120		108000	101110	118000		128000	None	138000	110120	148000
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	DOE Clearing NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	140020 130121 130122 130121 130112	168400 165110 165120	100040									
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	NL-Federal Refundable Loans NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130121 130122 130121 130112	165110 165120	100040									
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									1
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									
Self-Insuran Long Term Reve Certi Mort Capit	bilities efundable Loans	NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									
Self-Insuran Long Term Reve Certi Mort Capit	efundable Loans	NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									
Self-Insuran Long Term Reve Certi Mort Capit	efundable Loans	NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									+
Long Term Reve Certi Mort Capit		NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040									+
Long Term Reve Certi Mort Capit		NL-Deposits-General NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical Maptractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040				 	_			110130	145300
Long Term Reve Certi Mort Capit	ance	NL-Deposits-Auxiliary Enterprises NL-Deposits-Medical Center NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130122 130121 130112	165120	100040	105110	101110	115110			 		110130	143300
Long Term Reve Certi Mort Capit	ance	NL-Deposits-Medical Center NL-Self Insurance-Medical MapIractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130121 130112		1	105110	101110	113110			 		-	+
Long Term Reve Certi Mort Capit	ance	NL-Self Insurance-Medical Maplractice NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation	130112	165130	1			+			 			+
Long Term Reve Certi Mort Capit	ance	NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation												
Long Term Reve Certi Mort Capit	ance	NL-Self Insurance-General Auto & Employment Liability (GAEL) NL-Self Insurance-Workers Compensation												
Reve Certi Mort Capii		NL-Self Insurance-Workers Compensation		165201										
Reve Certi Mort Capii		NL-Self Insurance-Workers Compensation	130112	165202										
Reve Certi Mort Capii			130112	165203										
Reve Certi Mort Capii		NL-Self Insurance-Employee Healthcare	130112	165204										
Reve Certi Mort Capii		A												
Reve Certi Mort Capii	n Debt													+
Certi Mort Capii	venue Bonds	NL-LTD-Revenue Bonds			100110	105410	101110	115410	102210	125410			110110	145410
Other Nonce	rtificates of Participation	NL-LTD-Certificates of Participation			100110	105420	101110	115420	102210	125420			110110	113110
Other Nonce	ortgages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings			100110	105430	101110	115430	102210	125430				+
Other Nonce	pital Lease Obligations	NL LTD Conital Lana Oblications			100110	103430		115440						+
	pital Lease Obligations	NL-LTD-Capital Lease Obligations					101110	115440	102210	125440				
None	ncurrent Liabilities	NL-Other-Miscellaneous	130112	165510	100110	105510	101110	115510	102210	125510	103110	135510	110110	145510
None		NL-Other-Severance Pay	130111	165520										
None		NL-Other-Vacation Leave	130111	165530										
Non														
	oncurrent Liabilities													
	Total Liabilities													
														+
														+
														+
														+
NET ACCUTO														+
NET ASSETS														
Invested in Capital	al Assets, Net of Related Debt	NET-Invested in Capital Assets							102130	129000				
					1			1						
Restricted:														
Nonexpenda														
Endo	dowments	NET-Endowments												
Ann	nuity & Life Income Funds	NET-Endowments - Annuity & Life Income												
Expendable:	le:													T
	nds Functioning as Endowment	NET-Endowments - Funds Functioning as Endowment												
	<i>Q</i>													
Gran	ants and Contracts	NET-Fund Balance - Gifts & Private Grants	130164	169300 (1)						_			+	+
Gian	Community	NET-Fund Balance - Specific	130166	169500 (2)				+		_	 		_	+
	 	121 I and Bulline - Specific	130100	137300 (2)	1			1	 	-	 	1		+
Gifts		NET Fund Polonge Gifts & Britate Grants	130164	169300 (3)	1			1			 		-	+
Gifts	An I	NET-Fund Balance - Gifts & Private Grants	130164	109300 (3)	1			+			 			+
	fts	Approx 10.1			1			1			 			1,1010-
Loan		NET-Fund Balance - Loan			1			1					110130	149100
					1			1						
Capi	ans	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants			100131	109100								
. [NET-Fund Balance - Unexpended Plant-Federal Grants			100132	109200								
	ans				100133	109300								
	ans	NET-Fund Balance - Unexpended Plant-Federal Grants NET-Fund Balance - Unexpended Plant-State Approp.			100134	109400		1						1
	ans	NET-Fund Balance - Unexpended Plant-State Approp.			100131	109500		1						+
-+-	ans	NET-Fund Balance - Unexpended Plant-State Approp. NET-Fund Balance - Unexpended Plant-University Funds		+										+
	ans	NET-Fund Balance - Unexpended Plant-State Approp.		1 1		107300					103130	139100		1

