

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. 150

Required Changes to Support the Statement of Revenues, Expenses, and Changes in Net Assets

Define Issues

The University must convert its current Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures, and Other Changes structure to comply with the GASB-required financial reporting standards for the Statement of Revenues, Expenses, and Changes in Net Assets as outlined in GASB Statements No. 34 and 35.

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.

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 general ledger coding structure and modify it to meet the revised reporting standards. Specifically, the University must:

- Modify campus and UCOP general ledger coding (account group codes, accounts, transactions codes, and object codes) 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

We have identified an approach for preparing the FY 2001-2002 statements. However, some of these changes, if implemented in FY 2000-2001, would not allow the University to prepare the FY 2001 statements under the current reporting structure. Therefore, the University is recommending a phased-in approach. Exhibits 1 and 2 indicate effective dates for the changes.

Exhibit 1 provides an outline of the new reporting structure, including a mapping of the current general ledger codes to the new general ledger codes. It should be noted that only some of the new general ledger codes will be required for the June 30, 2001 close (as indicated on Exhibit 1). However, all general ledger codes will be required beginning July 1, 2001.

Exhibit 2 is a worksheet showing the detail of the transaction codes that will record transfers. The total of these transfers by fund group will support the Transfers section of Exhibit 1. All of the new transaction codes will be required beginning July 1, 2001.

Overview

- The University will establish a new general ledger coding structure to support the reporting requirements of the new Statement of Revenues, Expenses and Changes in Net Assets. General ledger coding includes account group codes, accounts, object codes, and transaction codes and will be used as follows in the development of the Statement:
 - Account group codes will be the basis of the Statement's operating revenue section for Current Funds.
 - Object codes that are linked with expenditure accounts will be the basis of the Statement's operating expenditure section for Current Funds.
 - All Current Funds transactions currently recorded in fund balances as additions and deductions will be recorded in revenue and expenditure accounts.

- Transaction codes will be the basis of all sections for Plant, Loan and Endowment Funds.
- Transaction codes will be used in Investment in Plant fund balance accounts.

June 30, 2001 Close

- For the June 30, 2001 close, the University will modify the approach as follows:
 - The University will establish new general ledger revenue and expenditure account and account group codes and new transaction codes required for the June 30, 2001 close, as indicated in Exhibit 1, in campus and UCOP ledgers.
 - The University will close at June 30, 2001 using these codes. The FY 2001 published financial statements will be prepared by UCOP using the current reporting structure.
 - UCOP, with campuses assistance, will restate the June 30, 2001 final Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures, and Other Changes using the new reporting structure to prepare the new Statement of Revenue, Expenses and Changes in Net Assets in order to prepare comparative statements for the FY 2001-2002 annual report.

Beginning July 1, 2001

- Beginning July 1, 2001, the University will establish the remaining new codes as indicated in Exhibits 1 and 2.

Next Steps—Required Actions

Responsibility (C, OP)	Required Completion Date	Action Item/Task
OP	7-Mar-01	Establish New General Ledger Coding Structure —Complete the mapping of the current Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures, and Other Changes reporting structure to comply with the GASB-required financial reporting structure for the Statement of Revenues, Expenses, and Changes in Net Assets. Identify account group codes, accounts, object codes, and transaction codes to use in preparing the new reporting structure and identify the implementation dates for the new codes.
C/OP	31-May-01	Identify New Accounts or Transaction Codes and Review Mapping of All Accounts to New Account Group Codes —Review revenue and expenditure accounts and fund balance transactions to determine whether new accounts or transaction codes are needed for changes which are to be effective for the June 30, 2001 close. Map general ledger accounts (old and 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.

Responsibility (C, OP)	Required Completion Date	Action Item/Task
C/OP	31-May-01	Establish New Accounts and New Mapping —Open new general ledger accounts required for the June 30, 2001 close. Map general ledger accounts (old and new) to the new CFS account group codes for the June 30, 2001 close. 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 that are required for the Jun 30, 2001 close. Some balances may not be determined until after the June prelim file, but the accounts for the FY 2001 close should be established in May.
OP	31-May-01	Modify CAFB and CFS —Modify CAFB and CFS (edits, tables, reports, defines).
C/OP	1-Jul-01	Use All New General Ledger Coding —Beginning with the July 2001 general ledger, use all the new general ledger coding as indicated in Exhibits 1 and 2 of this IRM. All Current Funds additions and deductions will be recorded as revenues and expenditures.
C/OP	3-Aug-01	Close at June 30, 2001 Using the Account Group Codes and Transaction Codes as Indicated in Exhibit 1 — Close at June 30, 2001 using the new CFS account group structure and transaction codes as indicated in Exhibit 1 of this IRM. All appropriate reclassifications of financial balances to new general ledger accounts must be completed in the June 30, 2001 final file submission to CFS.
OP	1-Oct-01	Finalize Reclassification Template —Finalize template for reclassification of the current FY 2000-2001 Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures and Other Changes statements in order to produce the new FY 2000-2001 Statement of Revenues, Expenses and Changes in Net Assets and provide to campuses.
OP/C	30-Nov-01	Restate FY 2001 Statements for Comparative Purposes — Restate FY 2000-2001 Statement of Changes in Funds Balances and Statement of Current Funds Revenues, Expenditures and Other Changes into the new Statement of Revenues, Expenditures and Changes in Net Assets in order to prepare comparative statements for the FY 2001-2002 Annual Report. Campuses will be required to provide OP with the transaction code translations to account group codes in Current Funds, and new transaction codes in all funds.

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 activity), respondents point out that most public 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 public 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.

GASB 35, Paragraph 46—The Board considered limiting public college and university reporting to the BTA guidance; however, based on research, it concluded that for some public institutions it may be more appropriate to report using the guidance for special-purpose governments engaged only in governmental activities or engaged in both governmental and business-type activities because they operate similarly to other governments or governmental agencies. As previously stated, many two-year public institutions have taxing power and are subject to the same public budget laws as are other special-purpose governments engaged only in governmental activities or in both governmental and business-type activities. Those institutions could follow the reporting standards set forth in paragraph 135 of Statement 34, which provides the financial reporting guidance for special-purpose governments engaged in more than one governmental program or that have both governmental and business-type activities.

GASB 35, Paragraph 47—Rather than issuing separate standards for public colleges and universities, the Board has provided financial reporting guidance for public institutions by amending Statement 34 to incorporate them. As previously discussed, the Board decided not to require fund group reporting. In addition to the reasons already explained, the Board does not believe it is appropriate to require additional reporting requirements for only one type of government. The Board is concerned that requiring fund group reporting only for public colleges and universities would create a precedent for setting standards on an industry-by-industry basis.

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)

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 *fund net assets* or *fund equity* may be used as the label for the difference between proprietary fund assets and liabilities; for convenience, only the term *fund net assets* is used in this Statement.

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.

Statement of revenues, expenses, and changes in fund net assets

GASB 34, Paragraph 100—The operating statement for proprietary funds is the statement of revenues, expenses, and changes in fund net assets. Revenues should be reported by major fund source^{*} and should identify revenues used as security for revenue bonds. This statement should also distinguish between operating and nonoperating revenues and expenses (as discussed in paragraph 102) and should present a separate

subtotal for operating revenues, operating expenses, and operating income. Nonoperating revenues and expenses should be reported after operating income. Revenues from capital contributions and additions to the principal of permanent and term endowments, special and extraordinary items, and transfers should be reported separately, after nonoperating revenues and expenses as illustrated below.

* Revenues should be reported net of discounts and allowances with the discount or allowance amount parenthetically disclosed on the face of the statement or in a note to the financial statements. Alternatively, revenues may be reported gross with the related discounts and allowances reported directly beneath the revenue amount.

GASB 34, Paragraph 101—The statement of revenues, expenses, and changes in fund net assets should be presented in the following sequence using the all-inclusive format:

Operating revenues (detailed)
Total operating revenues
<u>Operating expenses (detailed)</u>
<u>Total operating expenses</u>
Operating income (loss)
<u>Nonoperating revenues and expenses (detailed)</u>
<u>Income before other revenues, expenses, gains, losses, and transfers</u>
Capital contributions (grant, developer, and other), additions to permanent and term endowments, special and extraordinary items (detailed), and transfers
Increase (decrease) in net assets
<u>Net assets—beginning of period</u>
<u>Net assets—end of period</u>

Defining operating revenues and expenses

GASB 34, Paragraph 102—Governments should establish a policy that defines operating revenues and expenses that is appropriate to the nature of the activity being reported, disclose it in the summary of significant accounting policies, and use it consistently from period to period. A consideration for defining a proprietary fund’s operating revenues and expenses is how individual transactions would be categorized for purposes of preparing a statement of cash flows using Statement 9. Transactions for which cash flows are reported as capital and related financing activities, noncapital financing activities, or investing activities normally would not be reported as components of operating income.* This includes most revenues considered to be nonexchange and exchange-like, such as tax revenues, and in some cases, fees and charges (such as passenger facilities charges).

* Revenue and expense transactions normally classified as other than operating cash flows from operations in most proprietary funds may be classified as operating revenues and expenses if those transactions constitute the reporting proprietary fund’s principal ongoing operations. For example, interest revenue and expense transactions should be reported as operating revenue and expense by a proprietary fund established to provide loans to first-time homeowners.

Reporting capital contributions and additions to permanent and term endowments

GASB 34, Paragraph 103—All proprietary fund revenues, including capital contributions and additions to permanent and term endowments, should be reported in the statement of revenues, expenses, and changes in fund net assets. As discussed in paragraphs 100 and 101, capital contributions and additions to permanent and term endowments should be reported after nonoperating revenues and expenses. Revenue recognition for these and all other nonexchange revenues should be based on the requirements of Statement 33. Net assets resulting from certain capital contributions may be required to be reported as invested in capital assets net of related debt, as discussed in paragraph 33. Paragraph 35 provides that restricted net assets should be separated into expendable and nonexpendable subcategories when net assets arise from additions to permanent endowments.

Appropriations

GASB 35, Paragraph 50—When a public institution reports using the format of a special-purpose government engaged only in business-type activities, an operating/nonoperating format is required for the statement of revenues, expenses, and changes in fund net assets. In the nonauthoritative, illustrative financial statements, appropriations received from the public institution's primary government are reported as nonoperating revenues.

GASB 35, Paragraph 51—Most respondents to the revised ED disagreed that appropriations that are not specifically designated for a capital purpose should be presented as nonoperating revenues. Rather, their comments indicated that they believed that these appropriations were intended to support the functional operations of the public institution and, therefore, should be displayed as operating revenues. They also noted that these appropriations allow for lower tuition and fees and they believe appropriations should be treated in the same manner.

GASB 35, Paragraph 52—Those respondents presented several arguments to support their position for displaying appropriations as operating revenues. The Board deliberated the technical arguments presented by these respondents. After careful consideration, the Board decided that a specific exclusion that would allow these transactions to be reported as operating revenue would conflict with the Board's goal of eliminating industry-specific guidance for transactions that also are prevalent in other industries. The Board believes that adequate guidance on defining operating revenues and expenses is provided in paragraph 102 of Statement 34 and by reference to paragraph 17 of Statement 9.

IRM No. 150—Exhibit 1a

University of California														
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes—Detail by Fund Group														
		New Title	Current Source of Data		Unexpended Plant Source of Data		Retirement of Indebt. Source of Data		Invest. In Plant Source of Data		Renew. & Replace. Source of Data		Loan Source of Data	
			Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
OPERATING REVENUES														
	Student tuition and fees, net	Student Tuition & Fees - Non-Resident Tuition	AG200110	AG200110										
		Student Tuition & Fees - Application for Admission	AG200120	AG200120										
		Student Tuition & Fees - Other General Fund Student Fees	AG200130	AG200130										
		Student Tuition & Fees - Other Student Fees	AG200190	AG200190										
		University Extension	AG200400	AG200400										
		Student tuition and fees - Contra - Student Financial Aid	AG300140	AG200500	(1)									
		Federal Loans Received											TC8040	TC8040
		Federal Loans Disbursed											TC8140	TC8140
	Grants and contracts:													
	Federal	United States Government - Grants	AG203200	AG203200										
		United States Government - Contracts	AG203300	AG203300										
		United States Government - Appropriations	AG203100	AG203100										
		United States Government - Federal Capital Contribution											TC8038	TC8038
	State	State of California - Grants and Contracts	AG201300	AG201300										
		State of CA - Special State Appropriations - Operating	AG201200	AG201210	(2)									
	Private	Private - Restricted Grants	AG206300	AG206300										
		Private - Restricted Contracts	AG206400	AG206400										
	Local	Local Government - Grants & Contracts	AG202200	AG202200										
	Sales and services:													
	Medical centers	Sales & Services - Medical Centers	AG207200	AG207210										
		Sales & Services - Contra - Medical Centers Allowances	AG207200	AG207220										
	Educational activities	Sales & Services - Educational Activity	AG207100	AG207110										
		Sales & Services - Contra - Educational Activity Allowances	AG207100	AG207120										
	Auxiliary enterprises, net	Sales & Services - Auxiliary Enterprises	AG207300	AG207310										
		Sales & Services - Contra - Auxiliary Enterprises Allowances	AG207300	AG207320										
		Sales & Services - Contra - Aux. Ent. - Student Financial Aid	AG300140	AG207330	(1)									
	Department of Energy Laboratories:	DOE Revenue	DOE	AG203400										
	Other operating revenues, net													
		Other Sources - Service Enterprises	AG208100	AG208110										
		Other Sources - Contra - Service Enterprises Allowances	AG208100	AG208120										
		Other Sources - Other	AG208200	AG208210										
		Other Sources - Contra - Other Allowances	AG208200	AG208220										
		Other Sources - Contra - Student Financial Aid	AG300140	AG208290	(1)									
		Interest on Notes											TC8020	TC8020
		Recovery of Notes Written Off as Uncollectible											TC8021	TC8021
		Recovery of NDEA Teaching Service Cancellation											TC8022	TC8022
		Late Charges-Student Loans											TC8025	TC8025
		Faculty Mtg. Programs-Fees											TC8131	TC8131
	Total operating revenues													
	OPERATING EXPENSES				(3)									
	Salaries and wages	Academic Wages	OC1000	OC1000										
		Staff Wages	OC1100	OC1100										
		Incentive Award Program Payment	OC1150	OC1150										
		IAP Award Funding	OC1180	OC1180										
		Sabbatical Leave in Residence	OC1200	OC1200										
		Sabbatical Leave Not in Residence	OC1300	OC1300										
		Retirement Benefit Allowance	OC1400	OC1400										
		Compensation Earned But Not Paid	OC1700	OC1700										
		Transfer of Vacation Accruals	OC1800	OC1800										
		Salary Accrual	OC1940	OC1940										

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GASB Statements No. 34 & 35													
Mapping of Codes—Detail by Fund Group													
	New Title	Current Source of Data		Unexpended Plant Source of Data		Retirement of Indebt. Source of Data		Invest. In Plant Source of Data		Renew. & Replace. Source of Data		Loan Source of Data	
		Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
	Vacation Accrual	OC1950	OC1950										
	Compensatory Time Accrual	OC1960	OC1960										
	SMSPP Accrual	OC1970	OC1970										
	Elimination of Capitalized Salaries & Wages	OC1980	OC1980										
	Employee Vacation and S/L Assessment	OC8550	OC8550										
Benefits	Equivalent of Month Earnings Paid to Dependent	OC7400	OC7400										
	Payment of UCRS Benefits	OC7500	OC7500										
	415(m) Restoration Plan Contribution	OC7920	OC7920										
	PERS-VERIP Annuity	OC8220	OC8220										
	OASDI	OC8300	OC8300										
	Medicare	OC8310	OC8310										
	State Teachers Retirement System Regents Contribution	OC8400	OC8400										
	Orange County Retirement System	OC8450	OC8450										
	Federal Civil Service Retirement System	OC8460	OC8460										
	Workers Compensation	OC8500	OC8500										
	Campus Benefit Cost	OC8515	OC8515										
	Unemployment Insurance	OC8520	OC8520										
	Employee Support Programs	OC8530	OC8530										
	Health Insurance Sec. 89	OC8540	OC8540										
	Life Insurance Sec. 89	OC8560	OC8560										
	Graduate Student Health Insurance	OC8570	OC8570										
	Health Sciences Severance Pay Plan	OC8580	OC8580										
	Partial Fee Remission	OC8590	OC8590										
	UCRS Regents Contribution	OC8600	OC8600										
	UCRS Regents Contribution Phased Retirement	OC8610	OC8610										
	Health Science Compensation Reserve	OC8620	OC8620										
	Graduate Student Partial Fee Remission	OC8640	OC8640										
	UCRS Regents Contribution Summer Salaries	OC8650	OC8650										
	PERS Regents Contribution	OC8700	OC8700										
	Non-Industrial Disability Insurance Premium	OC8800	OC8800										
	SCERS Employer Contributions	OC8820	OC8820										
	Vision Care Contribution	OC8830	OC8830										
	Vision Care Alternative Contribution	OC8840	OC8840										
	Elimination of Capitalized Benefits	OC8890	OC8890										
	Health Insurance	OC8900	OC8900										
	Employee Benefit Cost Transfers	OC8910	OC8910										
	Construction Class Various Benefits	OC8920	OC8920										
	General Liability Insurance	OC8930	OC8930										
	Benefit Accrual	OC8940	OC8940										
	Incentive Award Program Assessment	OC8945	OC8945										
	Employers Dental Plan Contribution	OC8950	OC8950										
	Incentive Award Program Benefit Funding	OC8955	OC8955										
	Faculty Benefit Cost Offset	OC8960	OC8960										
	Tuition Remission (RA)	OC8970	OC8970										
	Special Life Insurance Contribution	OC8980	OC8980										
	Annuitant Health Insurance Contribution	OC8990	OC8990										
	Retirement & Employee Benefits - Payments												
	Retirement & Employee Benefits - Contributions from Campus												
Scholarships and fellowships	Scholarships & Fellowships	OC7770	OC7770	(4)									
Utilities	Utilities Services	OC5200	OC5200										
	Electricity	OC5210	OC5210										
	Water & Sewer	OC5220	OC5220										
	Natural Gas	OC5230	OC5230										
	Oil	OC5250	OC5250										
	Propane/Butane	OC5260	OC5260										

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University of California														
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes—Detail by Fund Group														
			Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
			New Title	Source of Data		Source of Data		Source of Data		Source of Data		Source of Data		Source of Data
			Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
Supplies and materials	Supplies & Materials	OC8000		OC8000										
	Medical Supplies	OC8010		OC8010										
	Chemicals, Organic & Inorganic	OC8020		OC8020										
	Lab Glass/Ceramics	OC8030		OC8030										
	Lab Instruments & Supplies	OC8040		OC8040										
	Fertilizers & Pesticides	OC8050		OC8050										
	Lab Animals/Feed	OC8060		OC8060										
	General Office Supplies	OC8070		OC8070										
	Educational TV/AV Service	OC8080		OC8080										
	Elimination of Capitalized Other CF Expenditures	OC8090		OC8090										
	Non Capitalized Fabricated Cost	OC8100		OC8100										
	Non Capitalized Expenditures				TC2001	TC2001					OC9XXX	TC2301		
	Inventorial Equipment	OC9000		OC9000										
	Inventorial Livestock	OC9100		OC9100										
	Library Books and Materials to be Capitalized	OC9200		OC9200										
	Library Rare Books and Rare Book Collec. to be Capitalized	OC9210		OC9210										
	Capitalized Standard Office Furniture	OC9213		OC9213										
	Non-Inventorial Capitalized Items	OC9214		OC9214										
	Special Collections (Excl. Lib) to be Capitalized	OC9220		OC9220										
	Software Projects to be Capitalized >\$10M	OC9230		OC9230										
	Software Projects to be Capitalized <\$10M	OC9235		OC9235										
	Rental Allowance on Inventorial Equipment	OC9400		OC9400										
	Full Value Minus Cost of Surplus	OC9500		OC9500										
	Fabrication Components or Supplies	OC9600		OC9600										
	Buildings & Structures to be Capitalized	OC9700		OC9700										
	Fixed Equipment to be Capitalized	OC9710		OC9710										
	General Improvement to be Capitalized	OC9740		OC9740										
	Infrastructure Assets to be Capitalized	OC9750		OC9750										
	Intangible Assets to be Capitalized	OC9760		OC9760										
	Expense for CIP to be Capitalized	OC9790		OC9790										
	Interdept. Transfer of Inventorial Equipment	OC9800		OC9800										
	Purchased Computer Equipment	OC9900		OC9900										
	Office Furniture/Equipment	OC9950		OC9950										
	Non Capitalized Expenditures	OC9980		OC9980										
	Elimination of Capitalized CF Equipment Purchases	OC9981		OC9981										
Depreciation	Building & Structures-Campus								None	TC2400				
	Building & Structures-Med Ctr								None	TC2500				
	General Improvements-Campus								None	TC2401				
	General Improvements-Med Ctr								None	TC2501				
	Software > 10M-Campus								None	TC2402				
	Software > 10M-Med Ctr								None	TC2502				
	Software < 10M-Campus								None	TC2403				
	Software < 10M-Med Ctr								None	TC2503				
	Equipment-Campus								None	TC2404				
	Equipment-Med Ctr								None	TC2504				
	Library Materials & Library Collections (exc. Rare books)								None	TC2405				
	Intangible Assets-Campus								None	TC2406				
	Intangible Assets-Med Ctr								None	TC2506				
	Infrastructure Assets-Campus								None	TC2407				
	Infrastructure Assets-Med Ctr								None	TC2507				
Department of Energy Laboratories	DOE Expenses	DOE		AG300160										
Other operating expenses	Travel In State	OC2000		OC2000										
	Agriculture Conferences	OC2100		OC2100										
	University Garage Charges	OC2300		OC2300										
	Removal & Moving Expense Reimbursement	OC2700		OC2700										
	Out of State Travel	OC2900		OC2900										
	Freight	OC3000		OC3000										
	UNEX Admin Expense	OC3700		OC3700										
	Recharges	OC3900		OC3900										