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ASB Statemen	alifornia t Assets—FY 2002 ats No. 34 & 35 count Group Codes—Detail by Fund Group														-
ASB Statemen	nts No. 34 & 35														
De													+		+
De	ount Group Codes—Detail by Fund Group														
						**	1 1 1 1	D (. CT 11.	D.I. Bel DDI I					
		N.		irrent			nded Plant		t of Indebt.	Rdnevest&daRPpla		011	3.7	01.1	
		New	Old	New		Old	New	Old	New	Old	New	Old	New	Old	New
		Title	Acct. Grp.	Acct. Grp		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp
Aı	ebt Service	NET-Fund Balance - Retirement of Indebtedness						101130	119100						
Aj		NETT IN I O 'C	120166	1.0500	7.0										
	propriations	NET-Fund Balance - Specific	130166	169500	(4)										
Ot		NET-Fund Balance - Principal Appropriated	130163	169200	(5)										
		NET-Fund Balance - Endowment Income	130165	169400	(6)										
		NET-Fund Balance - Reserves	130161	169100	(7)										
		NET-Fund Balance - Specific	130166	169500	(8)										
nrestricted		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				100131	109100								
\bot		NET-Fund Balance - Unexpended Plant-Federal Grants		1	1	100132	109200		1						
		NET-Fund Balance - Unexpended Plant-State Approp.				100133	109300								
		NET-Fund Balance - Unexpended Plant-University Funds				100134	109400								
		NET-Fund Balance - Unexpended Plant-Borrowed Funds				100135	109500								
		NET-Fund Balance - Reserves	130161	169100	(9)										
		NET-Fund Balance - Principal Appropriated	130163	169200	(10)										
		NET-Fund Balance - Gifts & Private Grants	130164	169300	(11)										
		NET-Fund Balance - Endowment Income	130165	169400	(12)										
		NET-Fund Balance - Specific	130166	169500	(13)										
		NET-Fund Balance - General Funds	130167	169600	(14)										
		NET-Fund Balance - Retirement of Indebtedness						101130	119100						
		NET-Fund Balance - Renewal & Replacement										103130	139100		
		NET-Fund Balance - Loans												110130	149100
		NET-Fund Balance - 415(m) Reserve												110130	1.5100
		1121 Tana Balance 113(III) reserve													+
		NET-Endowments - Funds Functioning as Endowment													+
		1421-Endowments - 1 dias 1 directoring as Endowment													+
-	Total Net Assets														+
	Total Net Assets														+
	A Current Assets														+
															+
	A Noncurrent Assets														
CI															
	L Noncurrent Liabilities														
NI	ET Net Assets														
	and Group Codes 408300,408410,408420, 408430														
		0, 406210, 406220, 406310, 406320, Restriction Code R													
	and Group Codes 408200, Rstriction Code R														
	and Group Codes 404110, 404120, 406100, Restrict	ction Code R													
	and Group Codes 407210, Restriction Code R														
	and Group Codes 407100, Restriction Code R														
	and Group Codes 411100, Restriction Code R														
	and Group Codes 410290, Restriction Code R														
	and Group Codes 411100, Restriction Code U														
(10) Fu	ind Group Codes 407210, 407220, 407230, Restric	ction Code U													
(11) Fu	and Group Codes 408100, Restriction Code U														
	and Group Codes 407100, Restriction Code U														1
		3141, 403142, 403143, 403144, 403145, 403146, 403147, 403148, 403149, 403161, 403162,													
		110, 409120, 409130, 409140, 409190, 409200, 409300, 410100, 410210, 410220, 410230,				1									
	-, , , , , 100, 100	410240, 410290, Restriction Code U			1	1			1						
(14) E-	and Group Codes 401000, Restriction Code G	,		+	1	 	1		<u> </u>		+				+
	and Group Codes 301000, Restriction Code Grand Group Codes 301000, 302000, 303000, Restriction	etion Code P		1	1	 	1		1	 	+				+
	and Group Codes 301000, 302000, 303000, Restricted and Group Codes 3010000, 302000, 303000, Restricted and Group Codes 3010000, 302000, 303000, Restricted and Group Codes 3010000, 302000, 302000, 303000, Restricted and Group Codes 3010000, 3020000, Restricted and Group Codes 3010000, 3020000, 3030000, Restricted and Group Codes 3010000, 3020000, 3030000, Restricted and Group Codes 3010000, 30200000, 3020000, 3020000, 3020000, 3020000, 3020000, 3020000, 30200000, 30200000, 30200000, 30200000, 30200000, 302000000, 3020000000000			+	-	1	-		1	 	+				+
(10) Fu	ina Group Coucs 201000, 302000, 303000, Restric	cuon couc o			+		1	 	-						+

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University of			ш										
	Net Assets—FY 2002		ш										
	ents No. 34 & 35		ш										
Mapping of A	ccount Group Codes—Detail by Fund Group		Ш										
			Ш										
					& Similar		cy-Endow			-Current		415	
		New		Old	New	Old	New		Old	New		Old	New
		Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp		Acct. Grp.	Acct. Grp		Acct. Grp.	Acct. Grp
ASSETS													
Current Asset	s												
Cash		CA-Cash		120010	150100						17	0100	590100
Short-T	erm Investments	CA-Short-Term Investments-STIP		120030	150210	120030	180210		130030	190210	17	0200	590210
Diloit I	erin investments	CA-Short-Term Investments-Securities		120030	150220	120030	180220		150050	170210			590220
		CA-Short-Term Investments-Securities CA-Short-Term Investments-Commercial Paper	-	120030	130220	120030	100220	-			1 /	0200	390220
		CA-Short-Term Investments-Commercial raper CA-Short-Term Investments-Mortgage Loans		120030	150240								
		CA-Short-Term Investments-Misc. Loans & Contracts		120030	150250						_		
		Financial Control											
	1		ш			ļ	1						
Investm	ent of Cash Collateral	CA-Investment of Cash Collateral		120020	150400								
		CA-Investment of Cash Collateral	Ш	120030	150400								
Investm	ents Held By Trustees	CA-Investments Held by Trustees	LΊ	120030	150300			T					
Accoun	ts Receivable												
	State and Federal government	CA-A/R-State Appropriation-Operating											
	g	CA-A/R-State Grants & Contracts	\Box										
		CA-A/R-Federal Appropriations	H										
		CA-A/R-Federal Grants & Contracts	\vdash					_			-		
		CA-A/R-State Appropriation-Nonoperating-Capital											
		CA-A/R-State Appropriation-Nonoperating-Capital CA-A/R-State Appropriation-Nonoperating-Educational											
								_			_		
		CA-A/R-State-Allow for Uncollectible									_		
		CA-A/R-Federal-Allow for Uncollectible											
	Medical Centers	CA-A/R-Medical Centers											
		CA-A/R-Medical Centers-Allow for Uncollectible-Contractual Allow											
		CA-A/R-Medical Centers-Allow for Uncollectible-Bad Debts											
	nvestment Income	CA-A/R-Investment Income		120020	150550						17	0320	590550
	Other	CA-A/R-Other-Auxiliary Enterprises											
		CA-A/R-Other-STIP Investment Sales											
		CA-A/R-Other-STIP Investment Sales-Settlements											
		CA-A/R-Other-Commercial Paper Investment Sales											
		CA-A/R-Other-Commercial Paper Investment Sales-Settlements											
		CA-A/R-Other-Investment Sales		120020	150564	120020	180564				17	0320	590564
		CA-A/R-Other-Investment Sales-Settlements		120020	150565	120020	180565					0320	590565
		CA-A/R-Other-Student Tuition and Fees	-	120020	150505	120020	180303	-			1 /	0320	390303
								-					
		CA-A/R-Other-Local & Private Grants & Contracts						-					
		CA-A/R-Other-Private Gifts-Pledges											
		CA-A/R-Other-Educational Activities	ш	120020	150571	ļ	1					0210	500551
		CA-A/R-Other	ш	120020	150571						17	0310	590571
		CA-A/R-Other-Auxiliary Enterprises-Allow for Uncollectible											
		CA-A/R-Other-Allow for Uncollectible	Ш	120020	150582								
		CA-A/R-Other-Private Gifts-Pledges-Allow for Uncollectible											
		CA-A/R-Educational Activities-Allow for Uncollectible	L]			<u> </u>		[
Current	Portion of Notes & Mortgages Receivable	CA-Current Portion of Notes Receivable-Loans											
	3.0	CA-Current Portion of Notes Receivable-Collections	H										
		CA-Current Portion of Notes Receivable-Concertions CA-Current Portion of Notes Receivable-Allow for Uncollectible	\vdash					_					
		CA-Current Portion of Mortgages Receivable-Loans	\vdash					_			-		
		CA-Current Portion of Mortgages Receivable-Collections	\vdash					-+					
		CA-Current Portion of Mortgages Receivable-Conections CA-Current Portion of Mortgages Receivable-Allow for Uncollectible	\vdash				1	-+					
-+		CA-Current I ortion of Prorigages receivable-Allow for Officulteetible	\vdash				1	-+					
I.u.		CA Inventories Coursel	\vdash				+	-					
Invento	nes	CA-Inventories-General	\vdash			-	1						
		CA-Inventories-Auxiliary Enterprises	ш										
\longrightarrow		CA-Inventories-Medical Center	ш			ļ	1						
			Ш										
Deferre	d Charges	CA-Deferred Charges-General	Ш										
		CA-Deferred Charges-Auxiliary Enterprises											
		CA-Deferred Charges-Medical Center						\neg					
Other C	urrent Assets	CA-Other	\Box										
0		CA-Other	\Box										
,		CA-Other	\vdash					-+					
$r \rightarrow r \rightarrow r$		C. S. Osmor	\vdash			1		-+			+		
 	Summer A anata		\vdash			 		-+					
	Current Assets		Ш			1				l			