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University of California													
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002													
GASB Statements No. 34 & 35													
Mapping of Codes—Detail by Fund Group													
	New Title	Current Source of Data		Unexpended Plant Source of Data		Retirement of Indebt. Source of Data		Invest. In Plant Source of Data		Renew. & Replace. Source of Data		Loan Source of Data	
		Old	New	Old	New	Old	New	Old	New	Old	New	Old	New
	Telephone, Telegraph & Teletype	OC4100	OC4100										
	Postage, Mail, Inc. Commercial Mail Service	OC4400	OC4400										
	Rental of Space Interdepartmental Recharge	OC5000	OC5000										
	Rental of Space or Facility Other	OC5100	OC5100										
	Rental of Equipment Other	OC5300	OC5300										
	Rental of Equipment Computer	OC5400	OC5400										
	Rental of Equipment Interdepartmental Recharge	OC5500	OC5500										
	Payment Under Capital Lease Other (should be zero)	OC5600	OC5600										
	Payment Under Capital Lease Computer (should be zero)	OC5700	OC5700										
	Printing of Publications	OC6000	OC6000										
	Reproduction and Photography	OC6050	OC6050										
	Printing of Forms, Stationary, Etc.	OC6100	OC6100										
	LibraryMaterials (non-inventorial)	OC6200	OC6200										
	Library Materials Book Binding	OC6300	OC6300										
	Central Stenographic Services	OC7000	OC7000										
	Repairs, Alterations & Maintenance	OC7100	OC7100										
	Building Maintenance	OC7150	OC7150										
	Miscellaneous Services	OC7200	OC7200										
	Membership & Subscriptions-Federally Chargeable	OC7220	OC7220										
	Advertising-Federally Chargeable	OC7230	OC7230										
	Royalties	OC7240	OC7240										
	Food & Beverages for Business Meetings/Conferences	OC7250	OC7250										
	Temporary Labor Costs	OC7290	OC7290										
	Expense in Excess of \$25K on Subcontract	OC7300	OC7300										
	Bad Debt Expense-State Government	OC7200	OC7310										
	Bad Debt Expense-Federal Government	OC7200	OC7320										
	Bad Debt Expense-Medical Centers	OC7200	OC7330										
	Bad Debt Expense-Auxiliary Enterprises	OC7200	OC7340										
	Bad Debt Expense-Educational Activities	OC7200	OC7350										
	Bad Debt Expense-Other	OC7200	OC7360										
	Grant Payments under BCRP & Similar Programs	OC7590	OC7590										
	Computing & Data Processing Serv. Administration	OC7610	OC7610										
	Computing & Data Processing Serv. Academic	OC7620	OC7620										
	Fines & Penalties	OC7700	OC7700										
	Donations & Contributions	OC7710	OC7710										
	Membership & Subscriptions-Federally Unchargeable	OC7720	OC7720										
	Advertising-Federally Unchargeable	OC7730	OC7730										
	Patient Care	OC7740	OC7740										
	Social Activities & Entertainment	OC7750	OC7750										
	Cost of Legal Proceedings	OC7780	OC7780										
	Honoraria (Other Than UC Employee	OC7900	OC7900										
	Medical Malpractice Insurance	OC7950	OC7910										
	General Liability Insurance	OC7930	OC7930										
	Employment Practice Liability Program	OC7940	OC7940										
	Other Insurance	OC7950	OC7950										
	Write-Off of Notes as Uncollectible											TC8125	TC8125
	Loans Assigned to Fed. Govt.											TC8126	TC8126
	Collection and Litigation Expense											TC8127	TC8127
	Cancellation due to Death											TC8128	TC8128
	Reserve for Bad Debts											TC8139	TC8139
	Administrative Expense												
	Total operating expenses												
	Operating income (loss)												

IRM No. 150—Exhibit 1a

University of California														
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes—Detail by Fund Group														
			Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
			Source of Data		Source of Data		Source of Data		Source of Data		Source of Data		Source of Data	
	New Title	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New	
NONOPERATING REVENUES (EXPENSES)														
	State educational appropriations	State of CA - General Support	AG201100	AG201100										
	State financing appropriations	State of CA - Special State Appropriations - Cap. Financ.	AG201200	AG201220	(2)									
	Private gifts	Private - Unrestricted Gifts	AG206100	AG206100										
		Private - Restricted Gifts	AG206200	AG206210								TC8000	TC8000	
		Private - Contra - Uncollectible	None	AG206220								None	TC8001	
		Private - Contra - Discount on Pledges	None	AG206230								None	TC8002	
	Investment income													
	Endowment	Endowment Fund Income	AG205000	AG205100	(5)									
	Security Lending	Security Lending Revenue-Endowment Income	AG205000	AG205200										
		Security Lending Revenue-Other	AG208200	AG208250		TC1311	None	TC1313	None		TC1316	None	TC8012	None
	Net of Fees and Rebates	Security Lending Expense	AG208200	AG208260		TC2611	None	TC2612	None		TC2616	None	TC8142	None
	Other	Investment Income - Other	AG208200	AG208230		TC1300	TC1300	TC1305	TC1305		TC1315	TC1315	TC8029	TC8029
		Stip Investment Income	AG208200	AG208240		TC1301	TC1301	TC1306	TC1306				TC8011	TC8011
		Faculty Mtg Program - Investment Income-Mtgs.											TC8028	TC8028
	Net appreciation (depreciation) in fair value of investments													
		Unrealized Gains - STIP	AG208200	AG208271										
		Unrealized Gains-Security Lending	AG208200	AG208272										
		Unrealized Gains-Other Investments	AG208200	AG208273		TC1312	TC1312	TC1314	TC1314		TC1317	TC1317	TC8013	TC8013
		Unrealized Gains-Foreign Currency Contracts	AG208200	AG208274										
		Gain or Loss on Sale of Investments - STIP	TC0130	AG208281										
		Gain or Loss on Sale of Investments - Other Investments	TC0130	AG208282	(8)	TC1450	TC1450	TC1455	TC1455		TC1460	TC1460	TC8010	TC8010
		Gain or Loss on Sale of Investments - Stocks and Bonds												
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discounts												
	Interest expense													
		Aux. Ent. - Payment of Interest on Bank Loans						TC2210	TC2210					
		Aux. Ent. - Payment of Interest on Bonds						TC2215	TC2215					
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purch						TC2220	TC2220					
		Aux. Ent. - Payment of Interest on Other						TC2225	TC2225					
		Med. Ctr. - Payment of Interest on Bank Loans						TC2240	TC2240					
		Med. Ctr. - Payment of Interest on Bonds						TC2245	TC2245					
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purch						TC2250	TC2250					
		Med. Ctr. - Payment of Interest on Other						TC2255	TC2255					
		Other - Payment of Interest on Bank Loans						TC2270	TC2270					
		Other - Interest Charge to Campus on Tax-Exempt CP						TC2271	TC2271					
		Other - Interest Charge to Campus on Taxable CP						TC2272	TC2272					
		Other - Payment of Interest on Tax Exempt CP						TC2273	TC2273					
		Other - Payment of Interest/Discount on Taxable CP						TC2274	TC2274					
		Other - Payment of Interest on Bonds						TC2275	TC2275					
		Other - Payment of Interest on Capital Leases/Installment Purch						TC2280	TC2280					
		Other - Payment of Interest on Other						TC2285	TC2285					
		Other - Repayment of Interest on State Capital Leases						TC2290	TC2290					
		Other - Repayment of Interest on State Energy Eff. Bonds						TC2291	TC2291					
		Contra Interest Expense (payment of Cap. Interest)						TC2299	TC2299					
		Fac. Mtg. Prog.-Bond Interest										TC8133	TC8133	
	Gain (Loss) on disposal of capital assets, net of proceeds													
		Proceeds from Sale of Capitalized Assets - Campus	AG208200	AG208310										
		Proceeds from Sale of Capitalized Assets - Med Ctr	AG208200	AG208320										
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus								TC2420				
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr								TC2520				
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus								TC2421				
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr								TC2521				
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus								TC2422				
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr								TC2522				
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus								TC2423				
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr								TC2523				

IRM No. 150—Exhibit 1a

University of California																			
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002																			
GASB Statements No. 34 & 35																			
Mapping of Codes—Detail by Fund Group																			
				Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan					
				Source of Data		Source of Data		Source of Data		Source of Data		Source of Data		Source of Data					
		New Title	Old	New	Old	New	Old	New	Old	New	Old	New	Old	New					
Permanent endowments		Gifts & Bequests																	
		Establishment of Equity in Estates, etc.																	
		Deferred Gifts																	
		Gifts & Bequests Donor Designated as FFE																	
		Other Additions-Miscellaneous																	
		Refund to Donors																	
		Distribution of Estate Expenses																	
		Bank Charges																	
		Other Deductions-Miscellaneous																	
		Liquidating Dividends																	
		Revaluation of Investments																	
		Write off of Worthless Securities																	
TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group.)																			
		See attached worksheet for totals)																	
Increase in net assets																			
NET ASSETS																			
Beginning of year																			
		Balance per Postclosing Balance Sheet, prior year																	
		NET-Invested in Capital Assets									AG102130	AG129000	(13)						
		NET-Endowments																	
		NET-Endowments - Annuity & Life Income																	
		NET-Endowments - Funds Functioning as Endowment																	
		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				AG100131	AG109100	(13)											
		NET-Fund Balance - Unexpended Plant-Federal Grants				AG100132	AG109200	(13)											
		NET-Fund Balance - Unexpended Plant-State Approp.				AG100133	AG109300	(13)											
		NET-Fund Balance - Unexpended Plant-University Funds				AG100134	AG109400	(13)											
		NET-Fund Balance - Unexpended Plant-Borrowed Funds				AG100135	AG109500	(13)											
		NET-Fund Balance - Reserves	AG130161	AG169100	(13)														
		NET-Fund Balance - Principal Appropriated	AG130163	AG169200	(13)														
		NET-Fund Balance - Gifts & Private Grants	AG130164	AG169300	(13)														
		NET-Fund Balance - Endowment Income	AG130165	AG169400	(13)														
		NET-Fund Balance - Specific	AG130166	AG169500	(13)														
		NET-Fund Balance - General Funds	AG130167	AG169600	(13)														
		NET-Fund Balance - Retirement of Indebtedness							AG101130	AG119100	(13)								
		NET-Fund Balance - Renewal & Replacement										AG103130	AG139100	(13)					
		NET-Fund Balance - Loans												AG110130	A149100				
		NET-Fund Balance - 415(m) Reserve																	
	(14)	Hand Posted Entries	TC0990	TC0990	(14)	TC6000	TC6000	(14)	TC6100	TC6100	(14)	None	TC6300	(14)	TC6200	TC6200	(14)	TC8600	TC8600
		End of year			(15)			(15)			(15)			(15)			(15)		
See accompanying Notes to Financial Statements																			