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University of												
	Net Assets—FY 2002											
	nents No. 34 & 35											
Mapping of A	Account Group Codes—Detail by Fund Group											
				г 1	& Similar		-Endow			7 4	41	5(m)
		New	-	Old	New	Old	-Endow New		Agency-Old	New	Old	New
		Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp		Acct. Grp.	Acct. Grp	Acet. Grp.	Acct. Grp
		THE		Acct. Gip.	Acct. Gip	Acct. Gip.	Acct. Gip		Acct. Gip.	Acct. Gip	Acci. Gip.	Acct. Gip
Noncurrent A	Assets											
Investn		NA-Investments-STIP		120030	151110							
		NA-Investments-Securities		120030	151120							
		NA-Investments-Mortgage Loans		120030	151140							
		NA-Investments-Real Estate		120030	151150							
		NA-Investments-Misc. Loans & Contracts		120030	151160							
Investn	ment of Cash Collateral	NA-Investment of Cash Collateral		120020	151700							
Investn	nents Held By Trustees	NA-Investments Held by Trustees	\sqcup	120030	151200			Ш				1
		NA N. (D ' 11 T	+					\vdash				
Notes I	Receivable	NA-Notes Receivable-Loans	+					\vdash				
		NA-Notes Receivable-Collections NA-Notes Receivable-Allow for Uncollectible	\vdash					\vdash				1
Morter	oran Panaiyahla	NA-Notes Receivable-Allow for Uncollectible NA-Mortgages Receivable-Loans	++					\vdash				1
Mortga	nges Receivable	NA-Mortgages Receivable-Collections	\vdash									
		NA-Mortgages Receivable-Collections NA-Mortgages Receivable-Allow for Uncollectible						\vdash				1
		141-Mongages receivable-mow for cheorecubic										
Land h	buildings, equipment, libraries and collections	Real Estate-Campus										
Luna, c	and concentrations	Real Estate-Med Ctr										
		Building & Structures-Campus										
		Building & Structures-Med Ctr										
		Fixed Equipment-Campus										
		Fixed Equipment-Med Ctr										
		General Improvements-Campus										
		General Improvements-Med Ctr										
		Software > 10M Campus										
		Software > 10M Med Ctr										
		Software < 10M Campus										
		Software < 10M Med Ctr										
		Equipment-Med Ctr Equipment-Campus										
		Library Material & Library Collections (exc. Rare books)										
		Library Rare Books & Rare Book Collections										
		Construction in Progress-Campus										
		Construction in Progress-Campus Construction in Progress-Med Ctr	H									1
		Intangible Assets-Campus						\vdash				
		Intangible Assets-Med Ctr	\Box									
		Infrastructure Assets-Campus										
		Infrastructure Assets-Med Ctr										
		Special Collections-Excl Lib-Campus										
		Special Collections-Excl Lib-Med Ctr						Ш				
								Ш				
Less: A	Accumulated Depreciation	Accumulated Depreciation-Buildings & Structures-Campus										
		Accumulated Depreciation-Buildings & Structures-Med Ctr										
		Accumulated Depreciation-General Improvements-Campus	\vdash									1
		Accumulated Depreciation-General Improvements-Med Ctr	+ +					\vdash				
		Accumulated Depreciation-Software > 10M-Campus Accumulated Depreciation-Software > 10M-Med Ctr	\vdash					\vdash				
		Accumulated Depreciation-Software > 10M-Med Ctr Accumulated Depreciation-Software < 10M-Campus	++					\vdash				1
		Accumulated Depreciation-Software < 10M-Campus Accumulated Depreciation-Software < 10M-Med Ctr	++					\vdash				
		Accumulated Depreciation-Software < 10M-Med Ctr Accumulated Depreciation-Equipment-Med Ctr	\vdash					\vdash				1
		Accumulated Depreciation-Equipment-Ned Cti Accumulated Depreciation-Equipment-Campus	\vdash					\vdash				
		Accumulated Depreciation-Equipment-Campus Accumulated Depreciation-Libr. Mat. & Libr. Collections (exc. Rare Books)	H									1
		Accumulated Depreciation-Intangible Assets-Campus	+					\vdash				
		Accumulated Depreciation-Intangible Assets-Med Ctr	H					H				
		Accumulated Depreciation-Infrastructure-Campus						H				

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UC Statement of Net Assets, Page 7 of 10

University of	California											1
	Net Assets—FY 2002											
	nents No. 34 & 35											
	Account Group Codes—Detail by Fund Group											
					& Similar	Agen	cy-Endow		Agency-			5(m)
		New		Old	New	Old	New		Old	New	Old	New
		Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp
04		NA-Other Assets-A/R-State										
Otner I	Noncurrent Assets	NA-Other Assets-A/R-State NA-Other Assets-General										
		NA-Other Assets-Ocheral NA-Other Assets-Auxiliary Enterprises										
		NA-Other Assets-A/R										
		NA-Other Assets-A/R-Auxiliary Ent.										
		NA-Other Assets-A/R-Federal										
		NA-Other Assets-A/R-Pledges										
		NA-Other Assets-A/R-Pledges Allow for Uncollectible										
		NA-Other Assets-A/R Pledges Discount										
	Noncurrent Assets							<u> </u>				
								<u> </u>				
	Total Assets		-					-				
			-				+	-				
			-			1	-	\vdash				1
LIABILITIES	8					1	+					1
LIABILITIE	<u>s</u>											
Current Liab	pilities											
	nts Payable	CL-A/P-General		120110	154110						171100	594110
		CL-A/P-Auxiliary Enterprises										
		CL-A/P-Medical Center										
		CL-A/P-Other Investment Purchases		120110	154130	120110	184130				171100	594130
		CL-A/P-Other Investment Purchases-Settlement		120110	154140	120110	184140				171100	594140
		CL-A/P-STIP Investment Purchases										
		CL-A/P-STIP Investment Purchases-Settlement										
		CL-A/P-Commercial Paper Investment Purchases										
		CL-A/P-Commercial Paper Investment Purchases-Settlement										
		CL-A/P-Capital Assets CL-A/P-Scholarships and Fellowships										
		CL-A/P-Controlled Disbursements-Payroll										
		CL-A/P-Controlled Disbursements-Medical Center										
		CL-A/P-Controlled Disbursements-Other										
Accrue	ed Salaries and Benefits	CL-Accrued Salaries										
		CL-Accrued Benefits									171200	594220
Deferre	ed Revenue	CL-Deferred Revenues-General										
		CL-Deferred Revenues-Auxiliary Enterprises										
		CL-Deferred Revenues-Medical Center										
		CL-Deferred Revenues-Grants & Contracts						<u> </u>				
	eral held for Security Lending	CL-Collateral Held for Security Lending	-	120110	154400			-				
	ercial Paper	CL-Commercial Paper				1	-	<u> </u>				-
Curren	it portion of long-term debt	CL-Long-Term Debt-Revenue Bonds CL-Long-Term Debt-COP			 							-
		CL-Long-Term Debt-Mortgages & Other Borrowings										
		CL-Long-Term Debt-Capital Lease Obligations	-			-	+	H				1
Funds	Held for Others	CL-Funds Held For Others-General				120130	184810	t	130131	194810		
		CL-Funds Held For Others-Auxiliary Enterprise						T		194820		
Other O	Current Liabilities	CL-Other-Deposits-General										
		CL-Other-Deposits-Auxiliary Enterprises						L				
		CL-Other-Deposits-Medical Center										
		CL-Other-Self Insurance-Medical Malpractice						L				
		CL-Other-Self Insurance-General Auto & Employment Liability (GAEL)						<u> </u>				
		CL-Other-Self Insurance-Workers Compensation						<u> </u>				
		CL-Other-Self Insurance-Employee Healthcare				1		1				1
		CL-Other-Vacation Leave						-				
		CL-Other-Compensatory Time CL-Other-Severance Pay					-	-				-
		CL-Other-Miscellaneous		120110	154760			\vdash				
	i i			120110	1.54700			1				1
		CL-Other-A/P LTD-Interest Expense										

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UC Statement of Net Assets, Page 8 of 10

University of			\vdash					\vdash		1		
	Net Assets—FY 2002 tents No. 34 & 35		1							+		
										+		
Mapping of A	ccount Group Codes—Detail by Fund Group		1							+		
										-		
				г 1	e c: 1		г. 1			-	41.5	()
		N.			& Similar	Agency		-	Agency-Current		415	
		New		Old	New	Old	New		Old New		Old	New
		Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp		Acct. Grp. Acct. Grp	+	Acct. Grp.	Acct. Grp
		Intrafund Receivables		None	152000							
		Interfund Receivables		120030	153000							
		Intrafund Payables		None	156000							
		Interfund Payables		None	157000							
		Clearing Accounts		None	158000							
		Hospital Clearing										
		DOE Clearing										
	Current Liabilities											
Noncurrent L	iabilities											
Federal	Refundable Loans	NL-Federal Refundable Loans										
		NL-Deposits-General										
		NL-Deposits-Auxiliary Enterprises										
		NL-Deposits-Medical Center	\Box					\mathbb{L}^{T}		LΠ		
										ШŢ		
Self-Ins	surance	NL-Self Insurance-Medical Maplractice								ШŢ		
		NL-Self Insurance-General Auto & Employment Liability (GAEL)										
		NL-Self Insurance-Workers Compensation										
		NL-Self Insurance-Employee Healthcare										
Long T	erm Debt											
	Revenue Bonds	NL-LTD-Revenue Bonds										
	Certificates of Participation	NL-LTD-Certificates of Participation										
	Mortgages and Other Borrowings	NL-LTD-Mortgages & Other Borrowings										
	Capital Lease Obligations	NL-LTD-Capital Lease Obligations										
	J. Company	Service Servic										
Other N	Noncurrent Liabilities	NL-Other-Miscellaneous		120110	155510							
0.11.0		NL-Other-Severance Pay										
		NL-Other-Vacation Leave										
		The Guidi Fuculon Ecure										
	Noncurrent Liabilities											
	Toncaren Enomines											
	Total Liabilities									+ +		
	Total Elabilities									+ +		
										+		
										+		
										+		
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NET ASSETS	<u>, </u>		\vdash					\vdash				
NEI ASSEIS	2		+					\vdash		+		
Invested in C	ritel Access Net of Deleted Delet	NICT Invested in Conital Assets	+					\vdash		+		
invested in Ca	pital Assets, Net of Related Debt	NET-Invested in Capital Assets	\vdash							1		
Donatai at 1			\vdash					\vdash		1		
Restricted:	111		\vdash					\vdash		1		
Nonexp	pendable:	NET E 1	ш	120120	150100			\vdash		1		
	Endowments	NET-Endowments	ш	120130	159100			\vdash		1		
	Annuity & Life Income Funds	NET-Endowments - Annuity & Life Income	ш	120130	159200			\vdash		1		
			ш					Ш		1		
Expend			ш					Ш		11		
	Funds Functioning as Endowment	NET-Endowments - Funds Functioning as Endowment	\perp	120130	159300 (15)	ı		Ш		\perp		
	Grants and Contracts	NET-Fund Balance - Gifts & Private Grants										
		NET-Fund Balance - Specific										
	Gifts	NET-Fund Balance - Gifts & Private Grants										
	Loans	NET-Fund Balance - Loan	Ш	·								
										ШŢ		
	Capital Projects	NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants								ШŢ		
		NET-Fund Balance - Unexpended Plant-Federal Grants										
		NET-Fund Balance - Unexpended Plant-State Approp.										
		NET-Fund Balance - Unexpended Plant-University Funds										
		NET-Fund Balance - Unexpended Plant-Borrowed Funds										
		NET-Fund Balance - Renewal & Replacement	М					H		+		
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University of	California											
Statement of	Net Assets—FY 2002											
GASB Staten	nents No. 34 & 35											
Mapping of A	Account Group Codes—Detail by Fund Group											
				Endow.	& Similar	Agency	y-Endow		Agency-	Current	4	15(m)
		New		Old	New	Old	New		Old	New	Old	New
		Title		Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp	1	Acct. Grp.	Acct. Grp	Acct. Grp.	Acct. Grp
	Debt Service	NET-Fund Balance - Retirement of Indebtedness				THE STATE OF THE S		1		· · · · · · · · · · · · · · · · · · ·	Tree or pr	
								1				
	Appropriations	NET-Fund Balance - Specific										
	TF											
	Other	NET-Fund Balance - Principal Appropriated										
	Cinci	NET-Fund Balance - Endowment Income										
		NET-Fund Balance - Reserves										
		NET-Fund Balance - Reserves										
		1451-1 und Balance - Specific										
Unrestricted		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants	+			-		+				+