IRM No. 150—Exhibit 1a

University of California														
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002														
GASB Statements No. 34 & 35														
Mapping of Codes—Detail by Fund Group														
			Current		Unexpended Plant		Retirement of Indebt.		Invest. In Plant		Renew. & Replace.		Loan	
			Source of Data		Source of Data		Source of Data		Source of Data		Source of Data		Source of Data	
			New Title	Old	New	Old	New	Old	New	Old	New	Old	New	Old
AG	Account Group Code													
OC	Object Code													
TC	Transaction Code													
(1)	New code to report contra revenue for Student Financial Aid awarded to cover Tuition and Fees. In Fiscal Year 2001 reported as expenditures.													
(2)	A portion of Special State Appropriations is funding capital financing. See Nonoperating Revenues (Expenses)													
(3)	Current Fund Expenses will include Account Group Codes 30001 through 30014													
(4)	Object Code 7770 (Stipends for Scholarships and Fellowships) is found in several Account Group Codes in addition to Student Financial Aid.													
(5)	Does not include payment of interest on Advances, which needs to be recorded as a fund transfer from Retirement of Indebtedness beginning 7/1/01													
(6)	Account Group Code will depend on source of Revenue recorded beginning with 7/1/01. May need to be reclassified to Operating Revenue depending on nature of transaction.													
(7)	Account Group Code will depend on function of Expenditure recorded beginning with 7/1/01. May need to be reclassified to Operating Expenses depending on nature of transaction.													
(8)	Account Group Code effective 7/1/01.													
(9)	Contributions from non-UC sources													
(10)	Payments of Benefits under 415(m) Restoration Plan													
(11)	Receipt of contributions from Campus funds will offset the expenditure recorded at Campus. UC expenditure will be recorded as benefit payments are made.													
(12)	Restriction Code of fund will determine split of this TC.													
(13)	Balance should be from PCL (Post Closing Balances) of previous year, after handpostings.													
(14)	This line will be blank on the report, since the beginning of year balances will include handpostings. For campuses, the beginning of year should be 7/1 Balance Forward adjusted by these TCs													
(15)	This line will be calculated by adding Beginning of year to Increase in net assets.													

IRM No. 150—Exhibit 1a

University of California					
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002					
GASB Statements No. 34 & 35					
Mapping of Codes—Detail by Fund Group					
			Endow. & Similar		415(m)
		New	Source of Data		Source of Data
		Title	Old	New	Old
					New
OPERATING REVENUES					
	Student tuition and fees, net				
		Student Tuition & Fees - Non-Resident Tuition			
		Student Tuition & Fees - Application for Admission			
		Student Tuition & Fees - Other General Fund Student Fees			
		Student Tuition & Fees - Other Student Fees			
		University Extension			
		Student tuition and fees - Contra - Student Financial Aid			
		Federal Loans Received			
		Federal Loans Disbursed			
	Grants and contracts:				
	Federal	United States Government - Grants			
		United States Government - Contracts			
		United States Government - Appropriations			
		United States Government - Federal Capital Contribution			
	State	State of California - Grants and Contracts			
		State of CA - Special State Appropriations - Operating			
	Private	Private - Restricted Grants			
		Private - Restricted Contracts			
	Local	Local Government - Grants & Contracts			
	Sales and services:				
	Medical centers	Sales & Services - Medical Centers			
		Sales & Services - Contra - Medical Centers Allowances			
	Educational activities	Sales & Services - Educational Activity			
		Sales & Services - Contra - Educational Activity Allowances			
	Auxiliary enterprises , net	Sales & Services - Auxiliary Enterprises			
		Sales & Services - Contra - Auxiliary Enterprises Allowances			
		Sales & Services - Contra - Aux. Ent. - Student Financial Aid			
	Department of Energy Laboratories:	DOE Revenue			
	Other operating revenues, net				
		Other Sources - Service Enterprises			
		Other Sources - Contra - Service Enterprises Allowances			
		Other Sources - Other			
		Other Sources - Contra - Other Allowances			
		Other Sources - Contra - Student Financial Aid			
		Interest on Notes			
		Recovery of Notes Written Off as Uncollectible			
		Recovery of NDEA Teaching Service Cancellation			
		Late Charges-Student Loans			
		Faculty Mtg. Programs-Fees			
	Total operating revenues				
OPERATING EXPENSES					
	Salaries and wages	Academic Wages			
		Staff Wages			
		Incentive Award Program Payment			
		IAP Award Funding			
		Sabbatical Leave in Residence			
		Sabbatical Leave Not in Residence			
		Retirement Benefit Allowance			
		Compensation Earned But Not Paid			
		Transfer of Vacation Accruals			
		Salary Accrual			

AG171410 AG598210 (9)

IRM No. 150—Exhibit 1a

University of California							
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002							
GASB Statements No. 34 & 35							
Mapping of Codes—Detail by Fund Group							
			New Title	Endow. & Similar Source of Data		415(m) Source of Data	
				Old	New	Old	New
			Vacation Accrual				
			Compensatory Time Accrual				
			SMSP Accrual				
			Elimination of Capitalized Salaries & Wages				
			Employee Vacation and S/L Assessment				
	Benefits		Equivalent of Month Earnings Paid to Dependent				
			Payment of UCRS Benefits				
			415(m) Restoration Plan Contribution				
			PERS-VERIP Annuity				
			OASDI				
			Medicare				
			State Teachers Retirement System Regents Contribution				
			Orange County Retirement System				
			Federal Civil Service Retirement System				
			Workers Compensation				
			Campus Benefit Cost				
			Unemployment Insurance				
			Employee Support Programs				
			Health Insurance Sec. 89				
			Life Insurance Sec. 89				
			Graduate Student Health Insurance				
			Health Sciences Severance Pay Plan				
			Partial Fee Remission				
			UCRS Regents Contribution				
			UCRS Regents Contribution Phased Retirement				
			Health Science Compensation Reserve				
			Graduate Student Partial Fee Remission				
			UCRS Regents Contribution Summer Salaries				
			PERS Regents Contribution				
			Non-Industrial Disability Insurance Premium				
			SCERS Employer Contributions				
			Vision Care Contribution				
			Vision Care Alternative Contribution				
			Elimination of Capitalized Benefits				
			Health Insurance				
			Employee Benefit Cost Transfers				
			Construction Class Various Benefits				
			General Liability Insurance				
			Benefit Accrual				
			Incentive Award Program Assessment				
			Employers Dental Plan Contribution				
			Incentive Award Program Benefit Funding				
			Faculty Benefit Cost Offset				
			Tuition Remission (RA)				
			Special Life Insurance Contribution				
			Annuitant Health Insurance Contribution				
			Retirement & Employee Benefits - Payments			AG171420	AG597110 (10)
			Retirement & Employee Benefits - Contributions from Campus			AG171410	AG597120 (11)
	Scholarships and fellowships		Scholarships & Fellowships				
	Utilities		Utilities Services				
			Electricity				
			Water & Sewer				
			Natural Gas				
			Oil				
			Propane/Butane				

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University of California							
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002							
GASB Statements No. 34 & 35							
Mapping of Codes—Detail by Fund Group							
				Endow. & Similar		415(m)	
				Source of Data		Source of Data	
		New Title		Old	New	Old	New
	Supplies and materials	Supplies & Materials					
		Medical Supplies					
		Chemicals, Organic & Inorganic					
		Lab Glass/Ceramics					
		Lab Instruments & Supplies					
		Fertilizers & Pesticides					
		Lab Animals/Feed					
		General Office Supplies					
		Educational TV/AV Service					
		Elimination of Capitalized Other CF Expenditures					
		Non Capitalized Fabricated Cost					
		Non Capitalized Expenditures					
		Inventorial Equipment					
		Inventorial Livestock					
		Library Books and Materials to be Capitalized					
		Library Rare Books and Rare Book Collec. to be Capitalized					
		Capitalized Standard Office Furniture					
		Non-Inventorial Capitalized Items					
		Special Collections (Excl. Lib) to be Capitalized					
		Software Projects to be Capitalized >\$10M					
		Software Projects to be Capitalized <\$10M					
		Rental Allowance on Inventorial Equipment					
		Full Value Minus Cost of Surplus					
		Fabrication Components or Supplies					
		Buildings & Structures to be Capitalized					
		Fixed Equipment to be Capitalized					
		General Improvement to be Capitalized					
		Infrastructure Assets to be Capitalized					
		Intangible Assets to be Capitalized					
		Expense for CIP to be Capitalized					
		Interdept. Transfer of Inventorial Equipment					
		Purchased Computer Equipment					
		Office Furniture/Equipment					
		Non Capitalized Expenditures					
		Elimination of Capitalized CF Equipment Purchases					
	Depreciation	Building & Structures-Campus					
		Building & Structures-Med Ctr					
		General Improvements-Campus					
		General Improvements-Med Ctr					
		Software > 10M-Campus					
		Software > 10M-Med Ctr					
		Software < 10M-Campus					
		Software < 10M-Med Ctr					
		Equipment-Campus					
		Equipment-Med Ctr					
		Library Materials & Library Collections (exc. Rare books)					
		Intangible Assets-Campus					
		Intangible Assets-Med Ctr					
		Infrastructure Assets-Campus					
		Infrastructure Assets-Med Ctr					
	Department of Energy Laboratories	DOE Expenses					
	Other operating expenses	Travel In State					
		Agriculture Conferences					
		University Garage Charges					
		Removal & Moving Expense Reimbursement					
		Out of State Travel					
		Freight					
		UNEX Admin Expense					

IRM No. 150—Exhibit 1a

University of California						
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002						
GASB Statements No. 34 & 35						
Mapping of Codes—Detail by Fund Group						
			Endow. & Similar		415(m)	
			Source of Data		Source of Data	
New Title			Old	New	Old	New
		Recharges				
		Telephone, Telegraph & Teletype				
		Postage, Mail, Inc. Commercial Mail Service				
		Rental of Space Interdepartmental Recharge				
		Rental of Space or Facility Other				
		Rental of Equipment Other				
		Rental of Equipment Computer				
		Rental of Equipment Interdepartmental Recharge				
		Payment Under Capital Lease Other (should be zero)				
		Payment Under Capital Lease Computer (should be zero)				
		Printing of Publications				
		Reproduction and Photography				
		Printing of Forms, Stationary, Etc.				
		Library Materials (non-inventorial)				
		Library Materials Book Binding				
		Central Stenographic Services				
		Repairs, Alterations & Maintenance				
		Building Maintenance				
		Miscellaneous Services				
		Membership & Subscriptions-Federally Chargeable				
		Advertising-Federally Chargeable				
		Royalties				
		Food & Beverages for Business Meetings/Conferences				
		Temporary Labor Costs				
		Expense in Excess of \$25K on Subcontract				
		Bad Debt Expense-State Government				
		Bad Debt Expense-Federal Government				
		Bad Debt Expense-Medical Centers				
		Bad Debt Expense-Auxiliary Enterprises				
		Bad Debt Expense-Educational Activities				
		Bad Debt Expense-Other				
		Grant Payments under BCRP & Similar Programs				
		Computing & Data Processing Serv. Administration				
		Computing & Data Processing Serv. Academic				
		Fines & Penalties				
		Donations & Contributions				
		Membership & Subscriptions-Federally Unchargeable				
		Advertising-Federally Unchargeable				
		Patient Care				
		Social Activities & Entertainment				
		Cost of Legal Proceedings				
		Honoraria (Other Than UC Employee)				
		Medical Malpractice Insurance				
		General Liability Insurance				
		Employment Practice Liability Program				
		Other Insurance				
		Write-Off of Notes as Uncollectible				
		Loans Assigned to Fed. Govt.				
		Collection and Litigation Expense				
		Cancellation due to Death				
		Reserve for Bad Debts				
		Administrative Expense			AG171420	AG597310
		Total operating expenses				
		Operating income (loss)				

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University of California					
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002					
GASB Statements No. 34 & 35					
Mapping of Codes—Detail by Fund Group					
			Endow. & Similar		415(m)
		New	Source of Data		Source of Data
		Title	Old	New	Old
NONOPERATING REVENUES (EXPENSES)					
	State educational appropriations	State of CA - General Support			
	State financing appropriations	State of CA - Special State Appropriations - Cap. Financ.			
	Private gifts	Private - Unrestricted Gifts	(12)		
		Private - Restricted Gifts	(12)		
		Private - Contra - Uncollectible			
		Private - Contra - Discount on Pledges			
	Investment income				
	Endowment	Endowment Fund Income	TC9021	TC9021	
	Security Lending	Security Lending Revenue-Endowment Income			
		Security Lending Revenue-Other			AG171410
	Net of Fees and Rebates	Security Lending Expense			AG171410
	Other	Investment Income - Other			AG171410
		Stip Investment Income	TC9024	TC9024	AG171410
		Faculty Mtg Program - Investment Income-Mtgs.			AG598240
	Net appreciation (depreciation) in fair value of investments				
		Unrealized Gains - STIP			
		Unrealized Gains-Security Lending	TC9011	TC9013	
		Unrealized Gains-Other Investments	TC9011	TC9011	AG171410
		Unrealized Gains-Foreign Currency Contracts	TC9011	TC9018	AG598270
		Gain or Loss on Sale of Investments - STIP			
		Gain or Loss on Sale of Investments - Other Investments	TC9012	TC9012	AG171410
		Gain or Loss on Sale of Investments - Stocks and Bonds	TC9010	TC9010	AG598280
		Gain or Loss on Sale of Investments - Accretion/Amortization of Discounts	TC9015	TC9015	
	Interest expense				
		Aux. Ent. - Payment of Interest on Bank Loans			
		Aux. Ent. - Payment of Interest on Bonds			
		Aux. Ent. - Payment of Interest on Capital Leases/Installment Purch			
		Aux. Ent. - Payment of Interest on Other			
		Med. Ctr. - Payment of Interest on Bank Loans			
		Med. Ctr. - Payment of Interest on Bonds			
		Med. Ctr. - Payment of Interest on Capital Leases/Installment Purch			
		Med. Ctr. - Payment of Interest on Other			
		Other - Payment of Interest on Bank Loans			
		Other - Interest Charge to Campus on Tax-Exempt CP			
		Other - Interest Charge to Campus on Taxable CP			
		Other - Payment of Interest on Tax Exempt CP			
		Other - Payment of Interest/Discount on Taxable CP			
		Other - Payment of Interest on Bonds			
		Other - Payment of Interest on Capital Leases/Installment Purch			
		Other - Payment of Interest on Other			
		Other - Repayment of Interest on State Capital Leases			
		Other - Repayment of Interest on State Energy Eff. Bonds			
		Contra Interest Expense (payment of Cap. Interest)			
		Fac. Mtg. Prog.-Bond Interest			
	Gain (Loss) on disposal of capital assets, net of proceeds				
		Proceeds from Sale of Capitalized Assets - Campus			
		Proceeds from Sale of Capitalized Assets - Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Real Estate-Campus			
		Disposal of Cap. Assets-Orig Cost - Real Estate-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Campus			
		Disposal of Cap. Assets-Orig Cost - Bldg & Struct-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Campus			
		Disposal of Cap. Assets-Orig Cost - Fixed Equip-Med Ctr			
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Campus			
		Disposal of Cap. Assets-Orig Cost - Gen Imprvmts-Med Ctr			

IRM No. 150—Exhibit 1a

University of California						
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002						
GASB Statements No. 34 & 35						
Mapping of Codes—Detail by Fund Group						
			Endow. & Similar		415(m)	
			Source of Data		Source of Data	
New Title			Old	New	Old	New
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Campus				
		Disposal of Cap. Assets-Orig Cost - Software < 10M-Med Ctr				
		Disposal of Cap. Assets-Orig Cost - Equipment-Campus				
		Disposal of Cap. Assets-Orig Cost - Equipment-Med Ctr				
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Campus				
		Disposal of Cap. Assets-Orig Cost - Intangible Assets-Med Ctr				
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Campus				
		Disposal of Cap. Assets-Orig Cost - Infrastructure Assets-Med Ctr				
		Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Campus				
		Disposal of Cap. Assets-Orig Cost - Spec. Collect.-Exc Lib-Med Ctr				
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Campus				
		Disposal of Cap. Assets-Accum. Depn - Bldg & Struct-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Campus				
		Disposal of Cap. Assets-Accum Depn - Gen Imprvmts-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Software >10M-Campus				
		Disposal of Cap. Assets-Accum Depn - Software >10M-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Software <10M-Campus				
		Disposal of Cap. Assets-Accum Depn - Software <10M-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Equipment-Campus				
		Disposal of Cap. Assets-Accum Depn - Equipment-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Campus				
		Disposal of Cap. Assets-Accum Depn - Intangible Assets-Med Ctr				
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Campus				
		Disposal of Cap. Assets-Accum Depn - Infrastructure Assets-Med Ctr				
		Trade-in Allowance				
		Other nonoperating revenues (expenses)				
		Other Nonoperating Revenue				
		Net change due to Inventory Revaluation				
		Recovery of Admin. Costs from Federal Student Aid Prog.				
		Repayment to Campus Work Cap from Sale of Svc Ent. Asset				
		Net Gain or Loss on sale of Svc. Ent Asset				
		Refunds to the University & other Minor Adjustments				
		Endowment Agency Fund Activity (should be zero)				
		Other Miscellaneous Additions				
		Faculty Mtg. Programs-Miscellaneous Additions				
		Annuity Payments				
		Refunds to Donors, and other Minor Adjustments				
		Other Miscellaneous Deductions				
		Fac. Mtg. Prog.-Misc. Ded.				
		Debt Extinguishment Cost				
		Net nonoperating revenues (expenses)				
		Income before other changes in net assets				

IRM No. 150—Exhibit 1a

University of California								
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002								
GASB Statements No. 34 & 35								
Mapping of Codes—Detail by Fund Group								
				Endow. & Similar		415(m)		
		New		Source of Data		Source of Data		
		Title		Old	New	Old	New	
OTHER CHANGES IN NET ASSETS								
	State capital appropriations	State Appropriations						
	Capital gifts and grants	Private Gifts and Grants						
		Private Gifts - Uncollectible						
		Private Gifts - Discount on Pledges						
		Private Gifts - Real Estate-Campus						
		Private Gifts - Real Estate-Med Ctr						
		Private Gifts - Buildings & Structures-Campus						
		Private Gifts - Buildings & Structures-Med Ctr						
		Private Gifts - Fixed Equipment-Campus						
		Private Gifts - Fixed Equipment-Med Ctr						
		Private Gifts - General Improvements-Campus						
		Private Gifts - General Improvements-Med Ctr						
		Private Gifts - Software > 10M-Campus						
		Private Gifts - Software > 10M-Med Ctr						
		Private Gifts - Software < 10M-Campus						
		Private Gifts - Software < 10M-Med Ctr						
		Private Gifts - Equipment-Campus						
		Private Gifts - Equipment-Med Ctr						
		Private Gifts - Library Material & Library Collections (exc. Rare Books)						
		Private Gifts - Library Rare Books & Rare Book Collections						
		Private Gifts - Intangible Assets-Campus						
		Private Gifts - Intangible Assets-Med Ctr						
		Private Gifts - Infrastructure Assets-Campus						
		Private Gifts - Infrastructure Assets-Med Ctr						
		Private Gifts - Special Collections-Excl Lib-Campus						
		Private Gifts - Special Collections-Excl Lib-Med Ctr						
		Federal Grants						
		Student Fees						
		Other Additions - Real Estate-Campus						
		Other Additions - Real Estate-Med Ctr						
		Other Additions - Buildings & Structures-Campus						
		Other Additions - Buildings & Structures-Med Ctr						
		Other Additions - Fixed Equipment-Campus						
		Other Additions - Fixed Equipment-Med Ctr						
		Other Additions - General Improvements-Campus						
		Other Additions - General Improvements-Med Ctr						
		Other Additions - Software > 10M-Campus						
		Other Additions - Software > 10M-Med Ctr						
		Other Additions - Software < 10M-Campus						
		Other Additions - Software < 10M-Med Ctr						
		Other Additions - Equipment-Campus						
		Other Additions - Equipment-Med Ctr						
		Other Additions - Library Material & Library Collections (exc. Rare Books)						
		Other Additions - Library Rare Books & Rare Book Collections						
		Other Additions - Intangible Assets-Campus						
		Other Additions - Intangible Assets-Med Ctr						
		Other Additions - Infrastructure Assets-Campus						
		Other Additions - Infrastructure Assets-Med Ctr						
		Other Additions - Special Collections-Excl Lib-Campus						
		Other Additions - Special Collections-Excl Lib-Med Ctr						
		Other Additions-Miscellaneous						
		Other Deductions-Miscellaneous						