omestreted		NET-Fund Balance - Unexpended Plant-Gitts & Pvt Grants NET-Fund Balance - Unexpended Plant-Federal Grants	\vdash			+		1	 	+		+
		NET-Fund Balance - Unexpended Plant-Federal Grants NET-Fund Balance - Unexpended Plant-State Approp.	+			 		+		+		+
 		NET-Fund Balance - Unexpended Plant-State Approp. NET-Fund Balance - Unexpended Plant-University Funds	\vdash			+		1	 	+		+
—		NET-Fund Balance - Unexpended Plant-University Funds NET-Fund Balance - Unexpended Plant-Borrowed Funds	+			-		-				+
—		NET-Fund Balance - Unexpended Plant-Borrowed Funds NET-Fund Balance - Reserves	+			-		-				+
								-				
		NET-Fund Balance - Principal Appropriated										
		NET-Fund Balance - Gifts & Private Grants										
		NET-Fund Balance - Endowment Income										
		NET-Fund Balance - Specific										
		NET-Fund Balance - General Funds										
		NET-Fund Balance - Retirement of Indebtedness										
		NET-Fund Balance - Renewal & Replacement										
		NET-Fund Balance - Loans										
		NET-Fund Balance - 415(m) Reserve									171200	599000
		NET-Endowments - Funds Functioning as Endowment		120130	159300 (16))						
	Total Net Assets											
	CA Current Assets											
	NA Noncurrent Assets											
	CL Current Liabilities											
	NL Noncurrent Liabilities		Ш									
	NET Net Assets											
	Fund Group Codes 408300,408410,408420, 408430											
		0, 406210, 406220, 406310, 406320, Restriction Code R										
	Fund Group Codes 408200, Rstriction Code R											
	Fund Group Codes 404110, 404120, 406100, Restri	ction Code R										
	Fund Group Codes 407210, Restriction Code R											
	Fund Group Codes 407100, Restriction Code R											
(7)	Fund Group Codes 411100, Restriction Code R											
(8)	Fund Group Codes 410290, Restriction Code R		LΊ					\perp				
	Fund Group Codes 411100, Restriction Code U											
(10)	Fund Group Codes 407210, 407220, 407230, Restri	ction Code U										
(11)	Fund Group Codes 408100, Restriction Code U			-								
	Fund Group Codes 407100, Restriction Code U											
(13)		3141, 403142, 403143, 403144, 403145, 403146, 403147, 403148, 403149, 403161, 403162,										
		110, 409120, 409130, 409140, 409190, 409200, 409300, 410100, 410210, 410220, 410230,										1
i	, , , , , , , , , , , , , , , , , , , ,	410240, 410290, Restriction Code U				1		1				1
(14)	Fund Group Codes 401000, Restriction Code G	,,	\vdash					t				1
	Fund Group Codes 301000, 302000, 303000, Restri	ction Code R	\vdash					1				1
	Fund Group Codes 301000, 302000, 303000, Restri		\vdash					t				1
(-3)												1

FY 2002 Final

UC Statement of Net Assets, Page 10 of 10

IRM No. 125--Exhibit 1b

atement of Plans' Net Assets—FY 2002			
C Retirement Plan			
		UCR	P-Basic
	New	Old	New
	Title	Acct. Grp.	Acct. Gr
SSETS SSETS			
Investments	Investments-STIP	150020	510211
	Investments-Securities	150020	510221
	Investments-Mortgage Loans	150020	510241
	Investments-Misc Loans & Contracts	150020	510251
Investment of Cash Collateral	Investment of Cash Collateral	150020	510410
	Investment of Cash Collateral	150032	510410
Participants' interest in external mutual funds			
rantepans interest in external mutual funds			
Participant 403(b) loans	Participant Loans		
Tarterpart 403(0) Ioans	Tarterpant Loans		
Accounts Receivable			
Contributions	A/R-Contributions-Due from UC	150031	510611
	A/R-Contributions-Due from Other	150032	510612
	A/R-Contributions-State Deferral	150031	510613
Investment Income	A/R-Investment Income	150032	510620
9 - 4 9 1 - 101	A/D Od - I C I -	150032	510621
Security Sales and Other	A/R-Other-Investment Sales		510631
	A/R-Other-Investment Sales-Settlements	150032	510632
	A/R-Other	150032	510634
	Interfund Receivables		
	Interfund Payables		
Total assets			
ABILITIES			
Payable for Securities Purchases	A/P-Investment Purchases	150110	514110
	A/P-Investment Purchases-Settlement	150110	514120
Member withdrawals, refunds & other payables	Withdrawals & Refunds	150110	514210
Trember windrawars, retaines & onici payables	Other	150110	514220
		150110	51.4200
Collateral held for Security Lending	Collateral Held for Security Lending	150110	514300
Total liabilities			
ET ASSETS			
	N	15015	
embers' defined benefit plan benefits	Net Assets	150120	519000
rticipants' defined contribution plan benefits	Net Assets		
	1		

IRM No. 125--Exhibit 1c

niversity	v of Califor	nia Retirement System															
		Net Assets—FY 2002															
	CP Plans	11 2002															
05(0)/150	, 1 1 mis																
				403(b))/DCP-Savings	403(b)/I	OCP-Equity	40	3(b)/DCP-Bond	403(b)	/DCP-GIC	403	b)/DCP-MM	403(b)	/DCP-Multi-Asset	403(b)/DCF	P-External Funds
			New	Old	New	Old	New	Ole		Old	New	Old	New	Old	New	Old	New
			Title	Acct. Gr		Acct. Grp.	Acct. Grp	Acct.		Acct. Grp.	Acct. Grp	Acct. Gr		Acct. Gr		Acct. Grp.	Acct. Grp
SSETS			Title	Acct. Gi	p. Meet. Grp	Acct. Gip.	Acct. Gip	Acct.	Sip. Meet. Gip	Acct. Gip.	Acct. Gip	Acct. Gr	p. Meet. Gip	Acct. Gi	o. Meet. Grp	Acct. Grp.	Acct. Gip
BBLIB																	
Inv	estments																
	Commento		Investments-STIP	151020	520211	152020	530211	153020	540211	154020	550211	155020	560211	157020	570211		
			Investments-Securities	151020	520221	152020	530221	153020	540221	154020	550221	155020	560221	157020	570221		
			Investments-Mortgage Loans	151020	520221	132020	030221	133020	5.10221	15.1020	330221	100020	500221	137020	570221		
			Investments-Misc Loans & Contracts														
Inv	estment of	Cash Collateral	Investment of Cash Collateral	151020	520410	152020	530410	153020	540410	1 1	550410		560410				
			Investment of Cash Collateral	151032	520410	152032	530410	153032	540410	1 1	1						1
Par	ticipants' in	terest in external mutual funds								1 1						None	600200
Par	ticipant 403	3(b) loans	Participant Loans	151020	520500	152020	530500	153020	540500	154020	550500	155020	560500	157020	570500		
			1														
Acc	counts Rece	eivable															
	Contrib		A/R-Contributions-Due from UC	151031	520611	152032	530611	153032	540611	154031	550611	155031	560611	157031	570611		
			A/R-Contributions-Due from Other	151031	520612	152032	530612	153032	540612	154031	550612	155031	560612	157031	570612		
			A/R-Contributions-State Deferral														
	Investm	nent Income	A/R-Investment Income	151032	520620	152032	530620	153032	540620	154032	550620	155032	560620	157032	570620		
	Security	y Sales and Other	A/R-Other-Investment Sales	151032	520631	152032	530631	153032	540631	154032	550631	155032	560631	157032	570631		
			A/R-Other-Investment Sales-Settlements	151032	520632	152032	530632	153032	540632	154032	550632	155032	560632	157032	570632		
			A/R-Other	151032	520634	152032	530634	153032	540634	154032	550634	155032	560634	157032	570634		
			Interfund Receivables											157020	573000		
			Interfund Payables	151110	528000	152110	538000	153110	548000			155110	568000				
	ľ	Total assets															
IABILIT	TIES																
Pay	able for Se	curities Purchases	A/P-Investment Purchases	151110	524110	152110	534110	153110	544110	154110	554110	155110	564110	157110	574110		
			A/P-Investment Purchases-Settlement	151110	524120	152110	534120	153110	544120	154110	554120	155110	564120	157110	574120		
							1			1 1							
Me	mber withd	rawals, refunds & other payables	Withdrawals & Refunds	151110	524210	152110	534210	153110	544210	154110	554210	155110	564210	157110	574210		
			Other	151110	524220	152110	534220	153110	544220	154110	554220	155110	564220	157110	574220		
-				4.54													
Col	Hateral held	for Security Lending	Collateral Held for Security Lending	151110	524300	152110	534300	153110	544300		554300		564300				
		T . 11' 1 '1'.					 										
		Total liabilities					1										+
ODOD A CO	POTO						 										
ET ASS	ETS						+			1							
	1	C. 1 1 C.	NY . A				+			1							
		efit plan benefits	Net Assets														609000
		ontribution plan benefits	Net Assets	151120	529000	152120	539000	153120	549000	154120	559000	155120	569000	157120	579000	None	