IRM No. 150—Exhibit 1a

University of California						
Statement of Revenues, Expenses and Changes in Net Assets—FY 2002						
GASB Statements No. 34 & 35						
Mapping of Codes—Detail by Fund Group						
		New Title	Endow. & Similar Source of Data		415(m) Source of Data	
			Old	New	Old	New
	Permanent endowments	Gifts & Bequests	TC9000	TC9000		
		Establishment of Equity in Estates, etc.	TC9022	TC9022		
		Deferred Gifts	TC9001	TC9001		
		Gifts & Bequests Donor Designated as FFE	TC9002	TC9002		
		Other Additions-Miscellaneous	TC9099	TC9099		
		Refund to Donors	TC9100	TC9100		
		Distribution of Estate Expenses	TC9105	TC9105		
		Bank Charges	TC9113	TC9113		
		Other Deductions-Miscellaneous	TC9199	TC9199		
		Liquidating Dividends	TC9020	TC9020		
		Revaluation of Investments	TC9025	TC9025		
		Write off of Worthless Securities	TC9120	TC9120		
TRANSFERS (Total of this line will be zero. However, there will be an affect on each fund group.)						
	See attached worksheet for totals)					
	Increase in net assets					
NET ASSETS						
	Beginning of year					
	Balance per Postclosing Balance Sheet, prior year					
		NET-Invested in Capital Assets				
		NET-Endowments	AG120130	AG159100	(13)	
		NET-Endowments - Annuity & Life Income	AG120130	AG159200	(13)	
		NET-Endowments - Funds Functioning as Endowment	AG120130	AG159300	(13)	
		NET-Fund Balance - Unexpended Plant-Gifts & Pvt Grants				
		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 - 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	(13)			
		NET-Fund Balance - 415(m) Reserve			AG171200	AG599000 (13)
	(14)	Hand Posted Entries	(14)	TC9400	TC9400	(14)
		End of year			(15)	(15)
See accompanying Notes to Financial Statements						

IRM No. 150--Exhibit 1c

University of California Retirement System																	
Statements of Changes in Plan's Net Assets—FY 2002																	
403(b)/DCP Plans																	
			403(b)/DCP-Savings		403(b)/DCP-Equity		403(b)/DCP-Bond		403(b)/DCP-GIC		403(b)/DCP-MM		403(b)/DCP-Multi-Asset		403(b)/DCP-External Funds		
			New Title	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.	Old Acct. Grp.	New Acct. Grp.
ADDITIONS																	
Contributions:																	
	State of California	Contributions - State of California	151141	525110	152141	535110	153141	545110	154141	555110	155141	565110	157141	575110	None	605110	
	Contracts, grants, and other Members	Contributions - Contracts, Grants & Other	151141	525120	152141	535120	153141	545120	154141	555120	155141	565120	157141	575120	None	605120	
	Participants	Contributions - Members															
		Contributions - Participants	151141	525140	152141	535140	153141	545140	154141	555140	155141	565140	157141	575140	None	605140	
		Total contributions															
Investment Income:																	
	Net appreciation in fair value of investments and foreign currency exchange contracts	Investment Income - Unrealized Gain - Foreign Curr. Contr..	151141	525211	152141	535211	153141	545211	154141	555211	155141	565211	157141	575211	None	605211	
		Investment Income - Unrealized Gain - Other	151141	525212	152141	535212	153141	545212	154141	555212	155141	565212	157141	575212	None	605212	
		Investment Income - Realized Gain	151141	525213	152141	535213	153141	545213	154141	555213	155141	565213	157141	575213	None	605213	
	Interest, dividends, and other investment income	Investment Income-Interest, Dividends, Other	151141	525220	152141	535220	153141	545220	154141	555220	155141	565220	157141	575220	None	605220	
	Securities lending income	Investment Income-Securities Lending	151141	525230	152141	535230	153141	545230	154141	555230	155141	565230	157141	575230	None	605230	
	Less investment expenses	Investment Expenses-Securities Lending	151141	525310	152141	535310	153141	545310	154141	555310	155141	565310	157141	575310	None	605310	
		Investment Expenses-Other	151141	525320	152141	535320	153141	545320	154141	555320	155141	565320	157141	575320	None	605320	
		Total investment income															
	Interest income from State of California Note	Interest Income - State of California Note															
		Total additions															
DEDUCTIONS																	
Benefit Payments:																	
	Retirement payments	Benefit Payments- Retirement															
	Member withdrawals	Benefit Payments- Member Withdrawals															
	Cost-of-living adjustments	Benefit Payments- Cost-of-Living															
	Lump sum cashouts	Benefit Payments- Lump Sum Cashouts															
	Preretirement survivor payments	Benefit Payments- Preretirement Survivor															
	Disability payments	Benefit Payments- Disability															
	Death payments	Benefit Payments- Death															
	Plan(s) benefit payments	Benefit Payments- Plan(s) benefit	151142	527180	152142	537180	153142	547180	154142	557180	155142	567180	157142	577180	None	607180	
	Participant withdrawals and loan transactions	Benefit Payments- Participant Withdrawals & Loans	151142	527190	152142	537190	153142	547190	154142	557190	155142	567190	157142	577190	None	607190	
		Total benefit payments															
Expenses:																	
	Plan administration	Expenses - Plan Administration	151142	527310	152142	537310	153142	547310	154142	557310	155142	567310	157142	577310	None	607310	
	Other	Expenses - Other	151142	527320	152142	537320	153142	547320	154142	557320	155142	567320	157142	577320	None	607320	
		Total expenses															
		Total deductions															
INCREASE IN NET ASSETS HELD IN TRUST FOR PENSION BENEFITS																	
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS																	
	Beginning of year	Net Assets	151120	529000	(1) 152120	539000	(1) 153120	549000	(1) 154120	559000	(1) 155120	569000	(1) 157120	579000	(1) None	609000	
	End of Year	Net Assets	151120	529000	(2) 152120	539000	(2) 153120	549000	(2) 154120	559000	(2) 155120	569000	(2) 157120	579000	(2) None	609000	
See accompanying Notes to Financial Statements																	

IRM No. 150--Exhibit 1d

University of California Retirement System					
Statements of Changes in Plan's Net Assets—FY 2002					
PERS/VERIP Plan					
			PERS-VERIP		
			Old	New	
			Acct. Grp.	Acct. Grp.	
ADDITIONS					
Contributions:					
	State of California	Contributions - State of California	161410	585110	
	Contracts, grants, and other	Contributions - Contracts, Grants & Other	161410	585120	
	Members	Contributions - Members			
	Participants	Contributions - Participants			
	Total contributions				
Investment Income:					
	Net appreciation in fair value of investments and foreign currency exchange contracts	Investment Income - Unrealized Gain - Foreign Curr. Cont.	161410	585211	
		Investment Income - Unrealized Gain - Other	161410	585212	
		Investment Income - Realized Gain	161410	585213	
	Interest, dividends, and other investment income	Investment Income-Interest, Dividends, Other	161410	585220	
	Securities lending income	Investment Income-Securities Lending	161410	585230	
	Less investment expenses	Investment Expenses-Securities Lending	161410	585310	
		Investment Expenses-Other	161410	585320	
	Total investment income				
	Interest income from State of California Note	Interest Income - State of California Note			
	Total additions				
DEDUCTIONS					
Benefit Payments:					
	Retirement payments	Benefit Payments- Retirement	161420	587110	
	Member withdrawals	Benefit Payments- Member Withdrawals	161420	587120	
	Cost-of-living adjustments	Benefit Payments- Cost-of-Living	161420	587130	
	Lump sum cashouts	Benefit Payments- Lump Sum Cashouts	161420	587140	
	Preretirement survivor payments	Benefit Payments- Preretirement Survivor	161420	587150	
	Disability payments	Benefit Payments- Disability	161420	587160	
	Death payments	Benefit Payments- Death	161420	587170	
	Plan(s) benefit payments	Benefit Payments- Plan(s) benefit			
	Participant withdrawals and loan transactions	Benefit Payments- Participant Withdrawals & Loans			
	Total benefit payments				
Expenses:					
	Plan administration	Expenses - Plan Administration	161420	587310	
	Other	Expenses - Other	161420	587320	
	Total expenses				
	Total deductions				
INCREASE IN NET ASSETS HELD IN TRUST FOR PENSION BENEFITS					
NET ASSETS HELD IN TRUST FOR PENSION BENEFITS					
	Beginning of year	Net Assets	161200	589000	(1)
	End of Year	Net Assets	161200	589000	(2)
See accompanying Notes to Financial Statements					
(1)	From Postclosing Balance Sheet prior year				
(2)	Calculated total Beginning of year plus Increase(Decrease) in net assets held in trust for pension benefits				

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
CURRENT TO/FROM ENDOWMENT								
\$MONTH STIP INVST. INC. TRFD TO PRINC(RESTRICTED)	0318						9208	
STIP INVST. INC. TRFD TO PRINC (UNRESTRICTED)	0319						9209	
ENDOW INVST. INC. ADDED TO PRINCIPAL (UNRESTRD)	0320						9210	
STIP INVST. INCOME TRFD TO EDUCATIONAL FUND	0321						9217	
LUMP SUM CONTRACT BALANCES	0322						9218	
INDIRECT COST RECOVERY ON FED. GRANTS/CONTRACTS	0350						9211	
CAMPUS ADMINISTRATIVE FEES	0351						9212	
MANAGEMENT FEE ON MAJOR DOE LABORATORIES	0352						9213	
INDIRECT COST RECOVERY- PRIV. GIFTS, GRANTS, CONTR	0353						9214	
INDIRECT COST RECOVERY ON STATE AGREEMENTS	0354						9216	
PRINCIPAL APPROPRIATED FOR EXPENDITURES	0360						9215	
MANAGEMENT FEE TO FUND OPERATING BUDGET	0390						9220	
CURR FDS. ESTAB. AS FDS FUNCT. AS ENDOW	0391						9221	
ADJUST FOR TOTAL RETURNS	0392						9222	
OTHER - MISCELLANEOUS - FDS HELD FOR OTHER	0398						9229	
OTHER - MISCELLANEOUS	0399						9219	
CURRENT TO/FROM LOAN								
STUDENT AND FACULTY EMERGENCY LOANS	0410					8205		
ENDOWMENT INVST. INC. ADDED TO LOAN FD. BALANCES	0420					8210		
STIP INVESTMENT INCOME ADDED TO PRINCIPAL	0421					8211		
EDUCATIONAL FEE DEFERRALS	0430					8212		
EDUCATIONAL FEE LOAN FUNDS	0435					8214		
MANDATORY TRANSFER TO FEDERAL LOAN PROGRAMS	0450					8240		
PRINCIPAL APPROPRIATED	0460					8215		
OTHER - MISCELLANEOUS	0499					8219		
CURRENT TO/FROM UNEXPENDED PLANT								
CAPITAL OUTLAY	0520	3000						
STIP INVESTMENT INCOME	0521	3001						
CAPITAL OUTLAY FROM GENERAL FUNDS 19900	0523	3005						
CURRENT MAINTENANCE	0525	3010						
OTHER - MISCELLANEOUS	0599	3099						
CURRENT TO/FROM RETIREMENT OF INDEBTEDNESS								
NET REVENUE UC HSG SYSTEM (UCHS)-ALL BOND SERIES	0540		3030					
NET REVENUE UNIV. PARKING SYSTEM-ALL BOND SERIES	0541		3031					
NET REVENUE - OTHER BOND PROGRAMS	0542		3032					
DEBT SERVICE PAYMENTS	0544		3045					
EXTRAORDINARY MAINT. & REPAIRS-BOND PROGRAMS	0545		3020					
STIP INVESTMENT INCOME	0546		3026					
OTHER - MISCELLANEOUS	0550		3098					
(1) ENDOWMENT INVST. INC. FROM ADVANCES-AUX. ENT	0547		2205					
(1) ENDOWMENT INVST. INC. FROM ADVANCES-MED. CTR.	0548		2235					
(1) ENDOWMENT INVST. INC. FROM ADVANCES-OTHER.	0549		2265					
CURRENT TO/FROM RENEWAL AND REPLACEMENT								
TO OR FROM RENEWAL & REPLACEMENT RESERVES	0500				3050			
REPAY OF CAMPUS WORK CAP FD - CURRENT FDS	0510				3051			

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
CURRENT TO/FROM INVESTMENT IN PLANT								
CAPITALIZATION-REAL ESTATE-CAMPUS	0560			3070				
CAPITALIZATION-REAL ESTATE-MED CTR	0560			3170				
CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS	0560			3071				
CAPITALIZATION-BUILDING & STRUCTURES-MED CTR	0560			3171				
CAPITALIZATION-FIXED EQUIPMENT-CAMPUS	0560			3072				
CAPITALIZATION-FIXED EQUIPMENT-MED CTR	0560			3172				
CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS	0560			3073				
CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR	0560			3173				
CAPITALIZATION-SOFTWARE>10M-CAMPUS	0560			3074				
CAPITALIZATION-SOFTWARE>10M-MED CTR	0560			3174				
CAPITALIZATION-SOFTWARE<10M-CAMPUS	0560			3075				
CAPITALIZATION-SOFTWARE<10M-MED CTR	0560			3175				
CAPITALIZATION-EQUIPMENT-CAMPUS	0560			3076				
CAPITALIZATION-EQUIPMENT-MED CTR	0560			3176				
CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS	0560			3077				
CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL	0560			3078				
CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS	0560			3079				
CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR	0560			3179				
CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS	0560			3080				
CAPITALIZATION-INTANGIBLE ASSETS-MED CTR	0560			3180				
CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS	0560			3081				
CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR	0560			3181				
CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS	0560			3082				
CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR	0560			3182				
ESTABLISHMENT OF CAPITAL LEASE LIABILITY (DR. ENTRY ONLY)	0560			3085				
OTHER	0561			3061				
UNEXPENDED PLANT TO/FROM ENDOWMENT			3100				9240	
UNEXPENDED PLANT TO/FROM RETIREMENT OF INDEBTEDNESS			3200	3200				
UNEXPENDED PLANT TO/FROM LOAN FUNDS			3275			8275		
UNEXPENDED PLANT TO/FROM RENEWALS AND REPLACEMENTS			3300		3300			

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35					(7)			
Title		Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar
UNEXPENDED PLANT TO/FROM INVESTMENT IN PLANT								
(2)	CAPITALIZATION-REAL ESTATE-CAMPUS		3610		3670			
	CAPITALIZATION-REAL ESTATE-MED CTR		3610		3770			
	CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS		3610		3671			
	CAPITALIZATION-BUILDING & STRUCTURES-MED CTR		3610		3771			
	CAPITALIZATION-FIXED EQUIPMENT-CAMPUS		3610		3672			
	CAPITALIZATION-FIXED EQUIPMENT-MED CTR		3610		3772			
	CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS		3610		3673			
	CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR		3610		3773			
	CAPITALIZATION-SOFTWARE>10M-CAMPUS		3610		3674			
	CAPITALIZATION-SOFTWARE>10M-MED CTR		3610		3774			
	CAPITALIZATION-SOFTWARE<10M-CAMPUS		3610		3675			
	CAPITALIZATION-SOFTWARE<10M-MED CTR		3610		3775			
	CAPITALIZATION-EQUIPMENT-CAMPUS		3610		3676			
	CAPITALIZATION-EQUIPMENT-MED CTR		3610		3776			
	CAPITALIZATION-LIBRARY MATERIAL & COLLECTIONS		3610		3677			
	CAPITALIZATION-LIBRARY RARE BOOKS & RARE BOOK COLL		3610		3678			
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS		3610		3679			
	CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR		3610		3779			
	CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS		3610		3680			
	CAPITALIZATION-INTANGIBLE ASSETS-MED CTR		3610		3780			
	CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS		3610		3681			
	CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR		3610		3781			
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-CAMPUS		3610		3682			
	CAPITALIZATION-SPECIAL COLLECTIONS-EXCL LIB-MED CTR		3610		3782			
(3)	BORROWINGS-REVENUE BONDS		1500		3621			
(3)	BORROWINGS-CERTIFICATES OF PARTICIPATION		1520		3622			
(3)	BORROWINGS-MORTGAGES AND OTHER		1550		3623			
(3)	ADVANCES FROM CURRENT FUNDS		1660		3620			
(3)	ADVANCES FROM ENDOWMENT		1665		3620			
(3)	ADVANCES FROM OTHER FUNDS		1669		3620			
	OTHER		3600		3600			
RETIREMENT OF INDEBTEDNESS TO/FROM ENDOWMENT								9245
RETIREMENT OF INDEBTEDNESS TO/FROM RENEWALS AND REPLACEMENTS						3400		

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
RETIREMENT OF INDEBTEDNESS TO/FROM INVESTMENT IN PLANT								
BORROWINGS-REVENUE BONDS			1505	3510				
AUX. ENT.-REPAYMENT OF PRINCIPAL ON ADVANCES			2105	3521				
AUX. ENT. - REPAYMENT OF PRINCIPAL ON BANK LOANS			2110	3522				
AUX. ENT. - REPAYMENT OF PRINCIPAL ON BONDS			2115	3523				
AUX. ENT. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2120	3524				
AUX. ENT. - REPAYMENT OF PRINCIPAL on Other			2125	3525				
MED. CTR. - REPAYMENT OF PRINCIPAL ON ADVANCES			2135	3526				
MED. CTR. - REPAYMENT OF PRINCIPAL ON BANK LOANS			2140	3527				
MED. CTR. - REPAYMENT OF PRINCIPAL ON BONDS			2145	3528				
MED. CTR. - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2150	3529				
MED. CTR. - REPAYMENT OF PRINCIPAL ON OTHER			2155	3530				
OTHER - REPAYMENT OF PRINCIPAL ON ADVANCES			2165	3531				
OTHER - REPAYMENT OF PRINCIPAL ON BANK LOANS			2170	3532				
OTHER - REPAYMENT OF PRINCIPAL ON TAX EXEMPT CP			2173	3533				
OTHER - REPAYMENT OF PRINCIPAL ON TAXABLE CP			2174	3534				
OTHER - REPAYMENT OF PRINCIPAL ON BONDS			2175	3535				
OTHER - REPAYMENT OF PRINCIPAL ON CAPITAL LEASES/INSTALLMENT PURCH			2180	3536				
OTHER - REPAYMENT OF PRINCIPAL on OTHER			2185	3537				
OTHER - REPAYMENT OF PRINCIPAL ON STATE CAPITAL LEASES			2190	3538				
OTHER - REPAYMENT OF PRINCIPAL ON STATE ENERGY EFF BONDS			2191	3539				
OTHER-MISCELLANEOUS			3500	3500				
RENEWALS AND REPLACEMENTS TO/FROM INVESTED IN PLANT								
CAPITALIZATION-BUILDING & STRUCTURES-CAMPUS				3710	2300			
CAPITALIZATION-BUILDING & STRUCTURES-MED CTR				3720	2300			
CAPITALIZATION-FIXED EQUIPMENT-CAMPUS				3711	2300			
CAPITALIZATION-FIXED EQUIPMENT-MED CTR				3721	2300			
CAPITALIZATION-GENERAL IMPROVEMENTS-CAMPUS				3712	2300			
CAPITALIZATION-GENERAL IMPROVEMENTS-MED CTR				3722	2300			
CAPITALIZATION-EQUIPMENT-CAMPUS				3713	2300			
CAPITALIZATION-EQUIPMENT-MED CTR				3723	2300			
CAPITALIZATION-CONSTRUCTION IN PROGRESS-CAMPUS				3714	2300			
CAPITALIZATION-CONSTRUCTION IN PROGRESS-MED CTR				3724	2300			
CAPITALIZATION-INTANGIBLE ASSETS-CAMPUS				3715	2300			
CAPITALIZATION-INTANGIBLE ASSETS-MED CTR				3725	2300			
CAPITALIZATION-INFRASTRUCTURE ASSETS-CAMPUS				3716	2300			
CAPITALIZATION-INFRASTRUCTURE ASSETS-MED CTR				3726	2300			
OTHER-MISCELLANEOUS				3700	3700			
LOAN TO/FROM ENDOWMENT								
						8220	9230	