FY 2002 Final 403(b)/DCP Plans, Statement of UCRS Net Assets, Page 1 of 1

IRM No. 125--Exhibit 1d

	rsity of California Retirement System			
aten	nent of Plans' Net Assets—FY 2002			
ERS-	-VERIP Plan			
			PERS	-VERIP
		New	Old	New
		Title	Acct. Grp.	Acct. G
SSE	TS	1.110	Treet. Gip.	11001. 0
35L	15			
				-
	T			
	Investments	T	450000	******
		Investments-STIP	160200	580211
		Investments-Securities	160200	580221
		Investments-Mortgage Loans		
		Investments-Misc Loans & Contracts		
	Investment of Cash Collateral	Investment of Cash Collateral		
		Investment of Cash Collateral		
	Participants' interest in external mutual funds			+
	a articipants interest in external mutual funds			
	Investment of Cook Colletons	Investment of Cash Collateral		1
	Investment of Cash Collateral			
		Investment of Cash Collateral		
	Participant 403(b) loans	Participant Loans		
	Accounts Receivable			
	Contributions	A/R-Contributions-Due from UC	160310	580611
		A/R-Contributions-Due from Other	160310	580612
		A/R-Contributions-State Deferral		
	Investment Income	A/R-Investment Income	160320	580620
	mivestment meome	75 K investment income	100320	300020
	Security Sales and Other	A/R-Other-Investment Sales	160320	580631
	Security Sales and Other		160320	
		A/R-Other-Investment Sales-Settlements		580632
		A/R-Other	160320	580634
		Interfund Receivables		
		Interfund Payables		
	Total assets			
ABI	ILITIES			
	Payable for Securities Purchases	A/P-Investment Purchases	161100	584110
	.,	A/P-Investment Purchases-Settlement	161100	584120
		221 Investment I diendees-Settlement	101100	201120
	Member withdrawals, refunds & other payables	Withdrawals & Refunds	161100	584210
	recinoci winidiawais, retunus & onici payables		161100	584210
		Other	101100	304220
	Callatanal hald for Cassair, London	Callatanal Hald for Commit. Too You		1
	Collateral held for Security Lending	Collateral Held for Security Lending		
	Total liabilities			
ET A	ASSETS			
emb	ers' defined benefit plan benefits	Net Assets	161200	589000
	pants' defined contribution plan benefits	Net Assets		
	pana armica controlation plan beliefits	1101 130010		-

IRM No. 125--Exhibit 2 (as of February 7, 2001)

DRAFT

University of California
Reclassification of 6/30/00 Balance Sheet to Statement of Net Assets
RETIREMENT OF INDEBTEDNESS FUNDS
Campus:
Prepared by:

RETIREMENT OF INDEBTEDNESS FUNDS

		Old		KETIKEWEI	New						
Classification	Account Grou	up Account Group Title	\$ at 6/30/00	\$ Reclassified	Account Group	Account Group Title	\$ at 6/30/00	Classification			
A/R Other	10102	Receivables	_	_	N/A	N/A	_				
A/R Other	10102	Receivables	-	-	1104	CAInvestment of Cash Colllateral	-	CAInvestment of Cash Colllateral			
A/R Other	10102	Receivables	-	-	110569	CAA/R-Other	-	CAA/R-Other			
A/R Other	10102	Receivables	_	-	110572	CAA/R-Other-Allow for Uncollectible	-	CAA/R-Other (net of allowance)			
A/R Other	10102	Receivables	-	-	11192	NAOther Assets-General	-	NAOther Noncurrent Assets			
Investments	101031	University Investments	=	-	N/A	N/A	-				
Investments	101031	University Investments	-	-	11021	CAShort-Term Investments-STIP	-	CAShort-Term Investments			
Investments	101031	University Investments	-	-	1104	CAInvestment of Cash Colllateral	-	CAInvestment of Cash Colllateral			
Investments	101031	University Investments	-	-	11111	NAInvestments-STIP	-	NAInvestments			
Investments	101031	University Investments	-	-	11113	NAInvestments-Security Lending	-	NAInvestments			
Inv Held By Trustee	101032	Trustee Investments	-	-	N/A	N/A	-				
Inv Held By Trustee	101032	Trustee Investments	-	-	1103	CAInvestments Held by Trustees	-	CAInvestments Held by Trustees			
Inv Held By Trustee	101032	Trustee Investments	-	-	1112	NAInvestments Held by Trustees	-	NAInvestments			
various (see below)	10111	Liabilities	=	-	N/A	N/A	-				
Collateral held for SL	10111	Liabilities	-	-	1144	CLCollateral Held for Securities Lending	-	CLCollateral Held for Securities Lending			
Revenue bonds	10111	Liabilities	-	-	11461	CLLong-Term Debt-Revenue Bonds	-	CLLong-term debt - current portion			
Capital Leases	10111	Liabilities	-	-	11464	CLLong-Term Debt-Capital Lease Obligations	-	CLLong-term debt - current portion			
Accounts Payable	10111	Liabilities	-	-	11476	CLOther		CLOther Current Liabilities			
Revenue bonds	10111	Liabilities	-	-	11541	NLLong-term Debt-Revenue bonds	-	NLLong-term debt: Revenue bonds			
Capital Leases	10111	Liabilities	-	-	11544	NLLong-term Debt-Capital Lease Obligations	-	NLLong-term debt: Capital lease obligations			
Accounts Payable	10111	Liabilities	-	-	11551	NLOther	-	NLOther Noncurrent Liabilities			
Fund Balances	10113	Fund Balances	-	-	N/A	N/A					
Fund Balances	10113	Fund Balances	-	-	1191	NETFund Balance	-	NetRestricted for Debt Service			
Fund Balances	10113	Fund Balances	-	-	1191	NETFund Balance-Retirement of Indebtedness	-	NetUnrestricted			
		Total	<u> </u>					_			
			(1)	must equal zero			must equal (1)				