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
NET REVENUES OF BONDS & OTHER INDEBT. PGMS FOR ADDITION TO RET. OF INDEBT. FUNDS:								
UC HOUSING SYSTEM (UCHS) - ALL BOND SERIES	0840							
UNIVERSITY PARKING SYSTEM - ALL BOND SERIES	0841							
OTHER BOND PROGRAMS	0842							
NET REVENUES OF BONDS & OTHER INDEBT. PGMS FOR EXTRAORDINARY MAINT. & REPAIRS	0845							
NET REVENUES OF CAMPUS HOUSING FACILITIES (NON UCHS) FOR ADDITION TO S/W RES. HALL RESERVES	0849							
UNCOMMITTED GENERAL FUND BALANCES	0890							
SYSTEMWIDE RESIDENCE HALL RESERVE - OTHER	0895							
TRFR OF BALANCES BETWN ACCTS WITHIN SAME OR MINOR FUND GROUP(e.g.FROM SPECIFIC PURPOSE FD BAL TO ANOTHER SPECIFIC PURPOSE FD GR, BETWN RESTRICTED FDS & UNRESTRICTED FDS, etc.)	0901							
CORRECTION OF ACCT-G ERRORS -NO EFFECT ON CHANGE IN FD BAL(e.g. CODING ERRORS, RECLASS, etc.)	0902							
UNEXPENDED PLANT								
TRF BETWEEN PLANT RES. BALANCES AT SAME LOCATION		4000						
(5) SENT TO/REC'D FROM "J-OP" OR "M" LOCATION		5000						
(5) SENT TO/REC'D FROM "J-BK" OR BERKELEY CAMPUS		5010						
(5) SENT TO/REC'D FROM "K" OR SAN FRANCISCO CAMPUS		5020						
(5) SENT TO/REC'D FROM "L" OR DAVIS CAMPUS		5030						
(5) SENT TO/REC'D FROM "M" OR LOS ANGELES CAMPUS		5040						
(5) SENT TO/REC'D FROM "N" OR RIVERSIDE CAMPUS		5050						
(5) SENT TO/REC'D FROM "O" OR SAN DIEGO CAMPUS		5060						
(5) SENT TO/REC'D FROM "P" OR SANTA CRUZ CAMPUS		5070						
(5) SENT TO/REC'D FROM "Q" OR SANTA BARBARA CAMPUS		5080						
(5) SENT TO/REC'D FROM "R" OR IRVINE CAMPUS		5090						
STIP INVESTMENT INTEREST ON PLANT FUNDS TRF TO CAMPUS		5001						

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
RETIREMENT OF INDEBTEDNESS								
			4100					
(6)	TRF BETWEEN RET. OF INDEBT. AT SAME LOCATION		4100					
(6)	SENT TO/REC'D FROM "J-OP" OR "M" LOCATION		5100					
(6)	SENT TO/REC'D FROM "J-BK" OR BERKELEY CAMPUS		5110					
(6)	SENT TO/REC'D FROM "K" OR SAN FRANCISCO CAMPUS		5120					
(6)	SENT TO/REC'D FROM "L" OR DAVIS CAMPUS		5130					
(6)	SENT TO/REC'D FROM "M" OR LOS ANGELES CAMPUS		5140					
(6)	SENT TO/REC'D FROM "N" OR RIVERSIDE CAMPUS		5150					
(6)	SENT TO/REC'D FROM "O" OR SAN DIEGO CAMPUS		5160					
(6)	SENT TO/REC'D FROM "P" OR SANTA CRUZ CAMPUS		5170					
(6)	SENT TO/REC'D FROM "Q" OR SANTA BARBARA CAMPUS		5180					
(6)	SENT TO/REC'D FROM "R" OR IRVINE CAMPUS		5190					
	STIP INVESTMENT INTEREST ON RET. OF INDEBT. TO CAMPUS		5105					
	REPAYMENT OF PRINCIPAL TO UCOP		2195					
	PAYMENT OF INTEREST TO UCOP		2295					
INVESTED IN PLANT								
(8)	TRANSFER - REAL ESTATE-CAMPUS			4300				
(8)	TRANSFER - REAL ESTATE-MED CTR			4400				
(8)	TRANSFER - BUILDING & STRUCTURES-CAMPUS			4301				
(8)	TRANSFER - BUILDING & STRUCTURES-MED CTR			4401				
(8)	TRANSFER - FIXED EQUIPMENT-CAMPUS			4302				
(8)	TRANSFER - FIXED EQUIPMENT-MED CTR			4402				
(8)	TRANSFER - GENERAL IMPROVEMENTS-CAMPUS			4303				
(8)	TRANSFER - GENERAL IMPROVEMENTS-MED CTR			4403				
(8)	TRANSFER - SOFTWARE > 10M-CAMPUS			4304				
(8)	TRANSFER - SOFTWARE > 10M-MED CTR			4404				
(8)	TRANSFER - SOFTWARE < 10M-CAMPUS			4305				
(8)	TRANSFER - SOFTWARE < 10M-MED CTR			4405				
(8)	TRANSFER - EQUIPMENT-CAMPUS			4306				
(8)	TRANSFER - EQUIPMENT-MED CTR			4406				
(8)	TRANSFER - LIBRARY MATERIAL & LIBRARY COLL			4307				
(8)	TRANSFER - LIBRARY RARE BOOKS & RARE BOOK COLL			4308				
(8)	TRANSFER - INTANGIBLE ASSETS-CAMPUS			4309				
(8)	TRANSFER - INTANGIBLE ASSETS-MED CTR			4409				
(8)	TRANSFER - INFRASTRUCTURE ASSETS-CAMPUS			4310				
(8)	TRANSFER - INFRASTRUCTURE ASSETS-MED CTR			4410				
(8)	TRANSFER - SPECIAL COLLECTIONS-EXCL LIB-CAMPUS			4311				
(8)	TRANSFER - SPECIAL COLLECTIONS-EXCL LIB-MED CTR			4411				
(9)	TRANSFER - ACCUM DEPN - BUILDING & STRUCTURES-CAMPUS			4350				
(9)	TRANSFER - ACCUM DEPN - BUILDING & STRUCTURES-MED CTR			4450				
(9)	TRANSFER - ACCUM DEPN - FIXED EQUIPMENT-CAMPUS			4350				
(9)	TRANSFER - ACCUM DEPN - FIXED EQUIPMENT-MED CTR			4450				
(9)	TRANSFER - ACCUM DEPN - GENERAL IMPROVEMENTS-CAMPUS			4351				
(9)	TRANSFER - ACCUM DEPN - GENERAL IMPROVEMENTS-MED CTR			4451				
(9)	TRANSFER - ACCUM DEPN - SOFTWARE > 10M-CAMPUS			4352				
(9)	TRANSFER - ACCUM DEPN - SOFTWARE > 10M-MED CTR			4452				
(9)	TRANSFER - ACCUM DEPN - SOFTWARE < 10M-CAMPUS			4353				
(9)	TRANSFER - ACCUM DEPN - SOFTWARE < 10M-MED CTR			4453				

IRM No. 150—Exhibit 2

UNIVERSITY OF CALIFORNIA								
TRANSFERS								
GASB Statements No. 34 & 35								
						(7)		
Title	Current	Unexpended Plant	Retirement of Indeb.	Invest. in Plant	Renewal & Repl	Loan	Endowment & Similar	
(9) TRANSFER - ACCUM DEPN - EQUIPMENT-CAMPUS				4354				
(9) TRANSFER - ACCUM DEPN - EQUIPMENT-MED CTR				4454				
(9) TRANSFER - ACCUM DEPN - LIBRARY MATERIAL & LIBRARY COLL				4355				
(9) TRANSFER - ACCUM DEPN - INTANGIBLE ASSETS-CAMPUS				4356				
(9) TRANSFER - ACCUM DEPN - INTANGIBLE ASSETS-MED CTR				4456				
(9) TRANSFER - ACCUM DEPN - INFRASTRUCTURE ASSETS-CAMPUS				4357				
(9) TRANSFER - ACCUM DEPN - INFRASTRUCTURE ASSETS-MED CTR				4457				
RENEWALS & REPLACEMENTS								
TRF BETWEEN REN. & REPL. AT SAME LOCATION					4200			
INTERCAMPUS TRF OF REN. & REPL. BALANCES					5200			
LOAN								
TRF BETWEEN LOAN AT SAME LOCATION						8300		
TRF BETWEEN FAC. MTG. PGM. 1979 ASSETS HELD BY TRUSTEE						8310		
INTERCAMPUS TRF OF LOAN BALANCES						8400		
STIP INVESTMENT INTEREST ON LOAN TO CAMPUS						8405		
ENDOWMENT								
TRF BETWEEN END. FD. PRINCIPAL							9300	
DIST. OF CAPITAL GAIN/LOSS FOR W/D FROM GEP							9301	
DIST. OF CAPITAL GAIN/LOSS FOR W/D FROM HIP							9305	
INDIRECT COST RECOVERY								
(10) INDIRECT COST RECOVERY-RESEARCH	AG300155							
(10) INDIRECT COST RECOVERY-OTHER	AG300156							
OVERHEAD FOR ADDITIONS TO RESERVES - NET:								
CLINICAL DRUG TRIALS - O/H RETAINED BY CAMPUS	0753							
LOCAL GOVT - O/H FOR ADDITION TO RESERVES -NET	0754							
FEDERAL CONTRACTS-O/H FOR ADDITION TO RESERVES -NET	0755							
FEDERAL GRANTS - O/H FOR ADDITION TO RESERVES -NET	0756							
MAJOR DOE LABS-O/H FOR ADDN TO RESERVES-NET	0757							
PRI GIFTS,GRANTS,CONTRACTS-O/H FOR ADDIT-N TO RES.-NET	0758							
STATE AGREEMENTS -O/H FOR ADDITION TO RESERVES -NET	0759							
LOCAL GOVERNMENT	0854							
FEDERAL CONTRACTS	0855							
FEDERAL GRANTS	0856							
PRIVATE GIFTS, GRANTS, AND CONTRACTS	0858							
STATE AGREEMENTS	0859							
(1) Current Fund Transaction Codes effective 7/1/01.								
(2) Unexpended Plant Transaction Code currently 2000-new code effective 7/1/01.								
(3) Unexpended Plant Transaction Code currently in use-codes will represent transfers effective 7/1/01.								
(4) Current Fund Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.								
(5) Unexpended Plant Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.								
(6) Retirement of Indebtedness Transaction Codes must net to zero as a group. Campuses must tie their code to the corresponding campus.								
(7) Investment in Plant Transaction Codes effective 7/1/01.								
(8) Investment in Plant Transaction Codes must net to zero as a group								
(9) Investment in Plant Transaction Codes must net to zero as a group								
(10) These two lines are the only AGC entries on the Transfers Report								